

Ordinary Council Meeting Minutes

21 December 2021

3.30pm



This page has been left intentionally blank



Table of Contents

1	OPENING & ANNOUNCEMENT OF VISITORS	3
2	ANNOUNCEMENTS OF PRESIDING MEMBER.....	3
3	ATTENDANCE RECORD	3
3.1	Present.....	3
3.2	Apologies	3
3.3	Leave of Absence Previously Granted	3
4	DECLARATIONS OF INTEREST	3
5	PUBLIC QUESTION TIME.....	3
6	MINUTES OF PREVIOUS MEETINGS	4
6.1	Ordinary Council Meeting – 23 November 2021.....	4
6.2	Audit Committee Meeting - 14 December 2021	4
7	PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS	4
7.1	Petitions.....	4
7.2	Presentations.....	4
7.3	Deputations	4
7.4	Delegates Reports/Submissions	4
8	METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)	4
9	REPORTS	5
9.1	Works & Services.....	5
9.1.1	Proposed Removal of Trees – Annetts Road, Dalwallinu	5
9.1.2	Application for Three (3) dogs – 18 Annetts Road, Dalwallinu*	8
9.1.3	Application for Three (3) dogs – 43 Leahy Street, Dalwallinu*	11
9.2	PLANNING & DEVELOPMENT	14
9.2.1	Request for Dedication of Road Reserve*	14
9.3	CORPORATE SERVICES	19
9.3.1	Accounts for Payment for November 2021*	19
9.3.2	Monthly Financial Statements for November 2021*	22
9.3.3	Adoption of the 2020-2021 Annual Report and setting the Annual Meeting of Electors* ...	24
9.3.4	Report on Audit Independent Auditor’s Report.....	26
9.4	CHIEF EXECUTIVE OFFICER	29
9.4.1	Proposed Local Government Reform*	29
10	APPLICATIONS FOR LEAVE OF ABSENCE.....	31



11	MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED	31
12	QUESTIONS FROM MEMBERS WITHOUT NOTICE	31
13	NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING).....	31
13.1	Request to Call Tenders – AGRN962 – Flood Damage	32
14	MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)	34
14.1	Offer to purchase 7 South Street, Dalwallinu.....	35
14.2	Offer to purchase Lot 572 (16) Sawyer Avenue, Dalwallinu.....	35
14.3	Appointment of Senior Employee – Manager Corporate Services	36
14.4	Reserve 21059 – Wubin Memorial Park.....	37
14.5	Award of RFT2020-08 Civil Engineering Services	37
15	SCHEDULING OF MEETING	38
16	CLOSURE	38
17	CERTIFICATION	39



SHIRE OF DALWALLINU

MINUTES of the Ordinary Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 21 December 2021 at 3.30pm.

1 OPENING & ANNOUNCEMENT OF VISITORS

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

2 ANNOUNCEMENTS OF PRESIDING MEMBER

Nil

3 ATTENDANCE RECORD

3.1 Present

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

3.2 Apologies

Nil

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

Cr DS Cream - Financial Interest in Item 14.1

5 PUBLIC QUESTION TIME

Nil



6 MINUTES OF PREVIOUS MEETINGS

6.1 Ordinary Council Meeting – 23 November 2021

MOTION 9835

Moved Cr NW Mills
Seconded Cr MM Harms

That the Minutes of the Ordinary Meeting of Council held 23 November 2021 be confirmed.

CARRIED 8/0

6.2 Audit Committee Meeting - 14 December 2021

MOTION 9836

Moved Cr SC Carter
Seconded Cr NW Mills

That the Minutes of the Audit Committee Meeting of Council held 14 December 2021 be received.

CARRIED 8/0

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

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

7.4 Delegates Reports/Submissions

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS (SHOW OF HANDS)

As agreed.



9 REPORTS

9.1 WORKS & SERVICES

9.1.1 Proposed Removal of Trees – Annetts Road, Dalwallinu

Report date	21 December 2021
Applicant	Shire of Dalwallinu
File ref	RO/10 – Roads Maintenance
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Financial Interest
Voting requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested consider the removal of forty (40) trees along the western side of Annetts Road, Dalwallinu.

Background

A request was received from a ratepayer on 22 October 2021 complaining about the state of Annetts Road, in particular the trees along the western side of the road that are causing damage to the road surface in addition to shedding copious amount of leaves into the property owners front gardens.

The roots of the existing trees have caused severe damage to the sub grade and pavement structure of Annett's Road.

Discussions were held at the Agenda Briefing session in October 2021 with all Councillors. It was agreed that community consultation should be undertaken with the landowners along the northern end of Annetts Road and a quote to be obtained for the removal of the trees. In addition we would seek a consultant to design a road specification for town roads to assist with upgrades in the future.

Consultation

Councillors
Manager Works & Services

Legislative Implications

Nil

Policy Implications

Nil

Financial Implications

The quote for the removal of the trees was \$13,200 ex GST. There is no allocation in the 2021-2022 budget however, the budget could be amended during the budget review in February 2022.

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 social implications associated with this proposal.

It is anticipated that a permit would need to be provided by the Department of Water and Environmental Regulation (DWER).

Officer Comment

Community consultation was undertaken with fifteen (15) landowners from Salmon Gum Place to Owens Road.

The survey asked the following:

Are you in favour of the removal of the street trees on the western side of Annetts Rad and replacing them with native shrubs?

The results were as follows:

Surveys distributed	Survey Responses	Yes	No
15	11	10	1

Comments included:

- *Just as long as the native shrubs are trimmed and the under bottom are kept clean and tidy*
- *I would favour tidy street trees to shrubs*
- *It would save a lot of effort to sweep up the dead leaves*
- *It should have been done a long time ago, the road is a disgrace*
- *About time*
- *Yes I am fully supportive of the tree removal. I am one who is the recipient of the leaves, birds and rubbish created by these being there*
- *I suggest replanting with 'Robinia' or commonly known as Mop Top. They are a very neat 'Topiary' style of dwarf statue that provides thick shade, never needs pruning, makes a stunning avenue, much more attractive than straggly natives.*
- *Leave trees as is good shade in summer*

Given the results of the survey it is recommended that the forty (40) trees along the western side of Annetts Road be removed in the first quarter of 2022 and that the upgrades to Annetts Road be included in the 2022-2023 budget deliberations.



Recommendation/Resolution

MOTION 9837

Moved Cr DS Cream
Seconded Cr KJ Christian

That Council:

1. Authorise the Chief Executive Officer to apply for a permit with Department of Water and Environmental Regulation (DWER) to remove the forty (40) trees along the western side of Annetts Road, Dalwallinu;
2. Subject to approval from the Department of Water and Environmental Regulation (DWER), authorises the removal of forty (40) trees along the western side of Annetts Road, Dalwallinu;
3. Considers the proposed upgrade to Annetts Road, Dalwallinu in the 2022-2023 budget;
4. Allocates funds in the 2022-23 budget to replace the trees with a small tree/shrub variety to be determined, after the road upgrades.

CARRIED 8/0



9.1.2 Application for Three (3) dogs – 18 Annetts Road, Dalwallinu*

Report Date	21 December 2021
Applicant	Mrs Nilla M Kuklinski
File Ref	LE/14, A35002
Previous Meeting Reference	Nil
Prepared by	Marc Bennett, Manager Works & Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	1. Application Letter 2. Ranger report 3. Schedule of Submissions

Purpose of Report

Council is requested to consider an application from Mrs Nilla M Kuklinski to keep three (3) dogs at 18 Annetts Road Dalwallinu.

