

Audit Committee Meeting Agenda

21 December 2021

3pm



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Shire of Dalwallinu

NOTICE OF MEETING

NOTICE is hereby given that the next Audit Committee Meeting of Council of the Shire of Dalwallinu will be held on Tuesday, 21 December 2021 in the Council Chambers, Dalwallinu commencing at 3.00pm.

Signed:



Jean Knight
Chief Executive Officer

10/12/2021
Date

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SHIRE OF DALWALLINU

AGENDA for the Audit Committee Meeting of Council to be held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 21 December 2021 at 3.00pm.

1 OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson opened the meeting at _____pm.

2 ANNOUNCEMENTS OF PRESIDING MEMBER

3 ATTENDANCE RECORD

3.1 Present

Cr SC Carter (Chairperson)
Cr KL Carter
Cr MM Harms
Cr NW Mills

Chief Executive Officer	Ms JM Knight
Manager Corporate Services	Mrs HK Jolly
Executive Assistant	Mrs DJ Whitehead

3.2 Apologies

3.3 Leave of Absence Previously Granted

4 DECLARATIONS OF INTEREST

5 PUBLIC QUESTION TIME

6 MINUTES OF PREVIOUS MEETINGS

6.1 Audit Committee Meeting – 14 December 2021

MOTION

Moved Cr
Seconded Cr

That the Minutes of the Audit Committee Meeting held on the 14 December 2021 be confirmed.

0/0



7 REPORTS

7.1.1 Adoption of the 2020-2021 Annual Report and setting the Annual Meeting of Electors.*

Report Date	21 December 2021
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Absolute Majority
Attachments	Annual Report including Independent Auditor's Report

Purpose of Report

For the Audit Committee to accept the Annual Report and Financial Statements for 2020-2021 and set a date, time and place to convene the Annual Meeting of Electors.

Background

The Office of the Auditor General (OAG) have completed the audit of the 2020-2021 Financial Reports. The *Local Government Act 1995* requires that Council accepts the report no later than 31 December 2021.

Further, the Act also requires that the Annual Report be presented to the Annual Electors Meeting no later than 56 days after it is accepted by Council. If the Annual Report is accepted at the OCM on 21 December 2021, the Annual Electors Meeting must be held on or before Tuesday 15 February 2022.

An Audit Exit meeting was held on Wednesday 15 December 2021 where the Auditor gave the Annual Audit Completion Report. Attendees at this meeting were Mr Mark Ambrose, Mr Conley Manifis, Ms Martanki Mathew, Mr Fazaal Fuad, Cr KL Carter, Cr SC Carter, Cr NW Mills, CEO Jean Knight and MCS Hanna Jolly.

Consultation

Auditor – Martanki Mathew of William Buck

Auditor – Conley Manifis Partner of William Buck

Director OAG – Mark Ambrose

Legislative Implications

State

Local Government Act 1995 – sections 5.27 Electors' general meeting, 5.29 Convening electors' meetings and 5.54 Acceptance of annual reports

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 Office of the Auditor General (OAG) has recently completed the 2020-2021 audit and the Independent Auditor's Report is attached to this report.

The Annual Financial Report together with Auditors report are required to be sent to the Department of Local Government, Sports & Cultural Industries within 30 days of the Shire receiving the Audit Report which will be 15 January 2022.

Officer Recommendation

That the Audit Committee:

1. Accepts the 2020-2021 Annual Report including the Audited Annual Financial Statements;
2. Receives the 2020-2021 Independent Audit Report and Management Report;
3. Advise the Chief Executive Officer to convene the Annual Meeting of Electors for the 2020-2021 financial year, on _____ 2022 commencing at _____ in the Council Chamber, Dalwallinu; and
4. Advise the Chief Executive Officer to convene the Annual Community Meeting at Kalannie on _____ 2022 commencing at _____.

Recommendation/Resolution

MOTION

Moved Cr
Seconded Cr

0/0



ANNUAL REPORT 2020/2021



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Elected Members of the Shire



Cr KEITH CARTER
Deputy Shire President
Mob: 0428 643 051
Term ending: 2023



Cr ANITA DICKINS
Councillor
Mob: 0429 621 112
Term ending: 2021



Cr NOEL MILLS
Councillor
Mob: 0428 662 088
Term ending: 2021



Cr STEVEN CARTER
Shire President
Mob: 0428 663 017
Term ending: 2023



Cr MELISSA HARMS
Councillor
Mob: 0437 663 035
Term ending: 2023



Cr KAREN McNEILL
Councillor
Mob: 0429 020 285
Term ending: 2023



Cr KAREN CHRISTIAN
Councillor
Mob: 0427 183 363
Term ending: 2021



Cr BRETT BOYS
Councillor
Mob: 0413 740 320
Term ending: 2021



Elected Members Information & Attendance

Statutory Report

ORDINARY COUNCIL

Table 1: Attendance of Elected members at Council Meetings -1 July 2020 to 30 June 2021.

Elected Member	Ordinary Council Meetings (11)	Special Council Meetings (3)	Apologies	Leave of Absence
Cr SC Carter	9	3	2	
Cr KL Carter	11	3		
Cr BH Boys	11	3		
Cr AR Dickins	10	3		1
Cr KM McNeill	10	3	1	
Cr NW Mills	11	3		
Cr KJ Christian	11	3		
Cr MM Harms	11	2	1	

Table 2: Elected Members Gender and background information

Elected Member	Gender	Linguistic background	Country of Birth	Aboriginal or Torres Strait Islander
Cr SC Carter	Male	English	Australia	No
Cr KL Carter	Male	English	Australia	No
Cr BH Boys	Male	English	Australia	No
Cr AR Dickins	Female	English	Australia	No
Cr KM McNeill	Female	English	Australia	No
Cr NW Mills	Male	English	Australia	No
Cr KJ Christian	Female	English	Australia	No
Cr MM Harms	Female	English	Australia	No

Table 3: Elected Members Age Range

Age Range	Number
Between 18 years and 24 years	0
Between 25 years and 34 years	0
Between 35 years and 44 years	0
Between 45 years and 54 years	3
Between 55 years and 64 years	3
Over 64 years	2



Elected Members Training Report 2020 / 2021

MEMBERS TRAINING

Pursuant to Section 5.127 of the *Local Government Act 1995*:

1. A local government must prepare a report for each financial year on the training completed by Council members in the financial year.
2. The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

Due to Covid-19 restrictions minimum training was undertaken during 2020 - 2021.

NON-MANDATORY TRAINING

Name	Training Program	Date of Program	Training Provider	Location
Cr Steve Carter	Nil			
Cr Keith Carter	Nil			
Cr Brett Boys	Nil			
Cr Anita Dickins	Nil			
Cr Karen McNeill	Nil			
Cr Noel Mills	Nil			
Cr Karen Christian	Nil			
Cr Melissa Harms	Nil			

MANDATORY TRAINING

Name	Elected to Office	Council Members Essentials	Completion Date	Due Date for Completion
Cr Steve Carter	2019	Understanding Local Government	16 July 2020	19 October 2020
		Meeting Procedures	16 July 2020	19 October 2020
		Serving Council	24 July 2020	19 October 2020
		Understanding Financial Reports and Budgets	Not completed	19 October 2020
Cr Keith Carter	2019	Serving Council	9 August 2020	19 October 2020
		Understanding Financial Reports and Budgets	18 October 2020	19 October 2020



Elected Members Training Report 2020 / 2021

MEMBERS TRAINING

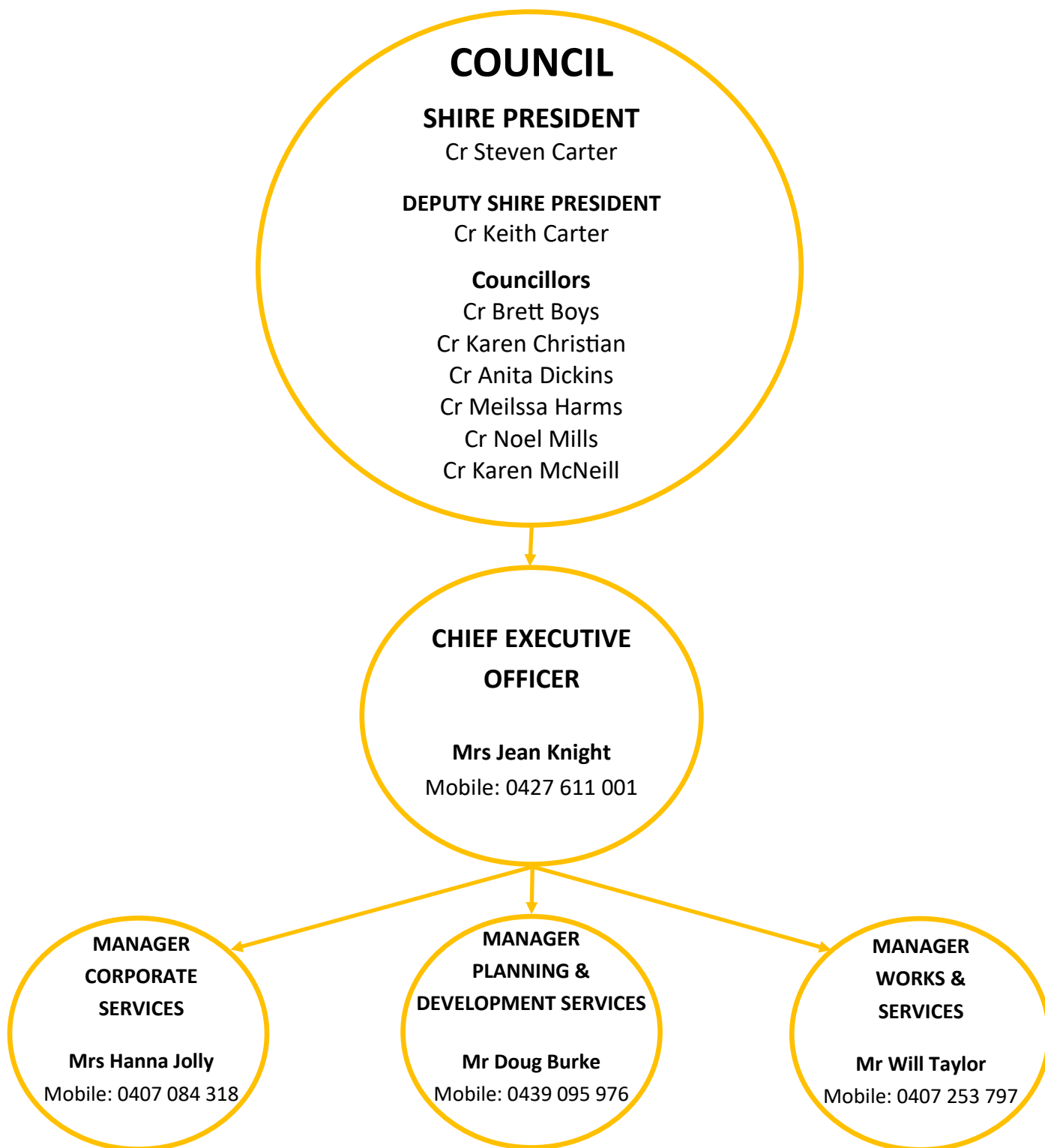
Name	Elected to Office	Council Members Essentials	Completion Date	Due Date for Completion
Cr Brett Boys	2017	Understanding Local Government	Not completed	19 October 2020
		Conflicts of Interest	16 July 2020	19 October 2020
		Meeting Procedures	30 October 2020	19 October 2020
		Serving Council	Not completed	19 October 2020
		Understanding Financial Reports and Budgets	13 January 2021	19 October 2020
Cr Anita Dickins	2017	Understanding Local Government	27 July 2020	19 October 2020
		Conflicts of Interest	18 July 2020	19 October 2020
		Meeting Procedures	27 July 2020	19 October 2020
		Serving Council	18 September 2020	19 October 2020
		Understanding Financial Reports and Budgets	8 November 2020	19 October 2020
Cr Karen McNeill	2019	Serving Council	5 November 2020	19 October 2020
		Understanding Financial Reports and Budgets	18 October 2020	19 October 2020
Cr Noel Mills	2017	Understanding Local Government	Not completed	19 October 2020
		Meeting Procedures	17 July 2020	19 October 2020
		Serving Council	Not completed	19 October 2020
		Understanding Financial Reports and Budgets	Not completed	19 October 2020
Cr Karen Christian	2017	Meeting Procedures	30 July 2020	19 October 2020
		Serving Council	Not completed	19 October 2020
		Understanding Financial Reports and Budgets	29 October 2020	19 October 2020
Cr Melissa Harms	2019	Servicing Council	15 January 2020	19 October 2020
		Understanding Financial Reports and Budgets	18 October 2020	19 October 2020



Management Structure

The Shire of Dalwallinu has developed its Management Structure to achieve efficient and effective delivery of services and to provide prompt customer service.

The three line Managers have been vested with specific responsibilities, and enjoy a high level of autonomy in carrying out their functions. This is coupled with direct accountability for their respective areas of management. The Managers share a strong commitment towards efficient delivery of Local Government services.



Employee Information



Employee Remuneration Over \$100,000

Set out below, in bands of \$10,000 is the number of shire employees entitled to an annual salary of \$100,000 or more.

Salary Range	2021	2020	2019
100,001 - 110,000	2	1	2
110,001 - 120,000	1	1	
120,001 - 130,000		1	1
180,000 - 190,000		1	1
190,000 - 200,000	1		

- The number of employees of the Local Government entitled to an annual salary of \$130,000 or more is 1.
- There was no remuneration and allowances paid by the Local Government under Schedule 5.1 clause 9 during the financial year;
- There was no amount ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made under section 5.107(1), 5.109(1) or 5.114(1) to the Local Government during the financial year;
- The remuneration paid or provided to the Chief Executive Officer during the financial year;

The Shire of Dalwallinu is classified as a Band 3 Shire with a Total Reward Package for the Chief Executive Officer to be between \$157,920 - \$259,278.

The Shire of Dalwallinu, Chief Executive Officer was paid a Total Reward Package of \$231,135 in the 2020/2021 financial year.

The Total Reward Package is comprised of Base Salary, Association Membership Fees, Personal Benefit value of Motor Vehicle, Fringe Benefits Tax, Clothing Allowance, Superannuation and Utilities.



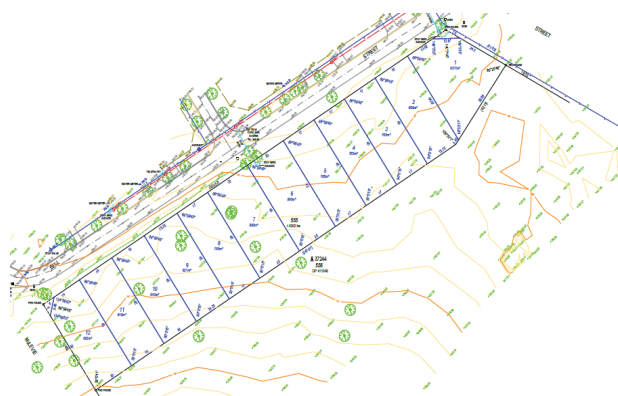
Shire President Message



wasn't all bad for the Shire of Dalwallinu. These Covid incentives have kept things ticking over in the Shire, with almost all of the projects funded by Phase one and two nearing completion with Phase 3 still to be allocated to projects.