Background

On Thursday 2 December 2021, an application was received from Mrs Nilla M Kuklinski to keep three (3) dogs. A person who wishes to keep in excess of two (2) dogs over the age of three (3) months on their premises must obtain exemption from the relevant Local Authority in terms of S26(3) of the *Dog Act 1976*.

Consultation

WA Ranger Services
Surrounding Landowners

Legislative Implications

State

Dog Act 1976

3.2 Limitation on the number of dogs

- (1) *This clause does not apply to premises which have been –*
 - (a) *licensed under Part 4 as an approved kennel establishment; or*
 - (b) *granted an exemption under section 26(3) of the Act.*
- (2) *The limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act –*
 - (a) *2 dogs over the age of 3 months and the young of those dogs under that age if the premises are situated within a townsite; or*
 - (b) *4 dogs over the age of 3 months and the young of those dogs under that age if the premises are situated outside a townsite*

Policy Implications

Nil



Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

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

Community consultation was undertaken with sixteen (16) surrounding land owners.

The results were as follows:

Surveys distributed	Survey Responses
16	2

The Shire of Dalwallinu Ranger inspected the premise at 18 Annetts Road on Wednesday 15 December 2021 and found the fencing to be suitable, dog barking training aids in use, vaccinated, microchipped, registered and healthy.

Given the property inspection and the submissions received, it is recommended that approval be given to Mrs Nilla M Kuklinski keep three (3) dogs at 18 Annett's Road Dalwallinu, subject to the following conditions.

1. Shire Staff may at any reasonable time inspect the property;
2. This approval is for life of the dogs listed below and no additional dog shall be registered to this property;

Breed	Name
Mastiff-cross	Boof
Mastiff-cross	Mocha
Chihuahua	Basil

3. Should one of the current registered dogs under this application become deceased, the applicant cannot replace it with another dog without first applying and receiving approval;
4. The applicant must notify the Shire of Dalwallinu if they move from the area or if there are any changes to the number of dogs listed above;
5. The three (3) dogs must be registered at all times;
6. Council reserves the right to withdraw approval at any time;



7. If at any time these requirements have been breached, the Shire of Dalwallinu may terminate this approval, and the third is to be removed from the premise within seven (7) days.

Recommendation/Resolution

MOTION 9838

Moved Cr KM McNeill
Seconded Cr KJ Christian

That Council approve the application from Mrs Nilla M Kuklinski application to keep three (3) dogs at 18 Annetts Road, Dalwallinu with the following conditions;

1. Shire Staff may at any reasonable time inspect the property;
2. This approval is for life of the dogs listed below and no additional dog shall be register to this property:

Breed	Name
Mastiff-cross	Boof
Mastiff-cross	Mocha
Chihuahua	Basil

3. Should one of the current register dogs under this application become deceased, the applicant cannot replace it with another dog without first applying and receiving approval;
4. The applicant must notify the Shire of Dalwallinu if they move from the area or if there are any changers to the number of dogs listed above;
5. The three (3) dogs must be registered at all times;
6. Council reserves the right to withdraw approval at any time;
7. If at any time these requirements have been breached, the Shire of Dalwallinu may terminate this approval, and the third dog is to be removed from the premise within seven (7) days.

CARRIED 8/0



SHIRE OF DALWALLINU	
RECORD NO:	1-COR-2172 S
FILE NO:	CV16
DATE:	02.12.21
GDA REF:	93.7
DISPOSAL YEAR:	2029

18 Annetts Road
Dalwallinu
WA. 6609

&
P.O. Box 225
Dalwallinu
WA 6609

Shire of Dalwallinu
58 Johnston Street
Dalwallinu
WA 6609

30th November 2021

Dear Sir/Madam,

I am writing to the Shire of Dalwallinu in regards to seeking permission to have 3 dogs at our residential property, 18 Annetts Road, Dalwallinu:

"Boof" 1 x Mastiff cross - 3½ years - female

"Mocha" 1 x Mastiff cross - 1 year - female

"Basil" 1 x Chihuahua cross - 15 years - male

All the dogs have been micro-chipped and registered.

Yours Sincerely,

Nilla M Kuklinski

N.M. Kuklinski.

Ranger Report, Property Inspection of 18 Annetts St Dalwallinu

– Request for Permission for Multiple Dogs

Inspection Conducted 21/10/21 with Kylie Spark. Nilla Kuklinski was at address and showed us around. Inspection was random.

Fencing is standard fencing that is suitable for size and breed of dogs. It has been reported dogs respect fencing and do not wander, no reports of dogs wandering.

1 x dogs present inside the main house. 2 larger dogs outside.

“Basil” Chihuahua X male 15 years.

“Boof” Mastiff X 3.5 years old female.

“Mocha” Mastiff X Female.

All dogs are vaccinated, microchipped, registered, healthy, friendly and clean.

The house environment and backyard were clean, no smells or excrement visible.

Owner has been using training aids from the barkline.

Dogs only barked once on my arrival and stopped immediately due to the use of dog barking training aids.

If you would like more information do not hesitate to contact me.

Ranger Samantha Di Candilo

WARCS 0474 779 374

Schedule of Submissions – Application for three (3) dogs – 18 Annetts Road, Dalwallinu

Submitter	Comments	Officer's Comments
1	With regards to your recent letter & the application for three dogs at 18 Annetts, in theory we do not object. However, given the territorial reaction of the dogs to the many passers by, we would appreciate the fencing being assessed by the Ranger as secure enough to hold the 3 dogs. Initially they barked a lot at night, but they seem to have settled so hopefully noise won't be a problem.	Fencing inspected by the Shire Ranger and found to be standard Dog barking training aids in use
2	Thank-you for your letter re approving and applicant for 3 dogs at 18 Annetts Rd. I want to let you know I am most opposed to barking dogs as neighbours. I am not opposed to dogs per se, but I am offended when dogs interrupt the peace of the neighbourhood and I'm sceptical about 3 dogs being silent.	Dog Barking training aids in use

9.1.3 Application for Three (3) dogs – 43 Leahy Street, Dalwallinu*

Report Date	21 December 2021
Applicant	Mrs Mellissa Dougan
File Ref	LE/14, A309
Previous Meeting Reference	Nil
Prepared by	Marc Bennett, Manager Works & Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	1. Application Letter 2. Ranger Report 3. Schedule of Submissions

Purpose of Report

Council is requested to consider an application from Mrs Mellissa Dougan to keep three (3) dogs at 43 Leahy Street Dalwallinu.

Background

On Thursday 2 December 2021, an application was received from Mrs Melissa Dougan to keep three (3) dogs. A person who wishes to keep in excess of two (2) dogs over the age of three (3) months on their premises must obtain exemption from the relevant Local Authority in terms of S26(3) of the *Dog Act 1976*.

Consultation

WA Ranger Services
Surrounding Landowners

Legislative Implications

State

Dog Act 1976

3.2 Limitation on the number of dogs

- (1) *This clause does not apply to premises which have been –*
 - (a) *licensed under Part 4 as an approved kennel establishment; or*
 - (b) *granted an exemption under section 26(3) of the Act.*
- (2) *The limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act –*
 - (a) *2 dogs over the age of 3 months and the young of those dogs under that age if the premises are situated within a townsite; or*
 - (b) *4 dogs over the age of 3 months and the young of those dogs under that age if the premises are situated outside a townsite*

Policy Implications

Nil



Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

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

Community consultation was undertaken with fifteen (15) surrounding land owners.

The results were as follows:

Surveys distributed	Survey Responses
15	1

The Shire of Dalwallinu Ranger inspected the premise at 43 Leahy Street Road on Wednesday 15 December 2021 and found the fencing to be suitable, dog barking training aids available, vaccinated, microchipped, sterilised, registered and healthy.

Given the property inspection and the submissions received, it is recommended that approval be given to Mrs Mellissa Dougan keep three (3) dogs at 43 Leahy Street Dalwallinu, subject to the following conditions.

1. Shire Staff may at any reasonable time inspect the property;
2. This approval is for life of the dogs listed below and no additional dog shall be registered to this property:

Breed	Name
Tenterfield Terrier	Milly
Border Collie	Pluto
Border Collie	Blue

3. Should one of the current register dogs under this application become deceased, the applicant cannot replace it with another dog without first applying and receiving approval;
4. The applicant must notify the Shire of Dalwallinu if they move from the area or if there are any changes to the number of dogs listed above;
5. The three (3) dogs must be registered at all times;



6. Council reserve the right to withdraw approval at any time;
7. If at any time these requirements have been breached, the Shire of Dalwallinu may terminate this approval, and the third dog is to be removed from the premise within seven (7) days.

Recommendation/Resolution

MOTION 9839

Moved Cr KJ Christian
Seconded Cr KM McNeill

That Council approve the application from Mrs Mellissa Dougan to keep three (3) dogs at 43 Leahy Street, Dalwallinu with the following conditions:

1. Shire Staff may at any reasonable time inspect the property;
2. This approval is for life of the dogs listed below and no additional dog shall be register to this property:

Breed	Name
Tenterfield Terrier	Milly
Border Collie	Pluto
Border Collie	Blue

3. Should one of the current register dogs under this application become deceased, the applicant cannot replace it with another dog without first applying and receiving approval;
4. The applicant must notify the Shire of Dalwallinu if they move from the area or if there are any changers to the number of dogs listed above;
5. The three (3) dogs must be registered at all times;
6. Council reserve the right to withdraw approval at any time;
7. If at any time these requirements have been breached, the Shire of Dalwallinu may terminate this approval, and the third dog is to be removed from the premise within seven (7) days.

CARRIED 8/0



Mellissa Dougan
43 Leahy St
Dalwallinu WA 6609

1 December 2021

SHIRE OF DALWALLINU	
RECORD NO:	1-COR-21724
FILE NO:	CU16
DATE:	02.12.21
GDA REF:	93.7
DISPOSAL YEAR:	2029

RE: Permission to have a 3rd Dog

To Whom It May Concern

I am writing to you today to request permission to have a 3rd Dog in our household. As current, responsible pet owners, we'd like to make every effort to assure you we'll be courteous pet owners. First let me apologise for being late with this letter of application.

We are the owners of three dogs Milly Tenterfield terrier x, Pluto Border Collie and Blue Border Collie. Blue was given to me as a birthday/Christmas present from my Husband Mark and son Jack.

Blue is a very friendly border collie and just loves to chase the ball. He is a medium sized dog weighing about 18kgs and has stopped growing. All dogs are kept clean and well looked after.

We live at 43 Leahy St Dalwallinu which has a gated back yard. Our landlord is aware of our pets and we haven't given them any issues in regards to having the dogs on the property. The dogs are never out of the yard unless it is with one of us. Mark keeps the yard tidy and cleans up after the dogs every morning. Mark takes great pride keeping the yard clean and making sure the dogs do not make a mess. We have barking collars which are used when needed. The dogs only bark (that is not very often) mainly when someone comes onto our property. All dogs are exercised twice a day (weather permitting) at the oval. I take them down before I start work and late in the evening.

We try to make sure someone is home with them through the day and if they have to be left home alone, they have their own crates which we secure them in and they sleep in them at night. They are not left alone for very long. We are responsible owners and the dogs are considered as family members and treated as such.

All dogs are sterilized, vaccinations up to date and wormed/flea/tick every three months. They are social dogs and get on with other dogs and people down on the oval. We have not had any issues with meeting other dogs. We always clean up after our dogs at the oval if they go to the toilet. If they are taken out for a walk on the street they are always on leads. Our dogs have never been aggressive towards people and other dogs.

When we do trips to Perth and we all go we take the dogs with us. We never leave them unattended for a full day, we do not like leaving them alone. Otherwise, if I am going for shopping/appts Mark is happy to stay home to look after/be with the dogs. If we are going on a holiday, we organise for the dogs to go into Apple Street Kennel in Perth.

We greatly look forward to hearing from you and once again can assure you we are responsible dog owners. We always try to do the right thing when it comes to our dogs. I apologise once again for the late application and the late licencing of our pets. Work has been busy and time got away.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'Mellissa Dougan', with a stylized, cursive script.

Mellissa Dougan

Ranger Report, Property Inspection of 43 Leahy St Dalwallinu

– Request for Permission for Multiple Dogs

Inspection Conducted 15/12/21 . Mark Dougan was at address and briefly showed me around. Inspection was random.

Fencing is standard fencing that is suitable for size and breed of dogs. It has been reported dogs respect fencing and do not wander, no reports of dogs wandering.

3 x dogs present inside the main house.

Border Collie X “Pluto” & Tenterfield Terrier X “Milly” both microchipped and registered.

Request for multiple dog is for “Bluey” a blue and white border collie male who is microchipped and to be registered if application is successful.

All dogs are vaccinated, sterilised, healthy, social, friendly, clean and well groomed.

The house environment and backyard were very clean, no smells or excrement visible.

The dogs are crate trained and bark training collars are available if needed. Dogs only barked on my arrival which is normal dog behaviour.

There have been no complaints about these dogs.

If you would like more information do not hesitate to contact me.

Ranger Samantha Di Candilo

WARCS 0474 779 374

Schedule of Submissions – Application for three (3) dogs – 43 Leahy Street, Dalwallinu

Submitter	Comments	Officer's Comments
1	<p>We reject this application as there is already to many dogs that roam the streets of Dalwallinu.</p> <p>Also there is no indication of what type of dogs or no indication of the dogs behavior or if they will be kept inside or outside the owners house. When kept outside we have no idea if they will bark the neighborhood down.</p> <p>All too often dog owners tell you their dog/s are fine or friendly however owners need to respect people and kids that detest dogs running up to them and jumping at them.</p> <p>If a dog is out it must be on a leash for the safety of others.</p>	<p>Dog barking training aids in use</p> <p>Other concerns noted</p>

9.2 PLANNING & DEVELOPMENT

9.2.1 Request for Dedication of Road Reserve*

Report Date	21 December 2021
Applicant	Shire of Dalwallinu
File Ref	Property files (Reserve 33548)
Previous Meeting Reference	Motion
Prepared by	Doug Burke, Manager Planning & Development Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Draft Amendment

Purpose of Report

For Council to consider the instigation of the process of 'dedication of land (Reserve 33548) as a road' under s.56 of the *Lands Administration Act 1997*.

The recommendation is that Council advise the proponent that the Shire of Dalwallinu is agreeable to initiate the process as requested.