The Bell Street residential subdivision has been completed at a cost of \$1.7M. The need to develop more residential lots was identified as very important in the latest community survey. Council was forced to proceed with this development after Development WA (formerly Landcorp) advised that would not be completing Stage three of the Leahy Street subdivision in the near future. This subdivision was funded entirely from Shire funds and a Treasury Loan.

The timing of the completion of the subdivision was perfect for buyers to receive the State and Federal Government incentives. By 30 June 2021 only one (1) block remained for sale.



Bell Street Subdivision

The roads crew have been busy as ever with the combination of shire staff and contractors working very efficiently. The Shire receives plenty of accolades regarding the standard of our road network. The verge clearing program is progressing well and I believe all road users appreciated the improved sight lines and roadside clearance, with minimal damage to vegetation, achieved by the excavator with the mulching head attachments.

What a year!

If someone had suggested a pandemic would affect the world, international, interstate and intrastate travel would be restricted or basically ceased altogether, hospitals would be overwhelmed, morgues overflowing, vaccines developed in record time and people panic buying in the shops you would think they were dreaming.

The Federal Cabinet was formed (local government wasn't invited to be a part of the Federal Cabinet by the way) and policy was made on the run and money was being handed out to make sure the country didn't fall into recession. In the Shire of Dalwallinu, however, we were somewhat insulated from the effect of Covid-19. Sure we missed our winter sports and going to the pub or restaurant, but really not much changed compared to other states and countries.

Some of the money from the Federal Government came to the Shire of Dalwallinu via the Local Roads and Community Infrastructure Program (LRCIP). We received \$759,910 in Phase 1, \$543,435 in Phase 2 and will receive \$1,519,820 in Phase 3 so Covid-19



Shire President Message

While talking roads, the Northam Pithara Road (which is a State Government Road) is finally being reconstructed to an eight (8) metre seal.

I believe the Shire played a role in getting this road done by constantly bringing it to the attention of the state and taking the Hon Rita Saffioti and others for a drive along it some years ago.

The town crew have also been busy and obviously take great pride in our town. Streets are swept, parks and gardens are looking great and the recreation grounds are a sight to behold. Everyone I take to the recreation grounds are amazed that a shire the size of Dalwallinu can have facilities of this standard.

A lot of work has been going on in Kalannie town, with the refurbishment of the park and the construction of a new ablution facility. Roche Street itself is in need of reconstruction however, as it is part of a Wheatbelt Secondary Freight Network route, the road is planned for reconstruction in 2021-2022.



Kalannie Streetscape

The Wheatbelt Secondary Freight Network Program is a collaboration of 42 local governments who agreed to nominate the most significant freight routes in their shires. Once these roads were nominated a Committee decided which roads were of

regional significance and took the state wide plan to the Government for funding.

The Federal Government were particularly impressed that 42 local governments could agree on a plan and agreed to fund 80% with the State Government funding 13% and the local government to fund the remaining 7%.

This is a real coup for the regions and their road network because most of the roads nominated were regional road group roads which are funded 2/3 by the State government and 1/3 by the local governments. This is new money and does not reduce the funds allocated to the regional Road Groups.

Management and inside staff have been busy with planning issues, building permits, administering the Covid-19 incentive money, sale of Bell St lots and Pioneer Place lots as well as the day to day business of a shire budget in excess of \$10 million.

To all the staff in general and the Chief Executive Officer, Jean Knight, I thank you for your efforts to keep Dalwallinu charging ahead.

Cr SC Carter

SHIRE PRESIDENT



Chief Executive Officer Message



It gives me great pleasure to present my 2020-2021 report for the Shire of Dalwallinu.

Highlights of the 2020-2021 year include:

- Completion of the 12 lot residential subdivision at Bell Street Dalwallinu.
- Expenditure of \$3.64M on capital roadworks, \$1.60M on road maintenance.

Bell Street Subdivision

The 12 lot residential subdivision was completed in November 2020 on time and within budget. Advertising of the blocks for sale commenced in August 2020 and within 30 minutes had the first lot under offer. Lots were steadily purchased and as at 30 June 2021, one lot remained for sale being Lot 3.



Bell Street Subdivision prior to commencement

Tenders

The following tenders were called in 2020 - 2021:

- Provision of Cleaning Services
- Design & Construct 4x2 Executive Residence – not awarded
- Design & Construct 2x2 Residence – not awarded
- Civil Project Management Services
- Caravan Park Ablution Facility

Disposal of Property, Plant & Equipment

The following Property, Plant & Equipment were advertised for disposal:

- Lots 1 and 4-12 Bell Street, Dalwallinu
- 2017 Hyundai iLoad
- Surplus Plant & Equipment

Shire events

Australia Day celebrations were again held at the Aquatic Centre. This was well attended by the community.

Once again we were able to host the Anzac Day breakfast which was hosted by the Shire at Memorial Park.

Citizenship Ceremonies

The Shire conducted three (3) citizenship ceremonies during the year. We had six (6) new citizens with 5 from the Philippines and 1 from the United Kingdom.



Bell Street Subdivision June 2021

Chief Executive Officer Message

Events/Programs

The Shire once again jointly hosted, with the Lions Club, the Annual Street Party in December 2020. The Shire provided the band, children's entertainment, free fairy floss and popcorn, bar in the park and organised market stalls. This year the event was very well attended and it was pleasing to see the crowd stay and enjoy the entertainment.

Community Celebration Day 2020

A successful Community Celebration Day was held in September 2020. This was a chance to bring the community together after the Covid lockdowns. Council provided free food, children's entertainment, licensed bar and live music. This event had an amazing turnout and many positive comments were received.

Dalwallinu Medical Centre

Recruitment for a permanent GP for Dalwallinu was undertaken by Rural Healthwest, Panaceum Group and the Shire of Dalwallinu. Dr Olifemi Onikola was the successful GP and he commenced at the Dalwallinu Medical Centre in November 2020. It has been a pleasure to work with Dr Femi and he is settling well into Dalwallinu.

One Man and A Bike

The 'One Man and A Bike' TV show was filmed in Dalwallinu on Sunday 30 August 2020.

The series was hosted by popular WA radio personality Ian 'Blackers' Blackley, who took a road-trip through the best of Western Australia, telling stories along the journey.

The five-episode series was broadcast throughout Western Australia on the Seven Network. After the broadcast the episodes were added to the Seven Network on-line catch-up service.

Cyclone Seroja

After what we thought was going to be a disaster for Dalwallinu on 11-12 April 2021, the damage was fairly minimal. Our workers were kept busy clearing the debris from the roads to make them safe.

A very big thanks goes to Hanna Jolly and Rod Broad who had everything under control in my absence.

Elected Member Representation

As a result of receiving no nominations for the Extra Ordinary Election in May 2020, a review of the Elected Member representation was undertaken. In August 2020, the Shire was given approval from the Minister for Local Government, to reduce the number of elected members from nine (9) to eight (8). Four of those elected members will be up for re-election in October 2021.

Regional Connectivity Program

An announcement was made on 16 April 2021, advising that Field Solutions Group (FSG) had been successful with their funding application to the Federal Government to the tune of \$20.475M from \$82M Regional Connectivity Program Fund.

FSG will deliver new networks in twelve, traditionally underserved areas across Australia, where true broadband and general connectivity services are greatly lacking.

FSG were awarded funding to build network infrastructure across five states including NSW (4 Shires), QLD (5 Shires), Vic (1 Shire), NT (4 areas), WA – Central Midlands Region.

The construction phase of the projects is planned to commence in August 2021. Council made a financial contribution to this project of \$20,000 from its Telecommunications Reserve.



Chief Executive Officer Message

Local Roads & Community Infrastructure Program

The Shire has been very fortunate to receive money from the Federal Government under the Local Roads and Community Infrastructure Program.

This program supports local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

The Shire has received an additional **\$543,435** which is required to be spent by 31 December 2021. These projects have been included in the 2021-2022 budget. The Shire will also receive another **\$1.5M** which is required to be spent by 30 June 2023. These projects will be included in the 2022-2023 budget.

Again I would like to thank the staff, led by the Senior Management Team for their efforts over the past twelve months.

Their leadership and support is critical to the ongoing success of our organisation. We have a very good team of staff who are doing their absolute best to deliver on both Council and community expectations. The Senior Management Team has remained unchanged over the past twelve months which has provided stability for the organisation.

The FTE for the Shire of Dalwallinu currently sits at 28.18. In addition we have 6 casual employees for cleaning services and the Dalwallinu Aquatic Centre Complex.

The Works & Services, for the first time had a full complement of staff.

Phase 1	\$759,910
Roadworks – Buntine Marchagee Road	\$339,538
Seating – Mia Moon & Petrudor	\$15,000
Footpaths – Bell/Wasley Street	\$50,619
Bitumise Car Park – Pool/Sports Club	\$13,598
Car Park Shelter – Rec Centre/Sports Club	\$27,840
Lean To – Kalannie Sports Pavilion	\$37,160
Seating – Dalwallinu Recreation Centre	\$43,435
Fencing – Kalannie Football and Hockey Ovals	\$30,235
Lighting/Banner Poles – Johnston St, Dalwallinu	\$20,000
Playground/Banner Poles - Wubin	\$12,324
Fencing – Dalwallinu Cemetery/Wubin Playground	\$12,690
Landscaping Rec Centre Entry	\$2,787
Upgrade to Dalwallinu Ablution Facility	\$103,000
Fencing – Dalwallinu Rec Centre Playground	\$6,688
New Ablution Facility - Kalannie	\$44,996



Chief Executive Officer Message

In June 2021, a restructure of the organisation took place and the fulltime cleaner was made redundant. The cleaning of Shire facilities has now been put out to contract.

This year we appointed another school based trainee for a two year period. This was an ideal opportunity for the Shire to provide a young person in our community with a start on their career pathway.

The Administration team has seen a few changes this year also.



Petrudor Rocks Shade Structure

Appointments	Resignations
Megan Pipe	Emily Dutton
Shae Sundstrom	Rochelle Herron
Amy Campbell	Tinelle Syme
Deb Whitehead	Jazzmin Maunick
Lailah Woodford	

I would like to thank the Councillors, Staff and community for their support over the past twelve months and look forward to another exciting year ahead.

Jean Knight

CHIEF EXECUTIVE OFFICER



Playground at Dalwallinu Recreation Centre



Kalannie Streetscape



Seating at Dalwallinu Oval

Manager Corporate Services Report



Finance

This financial year a surplus of \$2.3 million was due to three main reasons.

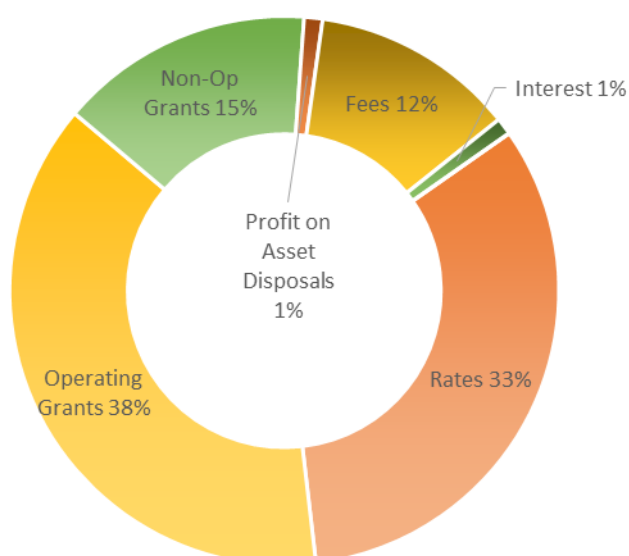
An early payment of Financial Assistance Grant Funding (FAGS) totalling nearly \$1.5million, unfinished projects carried forward and savings on items budgeted for 2020/2021.

All this surplus has been budgeted to be expended in the 2021/2022 financial year.

The following 2020/2021 revenue received by the Shire is detailed by graphs showing Nature and Type and by Program.

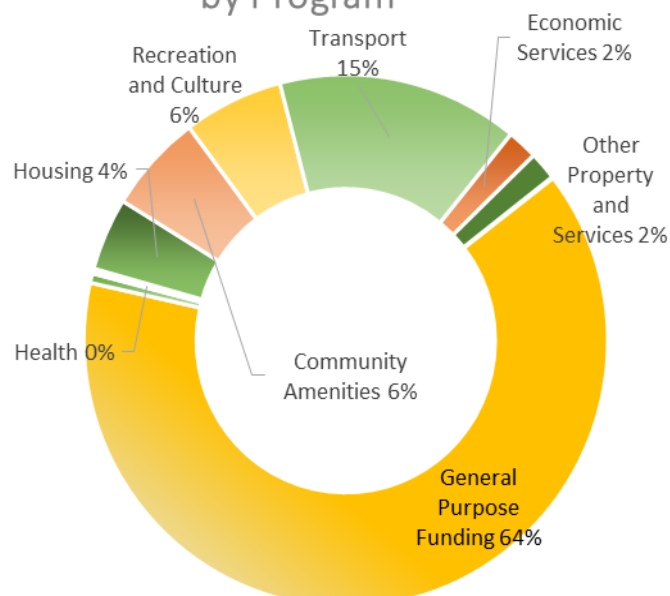
Graph 1 - Revenue

by Nature and Type



Graph 2 - Revenue

by Program



Rates	3,274,816
Operating Grants, - Subsidies and Contributions	3,787,002
Non-Operating Grants, - Subsidies and Contributions	1,491,653
Profit on Asset Disposals	108,172
Fees and Charges	1,198,315
Interest Earnings	99,033
Other Revenue	1,122

Governance	9,798
General Purpose Funding	6,369,705
Law, Order, Public Safety	57,288
Health	24,492
Education and Welfare	5,548
Housing	439,912
Community Amenities	598,514
Recreation and Culture	612,177
Transport	1,485,826
Economic Services	186,762
Other Property and Services	170,091



Manager Corporate Services Report

Reserve Accounts

The Shire has a total of \$4,572,716 cash backed reserves (see note 4 in the financial report for a breakdown of this amount). The Plant Reserve and Land & Building Reserve are holding the largest amounts currently.

The Plant Reserve is based on a ten year replacement plan however can also be used to cover contractor expenditure if the Shire doesn't have resources available internally.

Land and Buildings Reserve includes unbudgeted proceeds from the Bell Street subdivision sales which will be used to pay the loan in the next four financial years.