Background

Subject Properties:	Reserve 33548, Lot 562 DP 182912 Railway Parade, Dalwallinu
Land Use Zoning:	Crown Reserve – R3 PTA
Property Owner:	Management retained by Public Transport Authority
Consent Authority:	Shire of Dalwallinu

The following resolution was made at the Ordinary Meeting of Council held 22 June 2021. The resolution was in respect of an application for the proposed subdivision of Lot 563 Great Northern Highway, Dalwallinu (refer to attachment 9.2.1)

'MOTION 9732

<i>Moved</i>	<i>Cr MM Harms</i>
<i>Seconded</i>	<i>Cr NW Mills</i>

That Council endorse the proposed subdivision and direct the Chief Executive Officer to advise the Western Australian Planning Commission that there is no objection to the proposal for Lot 563 Great Northern Highway, Dalwallinu, as per the plan of subdivision accompanying the Application No: 160723 subject to the following conditions:

- 1. That the proposed crossover to the Great Northern Highway be expunged from the design and an alternative vehicular access be investigated by the proponent, and*
- 2. That the Department of Health and the Department of Water be consulted as to the proposed subdivision as regards the Government Sewerage Policy (November 2016).*

CARRIED 7/0'



Consultation

Department of Planning Lands and Heritage

Legislative Implications

State

s. 56 of the Lands Administration Act 1997

- (1) If in the district of a local government —
 - (a) land is reserved or acquired for use by the public, or is used by the public, as a road under the care, control and management of the local government; or
 - (b) in the case of land comprising a private road constructed and maintained to the satisfaction of the local government —
 - (i) the holder of the freehold in that land applies to the local government, requesting it to do so; or
 - (ii) those holders of the freehold in rateable land abutting the private road, the aggregate of the rateable value of whose land is greater than one half of the rateable value of all the rateable land abutting the private road, apply to the local government, requesting it to do so;

or

 - (c) land comprises a private road of which the public has had uninterrupted use for a period of not less than 10 years,

and that land is described in a plan of survey, sketch plan or document, the local government may request the Minister to dedicate that land as a road.
- (2) If a local government resolves to make a request under subsection (1), it must —
 - (a) in accordance with the regulations prepare and deliver the request to the Minister; and
 - (b) provide the Minister with sufficient information in a plan of survey, sketch plan or document to describe the dimensions of the proposed road.
- (3) On receiving a request delivered to him or her under subsection (2), the Minister must consider the request and may then —
 - (a) subject to subsection (5), by order grant the request; or
 - (b) direct the relevant local government to reconsider the request, having regard to such matters as he or she thinks fit to mention in that direction; or
 - (c) refuse the request.
- (4) On the Minister granting a request under subsection (3), the relevant local government is liable to indemnify the Minister against any claim for compensation (not being a claim for compensation in respect of land referred to in subsection (6)) in an amount equal to the amount of all costs and expenses reasonably incurred by the Minister in considering and granting the request.
- (5) To be dedicated under subsection (3)(a), land must immediately before the time of dedication be —
 - (a) unallocated Crown land or, in the case of a private road, alienated land; and
 - (b) designated in the relevant plan of survey, sketch plan or document as having the purpose of a road.



Policy Implications

Nil

Financial Implications

The proponent will be required to pay all disbursements associated with the application under s.56 of the *Lands Administration Act 1997*. At this time, it is not known what the extent of the costs would be incurred undertaking the process for the dedication of the land. It is understood in discourse with the Department of Planning that a condition of the subdivision consent will be the recompense of Shire's disbursements as to the matter.

Strategic Implications

Nil

Site Inspection

An inspection of the site has been undertaken.

Triple Bottom Line Assessment

Economic implications

The support of this proposal will allow for the expansion of the industrial area.

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.





Location of the subject property (State Land Information Portal)

Officer Comment

A report was taken to the June 2021 meeting of Council to consider an application of the proposed subdivision of Lot 563 into seven allotments (refer to attachment 9.2.1). The process was stalled when the proposal included at crossover to the Great Northern Highway that was not supported.

It is now proposed to allow vehicular access to the subdivision by way of Railway Parade. However the road reserve is disconnected from the subdivision by Lot 562. It is proposed that Lot 562 have its management orders revoked and be dedicated as a local road, and by way, an extension to the existing Railway Parade.



Recommendation/Resolution

MOTION 9840

Moved Cr NW Mills
Seconded Cr JL Counsel

That Council resolve:

To initiate the process under s.56 of the *Lands Administration Act 1997* to dedicate Lot 562 of DP182912 (Reserve 33548) as a public road.

CARRIED 8/0



7 December 2021

The Shire of Dalwallinu
58 Johnston St
Dalwallinu WA 6609

Dear Sir/Madam

RE – REQUEST FOR DEDICATION OF ROAD RESERVE

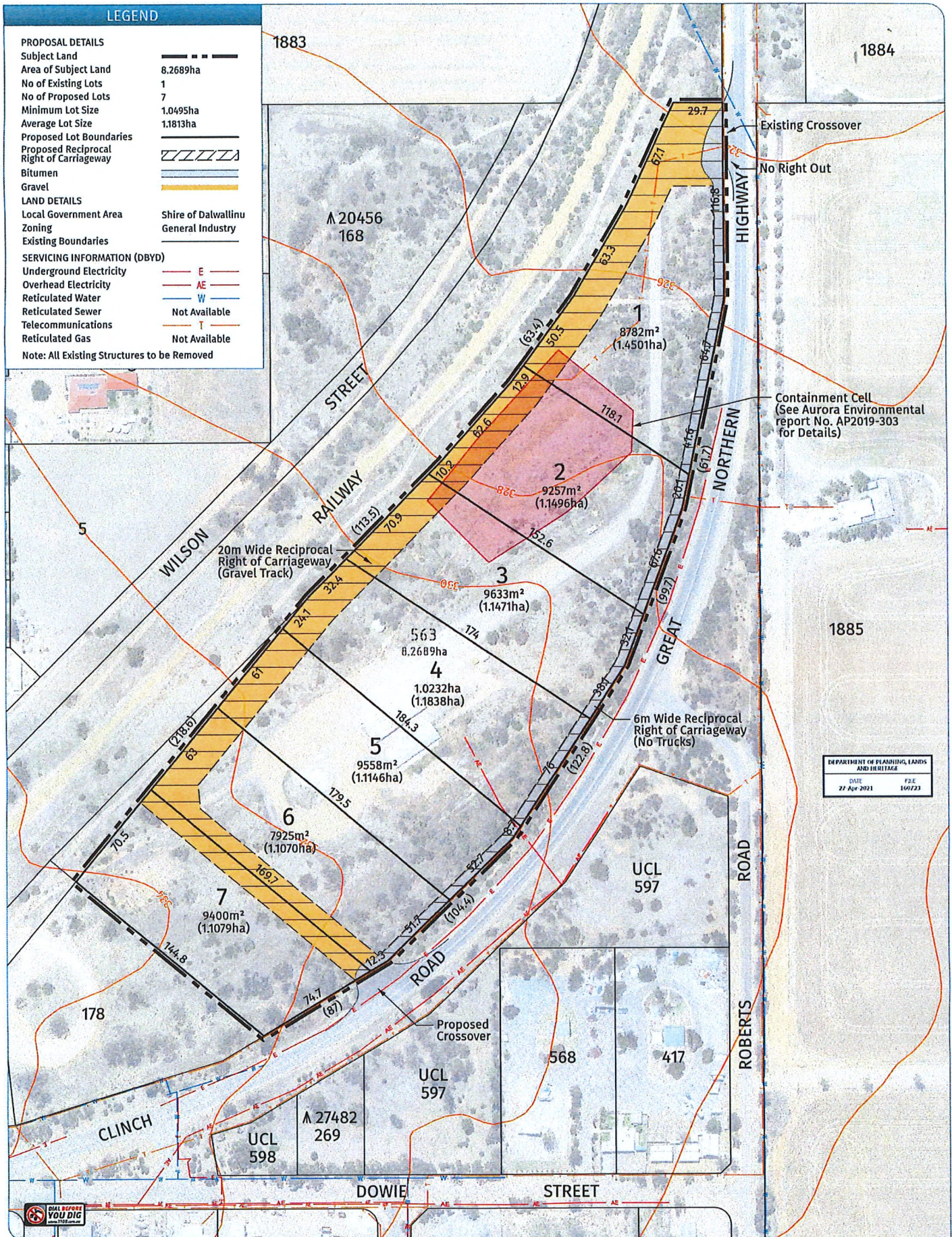
I refer to the application to subdivide the land known as 23247 Great Northern Hwy, Dalwallinu more fully described as Lot 563 on Deposited Plan 182912 contained within Certificate of Title Volume 1528 Folio 547.