Loans and Borrowings

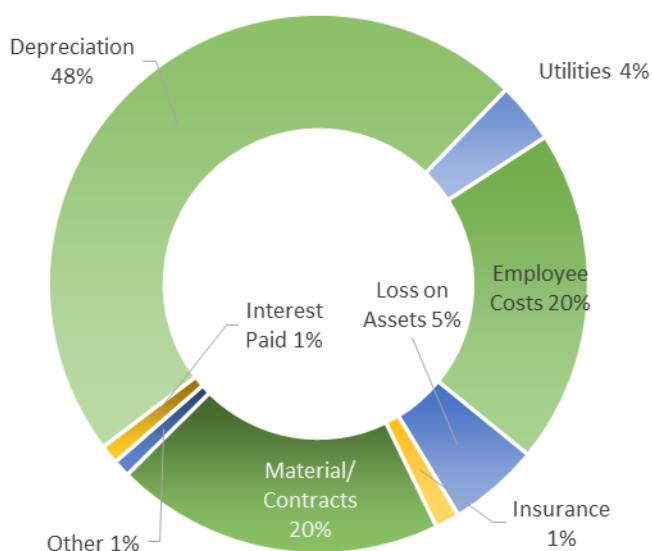
There was one new loan taken out during the year. Amount of \$800,000 was borrowed to cover Bell St subdivision expenditure. Debt principal repaid during the year was a net \$213,357.

Current outstanding loan principal at the end of the financial year is \$3,916,382 which is made of four loans. These loans are for Dalwallinu Sewerage Scheme, Dalwallinu Discovery Centre, Dalwallinu Recreation Centre and Bell St Subdivision.

The following 2020/2021 expenditure by the Shire is detailed by graphs showing Nature and Type and by Program.

Graph 3 - Expenditure

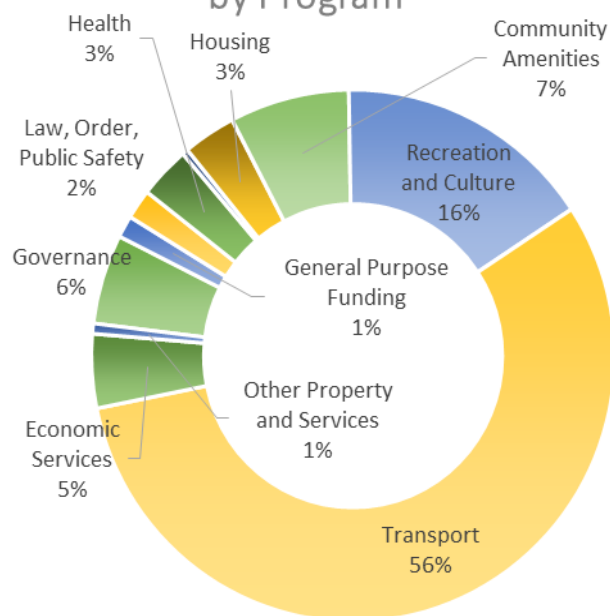
by Nature and Type



Employee Costs	2,309,114
Materials and Contracts	2,268,439
Utility Charges	416,743
Insurance	169,426
Loss on Asset Disposals	627,785
Depn. on Non-current Assets	5,471,172
Interest	131,879
Other	118,555

Graph 4 - Expenditure

by Program



Governance	587,515
General Purpose Funding	144,167
Law, Order, Public Safety	194,308
Health	340,150
Education and Welfare	39,231
Housing	351,273
Community Amenities	794,576
Recreation and Culture	1,718,368
Transport	6,033,394
Economic Services	483,810
Other Property and Services	66,658



Manager Corporate Services Report

Rates

The Shire raised a total of \$3,283,271 in Rates revenue and at 30 June 2021 the amount of unpaid rates (including legal fees) was \$77,248.

Interest

Interest earnings for the 2020/2021 financial year amounted to \$41,296 against a budget of \$53,897. Very low interest rates are still in place but all efforts were made to access the highest interest rate possible when reinvesting Shire funds.

Grant Funding Received

Note 2(a) of the Financial Report details the grants received and expended by program for the year 2020/2021. In addition to these notes the following projects were funded by grant submissions and formed major portion of the grant revenue.

Project	Funder / Program	Amount
Roads and General Purpose Funding	Federal Government (Financial Assistance Grants)	2,802,831
Buntine Fire Shed	Department of Fire & Emergency Services (DFES)	175,037
Road Maintenance	Main Roads WA	281,605
Capital Road Works	Roads to Recovery Federal Government	723,092
Capital Road Works	Regional Road Group WA	262,892
Capital Road Works	Wheatbelt Secondary Freight Network – Main Roads	1,028,682
ESL Operational Funding	Department of Fire & Emergency Services (DFES)	46,539
LRCI Program delivered 15 local projects including Buntine-Marchagee Road upgrade Dalwallinu & Kalannie ablution projects and footpaths on Bell St & Wasley St	Local Roads and Community Infrastructure Program (LRCI)	759,910

Community Grants and Support Provided

\$6,123 was directly contributed in financial support relating to the Community Grant Scheme. This support is available to the local groups and sporting clubs wishing to make improve their facilities, equipment and services.

Groups such as the Liebe, the schools, sporting teams, dance group and Community Resource Centres all benefit from the facilities available in the towns, some of which are provided for little or no cost.

Other

I would like to thank the Chief Executive Officer and Staff for all the support during my first full year in the role. I am looking forward to an exciting twelve months ahead.

Hanna Jolly

MANAGER CORPORATE SERVICES



Manager Works & Services Report



Regional Road Group

Dalwallinu-Kalannie Road Section 1
Dalwallinu-Kalannie Road Section 2

Roads to Recovery

Pithara West Road
Rabbit Proof Fence Road
Pithara East Road
West Road

Wheatbelt Secondary Freight Network

Bell Road

Shire of Dalwallinu Works Program

Sanderson Road
Warren Road
Buntine Marchagee Road
Nixon Road
Cousins Road
Harris North Road
Hyde Street
Nugadong East Road
Salmon Gum Place
Wattle Close
Wasley Road
Glamoff Road
Goodlands Road

Road Construction

\$3.64M was invested in road construction throughout the Shire of which \$262,892 was received from 'Regional Road Group', \$723,092 from 'Roads to Recovery' and \$1,028,682 from the 'Wheatbelt Secondary Freight Network'.

Projects included in 2020-2021 were:

Footpath Construction

Wasley Street
Bell Street

Road Maintenance

	2020-2021	2019-2020	2018-2019
Road Maintenance	\$430,953	\$429,853	\$538,276
Rural Road Maintenance Grading	\$710,186	\$594,692	\$848,439
Culvert & Headwalls	\$13,839	\$118,009	\$202,201
Patching & Potholes	\$36,304	\$27,255	\$61,229
Verge Maintenance	\$197,271	\$176,149	\$62,264
Footpath Maintenance	\$30,010	\$14,351	\$29,040
Street Cleaning	\$52,371	0	\$48,460
Street Trees	0	0	\$25,761
Stormwater Drainage Maintenance	\$28,840	\$38,492	\$37,778
Total	\$1,499,774	\$1,398,801	\$1,853,448



Manager Works & Services Report

Parks and Gardens

\$380,491 was spent on the maintenance of the Shire's parks, ovals and reserves.



Dalwallinu Recreation Centre Playground



*Double sided
Banner Poles
with Solar
Lights in
Johnston
Street
Dalwallinu*



Kalannie Streetscape

Staff Appointments

Appointments	Resignations
Shane Zaknich	Georgia Cousins
Greg Whitehead	Ian Van Driel
Ryan Wilson	William Armstrong
Neil Stalkey	Bernie Harmer
Rod Broad	
Preston Knight	

Will Taylor

MANAGER WORKS & SERVICES

Works Requests

	20/21	19/20	18/19
Parks & Gardens	18	0	14
Engineering (Roads, Verges)	58	7	27
Signage	0	6	4
Sewerage	59	57	59
Drains/Culverts	0	0	0
Footpaths	0	1	7
Building maintenance	341	328	330
Total	476	399	441



Manager Planning & Development Services Report



Land Use & Development Applications

Type of Activity	2020 -2021	2019-2020	2018-2019
Planning Applications	15	24	24
Monetary Value	\$3,258K	\$16,406K	\$8,671K
Subdivisions	3	2	3
Scheme Amendments	1	2	1

Building Services

All building works other than exempted works require a building permit to be in force before construction takes place. *The Building Act 2011* empowers the local government to issue permits when satisfied that the proposed building work will comply with the National Construction Codes and any requisite provisions relating to State and local planning policy.

Types of Building Applications

Type of Activity	2020 -2021	2019-2020	2018-2019
Dwelling	13	5	14
Buildings ancillary to dwellings	9	10	3
Commercial	5	3	3
Industrial	5	4	1
Total Applications	32	22	21
Monetary value of all applications	\$7,243.6K	\$2,607.3K	\$6,511.5K

Doug Burke

MANAGER PLANNING & DEVELOPMENT SERVICES

Planning Services

The determination of any applications for land use development within the local government area is the responsibility of the Shire under the *Planning and Development Act 2005*. The Western Australia Planning Commission has the authority to approve subdivisions.

The Minister of the Department of Planning, Lands and Heritage gives consent to any proposal to amend the local planning scheme on the advice of the Western Australia Planning Commission. Guiding land use and development in the Dalwallinu local government area is the Shire of Dalwallinu Local Planning Scheme No 2 and a number of subsidiary local planning policies.

Policy No 1 Offensive Uses

Policy No 2 Fences Amended

Policy No 3 East Pithara Road

Policy No 4 Stables

Policy No 6 Aged Accommodation

Policy No 7 Verandas Over Footpaths

Policy No 8 Sea Containers



Dalwallinu Aquatic Centre Report

Aquatic Services

The Dalwallinu Aquatic Centre enjoyed its 22nd season in (2020/2021) which was my second season. During this season we have introduced our own Swim School and a number of new programs to the centre.

The Dally Swim School continues to provide opportunity for the children of Dalwallinu to opportunity to learn and develop their swimming and lifesaving skills, endorsed by the Royal Life Saving Society of WA the Swim School had 32 enrolments in term 4, 2020 and 33 enrolments in term 1, 2021 the swim school employed two casual swimming teachers.

Other programs and events conducted during the 2020/2021 season included the Dive in Disco an event for children aged 10 – 15 years being entertained by local DJ WheatBeats, this program will continue into the 2021/22 season with the age range to include eight and nine year olds with parental supervision.

Water quality is fundamental to the operation of the Aquatic Centre, being tested every three hours per day and monthly testing by the WA Health Department with all results during the last season coming back with no adverse findings to pathological screening.

The swimming pool continues to be a community hub for the residents and visitors to Dalwallinu with just over 6,500 visits to the Centre during season 2020/2021 equating to approximately 5 visits to the centre per resident.

This was slightly down from last year 7,000 visits however the average daily temperature was down by 2.3 degrees contributing to the lower numbers. The



Dalwallinu Aquatic Centre achieved and surpassed the income budget and expenditure came in under budget for season 2020/2021.

We are looking forward to another successful and hot, (well not too hot) season with hopefully introducing new programs and events to entertain and participate in aquatic activities.

Kim Johnson

AQUATIC CENTRE MANAGER



Dalwallinu Aquatic Centre

Chief Bushfire Control Officer Report



New Buntine Fire Shed



Volunteers at Work



Bush Fire Control

We had 14 fires in the reporting period of 2020/2021.

The use of the what's app group messaging has resulted in shorter response times and better information feedback to our fire fighters.

Pole top fires, lightning strikes and header fires remain the primary causes of fire ignition. We remain dedicated to the safety of our volunteer's with the compulsory wearing of PPE.

Starting this fire season the introduction of the Code of conduct, OHS and Orientation checklist for Bushfire volunteers will be rolled out by the shire.

We are also making available the bushfire volunteer handbook to all our bushfire volunteers.

We have had a new fire station built at Buntine (funded by the ESL) which houses the Buntine fire appliance.

Once again thankyou to all those volunteers who attend these fires to keep property damage to a minimum for our community.

Gary Butcher

CHIEF BUSH FIRE CONTROL OFFICER

Freedom of Information



Section 96 of the FOI *Freedom of Information Act* requires local governments to publish an Information Statement.

In summary, the Shire of Dalwallinu's statement indicates that the Shire of Dalwallinu is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

The Shire of Dalwallinu maintains records relating to the function and administration of the Shire, each property within the Shire, and includes such documents as the Minutes of Meetings, Rate Book, Town Planning Scheme, Local Laws, Codes of Conduct, Register of Financial Interests, Register of Delegations, Financial Statements and Electoral Rolls.

These documents can be inspected free of charge at the Shire Administration Centre, 58 Johnston Street, Dalwallinu, during office hours.

Nil Freedom of Information requests were received in 2020/2021.

Register of Minor Complaints



Section 5.53 (2) (hb) of the *Local Government Act 1995* requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

1. The number of complaints recorded in the register of complaints;
2. How the recorded complaint was dealt with; and
3. Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the *Local Government Act 1995* were received during 2020-2021.

Section 5.121 of the *Local Government Act 1995* (Register of Certain Complaints of Minor Breaches) requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).



2020/2021 Objectives and Achievements

Objectives & Achievements

The Council, in its 2020-2021 Annual Budget, proposed to undertake and achieve the following:

Name	Planned Works	Completion Date	Status
Bell Street Subdivision	Development of 12 residential lots	October 2020	Completed
Buntine Fire Shed	Construction of a new Fire Shed to house the Buntine fire appliance	November 2020	Completed
Dalwallinu Aquatic Centre	New Chlorine System	November 2020	Completed
Dalwallinu Cemetery	Replacement of fencing	December 2020	Completed
Dalwallinu Discovery Centre	Installation of solar panels	December 2020	Completed
Dalwallinu Recreation Centre	Upgrade to ticket box	March 2021	Completed
Dalwallinu Recreation Centre	Bitumise car Park (Club/Squash Courts area)	February 2021	Completed
Dalwallinu Recreation Centre	Construction of a 10 bay car parking shelter	February 2021	Completed
Dalwallinu Recreation Centre	Replace football posts	February 2021	Completed
Dalwallinu Recreation Centre	New Playground	February 2021	Completed
Dalwallinu Recreation Centre	Installation of alfresco and oval seating	March 2021	Completed
Dalwallinu Recreation Centre	New Electronic indoor scoreboard	November 2020	Completed
Dalwallinu Town Hall	Upgrade/provide solution to water issues	June 2021	Ongoing
Dalwallinu Ablution Facility	Upgrade to existing facility	March 2021	Completed
Fencing - Dams	Upgrade to fencing around old Water Corp Dams that have now been vested to the Shire	June 2021	Ongoing
Footpaths	Construction of footpaths – Bell / Wasley Streets	April 2021	Completed



2020/2021 Objectives and Achievements

Objectives & Achievements

The Council, in its 2020-2021 Annual Budget, proposed to undertake and achieve the following:

Name	Planned Works	Completion Date	Status
Johnston Street	Installation of 3 x Banner Poles with solar lighting	December 2020	Completed
Kalannie Ablution Facility	Installation of a one cubicle universal access ablution facility	December 2020	Completed
Kalannie Oval	Installation of fencing around portion of oval	March 2021	Completed
Kalannie Sports Pavilion	Construction of a lean to at front of pavilion	January 2021	Completed
Mia Moon/Petrudor	Installation of seating	December 2020	Completed
Purchase of Myer Street Land	Acquisition of land for future aged housing	December 2020	Ongoing. Waiting for DPLH to finalise the sale
Sawyer Avenue Land	Acquisition of land for future housing either Shire or private	N/A	Completed
Shire Admin Centre	Installation of Air Conditioning – Main Office/Foyer	September 2020	Completed
Wubin	Installation of play equipment	February 2021	Completed
Road Construction	Ongoing upgrade and renewal works across the Shire	June 2021	Completed
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	June 2021	Completed



2021/2022 Objectives

Objectives & Achievements

The Council, in its 2021-2022 Annual Budget, propose to undertake and achieve the following:

Name	Planned Works	Completion Date
Bell Street	Construction of a 4x3 Executive residence on Lot 2	December 2022
Dalwallinu Aquatic Centre	Installation of Shade Sails	October 2021
Dalwallinu Caravan Park	New Ablution facility	December 2021
Dalwallinu Recreation Centre	Installation of Shade sails, New Oven and Generator	December 2021
Kalannie Caravan park	Installation of Dump Point	August 2021
McNeill Street	Acquisition of Lot 255 (if required) for proposed Multi Purpose early learning Centre	June 2022
McNeill Street	Upgrade to Sewerage System (James to Hyde)	May 2022
Myer Street	Acquisition of Old Fire Station Land	March 2022
Roberts Rd	Construction of dam and associated roadworks	June 2022
Shire Admin Centre	Replacement Flooring	February 2022
Xantippe	Installation of seating	November 2021
Road Construction	Ongoing upgrade and renewal works across the Shire	June 2022
Plant Replacement	Ongoing replacement of Plant as per Council's Plant Replacement Schedule	December 2021



Citizenship Ceremonies

Citizenship Ceremonies

The Shire conducted three (3) citizenship ceremonies throughout 2020-2021 for a total of six (6) new Australian Citizens.

Each ceremony included meeting Councillors for afternoon tea provided by the Shire.

January 2021 Ceremony



Date of Ceremony	Philippines	United Kingdom	Total
26/01/2021	1	0	1
23/03/2021	3	1	4
25/05/2021	1	0	1
Total	5	1	6

March 2021 Ceremony



May 2021 Ceremony



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020- 2021

Goal 1 – Community (Social)

Outcome 1.1: Enhanced and expanded medical and other appropriate health services

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.1.1 Advocate for additional medical services e.g Dental and physio	Nil	N/A	No advocacy undertaken for additional services in 2020/2021.
1.1.2 Advocate and promote an integrated public and Community Health Programme	Nil	N/A	No advocacy undertaken for community health programme in 2020/2021.
1.1.3 Investigate improved service delivery model	Advertised the Dalwallinu Medical Centre for private lease	Yes	Dalwallinu Medical Centre leased to Dr O Onikola for three years until October 2023.
1.1.4 Advocate for improvements to and extension in the availability of 'in-home care and support	Nil	N/A	No progress on this outcome
1.1.5 Support regular provision of locum medical services	Nil	N/A	Medical Services no longer the Shire's responsibility

Outcome 1.2: Enhanced quality of public amenities and all Shire facilities

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.2.1 Improve the cleaning services of public amenities and all Shire facilities	Cleaning contract was put out to tender.	Yes	Contractors commenced July 2021.
1.2.2 Improve lighting and universal access requirements in public places	Additional solar street lighting installed in Johnston Street.	Yes	Ongoing
1.2.3 Promote greater usage of facilities for conferences and workshops	Marketing package developed for the Dalwallinu Recreation Centre	Yes	No progress on this outcomes.



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020- 2021

Goal 1 – Community (Social)

Outcome 1.3: Improved technology and electronic communication

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.3.1 Lobby State and Federal departments to improve mobile phone coverage	Lobbying continued for improved communication	Yes	No progress on this outcome.
1.3.2 Lobby for better access and capability to National Broadband Network	Nil	N/A	Nil
1.3.3 Support continued provision of public services such as Community Resource Centres	Provision of building at nil rental	Yes	New lease with Dalwallinu CRC expires 30 November 2028.
1.3.4 Encourage and support private enterprise solutions to improve communications	Shire representatives are members of Innovation Central Midlands Inc	Yes	ICMI have been involved with the 'Supernet' communications project and other projects that will benefit the Wheatbelt.

Outcome 1.4: Improved youth activities and services

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.4.1 Improve ambience and management of Recreation Centres	Council agreed to fund the upgrade to the Dalwallinu Recreation Centre after being unsuccessful with grant funding.	Yes	Completed
1.4. Enhance connections between DDHS and Shire Officers	Nil	N/A	Nil
1.4.3 Enhance youth engagement and utilisation of recreation services	Provision of school holiday youth activities	Yes	School holiday programmes are well supported.
1.4.4 Engage with Early Learning Centre to investigate funding options, case studies for potential upgrades/extensions	Dalwallinu ELC is now being run by REED	No	Nil



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020- 2021

Goal 1 – Community (Social)

Outcome 1.5: Protected heritage areas and buildings

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.5.1 Continue to maintain a municipal heritage register	Municipal Register maintained	Yes	Ongoing
1.5.2 Investigate funding options for heritage listed assets	Nil	N/A	Nil

Outcome 1.6: Enhanced community meeting areas in each town

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.6.1 Redevelop townsites main streets	Continue to enhance streetscapes in towns	Yes	Planned projects for 2020-2021 all completed
1.6.2 Support entities such as Men's Shed	Nil	N/A	No progress on this outcome

Outcome 1.7: Improved and enhanced playground areas

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.7.1 Improve public amenities in playground areas	Nil	N/A	New Playground installed at Dalwallinu Recreation Centre and Wubin.
1.7.2 Provide appropriate shade structures in playgrounds	Nil	N/A	Nil action required in this area

Outcome 1.8: Rejuvenated and enhanced recreation precinct and Dalwallinu Recreation Centre

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
1.8.1 Develop vibrant community hub space within the Dalwallinu recreation precinct	Completed in 2018-2019	Yes	Completed
1.8.2 Provide improved landscape and links with the amenity of recreational spaces and sporting facilities	As above	Yes	As above
1.8.3 Promote rejuvenated modern conference and function capabilities to regional users	Marketing package developed for the Dalwallinu Recreation Centre	Yes	Nil



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020 -2021

Goal 2 – Sustainable Living (Economic)

Outcome 2.1: A growing Shire population

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.1.1 Improve and encourage additional accommodation for single workers and families	Council proposes to subdivide 1 Wasley Street for future employee accommodation	Yes	Subdivision of Wasley Street completed.
2.1.2 Examine population growth targets and impact on capacity of existing essential services	Nil	N/A	No progress on this outcome
2.1.3 Update the Rural Repopulation Plan	Nil	N/A	No progress on this outcome
2.1.4 Promote decentralised development	Nil	N/A	No progress on this outcome

Outcome 2.2: Additional business development in the commercial and industrial sectors

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.2.1 Advocate for additional commercial businesses to set up in towns	Three lots re-zoned to commercial in McNeill Street.	Yes	The re-zoning will allow commercial businesses to purchase this land and set up any new business.
2.2.2 Continue to promote local employment opportunities through website	All Shire vacancies are advertised on the Shire website	Yes	Ongoing
2.2.3 Investigate options for a new industrial area for heavy industries	Compile data to show demand. All lots have now been sold.	N/A	Demand for LIA has been conveyed to the State Government. Meetings been held with DevelopmentWA to progress future subdivisions
2.2.4 Develop and promote strategy for the business development in Shire towns	Shire Business Attraction brochure completed and distributed	No	More marketing to be undertaken once land becomes available.



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020- 2021

Goal 2 – Sustainable Living (Economic)

Outcome 2.3: Promote tourism and associated business in the area

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.3.1 Utilise websites to maximise promotion of the Shire	Shire website is up to date at all times with tourist information	Yes	Ongoing
2.3.2 Maintain partnerships with tourism groups	Have partnerships with Wildflower Country, Discover Golden Horizons, Australia's Golden Outback	Yes	Ongoing
2.3.3 Develop partnerships to enhance and maintain/rotate DDC educational displays	Nil	N/A	To be undertaken in 2020-2021
2.3.4 Promote iconic landmarks – Rabbit Proof Fence and Dalgary Track	Nil	N/A	No progress on this outcome

Outcome 2.4: Increased housing development

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.4.1 Improve and build additional accommodation	Nil	N/A	No progress on this outcome
2.4.2 Advocate for existing UCL to be released for	Negotiate with State Government to purchase Reserves.	Yes	Several proposals submitted to Department, Planning Lands
2.4.3 Encourage a variety of housing types are available	Construct two 1x1 Units in James Street	Yes	Completed as a joint venture with Dept of Communities.
2.4.4 Investigate potential joint venture arrangements for increased accommodation	Application lodged with Community Housing for the construction of 2 accommodation units in James Street. These to be funded from	Yes	Approval received to use \$184K from reserve. Project awarded to Stallion Homes.

Outcome 2.5: Improved drainage of stormwater in towns

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.5.1 Advocate for culvert size increases across Great Northern Highway (Wubin)	Lobbied Main Roads WA	Yes	Lobbying to continue



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020 -2021

Goal 2 – Sustainable Living (Economic)

Outcome 2.5: Improved drainage of stormwater in towns

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.5.2 Instigate improved maintenance of current drainage system	Continue with upgrades of sewerage system	Yes	Completed
2.5.3 Increase capture and utilisation of storm water	Designs have been prepared. Need more work on location of proposed dam	Ongoing	Planned for 2021-2022

Outcome 2.6: Improved road network

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.6.1 Ensure Restricted Access Vehicle (RAV) Network is fit for purpose to service agricultural transport needs	Nil	N/A	No progress on this outcome
2.6.2 Continue programme of road maintenance and reconstruction to meet asset renewal standards	Planned roadworks completed	Yes	Ongoing road maintenance and construction planned
2.6.3 Monitor annual freight task on Shire roads and lobby for sufficient funding	Nil	N/A	Successful with funding from WFSN for upgrades to Bell Rd and Dalwallinu-Kalannie Rd
2.6.4 Progress towards all Class A roads being 8 metres in width	When new Class A roads are planned for construction these are to 8m width	Yes	Ongoing

Outcome 2.7: Improved productivity and profitability of agriculture

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
2.7.1 Maintain the relationship with local Liebe Group	Continue with support	Yes	Continued with support of the Liebe Group with a financial contribution
2.7.2 Facilitate vermin and weed control activities where the need arises	Undertook verge spraying	Yes	Nil



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020- 2021

Goal 3—Environment

Outcome 3.1 Reduced feral animal population in the Shire

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.1.1 Continue to work with local farmers to reduce the corella population	Corella Culls were held in Dalwallinu and Kalannie with varying success	Yes	Regular culling took place rather than once per annum
3.1.2 Continue support for Central Wheatbelt Biosecurity Association Inc	Continue to support as and when required.	N/A	Nil

Outcome 3.2 Reduced litter and improved ambience of streetscapes

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.2.1 Expand litter maintenance works in the town sites	Nil	N/A	Nil
3.2.2 Encourage volunteer programs to assist with litter control	Nil	N/A	No progress on this outcome
3.2.3 Provide appropriate awards and prizes for excellence in tidy streets	Nil	N/A	No progress on this outcome

Outcome 3.3 Improved weed control in the Shire

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.3.1 Maintain weed management programs in the Shire	Nil	N/A	Nil

Outcome 3.4 Enhanced rehabilitation of reserves

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.4.1 Expand gravel pit rehabilitation program	Nil	N/A	Nil

Outcome 3.5 Expanded recycling services

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
3.5.1 Promote greater use of DrumMuster	No longer conducted by the Shire	N/A	Nil
3.5.2 Education program on what to put in recycle bins	Regular advertising on Facebook to educate on recyclable items	Yes	Ongoing



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020 -2021

Goal 4 – Civic Leadership (Governance)

Outcome 4.1 Improved communication/consultation across all towns with a variety of method

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.1.1 Continue to engage the community in decision making and a shared responsibility to achieve our goals	Continued to liaise with the community in line with Councils Communication Plan and Community Engagement Plan Monthly newsletter well received Email database established	Yes	Continue to use the plans to engage the community
4.1.2 Review the Strategic Community Plan regularly through community engagement to ensure it represents the community's interests	Commenced review of the Strategic Community Plan and Corporate Business Plan in early 2020	Yes	To be finalised late 2021

Outcome 4.2 Improved flexibility in and provision of customer service

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.2.1 Promote the alternative for payment options	Nil	N/A	Nil
4.2.2 Review staff work ethics and promote best practice customer service	Continued to promote the Customer Service Charter	Yes	All staff aware of Customer Service Charter
4.2.3 Monitor and develop response time to customer issues	As per Customer Service Charter	Yes	All staff aware of customer response times

Outcome 4.3 Improved emergency planning and response

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.3.1 Improve the coordination of emergency planning via the Local Emergency Management Committee	Quarterly meetings held	Yes	Nil
4.3.2 Encourage volunteers to work with emergency service providers	Nil	N/A	Nil



Strategic Community Plan Scorecard

Strategic Community Plan 2017-2027 – Score Card 2020 -2021

Goal 4 – Civic Leadership (Governance)

Outcome 4.3 Improved emergency planning and response

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.3.3 Advocate support for local emergency services	Council supports emergency services as and when required	Yes	Nil
4.3.4 Maintain and enhance support for Bush Fire Brigades and volunteers	The Shire administers the ESL for the bush fire brigades	Yes	Nil

Outcome 4.4 Strategic alliances to best serve Dalwallinu

Outcomes	Shire Activity/Action	Did we meet the outcome	Comment
4.4.1 Develop regional projects with adjoining shires in the Mid West and Wheatbelt	Dalwallinu is part of Innovation Central Midland Inc with the Shires of Moora and Wongan-Ballidu to deliver regional projects	Yes	The partnership will continue into the future
4.4.2 Provide services to other Shires e.g conference facilities	Nil	N/A	No progress on this outcome
4.4.3 Promote advantages of decentralised governance	Nil	N/A	No progress on this outcome
4.4.4 Lobby the State Government to highlight the current community of interest services and funded by the Shire, and the strategic National Highway location of the town of Dalwallinu	Nil	N/A	No progress on this outcome
4.4.5 Strive to ensure 'best practice' local governance is maintained	Continue to ensure best practice	Yes	Nil



Competition Policy

Competition Reform

National Competition Policy (NCP) is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic resources. There are a number of specific requirements placed on Local Government in the areas of competitive neutrality, legislation review and structural reform.