Lot 562 on Deposited Plan 182912 is a crown reserve managed by the Public Transport Authority (PTA) and abuts our client's landholding. The PTA have advised that they no longer require this reserve and would be satisfied if this is dedicated as Road Reserve.

As a road reserve this will create a safe and logical connection through to Railway Parade for the subdivision of 23247 Great Northern Hwy.

As representatives of the landowner of 23247 Great Northern Hwy, we hereby request that the landholding known as Lot 562 on Deposited Plan 182912 be dedicated as Road Reserve.


.....
Travis Dykstra



PLAN OF SUBDIVISION

Lot 563 (No. 23247) Great Northern Highway, DALWALLINU

Plan No. | 22631-01
Date | 06/04/21
Drawn | NP
Checked | TD
Revision | C

Scale | 1:2000@A3

PERTH & FORRESTDALE:
LVL 4, 252 Fitzgerald St
PERTH WA 6000
45/2 Hansbrook Loop,
FORRESTDALE WA 6112
T: 08 9445 1947
E: metro@harleydykstra.com.au

ALBANY | BUNBURY | BUSSELTON | FORRESTDALE | PERTH

COPYRIGHT:
This document is the property of Harley Dykstra Pty Ltd. It is to be used for the purposes of the project only and is not to be distributed or used for any other purpose without the written consent of Harley Dykstra Pty Ltd. This document is to be destroyed when no longer required.

NOTE: This plan has been prepared for planning purposes. Areas, Contours and Dimensions shown are subject to survey.

Harley Dykstra
PLANNING & SURVEY SOLUTIONS

9.3 CORPORATE SERVICES

9.3.1 Accounts for Payment for November 2021*

Report Date	21 December 2021
Applicant	Shire of Dalwallinu
File Ref	FM/9 Financial Reporting
Previous Meeting Reference	Nil
Prepared by	Christie Andrews, Senior Finance Officer
Supervised by	Hanna Jolly, Manager Corporate Services
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Summary of Accounts for Payment

Purpose of Report

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

Background

A list of invoices paid for the month of November 2021 from the Municipal Account, to the sum of \$5,232.70 paid by Cheque and \$553,578.90 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$804,115.86. There were no payments from the Trust Account. Total payments from all accounts being \$804,115.86 have been listed for Council's ratification.

Consultation

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

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

The attached list meets the requirements of the Financial Regulations,

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

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996



Policy Implications

Nil

Financial Implications

Payments are in accordance with the adopted budget for 2021/2022.

Strategic Implications

Nil

Site Inspection

Not applicable

Triple Bottom Line Assessment**Economic implications**

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

Social implications

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

Environmental implications

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

Officer Comment

Accounts for Payments are in accordance with the adopted budget for 2021/2022 or authorised by separate resolution.



Recommendation/Resolution

MOTION 9841

Moved Cr KM McNeill
Seconded Cr MM Harms

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in November 2021 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$804,115.86 consisting of:

Cheques (35224)	\$5,232.70
EFT Payments (EFT12537-EFT12655)	\$553,578.90
EFT Payments (Payroll)	\$119,720.00
Direct Debit – Superannuation (DD16405.1-12 & DD16421.1-12)	\$25,638.83
Direct Debit – Credit Card (DD16411.1)	\$1,497.58
Direct Debit – Housing Bonds (DD16410.1)	\$260.00
Direct Debit – Payments to Department of Transport	\$97,484.65
Bank Fees	\$703.20

CARRIED 8/0



Date: 02/12/2021
Time: 9:48:54AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
35224	18/11/2021	SC & LA CARTER & CO	Gravel Royalties for Rabbit Proof Fence Road	1		5,232.70
INV GRAVEL	10/11/2021	SC & LA CARTER & CO	Gravel Royalties for Rabbit Proof Fence Road		5,232.70	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Municipal - 536591-4	5,232.70
TOTAL		5,232.70

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12538	04/11/2021	West Coast Media/West Coast On Hold	Monthly on hold message - Nov 21	1		77.00
INV INV2281	01/11/2021	West Coast Media/West Coast On Hold	Monthly on hold message - Nov 21		77.00	
EFT12539	04/11/2021	KEITH LESLIE CARTER	1st 50% of President Allowance for Keith Carter for 2021/22	1		3,971.00
INV PRESALI03	11/2021	KEITH LESLIE CARTER	1st 50% of President Allowance for Keith Carter for 2021/22		3,971.00	
EFT12540	04/11/2021	RBC - RURAL	Meterplan charge for admin photocopiers - Jul 21 to Jun 22	1		1,739.49
INV 0002996821	10/2021	RBC - RURAL	Meterplan charge for admin photocopiers - Jul 21 to Jun 22		1,739.49	
EFT12541	04/11/2021	JASON SIGNMAKERS	Purchase order for various signs, Quote 17886, Quote 17890	1		2,301.92
INV 221686	19/08/2021	JASON SIGNMAKERS	New signage for sullage truck, Controlled Waste.		438.17	
INV 221779	26/08/2021	JASON SIGNMAKERS	Purchase order for various signs, Quote 17886, Quote 17890		839.04	
INV 222229	13/09/2021	JASON SIGNMAKERS	Additional sticker signage for Sullage truck - quote 18322		39.45	
INV 222721	11/10/2021	JASON SIGNMAKERS	New overlay sticker for signage for Aquatic Centre		67.14	
INV 222718	11/10/2021	JASON SIGNMAKERS	Playground siganage for Richardson Park, Playground siganage for Wubin Main Park, Playground siganage for Dalwallinu Rec Centre Park, Playground signage for Kalannie Sports Pavilion Playground		274.49	
INV 222700	11/10/2021	JASON SIGNMAKERS	7 x signs for Thompson Rd		361.59	
INV 223067	14/10/2021	JASON SIGNMAKERS	New '2021/22 pricing' signage for Aquatic Centre		282.04	
EFT12542	04/11/2021	AUSTRALIA POST - SHIRE	Postage charges for shire admin - Oct 21	1		210.50
INV 1011016403	11/2021	AUSTRALIA POST - SHIRE	Postage charges for shire admin - Oct 21		210.50	
EFT12543	04/11/2021	TELSTRA	Phone usage for Med Ctr to 18/10	1		108.78
INV 7839697023	10/2021	TELSTRA	Phone usage for Med Ctr to 18/10		108.78	
EFT12544	04/11/2021	Dalwallinu Hotel Motel	Council dinner 26/10	1		1,145.15
INV 1774	26/10/2021	Dalwallinu Hotel Motel	Council dinner 26/10		1,145.15	
EFT12545	04/11/2021	OFFICEWORKS	October 2021 Stationery Order	1		1,341.81