Each Local Government is required to report its progress in achieving NCP reforms in its annual report.

Competitive Neutrality

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership.

Competitive neutrality should apply to all business activities, which generate a user-pays income of over \$200,000, unless it can be shown it is not in the public interest.

A public benefit test is used to determine if competitive neutrality is in the public interest.

This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Annual Reports must show that a public benefit test has been conducted for all significant business activities. They should also provide information on how a decision was reached to implement or not implement competitive neutrality in each case.

If competitive neutrality has been found to be in the public interest, the Annual Report must show the schedule for implementing it over the coming year.

As the Shire of Dalwallinu does not have any 'Significant Business Activities' with an annual user-pays income exceeding \$200,000 pa this negates further action or reporting obligation.

LEGISLATION REVIEW

All Local Governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

There are specific reporting requirements which must be included in the Annual Report, including:

A statement of which local laws have been reviewed, the conclusions of those reviews, and an implementation schedule for any resultant recommendations;

In 2020, Council reviewed all Local Laws.

STRUCTURAL REFORM

Before Local Governments privatise a monopoly business activity or introduce competition into a sector dominated by a monopoly or near monopoly, the regulatory and commercial activities must be separated and a review undertaken.

Where applicable, all Local Governments in Australia must report their adherence to structural reform principles. At present, this requirement has a very limited impact on Local Government in Western Australia, and most will not need to provide this information.



Disability Access and Inclusion

The Shire of Dalwallinu is committed to facilitate the inclusion of people with disability through the improvement of access to its information, services, events and facilities.

In working towards this goal the Shire of Dalwallinu has worked progressively towards achieving the desired results in the key outcomes.

Our success includes:

- DAIP available on our website;
- Confirmed our facilities meet the standard required;
- Improved Shire of Dalwallinu staff understanding of how to assist the public to obtain information in other formats; and
- Ongoing community consultation with key stakeholders to guide access and inclusion improvements.



Record Keeping Plan Report

Consistent with the provisions of the State Records Act 2000, the Shire of Dalwallinu has, at 24 March 2020, adopted an Approved 'Recordkeeping Plan' and satisfied the compliance requirements of the Act, and has provided sufficient and appropriate training for the staff in this responsibility having had the Chief Executive Officer approve the Operational Procedures Manual for this training.

Purposes

The purpose of this Recordkeeping Plan (RKP) is to set out the minimum requirements as to which records are to be created by the Shire of Dalwallinu and how it is to keep its records. Recordkeeping Plans are to provide an accurate reflection of the recordkeeping program within the organisation, including information regarding the organisation's recordkeeping system(s), disposal arrangements, policies, practices and processes. The RKP is the primary means of providing evidence of compliance with the Act.

Objectives

The objectives of the Shire of Dalwallinu Recordkeeping Plan are to ensure:

- * Compliance with Section 19 of the *State Records Act 2000*;
- * Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- * Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- * Recorded information can be retrieved quickly, accurately and cheaply when required; and
- * Protection and preservation of the Local Government's records.

Performance Indicators

Under Section 6.2 of the Shire of Dalwallinu's Recordkeeping Plan, Performance Indicators, as listed below, were tested successfully with less than 10% error rate being recorded:

- * An annual test to retrieve documentation with a random choice;
- * Selection of twenty items with an error rate less than 10% being acceptable.
- * State records commission standard 2: Principal 6

Record Keeping Training Program

This Shire employs one full time Customer Service Officer, who has been trained to be proficient in all aspects of Records Keeping in relation to the software Council has in place with Synergy Soft. The Records Officer also provide training to other staff in relation to the requirements of the Records Keeping Plan.

Review of the efficiency and effectiveness of the record keeping training program

A briefing session for all staff on the requirements of the RKP and their responsibilities is conducted regularly. The Shire of Dalwallinu's induction program addresses employees' roles and responsibilities in regard to their compliance with the Record Keeping Plan (RKP).

Each new employee is presented with a comprehensive Induction Manual which includes the requirements of the RKP. The Records Officer also provides – brief overview of the practical application of the plan.



Events & Programs

Goodlands Tower—24 August 2020



The Goodlands Tower mobile base station was dedicated to recognise and honour the legacy of Goodlands farmer and community leader, Ross Leach. Ross's contribution and passion for the Goodlands and Kalannie communities will be remembered through a willingness to embrace opportunity and explore technology.

This was a co-funded initiative with Telstra, the Shire of Dalwallinu, the local Kalannie community and the State Government's Digital Farm Grants funding program.

The Ross Leach site was officially opened by the Hon. Darren West, Parliamentary Secretary to the Minister for Regional Development; Agriculture and Food on 24 August 2020.



One Man and A Bike—30 August 2020

On Sunday 30 August 2020 'One Man and A Bike' was filmed in Dalwallinu. This series is hosted by popular WA radio personality Ian 'Blackers' Blackley, who took a road-trip through the best of Western Australia, telling some awesome stories along the journey.

With this series they brought locals in each area into the story and got them to talk about why their town is such a good place to visit. The five-episode series was broadcast throughout Western Australia on the Seven Network in late 2020, both metro and regionally.



Ian 'Blackers' Blackley



Events & Programs

Community Celebration Day — 5 September 2020

The Shire of Dalwallinu Community Celebration Day was held on Saturday 5 September 2020, and what an amazing day. The support from the community was fantastic.



Mosaic Workshop—7 October 2020

The October 2020 Shire School holiday activity was a Mosaic Workshop. This was a free children's activity sponsored and facilitated by the Shire. Shire staff and the workshop mosaic team Lisa and Paul conducted it. 35 children attend the workshop.

The day started off with making their very own take home mosaics and they all worked as a team to design a beautiful mosaic piece, which is in the Shire admin office.



Events & Programs

The Shire of Dalwallinu and Lions club were very pleased with the well supported Christmas Street party for 2020.

There was a great turn out from the entire community and many positive comments on the night.

Christmas Street Party—December 2020



Gary Butcher , Australia Day Community Citizen of the Year Award recipient—26 January 2021



Anzac Day—25 April 2021



Events & Programs

Banner Poles — Johnston Street



The Shire has recently installed three (3) double-sided banner poles in the centre of Johnston Street with solar lighting attached.

A new single-sided banner has been installed at the corner of Annetts Road and Myers Street, inside the golf course.

A new double sided banner pole was also erected in Wubin at the information bay. This was complimented with two new Wubin banners depicting the wildflowers and the Wheatbin Museum.

The Shire also installed eight (8) metal grass trees in the median strip of Leahy Street. They enhance the native look of the streetscape.

The Shire installed four (4) new drinking stations. They are dual purpose as drinking fountains and water bottle refill stations.

The Aqua Coolers are located at the Kalannie Sports Ground, the Dalwallinu Discovery Centre, the Dalwallinu Aquatic Centre and the Dalwallinu Recreation Centre.

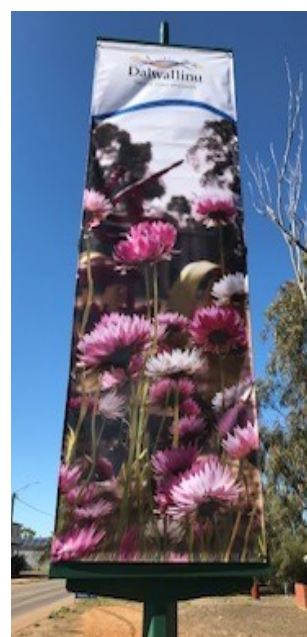
Grass Trees—Leahy Street



Aqua Coolers



Banner Poles — Wubin



2020/2021 Annual Financial Statements



SHIRE OF DALWALLINU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

Social and economic stability and well planned sustainable towns. A high standard of living, promoting business growth and nurturing agriculture in balance with the environment. A place of opportunity, acceptance of all people, strong health/aged care, educational facilities and a community favourable to extend families.

Principal place of business:
58 Johnston Street
Dalwallinu WA 6609

**SHIRE OF DALWALLINU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Dalwallinu for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Dalwallinu at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

15th

day of

DECEMBER

2021



Chief Executive Officer

Jean M Knight

Name of Chief Executive Officer

William Buck Audit (WA) Pty Ltd



SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	24(a)	3,283,271	3,269,323	3,274,816
Operating grants, subsidies and contributions	2(a)	3,991,036	2,202,932	3,787,002
Fees and charges	2(a)	1,188,254	1,160,284	1,198,315
Interest earnings	2(a)	41,296	53,897	99,033
Other revenue	2(a)	35	100	1,122
		8,503,892	6,686,536	8,360,288
Expenses				
Employee costs		(2,309,114)	(2,493,877)	(2,338,371)
Materials and contracts		(2,268,439)	(2,750,784)	(2,386,757)
Utility charges		(416,743)	(454,878)	(527,495)
Depreciation on non-current assets	10(d)	(5,471,172)	(5,534,673)	(5,450,740)
Interest expenses	2(b)	(131,879)	(142,626)	(130,000)
Insurance expenses		(169,426)	(171,231)	(145,241)
Other expenditure		(118,555)	(183,662)	(167,540)
		(10,885,328)	(11,731,731)	(11,146,144)
		(2,381,436)	(5,045,195)	(2,785,856)
Non-operating grants, subsidies and contributions	2(a)	2,943,290	3,245,121	1,491,653
Profit on asset disposals	10(a)	20,133	4,500	108,172
(Loss) on asset disposals	10(a)	(627,785)	(451,729)	(593,767)
Fair value adjustments to financial assets at fair value through profit or loss		4,525	0	2,017
(Loss) on revaluation of Other infrastructure - drainage	9(a)	(593,809)	0	0
		1,746,354	2,797,892	1,008,075
Net result for the period		(635,082)	(2,247,303)	(1,777,781)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	(1,175,580)	0	(288,743)
Total other comprehensive income for the period		(1,175,580)	0	(288,743)
Total comprehensive income for the period		(1,810,662)	(2,247,303)	(2,066,524)

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

William Buck Audit (WA) Pty Ltd



SHIRE OF DALWALLINU
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue	2(a)			
Governance		0	300	9,798
General purpose funding		6,185,304	4,884,155	6,369,705
Law, order, public safety		514,060	29,188	57,288
Health		22,838	22,907	24,492
Education and welfare		2,830	2,961	5,548
Housing		356,199	363,883	347,074
Community amenities		572,264	579,138	598,514
Recreation and culture		244,498	184,413	284,759
Transport		317,508	309,606	306,257
Economic services		156,027	183,559	186,762
Other property and services		132,364	126,426	170,091
		8,503,892	6,686,536	8,360,288
Expenses	2(b)			
Governance		(587,515)	(735,321)	(615,732)
General purpose funding		(144,166)	(170,316)	(196,766)
Law, order, public safety		(194,308)	(185,768)	(185,388)
Health		(340,150)	(317,534)	(276,491)
Education and welfare		(39,231)	(41,832)	(68,224)
Housing		(351,273)	(453,704)	(320,170)
Community amenities		(794,576)	(840,344)	(988,493)
Recreation and culture		(1,718,368)	(1,944,845)	(1,835,118)
Transport		(6,033,394)	(6,119,034)	(5,784,448)
Economic services		(483,810)	(521,046)	(664,464)
Other property and services		(66,658)	(259,361)	(80,850)
		(10,753,449)	(11,589,105)	(11,016,144)
Finance Costs	2(b)			
Community amenities		(9,394)	(9,393)	(11,085)
Recreation and culture		(114,239)	(110,666)	(118,356)
Other property and services		(8,246)	(22,567)	(559)
		(131,879)	(142,626)	(130,000)
		(2,381,436)	(5,045,195)	(2,785,856)
Non-operating grants, subsidies and contributions	2(a)	2,943,290	3,245,121	1,491,653
Profit on disposal of assets	10(a)	20,133	4,500	108,172
(Loss) on disposal of assets	10(a)	(627,785)	(451,729)	(593,767)
Fair value adjustments to financial assets at fair value through profit or loss		4,525	0	2,017
(Loss) on revaluation of Other infrastructure - drainage	9(a)	(593,809)	0	0
		1,746,354	2,797,892	1,008,075
Net result for the period		(635,082)	(2,247,303)	(1,777,781)
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	12	(1,175,580)	0	(288,743)
Total other comprehensive income for the period		(1,175,580)	0	(288,743)
Total comprehensive income for the period		(1,810,662)	(2,247,303)	(2,066,524)

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



SHIRE OF DALWALLINU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	7,724,964	6,494,104
Trade and other receivables	6	195,234	314,183
Inventories	7	14,628	5,214
TOTAL CURRENT ASSETS		7,934,826	6,813,501
NON-CURRENT ASSETS			
Trade and other receivables	6	17,424	21,581
Other financial assets	5	129,162	124,637
Property, plant and equipment	8	32,387,912	32,002,597
Infrastructure	9	274,382,762	276,728,132
Right-of-use assets	11(a)	45,236	68,288
TOTAL NON-CURRENT ASSETS		306,962,496	308,945,235
TOTAL ASSETS		314,897,322	315,758,736
CURRENT LIABILITIES			
Trade and other payables	13	605,621	385,299
Other liabilities	14	290,902	0
Lease liabilities	15(a)	23,359	22,789
Borrowings	16(a)	297,875	134,455
Employee related provisions	17	367,548	464,146
Other provisions	18	0	23,805
TOTAL CURRENT LIABILITIES		1,585,305	1,030,494
NON-CURRENT LIABILITIES			
Lease liabilities	15(a)	23,028	46,387
Borrowings	16(a)	3,618,507	3,195,284
Employee related provisions	17	43,013	62,114
Other provisions	18	173,263	159,589
TOTAL NON-CURRENT LIABILITIES		3,857,811	3,463,374
TOTAL LIABILITIES		5,443,116	4,493,868
NET ASSETS		309,454,206	311,264,868
EQUITY			
Retained surplus		43,033,903	44,942,280
Reserves - cash backed	4	4,572,716	3,299,421
Revaluation surplus	12	261,847,587	263,023,167
TOTAL EQUITY		309,454,206	311,264,868

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

William Buck Audit (WA) Pty Ltd



SHIRE OF DALWALLINU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		46,986,602	2,892,808	263,451,982	313,331,392
Comprehensive income					
Net result for the period		(1,777,781)	0	0	(1,777,781)
Other comprehensive income	12	0	0	(288,743)	(288,743)
Total comprehensive income		(1,777,781)	0	(288,743)	(2,066,524)
Transfers from reserves	4	851,495	(851,495)	0	0
Transfers to reserves	4	(1,258,108)	1,258,108	0	0
Change in accounting policy		140,072	0	(140,072)	0
Balance as at 30 June 2020		44,942,280	3,299,421	263,023,167	311,264,868
Comprehensive income					
Net result for the period		(635,082)	0	0	(635,082)
Other comprehensive income	12	0	0	(1,175,580)	(1,175,580)
Total comprehensive income		(635,082)	0	(1,175,580)	(1,810,662)
Transfers from reserves	4	26,377	(26,377)	0	0
Transfers to reserves	4	(1,299,672)	1,299,672	0	0
Balance as at 30 June 2021		43,033,903	4,572,716	261,847,587	309,454,206