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 2

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 2191072312/10/2021		OFFICEWORKS	2 chairs for DDC & EA,		626.95	
INV 2190628212/10/2021		OFFICEWORKS	October 2021 Stationery Order ,		714.86	
EFT12546	04/11/2021	ST JOHN AMBULANCE DALWALLINU	St John Ambulance memberships collected for Oct 21	1		57.00
INV MEMBE02/11/2021		ST JOHN AMBULANCE DALWALLINU	St John Ambulance memberships collected for Oct 21		57.00	
EFT12547	04/11/2021	SYNERGY	Electricity Usage - Dalwallinu Recreation Centre - 16/9 to 20/10	1		4,025.20
INV 3962659021/10/2021		SYNERGY	Electricity Usage - Shire Administration Centre - 16/9 to 20/10,		528.31	
INV 9741694021/10/2021		SYNERGY	Electricity Usage - Council Chambers - 16/9 to 20/10 Electricity Usage - Dalwallinu Squash Courts - 16/9 to 20/10, Electricity Usage - Dalwallinu Sports Club - 16/9 to 20/10, Electricity Usage - Dalwallinu Sports Club Residence - 16/9 to 20/10, Electricity Usage - Dalwallinu Gymnasium - 16/9 to 20/10, Electricity Usage - Dalwallinu Recreation Centre - 16/9 to 20/10, Electricity Usage - Dalwallinu Aquatic Centre - 16/9 to 20/10		3,496.89	
EFT12548	04/11/2021	WUBIN PROGRESS ASSOC INC	Annual contribution towards maintenance & operation of Wubin Wheatbin Museum	1		1,000.00
INV ANNUAI03/11/2021		WUBIN PROGRESS ASSOC INC	Annual contribution towards maintenance & operation of Wubin Wheatbin Museum		1,000.00	
EFT12549	04/11/2021	Refuel Australia	9000Ltr Diesel for Shire Depot	1		14,018.40
INV 0187946725/10/2021		Refuel Australia	9000Ltr Diesel for Shire Depot		14,018.40	
EFT12550	04/11/2021	PJ BYWATERS & CO	Hire of drop deck low loader	1		2,310.00
INV 42648	28/10/2021	PJ BYWATERS & CO	Hire of drop deck low loader		2,310.00	
EFT12551	04/11/2021	The Workwear Group Pty Ltd	Uniform order for Megan Pipe - 21/22 allowance	1		135.50
INV 1352454907/10/2021		The Workwear Group Pty Ltd	Uniform order for Megan Pipe - 21/22 allowance		135.50	
EFT12552	04/11/2021	Total Eden Pty Ltd	20 Hunter i-20 popup sprinklers	1		4,379.89
INV 4117555714/10/2021		Total Eden Pty Ltd	12 Hunter i 25 popup sprinklers, 12 Hunter i 25 popup sprinklers, 20 Hunter i-20 popup sprinklers, 20 Hunter i-20 popup sprinklers		4,379.89	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 3

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12553	04/11/2021	AVON MIDLAND COUNTRY ZONE OF WA LOCAL GOVERNMENT ASSOCIATION	Membership subscription for 2020/21	1		3,850.00
INV 0000033831	10/2020	AVON MIDLAND COUNTRY ZONE OF WA LOCAL GOVERNMENT ASSOCIATION	Membership subscription for 2020/21		2,200.00	
INV 0000035201	10/2021	AVON MIDLAND COUNTRY ZONE OF WA LOCAL GOVERNMENT ASSOCIATION	Membership subscription for 2021/22		1,650.00	
EFT12554	04/11/2021	RJ & VM HATHWAY & SON	Dozer work pushing Gravel	1		3,102.00
INV 21022	26/10/2021	RJ & VM HATHWAY & SON	Dozer work pushing Gravel		3,102.00	
EFT12555	04/11/2021	STEVEN CLIFFORD CARTER	1st 50% of Deputy President allowance for Steven Carter for 2021/22	1		992.50
INV DEPPRE03	03/11/2021	STEVEN CLIFFORD CARTER	1st 50% of Deputy President allowance for Steven Carter for 2021/22		992.50	
EFT12556	04/11/2021	WEST COAST SHADE	Supply & Installation of Shade Sails: Swimming Pool & Grassed Area	1		124,245.00
INV 0001153714	10/2021	WEST COAST SHADE	Supply, fabricate and install Shade Sails to the playground at Dalwallinu Recreation Centre		35,145.00	
INV 0001130614	10/2021	WEST COAST SHADE	Supply & Installation of Shade Sails: Swimming Pool & Grassed Area		89,100.00	
EFT12557	04/11/2021	DALLY SCRAPPERS GROUP	Refund of Rec Ctr bonds paid 21/10 for hire 22-24th Oct	1		480.00
INV BONDRE02	02/11/2021	DALLY SCRAPPERS GROUP	Refund of Rec Ctr bonds paid 21/10 for hire 22-24th Oct		480.00	
EFT12558	04/11/2021	ALLIANCE PLUS PTY LTD	Refund of Rec Ctr bonds paid 21/10 for hire 25/10	1		490.00
INV BONDRE03	03/11/2021	ALLIANCE PLUS PTY LTD	Refund of Rec Ctr bonds paid 21/10 for hire 25/10		490.00	
EFT12559	04/11/2021	Ampac Debt Recovery	Debt recovery costs for Oct 21	1		1,584.00
INV 79580	15/10/2021	Ampac Debt Recovery	Debt recovery costs for Oct 21		1,584.00	
EFT12560	04/11/2021	Toll Transport Pty Ltd	Return freight to Dalwallinu on new breathing apparatus set	1		18.19
INV 0518-S42	10/10/2021	Toll Transport Pty Ltd	Return freight to Dalwallinu on new breathing apparatus set		18.19	
EFT12561	04/11/2021	R n R Auto Electrics	Repairs to air con and replace batteries to DL151	1		1,432.38

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 4

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 8948	27/10/2021	R n R Auto Electrics	UHF radio , aerial and base for Multi tyre roller		463.94	
INV 8861	30/10/2021	R n R Auto Electrics	Repairs to air con and replace batteries to DL151		968.44	
EFT12562	04/11/2021	Industrial Automation Group Pty Ltd	Repairs to Pithara standpipe (QTN-11755), with additional solar panel & regulator as required	1		1,239.70
INV SINV-14519/10/2021		Industrial Automation Group Pty Ltd	Repairs to Pithara standpipe (QTN-11755), with additional solar panel & regulator as required		1,239.70	
EFT12563	04/11/2021	River Engineering	McNeill Street, Hyde Street to James Street Sewer Dalwallinu (detailed design & tender phase)	1		9,240.00
INV DALW0311/10/2021		River Engineering	McNeill Street, Hyde Street to James Street Sewer Dalwallinu (detailed design & tender phase)		9,240.00	
EFT12564	04/11/2021	P & J Transport Pty Ltd	Freight on dolphin wave cleaner for pool to & return from Pool Robotics	1		141.90
INV 0000472801/11/2021		P & J Transport Pty Ltd	Freight on dolphin wave cleaner for pool to & return from Pool Robotics, Freight on onga boost pump for pool - Pool Shop online		141.90	
EFT12565	04/11/2021	Raw Creative	Design, artwork & colour reprint of Dalwallinu A4 16 page brochure (incl packing & delivery to Dalwallinu)	1		6,187.00
INV 0000330427/09/2021		Raw Creative	Design concepts for Town Entry Statements		1,137.50	
INV 0000332827/10/2021		Raw Creative	Design, artwork & printing of 150 x A3 double sided map pads		2,174.50	
INV 0000333129/10/2021		Raw Creative	Design, artwork & colour reprint of Dalwallinu A4 16 page brochure (incl packing & delivery to Dalwallinu)		2,875.00	
EFT12566	04/11/2021	Liberty Plumbing & Gas	Decommission and remove, supply and install new HWU @ 2 Dungey Rd	1		4,724.50
INV INV-144301/11/2021		Liberty Plumbing & Gas	Decommission and remove, supply and install new HWU @ 2 Dungey Rd		4,724.50	
EFT12567	04/11/2021	BRISKLEEN SUPPLIES	Cleaning products for Dalwallinu Ablution	1		443.60