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

William Buck Audit (WA) Pty Ltd



SHIRE OF DALWALLINU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,272,081	3,269,323	3,259,100
Operating grants, subsidies and contributions		4,416,234	2,202,932	4,760,293
Fees and charges		1,188,254	1,160,284	1,198,315
Interest received		41,296	53,897	99,033
Other revenue		35	100	1,122
		8,917,900	6,686,536	9,317,863
Payments				
Employee costs		(2,379,380)	(2,493,877)	(2,303,370)
Materials and contracts		(2,114,835)	(2,750,784)	(2,362,248)
Utility charges		(416,743)	(454,878)	(527,495)
Interest expenses		(130,139)	(142,626)	(130,000)
Insurance paid		(169,426)	(171,231)	(145,241)
Goods and services tax paid		0	0	72,943
Other expenditure		(118,555)	(183,662)	(167,540)
		(5,329,078)	(6,197,058)	(5,562,951)
Net cash provided by (used in) operating activities	19	3,588,822	489,478	3,754,912
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(2,852,726)	(2,736,286)	(1,181,079)
Payments for construction of infrastructure	9(a)	(3,956,971)	(4,175,806)	(3,251,271)
Non-operating grants, subsidies and contributions	2(a)	2,943,290	3,245,121	1,491,653
Proceeds from financial assets at amortised cost - term deposits		0	0	2,892,808
Proceeds from sale of property, plant & equipment	10(a)	944,591	512,984	840,102
Proceeds from sale of infrastructure		0	0	20,400
Net cash provided by (used in) investment activities		(2,921,816)	(3,153,987)	812,613
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(213,357)	(209,202)	(129,673)
Payments for principal portion of lease liabilities	15(b)	(22,789)	(23,053)	(22,228)
Proceeds from new borrowings	16(b)	800,000	800,000	0
Net cash provided by (used in) financing activities		563,854	567,745	(151,901)
Net increase (decrease) in cash held		1,230,860	(2,096,764)	4,415,620
Cash at beginning of year		6,494,104	6,494,103	2,078,484
Cash and cash equivalents at the end of the year	19	7,724,964	4,397,339	6,494,104

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

William Buck Audit (WA) Pty Ltd



SHIRE OF DALWALLINU
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	2,850,211	2,855,718	2,655,053
		2,850,211	2,855,718	2,655,053
Revenue from operating activities (excluding rates)				
Governance		4,525	300	11,815
General purpose funding		2,902,033	1,614,832	3,094,889
Law, order, public safety		514,060	29,188	57,288
Health		22,838	22,907	24,492
Education and welfare		2,830	2,961	5,548
Housing		375,968	363,883	439,912
Community amenities		572,264	579,138	598,514
Recreation and culture		244,498	185,913	287,309
Transport		317,508	309,606	319,041
Economic services		156,027	183,559	186,762
Other property and services		132,728	129,426	170,091
		5,245,279	3,421,713	5,195,661
Expenditure from operating activities				
Governance		(587,515)	(735,321)	(615,732)
General purpose funding		(144,166)	(170,316)	(196,766)
Law, order, public safety		(198,308)	(185,768)	(207,592)
Health		(342,150)	(322,034)	(276,491)
Education and welfare		(39,231)	(41,832)	(68,224)
Housing		(351,273)	(453,704)	(320,170)
Community amenities		(803,970)	(849,737)	(1,003,778)
Recreation and culture		(1,832,607)	(2,055,511)	(1,974,742)
Transport		(6,046,566)	(6,158,805)	(5,865,188)
Economic services		(483,810)	(521,046)	(1,125,092)
Other property and services		(1,277,326)	(689,386)	(86,136)
		(12,106,922)	(12,183,460)	(11,739,911)
Non-cash amounts excluded from operating activities	25(a)	6,666,838	5,956,927	6,103,301
Amount attributable to operating activities		2,655,406	50,898	2,214,104
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	2,943,290	3,245,121	1,491,653
Proceeds from disposal of assets	10(a)	944,591	512,984	860,502
Purchase of property, plant and equipment	8(a)	(2,852,726)	(2,736,286)	(1,181,079)
Purchase and construction of infrastructure	9(a)	(3,956,971)	(4,175,806)	(3,251,271)
Amount attributable to investing activities		(2,921,816)	(3,153,987)	(2,080,195)
FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(213,357)	(209,202)	(129,673)
Proceeds from borrowings	16(c)	800,000	800,000	0
Payments for principal portion of lease liabilities	15(b)	(22,789)	(23,053)	(22,228)
Transfers to reserves (restricted assets)	4	(1,299,672)	(920,356)	(1,258,108)
Transfers from reserves (restricted assets)	4	26,377	186,377	851,495
Amount attributable to financing activities		(709,441)	(166,234)	(558,514)
Surplus/(deficit) before imposition of general rates		(975,851)	(3,269,323)	(424,605)
Total amount raised from general rates	24(a)	3,283,271	3,269,323	3,274,816
Surplus/(deficit) after imposition of general rates	25(b)	2,307,420	0	2,850,211

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

William Buck Audit (WA) Pty Ltd



SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2021

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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 to measure any vested improvements at zero cost.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 appears at Note 27 to these financial statements.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

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

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

- Employee expenses
- Land held for resale
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Intangible assets
- Right-of-use assets
- Lease liabilities
- Borrowing liabilities
- Provisions

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General Rates	Over time	Payment dates adopted by council during the year.	None	Adopted by Council annually.	When taxable event occurs.	Not applicable	When rates notice is issued.
Grant contracts with customers	Community events and minor facilities	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Set by mutual agreement with the customer.	Based on the progress of the works to match performance obligations.	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Set by mutual agreement with the funding body.	Based on the progress of the works to match performance obligations.	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations.
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable	Cash received.	On receipt of funds.	Not applicable	When assets are controlled.
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue.	None	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds	On payment if the licence, registration or approval.
Fees and Charges - inspections	Regulatory food, health and safety. Compliance safety check (pool)	Single point in time	Full payment prior to issue/inspection.	None	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection.	No refunds	On payment of the of the inspection or check.
Fees and charges - waste management collection	Kerbside collection service	Over time	Payment on annual basis in advance. Billed with rates notice.	None	Adopted by council annually.	When taxable event occurs.	Not applicable	When rates notice is issued.
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance.	Refund if event is cancelled	Adopted by council annually.	Based on timing of entry to the facility.	Not applicable	On entry of hire.
Fees and charges - rental income	Use of Shire rental properties	Single point in time	In weekly, fortnightly or monthly payments in advance.	None	Adopted by council annually and as per rental agreement.	Based on timing of lease period.	Not applicable	On payment of rent.
Fees and charges - memberships	Gym and Pool membership	Single point in time	Payment in full in advance.	None	Adopted by council annually.	Based on timing of first entry to the facility.	Not applicable	On first entry of membership period.
Fees and charges for other goods and services	Cemetery services, library fees, private works, road construction materials and shire merchandise	Single point in time	Payment in full in advance or invoice on completion if purchase order is issued.	None	Adopted by council annually.	Applied fully based on timing of provision.	Not applicable	Output method based on provision of service or completion of works.
Fees and charges - fines	Fines issued for breaches of local laws or relevant state legislation	Single point in time	Payment in full within defined time.	None	Adopted by council through local law or as per relevant state legislation.	When taxable event occurs.	Not applicable	When fine notice is issued.
Other revenue - commissions	Commission on licencing or levy collections	Single point in time	Payment in full on sale of monthly instalments after the period end.	None	Set by mutual agreement with the customer.	On receipt of funds.	Not applicable	When assets are controlled.
Other revenue - reimbursements	Insurance claims and other miscellaneous reimbursements	Single point in time	Payment in arrears for claimable event.	None	Set by mutual agreement with the customer.	When claim is agreed.	Not applicable	When claim is agreed.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
Governance	0	100	9,743
General purpose funding	2,852,689	1,555,761	2,989,491
Law, order, public safety	508,277	25,088	51,888
Health	20,886	21,335	21,693
Education and welfare	2,829	2,960	5,547
Housing	14,790	20,943	17,563
Community amenities	11,648	22,187	22,303
Recreation and culture	142,649	105,694	207,631
Transport	287,673	287,605	281,029
Economic services	43,100	60,059	74,079
Other property and services	106,495	101,200	106,035
	3,991,036	2,202,932	3,787,002
Non-operating grants, subsidies and contributions			
Law, order, public safety	175,037	163,318	0
Community amenities	180,686	174,823	0
Recreation and culture	167,744	160,055	324,868
Transport	2,404,823	2,731,925	1,166,785
Economic services	15,000	15,000	0
	2,943,290	3,245,121	1,491,653
Total grants, subsidies and contributions	6,934,326	5,448,053	5,278,655
Fees and charges			
Governance	0	100	55
General purpose funding	8,048	5,174	6,366
Law, order, public safety	5,783	4,100	5,400
Health	1,952	1,572	2,799
Education and welfare	1	1	1
Housing	341,408	342,940	329,512
Community amenities	560,616	556,951	576,211
Recreation and culture	101,850	78,718	77,128
Transport	29,834	22,000	25,227
Economic services	112,927	123,500	112,682
Other property and services	25,835	25,228	62,934
	1,188,254	1,160,284	1,198,315

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	1,172,674	1,149,084	1,178,865
Other revenue	35	100	1,122
Non-operating grants, subsidies and contributions	2,943,290	3,245,121	1,491,653
	4,115,999	4,394,305	2,671,640

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers recognised during the year	1,172,709	1,149,184	1,179,987
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,943,290	3,245,121	1,491,653
	4,115,999	4,394,305	2,671,640

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	0	0	264,926
Contract liabilities from contracts with customers	(290,902)	0	0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

FOR THE YEAR ENDED 30 JUNE 2021**(a) Revenue (Continued)**

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

Other revenue

Interest earnings

SIGNIFICANT ACCOUNTING POLICIES

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

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

Auditors remuneration

Interest expenses (finance costs)

Other expenditure

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SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

	NOTE	2021	2020
		\$	\$
Cash at bank and on hand		3,152,248	3,194,683
Term deposits		4,572,716	3,299,421
Total cash and cash equivalents		7,724,964	6,494,104
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		4,863,618	3,299,421
		4,863,618	3,299,421
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	4,572,716	3,299,421
Contract liabilities from contracts with customers	14	290,902	0
Total restricted assets		4,863,618	3,299,421

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH BACKED	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	280,414	1,455	(26,377)	255,492	280,414	1,402	(26,377)	255,439	276,127	4,287	0	280,414
(b) Plant Reserve	1,013,522	5,596	0	1,019,118	1,013,521	5,068	0	1,018,589	998,029	15,493	0	1,013,522
(c) Joint Venture Housing Reserve	126,139	34,873	0	161,012	126,139	14,034	0	140,173	287,722	22,417	(184,000)	126,139
(d) Land & Buildings Reserve	838,992	886,567	0	1,725,559	838,992	480,438	(160,000)	1,159,430	454,147	452,340	(67,495)	838,992
(e) Sewerage Scheme Reserve	498,888	251,226	0	750,114	498,888	250,708	0	749,596	335,816	613,072	(450,000)	498,888
(f) Townscape Reserve	71,666	396	0	72,062	71,667	358	0	72,025	70,571	1,095	0	71,666
(g) Telecommunications Reserve	16,680	644	0	17,324	16,680	83	0	16,763	114,896	1,784	(100,000)	16,680
(h) Swimming Pool Reserve	120,202	50,842	0	171,044	120,202	100,601	0	220,803	43,862	76,340	0	120,202
(i) Recreation Reserve	128,806	711	0	129,517	128,806	644	0	129,450	176,209	2,597	(50,000)	128,806
(j) Insurance Excess Reserve	102,896	16,625	0	119,521	102,896	16,514	0	119,410	85,429	17,467	0	102,896
(k) Waste Management Reserve	101,216	50,737	0	151,953	101,216	50,506	0	151,722	50,000	51,216	0	101,216
	3,299,421	1,299,672	(26,377)	4,572,716	3,299,421	920,356	(186,377)	4,033,400	2,892,808	1,258,108	(851,495)	3,299,421

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	- to be used to fund sick, annual and long service leave requirements.
(b) Plant Reserve	Ongoing	- to be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have resources available internally.
(c) Joint Venture Housing Reserve	Ongoing	- to be used for the construction & maintenance of the Joint Venture Housing.
(d) Land & Buildings Reserve	Ongoing	- to be used for the purchase, construction & maintenance of residential & commercial sites.
(e) Sewerage Scheme Reserve	Ongoing	- to be used for the maintenance & replacement of the Sewerage Scheme.
(f) Townscape Reserve	Ongoing	- to be used for various townscape special projects.
(g) Telecommunications Reserve	Ongoing	- to be used to leverage enhanced telecommunications capabilities within the Shire.
(h) Swimming Pool Reserve	Ongoing	- to be used to ensure long term maintenance and upgrade of the swimming pool.
(i) Recreation Reserve	Ongoing	- to be used to ensure long term maintenance and upgrade of the recreation areas.
(j) Insurance Excess Reserve	Ongoing	- to be used to pay for insurance excess in the event of abnormal number of claims in a year.
(k) Waste Management Reserve	Ongoing	- to be used to pay for future waste management sites rehabilitation.

5. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

2021	2020
\$	\$
129,162	124,637
129,162	124,637
129,162	124,637
129,162	124,637

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 16(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
Allowance for impairment of receivables	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2021	2020
\$	\$
59,824	44,477
135,410	264,926
0	4,780
195,234	314,183
17,424	21,581
17,424	21,581

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for 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.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

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.

7. INVENTORIES

Current

Fuel and materials

The following movements in inventories occurred during the year:

Balance at beginning of year

Additions to inventory

Balance at end of year

	2021	2020
	\$	\$
	14,628	5,214
	14,628	5,214
	5,214	10,947
	9,414	(5,733)
	14,628	5,214

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	2,438,013	27,481,219	29,919,232	102,266	3,397,726	33,419,224
Additions	84,052	490,742	574,794	0	606,285	1,181,079
(Disposals)	(270,000)	(586,500)	(856,500)	0	(467,547)	(1,324,047)
Revaluation increments / (decrements) transferred to revaluation surplus			0		(288,743)	(288,743)
Depreciation (expense)	0	(551,627)	(551,627)	(53,340)	(379,949)	(984,916)
Balance at 30 June 2020	2,252,065	26,833,834	29,085,899	48,926	2,867,772	32,002,597
Comprises:						
Gross balance amount at 30 June 2020	2,252,065	28,468,563	30,720,628	245,649	3,280,499	34,246,776
Accumulated depreciation at 30 June 2020	0	(1,634,729)	(1,634,729)	(196,723)	(412,727)	(2,244,179)
Balance at 30 June 2020	2,252,065	26,833,834	29,085,899	48,926	2,867,772	32,002,597
Additions	1,509,910	452,579	1,962,489	6,722	883,515	2,852,726
(Disposals)	(1,423,526)	0	(1,423,526)	0	(128,717)	(1,552,243)
Depreciation (expense)	0	(569,321)	(569,321)	(13,303)	(332,544)	(915,168)
Balance at 30 June 2021	2,338,449	26,717,092	29,055,541	42,345	3,290,026	32,387,912
Comprises:						
Gross balance amount at 30 June 2021	2,338,449	28,888,642	31,227,091	252,371	3,970,334	35,449,796
Accumulated depreciation at 30 June 2021	0	(2,171,550)	(2,171,550)	(210,026)	(680,308)	(3,061,884)
Balance at 30 June 2021	2,338,449	26,717,092	29,055,541	42,345	3,290,026	32,387,912

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent valuer	30 June 2017	Price per square metre/market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent valuer	30 June 2017	Price per square metre/market borrowing rate
(ii) Cost					
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management valuation	30 June 2020	Purchase costs and current condition, residual values
Plant and equipment	3	Cost approach using depreciated replacement cost	Management valuation	30 June 2020	Purchase costs and current condition, residual values

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - drainage	Other infrastructure - parks & ovals	Other infrastructure - other	Other infrastructure - gardens	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	250,375,177	1,444,609	2,641,984	402,934	22,516,149	560,764	277,941,617
Additions	2,029,904	0	34,165	0	761,523	425,679	3,251,271
(Disposals)	0	0	0	0	(22,050)	0	(22,050)
Depreciation (expense)	(3,948,813)	(76,032)	(53,566)	(14,886)	(349,409)	0	(4,442,706)
Balance at 30 June 2020	248,456,268	1,368,577	2,622,583	388,048	22,906,213	986,443	276,728,132
Comprises:							
Gross balance at 30 June 2020	256,306,314	1,520,641	2,709,674	417,820	23,916,631	986,443	285,857,523
Accumulated depreciation at 30 June 2020	(7,850,046)	(152,064)	(87,091)	(29,772)	(1,010,418)	0	(9,129,391)
Balance at 30 June 2020	248,456,268	1,368,577	2,622,583	388,048	22,906,213	986,443	276,728,132
Additions	3,449,079	53,674	144,147	0	300,702	9,369	3,956,971
Impairment due to heavy rain & flood damage	(1,139,501)	0	(36,079)	0	0	0	(1,175,580)
Impairment due to heavy rain & flood damage	0	0	(593,809)	0	0	0	(593,809)
Depreciation (expense)	(4,009,444)	(76,031)	(54,193)	(14,886)	(378,398)	0	(4,532,952)
Balance at 30 June 2021	246,756,402	1,346,220	2,082,649	373,162	22,828,517	995,812	274,382,762
Comprises:							
Gross balance at 30 June 2021	258,615,892	1,574,316	2,223,933	417,820	24,181,223	995,812	288,008,996
Accumulated depreciation at 30 June 2021	(11,859,490)	(228,096)	(141,284)	(44,658)	(1,352,706)	0	(13,626,234)
Balance at 30 June 2021	246,756,402	1,346,220	2,082,649	373,162	22,828,517	995,812	274,382,762

2,173,628

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure - parks & ovals	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure - other	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure - gardens	3	Cost approach using depreciated replacement cost	Independent valuer	30 June 2018	Construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

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

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right-of-use assets).

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	1,423,526	834,682	19,769	(608,613)	779,351	371,893		(407,458)	270,000	240,000	0	(30,000)
Buildings - non-specialised									586,500	205,238	92,838	(474,100)
Plant and equipment	128,717	109,909	364	(19,172)	180,862	141,091	4,500	(44,271)	467,547	394,864	12,784	(85,467)
Other infrastructure - other									22,050	20,400	2,550	(4,200)
	1,552,243	944,591	20,133	(627,785)	960,213	512,984	4,500	(451,729)	1,346,097	860,502	108,172	(593,767)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Plant and Equipment				
Law, order, public safety				
Wubin Bushfire Appliance DL379	32,000	28,000	0	(4,000)
Health				
Ford Territory DL89	12,000	10,000	0	(2,000)
Transport				
Holden Colorado DL281	26,832	19,090	0	(7,742)
Iveco Light Truck DL24	11,885	10,091	0	(1,794)
Sewell Trailer Broom DL3367	10,000	6,364	0	(3,636)
Other property and services				
Ford Territory DL2	36,000	36,364	364	0
	128,717	109,909	364	(19,172)
Land				
Housing				
3 Pioneer Place, Dalwallinu	15,000	22,018	7,018	0
5 Pioneer Place, Dalwallinu	18,000	23,837	5,837	0
6 Pioneer Place, Dalwallinu	18,000	20,000	2,000	0
7 Pioneer Place, Dalwallinu	18,000	22,914	4,914	0
Other Property and Services				
1 Bell Street, Dalwallinu	169,790	85,455	0	(84,335)
7 Bell Street, Dalwallinu	120,714	68,182	0	(52,532)
9 Bell Street, Dalwallinu	120,714	68,182	0	(52,532)
11 Bell Street, Dalwallinu	142,017	77,273	0	(64,744)
13 Bell Street, Dalwallinu	156,219	81,819	0	(74,400)
15 Bell Street, Dalwallinu	120,714	68,182	0	(52,532)
17 Bell Street, Dalwallinu	129,551	73,182	0	(56,369)
19 Bell Street, Dalwallinu	127,815	72,728	0	(55,087)
21 Bell Street, Dalwallinu	127,815	72,728	0	(55,087)
23 Bell Street, Dalwallinu	139,177	78,182	0	(60,995)
	1,423,526	834,682	19,769	(608,613)
Total	1,552,243	944,591	20,133	(627,785)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Buildings - non-specialised	18,499	18,499
Furniture and equipment	154,244	0
Plant and equipment	149,398	137,405
	322,141	155,904

(c) Temporarily Idle Assets

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2021	2020
	\$	\$
Plant and equipment	9,797	9,797
	9,797	9,797

10. FIXED ASSETS

(d) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	569,321	573,683	551,627
Furniture and equipment	13,303	21,124	53,340
Plant and equipment	332,544	481,185	379,949
Infrastructure - roads	4,009,444	3,943,384	3,948,813
Other infrastructure - footpaths	76,031	76,032	76,032
Other infrastructure - drainage	54,193	53,510	53,566
Other infrastructure - parks & ovals	14,886	14,887	14,886
Other infrastructure - other	378,398	347,814	349,409
Right of use assets - furniture and equipment	23,052	23,054	23,116
	5,471,172	5,534,673	5,450,740

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Sealed roads and streets	
Clearing & Earthworks pavement	not depreciated
seal	40 years
- bituminous seals	15 to 20 years
- asphalt surfaces	15 to 20 years
Gravel roads	
Clearing & Earthworks pavement	not depreciated
Infrastructure - footpaths	40 years
Infrastructure - drainage	20 years
Infrastructure - parks & ovals	50 years
Infrastructure - parks & ovals	10 to 40 years
Infrastructure - other	10 to 50 years
Infrastructure - gardens	not depreciated
Right of use (plant and equipment)	Based on the remaining lease

Depreciation on revaluation

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

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

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

11. LEASES

(a) Right-of-Use Assets

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

Balance at 1 July 2019
Depreciation (expense)
Balance at 30 June 2020
Depreciation (expense)
Balance at 30 June 2021

Right of use assets - furniture and equipment	Right-of-use assets Total
\$	
91,404	91,404
(23,116)	(23,116)
68,288	68,288
(23,052)	(23,052)
45,236	45,236

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

Depreciation expense on lease liabilities
Interest expense on lease liabilities
Total amount recognised in the statement of comprehensive income

Total cash outflow from leases

2021 Actual	2020 Actual
\$	\$
(23,052)	(24,239)
(1,450)	(2,011)
(24,502)	(26,250)
(24,239)	(24,239)

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

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

Refer to Note 10 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

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12. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	* 2020 Change in Accounting Policy	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$		\$	\$	\$
Revaluation surplus - Buildings - non-specialised	18,123,458	0	0	18,123,458	18,123,458	0	0	0	18,123,458
Revaluation surplus - Furniture and equipment	195	0	0	195	195	0	0	0	195
Revaluation surplus - Plant and equipment	0	0	0	0	428,815	(140,072)	(288,743)	(428,815)	0
Revaluation surplus - Infrastructure - roads	224,629,087	(1,139,503)	(1,139,503)	223,489,584	224,629,087	0	0	0	224,629,087
Revaluation surplus - Other infrastructure - footpaths	477,712	0	0	477,712	477,712	0	0	0	477,712
Revaluation surplus - Other infrastructure - drainage	36,077	(36,077)	(36,077)	0	36,077	0	0	0	36,077
Revaluation surplus - Other infrastructure - parks & ovals	326,084	0	0	326,084	326,084	0	0	0	326,084
Revaluation surplus - Other infrastructure - other	19,125,606	0	0	19,125,606	19,125,606	0	0	0	19,125,606
Revaluation surplus - Other infrastructure - gardens	304,948	0	0	304,948	304,948	0	0	0	304,948
	263,023,167	(1,175,580)	(1,175,580)	261,847,587	263,451,982	(140,072)	(288,743)	(428,815)	263,023,167

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Accrued interest on long term borrowings	
Other current liabilities	

2021	2020
\$	\$
395,424	215,827
33,347	23,598
37,207	1,523
20,347	24,294
41,281	39,541
78,015	80,516
605,621	385,299

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

The amounts are unsecured, are recognised as a current liability and are 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 recognises revenue for the prepaid rates that have not been refunded.

14. OTHER LIABILITIES

Current

Contract liabilities

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

2021	2020
\$	\$
290,902	0
290,902	0
	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
Contract liabilities	
\$	\$
290,902	0

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Service concession liabilities

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Shire. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.

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15. LEASE LIABILITIES

(a) Lease Liabilities

	2021	2020
	\$	\$
Current	23,359	22,789
Non-current	23,028	46,387
	<u>46,387</u>	<u>69,176</u>

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual Lease Principal 1 July 2020	30 June 2021 Actual Lease Principal Repayments	30 June 2021 Actual Lease Principal Outstanding	30 June 2021 Actual Lease Interest Repayments	Budget Lease Principal 1 July 2020	30 June 2021 Budget Lease Principal Repayments	30 June 2021 Budget Lease Principal Outstanding	30 June 2021 Budget Lease Interest Repayments	Actual Lease Principal 1 July 2019	30 June 2020 Actual Lease Principal Repayments	30 June 2020 Actual Lease Principal Outstanding	30 June 2020 Actual Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																
Gymnasium Equipment	2	Maya Financial	2.30%	4 years	54,201	(17,856)	36,345	(1,051)	53,555	(17,852)	35,703	(1,051)	71,456	(17,255)	54,201	(1,452)
Other property and services																
Multifunction Photocopiers x 2	1	Ricoh Finance	3.00%	5 years	14,975	(5,133)	9,842	(399)	15,160	(5,201)	9,959	(399)	19,948	(4,873)	14,975	(559)
					<u>69,176</u>	<u>(22,789)</u>	<u>46,387</u>	<u>(1,450)</u>	<u>68,715</u>	<u>(23,053)</u>	<u>45,662</u>	<u>(1,450)</u>	<u>91,404</u>	<u>(22,228)</u>	<u>69,176</u>	<u>(2,011)</u>

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16. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	297,875	134,455
Non-current	3,618,507	3,195,284
	<u>3,916,382</u>	<u>3,329,739</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020
				Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Budget	Principal	Actual	Actual	Actual
				1 July 2020	New Loans	Principal repayments	Interest repayments	Principal outstanding	1 July 2020	New Loans	Principal repayments	Interest repayments	Principal outstanding	1 July 2019	Principal repayments	Interest repayments	Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																	
Sewerage Scheme	64	WA Treasury	9.85%	107,753	0	(17,617)	(9,394)	90,136	107,753	0	(17,617)	(9,393)	90,136	123,755	(16,002)	(11,085)	107,753
Recreation and culture																	
Dalwallinu Discovery Centre	157	WA Treasury	2.29%	578,531	0	(58,584)	(16,469)	519,947	578,532	0	(58,584)	(16,086)	519,948	635,657	(57,126)	(18,351)	578,531
Dalwallinu Recreation Centre	159	WA Treasury	3.00%	2,643,455	0	(58,254)	(96,719)	2,585,201	2,643,455	0	(58,255)	(93,529)	2,585,200	2,700,000	(56,545)	(98,553)	2,643,455
Other property and services																	
Bell Street Subdivision				0	800,000	(78,902)	(7,847)	721,098		800,000	(74,746)	(22,168)	725,254	0	0	0	0
				<u>3,329,739</u>	<u>800,000</u>	<u>(213,357)</u>	<u>(130,429)</u>	<u>3,916,382</u>	<u>3,329,740</u>	<u>800,000</u>	<u>(209,202)</u>	<u>(141,176)</u>	<u>3,920,538</u>	<u>3,459,412</u>	<u>(129,673)</u>	<u>(127,989)</u>	<u>3,329,739</u>

* WA Treasury Corporation

SHIRE OF DALWALLINU
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16. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
Bell Street Subdivision development	*	Interest & Principal	5	0.61%	\$ 800,000	\$ 800,000	\$ (800,000)	\$ (800,000)	\$ 13,561	\$ 0
* WA Treasury Corporation					800,000	800,000	(800,000)	(800,000)	13,561	0

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2021	2020
	\$	\$
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	10,000	10,000
Credit card balance at balance date	(2,554)	(2,603)
Total amount of credit unused	7,446	7,397

Loan facilities

Loan facilities - current	297,875	134,455
Loan facilities - non-current	3,618,507	3,195,284
Lease liabilities - current	23,359	22,789
Lease liabilities - non-current	23,028	46,387
Total facilities in use at balance date	3,962,769	3,398,915

Unused loan facilities at balance date

NIL NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 26.

17. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current provisions
 Non-current provisions

Additional provision
Balance at 30 June 2021

Comprises

Current
 Non-current

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date
 Expected reimbursements from other WA local governments

Provision for Annual Leave	Provision for Long Service Leave	Total
\$	\$	\$
203,420	260,726	464,146
0	62,114	62,114
203,420	322,840	526,260
(25,438)	(90,260)	(115,698)
177,982	232,580	410,562
177,982	189,566	367,548
0	43,013	43,013
177,982	232,579	410,561
2021	2020	
\$	\$	
142,984	164,292	
264,240	333,062	
3,337	28,906	
410,561	526,260	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

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.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits 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

Other long-term employee benefits (Continued)

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.