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 5

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 204245	08/10/2021	BRISKLEEN SUPPLIES	Cleaning products for Shire Admin, Cleaning products for Depot, Cleaning products for Rec Centre, Cleaning products for Rec Centre Ablutions, Cleaning products for DDC, Cleaning products for Dalwallinu Ablution, Cleaning products for Dalwallinu Hall, Cleaning products for Pithara Hall Toilets, Cleaning products for Kalannie Hall, Cleaning products for Kalannie Sports Pavillion, Cleaning products for KWubin Ablution, Cleaning products for Buntine Hall Toilets, Cleaning products for Nugadong AirStrip, Cleaning products for Richardson Park Ablution, Cleaning products for Kalannie Ablution		443.60	
EFT12568	04/11/2021	Chittering Pest & Weed	Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 2 Dungey Rd	1		9,724.00
INV 2021-404	21/10/2021	Chittering Pest & Weed	Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 3 South St, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 7 South St, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 1 Wattle Close, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - C/van Park Caretaker, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 2 Dungey Rd, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 10 Roberts Rd, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 2 Dowie St, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 4 Dowie St, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 6B Cousins Rd, Timber Pest Inspection, Rodent Baits, General Pest Treatment & Perimeters - 8 Harris St		9,724.00	
EFT12569	04/11/2021	Dalwallinu Foodworks	Alcohol, cooldrink, lollies, savouries & plastic bowls for Council refreshments	1		846.67
INV OCT2021	01/11/2021	Dalwallinu Foodworks	Tissues for admin, Alcohol, cooldrink, lollies, savouries & plastic bowls for Council refreshments, Fruit & savouries for Council refreshments, Coffee, milk & sugar for admin, Mouse & rat traps - admin, Peanut butter for mouse & rat traps - admin, Cleaning products & refreshments - Buntine Fire Shed opening, Catering for youth workshop - Meerilinga Grant, Catering for youth workshop - Meerilinga Grant, Ribbon for admin & pens for Election day		846.67	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 6

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12570	04/11/2021	E Fire & Safety	5 assorted ABE DCP fire extinguishers for Depot (1kg, 1.5kg, 2.5kg, 4.5kg & 9kg)	1		2,977.70
INV 552049	08/10/2021	E Fire & Safety	Exit/Emergency Lighting Test & Fire Equipment Service DDC, Exit/Emergency Lighting Test & Fire Equipment Service Depot, Exit/Emergency Lighting Test & Fire Equipment Service Nugadong, Exit/Emergency Lighting Test & Fire Equipment Service Administration, Exit/Emergency Lighting Test & Fire Equipment Service Community Arts Building, Exit/Emergency Lighting Test & Fire Equipment Service Wubin Sports Pavillion, Exit/Emergency Lighting Test & Fire Equipment Service Dalwallinu Recreation Centre, , Exit/Emergency Lighting Test & Fire Equipment Service Dalwallinu Aquatic Centre, , Exit/Emergency Lighting Test & Fire Equipment Service Kalannie Sports Pavillion, , Exit/Emergency Lighting Test & Fire Equipment Service Kalannie Town Hall, Exit/Emergency Lighting Test & Fire Equipment Service Dalwallinu Town Hall, 5 assorted ABE DCP fire extinguishers for Depot (1kg, 1.5kg, 2.5kg, 4.5kg & 9kg)		2,977.70	
EFT12571	04/11/2021	Department Of Mines, Industry Regulations And Safety	BSL levies collected for Oct 21	1		169.95
INV BSLOCT03	03/11/2021	Department Of Mines, Industry Regulations And Safety	BSL levies collected for Oct 21		169.95	
EFT12572	04/11/2021	RICOH FINANCE	Lease fees for Shire admin printers MPC4504EXP & MPC6004 - 8/11/21 to 7/12/21	1		507.09
INV 375479	11/10/2021	RICOH FINANCE	Lease fees for Shire admin printers MPC4504EXP & MPC6004 - 8/11/21 to 7/12/21, Lease fees for Shire admin printers MPC4504EXP & MPC6004 - 8/11/21 to 7/12/21, Lease fees for Shire admin printers MPC4504EXP & MPC6004 - 8/11/21 to 7/12/21, Lease fees for Shire admin printers MPC4504EXP & MPC6004 - 8/11/21 to 7/12/21		507.09	
EFT12573	04/11/2021	ARPELS PTY LTD	Re Calibration for Draeger 5510 breathalyser and return postage	1		137.50
INV 00045637	15/10/2021	ARPELS PTY LTD	Re Calibration for Draeger 5510 breathalyser and return postage		137.50	
EFT12574	04/11/2021	Twinkarri Pty Ltd	Excavator, Mulcher and Accommodation, Pithara West Road.	1		12,705.00
INV INV-683	12/10/2021	Twinkarri Pty Ltd	Excavator, Mulcher and Accommodation, Pithara West Road.		12,705.00	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 7

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12575	04/11/2021	Chloe Fogarty	Refund of bond for hall hire 23/10/2021	1		280.00
INV BONDRE02/11/2021		Chloe Fogarty	Refund of bond for hall hire 23/10/2021		280.00	
EFT12576	04/11/2021	Poolshop Online Pty Ltd	Onga 413 Boost Pump - Dalwallinu Aquatic Centre	1		434.50
INV INV-067225/10/2021		Poolshop Online Pty Ltd	Onga 413 Boost Pump - Dalwallinu Aquatic Centre		434.50	
EFT12577	04/11/2021	William Price	Return of bonds for Rec Ctr social volleyball - paid 2/8/21	1		420.00
INV BONDRE02/11/2021		William Price	Return of bonds for Rec Ctr social volleyball - paid 2/8/21		420.00	
EFT12578	04/11/2021	Stalkey Carpet Cleaning Service	Cleaning of carpets at 6B Cousind Road	1		250.00
INV 100	29/10/2021	Stalkey Carpet Cleaning Service	Cleaning of carpets at 6B Cousind Road		250.00	
EFT12579	04/11/2021	Novus Autoglass	Replacement windscreen for DL 515	1		1,116.00
INV 8203416313/10/2021		Novus Autoglass	Replacement windscreen for DL 515		1,116.00	
EFT12580	04/11/2021	Shire Of Mingenew	Velpic usage for Jul-Sep 21	1		335.50
INV 9672	26/10/2021	Shire Of Mingenew	Velpic fee for Jul 21 - Sep 21 (charged quarterly), Velpic usage for Jul-Sep 21		335.50	
EFT12581	04/11/2021	Dalwallinu Traders	5 x 20 LTS drum of glyphosate 450	1		770.00
INV DI60003811/10/2021		Dalwallinu Traders	5 x 20 LTS drum of glyphosate 450		770.00	
EFT12582	04/11/2021	Charles Service Company	Provision of Cleaning Services (Dalwallinu Ablution Block/Park Tables)	1		14,544.60
INV 0003423020/09/2021		Charles Service Company	Cleaning products for Admin, Cleaning products for Depot, Cleaning products for Depot, Cleaning products for Rec centre ablutions, Cleaning products for DDC, Cleaning products for Memorial Park Toilets, Cleaning products for Dalwallinu Hall, Cleaning products for Pithara Toilets, Cleaning products for Kalannie Hall, Cleaning products for Kalannie Sports Pavillion, Cleaning products for Wubin Toilets, Cleaning products for Buntine Toilets, Cleaning products for Air Strip, Cleaning products for Richardson Park Toilets, Cleaning products for Kalannie Ablution Block		665.24	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 8