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.

18. OTHER PROVISIONS

	Provision for landfill site rehabilitation	Total
	\$	\$
Opening balance at 1 July 2020		
Current provisions	23,805	23,805
Non-current provisions	159,589	159,589
	<u>183,394</u>	<u>183,394</u>
 Additional provision	 (10,131)	 (10,131)
Balance at 30 June 2021	173,263	173,263
 Comprises		
Non-current	173,263	173,263
	<u>173,263</u>	<u>173,263</u>

Provision for landfill site rehabilitation

Shire of Dalwallinu have landfill sites in Dalwallinu and Kalannie as itemised below. These sites are not licenced but they are recognised sites under the Department of Environment Regulation. The Shire has a post closure plan in place to rehabilitate these sites at the end of their useful life.

1. Dalwallinu landfill site 1

This site has reached end of its useful life during 2019/20. Rehabilitation expenditure provided as a current provision.

2. Kalannie landfill site

Remaining useful life for this site is 14 years reaching the end during 2033/34. Rehabilitation future value expenditure provided as non-current provision taking in consideration current interest rate, inflation and useful life.

3. Dalwallinu landfill site 2

Remaining useful life for this site is 25 years reaching the end during 2044/45. Rehabilitation future value expenditure provided as non-current provision taking in consideration current interest rate, inflation and useful life.

19. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	7,724,964	4,397,339	6,494,104
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(635,082)	(2,247,303)	(1,777,781)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(4,525)	0	(2,017)
Depreciation on non-current assets	5,471,172	5,534,673	5,450,740
(Profit)/loss on sale of asset	607,652	447,229	485,595
Loss on revaluation of fixed assets	593,809	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	123,106	0	1,030,518
(Increase)/decrease in inventories	(9,414)	0	5,733
Increase/(decrease) in payables	220,322	0	(149,513)
Increase/(decrease) in employee provisions	(115,699)	0	203,290
Increase/(decrease) in other provisions	(10,131)	0	0
Increase/(decrease) in other liabilities	290,902	0	0
Non-operating grants, subsidies and contributions	(2,943,290)	(3,245,121)	(1,491,653)
Net cash from operating activities	3,588,822	489,478	3,754,912

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	500,000	794,516
General purpose funding	7,724,964	3,260,740
Law, order, public safety	1,305,344	745,129
Health	544,013	537,018
Education and welfare	140,698	143,023
Housing	7,268,508	8,124,439
Community amenities	2,601,308	3,030,054
Recreation and culture	36,845,281	37,392,292
Transport	249,248,281	254,973,149
Economic services	2,177,508	2,335,343
Other property and services	4,025,993	4,352,727
Unallocated	2,515,424	70,306
	314,897,322	315,758,736

21. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

Capital expenditure projects are represented by:

- McNeill St Sewerage works 19/20 - retention
- Buntine Emergency Services Shed
- Bell St Subdivision construction
- Dalwallinu Recreation Centre Oven
- Dalwallinu Aquatic Centre Balance Tank Repairs
- Kalannie Caravan Park Dump Point
- Total

	2021	2020
	\$	\$
	140,742	1,651,565
	0	0
	140,742	1,651,565
	0	1,651,565
	0	23,555
	0	163,318
	72,567	1,464,692
	16,105	0
	43,600	0
	8,470	0
	140,742	1,651,565

22. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Elected member Steven Carter			
President's annual allowance	7,942	7,942	7,942
Meeting attendance fees	6,600	7,200	6,000
Travel and accommodation expenses	202	500	617
	14,744	15,642	14,559
Elected member Keith Carter			
Deputy President's annual allowance	1,985	1,985	1,985
Meeting attendance fees	5,180	4,520	3,792
Travel and accommodation expenses	1,391	1,500	722
	8,556	8,005	6,499
Elected member Brett Boys			
Meeting attendance fees	4,680	4,320	3,960
	4,680	4,320	3,960
Elected member Karen Christian			
Meeting attendance fees	4,680	4,320	2,880
	4,680	4,320	2,880
Elected member Anita Dickins			
Meeting attendance fees	4,520	4,520	3,432
Travel and accommodation expenses	663	1,000	437
	5,183	5,520	3,869
Elected member Melissa Harms			
Meeting attendance fees	4,320	4,320	2,616
Travel and accommodation expenses	706	1,000	305
	5,026	5,320	2,921
Elected member Karen McNeill			
Meeting attendance fees	4,320	4,520	3,960
	4,320	4,520	3,960
Elected member Noel Mills			
Meeting attendance fees	4,880	4,520	3,432
	4,880	4,520	3,432
Elected member Graham Sanderson			
Meeting attendance fees	0	0	1,080
Travel and accommodation expenses	0	0	300
	0	0	1,380
Elected member Janine Huggett			
Meeting attendance fees	0	0	2,160
	0	0	2,160
Elected member TBA			
Other expenses	0	7,000	0
Travel and accommodation expenses	0	2,000	0
	0	9,000	0
	52,069	61,167	45,620
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	7,942	7,942	7,942
Deputy President's allowance	1,985	1,985	1,985
Meeting attendance fees	39,180	38,240	33,312
Other expenses	0	7,000	0
Travel and accommodation expenses	2,962	6,000	2,381
	52,069	61,167	45,620

23. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

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

	2021 Actual	2020 Actual
	\$	\$
Short-term employee benefits	538,822	634,949
Post-employment benefits	78,804	82,273
Other long-term benefits	70,907	69,285
	<u>688,533</u>	<u>786,507</u>

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

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

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

The following transactions occurred with related parties:

	2021 Actual	2020 Actual
	\$	\$
Sale of goods and services	62,224	122,829
Purchase of goods and services	15,806	83,761
Amounts outstanding from related parties:		
Trade and other receivables	2,323	2,455
Amounts payable to related parties:		
Trade and other payables	0	5,835

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Residential	0.08975	265	3,928,483	352,582	6,149	8	358,739	352,581	0	0	352,581	351,685
Unimproved valuations												
Rural	0.01902	362	151,421,500	2,880,037	1,147	0	2,881,184	2,880,037	0	0	2,880,037	2,889,525
Sub-Total		627	155,349,983	3,232,619	7,296	8	3,239,923	3,232,618	0	0	3,232,618	3,241,210
Minimum payment												
Gross rental valuations												
Residential	600	247	1,148,021	148,800	847	0	149,647	148,200	0	0	148,200	145,800
Unimproved valuations												
Rural	700	35	618,778	24,500	0	0	24,500	24,500			24,500	23,800
Mining	700	24	140,982	16,800	4,028	0	20,828	16,800			16,800	16,800
Sub-Total		306	1,907,781	190,100	4,875	0	194,975	189,500	0	0	189,500	186,400
		933	157,257,764	3,422,719	12,171	8	3,434,898	3,422,118	0	0	3,422,118	3,427,610
Discounts/concessions (Note 24(b))							(151,627)				(152,795)	(152,794)
Total amount raised from general rate							3,283,271				3,269,323	3,274,816

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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

24. RATING INFORMATION (Continued)

There were no specified area rates in the financial year ended 30 June 2021.

SHIRE OF DALWALLINU
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FOR THE YEAR ENDED 30 JUNE 2021

24. RATING INFORMATION (Continued)

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

Rates Discounts

Rate or Fee Discount Granted	Discount	Discount	2021 Actual	2021 Budget	2020 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	\$	
Rates general	5.00%		139,727	140,895	141,294	Payment of full amount owing, including arrears and service charges no later than 4:00pm on the day 35 days after the date of service appearing on the rates notice.
Rates minimum		100	11,900	11,900	11,500	
			151,627	152,795	152,794	
Total discounts/concessions (Note 24(a))			151,627	152,795	152,794	

24. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	11/09/2020	0.00	0.00%	8.00%
Option Two				
First instalment				
Second instalment				
Option Two				
First instalment	11/09/2020	0.00	5.50%	8.00%
Second instalment	13/11/2020	6.67	5.50%	8.00%
Third instalment	15/01/2021	6.67	5.50%	8.00%
Fourth instalment	19/03/2021	6.67	5.50%	8.00%
		2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates		5,823	3,400	5,791
Interest on instalment plan		6,104	4,000	7,363
Charges on instalment plan		2,648	3,174	3,128
		14,575	10,574	16,282

25. RATE SETTING STATEMENT INFORMATION

		2020/21 2020/21 Budget 2020/21 Budget	2019/20 2019/20 Budget 2019/20 Budget
Note	2020/21 (30 June 2021 Carried Forward)	(30 June 2021 Carried Forward)	(30 June 2020 Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(a)	(20,133)	(4,500)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(4,525)	0
Movement in pensioner deferred rates (non-current)		4,157	(5,021)
Movement in employee benefit provisions (non-current)		(19,101)	(24,975)
Movement in other provisions (non-current)		13,674	0
Add: Loss on disposal of assets	10(a)	627,785	451,729
Add: Loss on revaluation of fixed assets	9(a)	593,809	0
Add: Depreciation on non-current assets	10(d)	5,471,172	5,534,673
Non cash amounts excluded from operating activities		6,666,838	5,956,927
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserves - cash backed	4	(4,572,716)	(4,033,400)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	16(a)	297,875	725,253
- Current portion of lease liabilities		23,359	(23,053)
- Employee benefit provisions		209,381	173,397
Total adjustments to net current assets		(4,042,101)	(3,157,803)
Net current assets used in the Rate Setting Statement			
Total current assets		7,934,826	4,716,977
Less: Total current liabilities		(1,585,305)	(1,559,174)
Less: Total adjustments to net current assets		(4,042,101)	(3,157,803)
Net current assets used in the Rate Setting Statement		2,307,420	0

26. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.41%	7,724,964	4,572,716	3,152,248	
2020					
Cash and cash equivalents	0.61%	6,494,104	5,148,249	1,345,655	200

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 16(b).

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26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

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

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	36,048	9,611	6,664	24,925	77,248
Loss allowance	0	0	0	0	0
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	24,072	25,976	5,086	10,924	66,058
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	127,730	1,765	2,480	1,049	133,024
Loss allowance	0	0	0	0	0
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	254,821	5,157	0	4,336	264,314
Loss allowance	0	0	0	0	0

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	605,621	0	0	605,621	605,621
Borrowings	297,875	1,282,738	2,335,769	3,916,382	3,916,382
Contract liabilities	290,902	0	0	290,902	290,902
Lease liabilities	23,053	23,334		46,387	46,387
	1,217,451	1,306,072	2,335,769	4,859,292	4,859,292
2020					
Payables	383,776	0	0	383,776	385,299
Borrowings	236,430	945,722	3,382,859	4,565,011	0
Lease liabilities	22,789	46,387	0	69,176	69,176
	642,995	992,109	3,382,859	5,017,963	454,475

27. TRUST FUNDS

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

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Public open spaces - Bell St subdivision	0	39,918	(39,918)	0
	0	39,918	(39,918)	0

28. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

29. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

GOVERNANCE

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

ACTIVITIES

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.

30. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	2.31	4.68	3.88
Asset consumption ratio	0.95	0.96	0.97
Asset renewal funding ratio	0.61	0.82	0.83
Asset sustainability ratio	0.99	0.57	0.89
Debt service cover ratio	5.50	8.97	2.35
Operating surplus ratio	(0.79)	(0.70)	(0.75)
Own source revenue coverage ratio	0.39	0.40	0.39

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Dalwallinu

To the Councillors of the Shire of Dalwallinu

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Dalwallinu (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Dalwallinu:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a) 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.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) 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.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Dalwallinu for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 December 2021

7.1.2 Report on Audit Independent Auditor's Report

Report date	21 December 2021
Applicant	Shire of Dalwallinu
File ref	FM/7 – Financial Management Audit
Previous Meeting Reference	Audit Committee 14 December 2021
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting requirements	Simple Majority
Attachments	Nil

Purpose of Report

The Audit Committee is requested to accept a recommendation addressing the matter relating to the Shire's Operating Surplus Ratio, identified as significant by the auditor.

Background

Section 7.12A of the *Local Government Act 1995* states that a Local Government must prepare a report addressing any matters identified as significant by the auditor. The auditor in his report identified a significant adverse trend in the Shire's Operating Surplus Ratio. The Shire is required to prepare a report stating what action it has taken or intends to take with respect to this matter and give a copy of that report to the Minister within 3 months after the audit report is received by the Local Government.

The 2020-21 audited financial statement was received by the Audit Committee on 21 December 2021.

In accordance with the Local Government (Audit) Regulations 1996, Mr Mark Ambrose, the Senior Director Financial Audit, highlighted in his report:

- "(i) in my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:*
- a. The Operating Surplus Ratio as reported in Note 30 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' basic standard for the current year and past 2 years."*

The Audit Committee is required to examine the report of the Auditor and prepare a report on the actions the Shire of Dalwallinu has taken or intends to take in relation the matters raised.

Consultation

Auditor – Conley Manifis of William Buck
Auditor – Martanki Mathew of William Buck
Senior Director OAG – Mr Mark Ambrose

Legislative Implications

State

Local Government Act 1995 – s7.12A(4)

Policy Implications

Nil



Financial Implications

Nil

Strategic Implications

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

A template report was provided in the Department Circulars and has been completed as follows:

ACTION PLAN/REPORT

Section 7.12A(4) (a) of the *Local Government Act 1995*

Office of the Auditor General (OAG) – Performance Audit

Purpose of Report

To address the adverse trend in the Operating Surplus Ratio.

Significant Matter Identified by OAG

A significant adverse trend was noted in the Operating Surplus Ratio

Implication

When this ratio starts to drift into negative territory it indicates a deficit and higher risk.

Management Comment

The Operating Surplus Ratio highlights the Shire of Dalwallinu's reliance on external funding to fund renewal of assets. An analysis of neighbouring shires indicates this is a common issue in the Wheatbelt region.

Action taken or Intended to be taken

Council and management will continue to monitor income and expenditure as well as identifying ways to improve the operating position to increase the ratio above the acceptable target of 0.01. However this ratio is likely to remain below the benchmark in the coming years whilst the removal of capital grants from the formula for calculating the ratio continues to occur.

Completion or Proposed Completion Date

Ongoing

Recommendation

(to be completed by OAG)



Officer Recommendation

That the Audit Committee:

1. Accepts the Action Plan/Report and
2. Directs the Chief Executive Officer to forward a copy of the report to the Minister for Local Government, Sport and Cultural Industries.

Recommendation/Resolution

MOTION

Moved Cr
Seconded Cr

0/0

8 **SCHEDULING OF MEETING**

The next Audit Committee Meeting will be held at a date to be decided.

9 **CLOSURE**

There being no further business, the Chairperson closed the meeting at _____pm.