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 0003431320/10/2021		Charles Service Company	Cleaning products for Admin, Cleaning products for Depot, Cleaning products for Rec Centre, Cleaning products for Rec Centre Ablution, Cleaning products for DDC, Cleaning products for Dalwallinu Ablution, , Cleaning products for Dalwallinu Hall, , Cleaning products for Pithara toilets, , Cleaning products for Kalannie Hall, Cleaning products for Kalannie Sports Pavillion, Cleaning products for Wubin Ablution, Cleaning products for Buntine Toilets, Cleaning products for Aerodrome Nugadong, Cleaning products for Richardson Park, Cleaning products for Kalannie Ablution		315.04	
INV 0003431220/10/2021		Charles Service Company	Provision of Cleaning Services (Admin Office), Provision of Cleaning Services (Rec Centre), Provision of Cleaning Services (Rec Precinct Ablutions), Provision of Cleaning Services (Discovery Centre), Provision of Cleaning Services (Dalwallinu Ablution Block/Park Tables), Provision of Cleaning Services (Dalwallinu Town Hall), Provision of Cleaning Services - (Pithara Toilets), Provision of Cleaning Services - (Kalannie Town Hall), Provision of Cleaning Services - (Kalannie Sports Pavillion), Provision of Cleaning Services - (Wubin Ablution Block), Provision of Cleaning Services - (Dalwallinu Aerodrome), Provision of Cleaning Services (Richardson Park BBQ), Provision of Cleaning Services - (Memorial Park BBQ), Provision of Cleaning Services (Rec Precinct BBQ), Provision of Cleaning Services - (Works Depot), Provision of Cleaning Services - (Buntine Town Hall), Provision of Cleaning Services - (Richardson Park Ablutions), Provision of Cleaning Services - (Kalannie Ablutions)		13,564.32	
EFT12583	04/11/2021	ARC Clean Energy Pty Ltd	Removal and cleaning of RCD's in the Rec Centre Main Meter Board	1		550.00
INV INV-119629/10/2021		ARC Clean Energy Pty Ltd	Removal and cleaning of RCD's in the Rec Centre Main Meter Board		550.00	
EFT12584	04/11/2021	Edgardo Infante	Bond return from hire 30/10/21	1		490.00
INV BONDRE02/11/2021		Edgardo Infante	Bond return from hire 30/10/21		490.00	
EFT12585	04/11/2021	Wangara Trophies	8 new Councillor Name badges	1		100.00

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 9

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 0003592425/10/2021		Wangara Trophies	8 new Councillor Name badges, 2 new Staff Name badges, Postage for 2 staff name badges, Postage for 8 Councillor staff badges		100.00	
EFT12586	04/11/2021	Department of Biodiversity, Conservation and Attractions (Geraldton)	Refund of bond - Rec Ctr hire 19/10	1		280.00
INV BONDRE02/11/2021		Department of Biodiversity, Conservation and Attractions (Geraldton)	Refund of bond - Rec Ctr hire 19/10		280.00	
EFT12587	04/11/2021	BOEKEMAN MACHINERY	Service on DL 186 - 70,000km	1		1,175.99
INV 326514	15/10/2021	BOEKEMAN MACHINERY	Canvas Seat Covers for DL 420, Canvas Seat Covers for DL 515		752.51	
INV 326466	15/10/2021	BOEKEMAN MACHINERY	Service on DL 186 - 70,000km		423.48	
EFT12588	04/11/2021	Child Support Agency	Payroll deductions	1		250.99
INV DEDUCT29/10/2021		Child Support Agency	Payroll Deduction for emp 399 29/10/2021		250.99	
EFT12589	04/11/2021	Down To Earth Training & Assessing	Excavator Training at Dalwallinu Shire, 12th - 14th October 2021	1		5,070.00
INV 0034492	18/10/2021	Down To Earth Training & Assessing	Excavator Training at Dalwallinu Shire, 12th - 14th October 2021		5,070.00	
EFT12590	04/11/2021	ARROW BRONZE	In appreciation plaque.	1		1,012.88
INV 715819	12/10/2021	ARROW BRONZE	In appreciation plaque., Freight for In appreciation plaque.		1,012.88	
EFT12591	18/11/2021	KALANNIE PRIMARY SCHOOL	Kalannie Primary School Dux Award 2021	1		110.00
INV 2021DUX17/11/2021		KALANNIE PRIMARY SCHOOL	Kalannie Primary School Dux Award 2021		110.00	
EFT12592	18/11/2021	SHERIDAN'S FOR BADGES	Four (4) jarrah desk plates for Councillor's	1		209.00
INV 83867	04/11/2021	SHERIDAN'S FOR BADGES	Four (4) jarrah desk plates for Councillor's, , Freight for 4 desk plates for Councillors		209.00	
EFT12593	18/11/2021	JASON SIGNMAKERS	Signs for main street and areas surrounding Quote 18809	1		272.57
INV 223494	01/11/2021	JASON SIGNMAKERS	Haz-Corrosive sticker-pool,		15.30	
INV 223562	01/11/2021	JASON SIGNMAKERS	Signs for main street and areas surrounding Quote 18809		257.27	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 10

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 223494	01/11/2021	JASON SIGNMAKERS	OXIDISING AGENT 5.1 WITH PICTO STICKER 300MM, 300 X 300 VINYL STICKER, NON REF, BLACK ON YELLOW, BLACK INSET BORDER, UV LAMINATE, HAZCHEM-MET-400300-NR, 400 X 300 METAL, NON REF, WHITE ON RED, UV LAMINATE, 5MM CROP, 4 X CORNER HOLES, ACIDS-450200-MET-CL1, 450 X 200 METAL, REF CL1 400, BLACK ON WHITE, BLACK INSET BORDER, UV LAMINATE, 5MM CROP, ACIDS-450200-CL1- STICKER, 450 X 200 METAL, ReF CL1 400, BLACK ON WHITE, BLACK INSET BORDER, UV LAMINATE, 5MM CROP, HAZ-VARIOUSDG-MET-900185-NR, 900 X 185 METAL, NON REF, MULTI COLOUR ON WHITE, BLACK INSET BORDER, UV LAMINATE, 5MM CROP, HAZ-CORROSIVE8-S/A-NR-300		15.30	
INV 223494	01/11/2021	JASON SIGNMAKERS	OXIDISING AGENT 5.1 WITH PICTO STICKER 300MM, 300 X 300 VINYL STICKER, NON REF, BLACK ON YELLOW, BLACK INSET BORDER, UV LAMINATE		-15.30	
EFT12594	18/11/2021	WATER CORPORATION	Water Usage - Dalwallinu Aquatic Centre - 3/9 to 3/11	1		21,537.84
INV 9018742107/05/2021		WATER CORPORATION	Water Service Charges - 40 Leahy St - 1/5 to 30/6		44.18	
INV 9018742108/07/2021		WATER CORPORATION	Water Service Charges - 40 Leahy St - 1/7 to 31/8		45.69	
INV 9007957002/11/2021		WATER CORPORATION	Water Service Charges - Standpipe Dalwallinu Kalannie Rd - 1/11 to 31/12, Water Usage - Standpipe Dalwallinu Kalannie Rd - 2/9 to 1/11		200.59	
INV 9007868403/11/2021		WATER CORPORATION	Water Usage - Wubin Sports Pavilion - 2/9 to 2/11		5.46	
INV 9014377204/11/2021		WATER CORPORATION	Water Usage - 1 Wattle Close - 2/9 to 3/11, Water Usage - 36 Annetts Rd - 2/9 to 3/11		156.16	
INV 9007824004/11/2021		WATER CORPORATION	Water Service Charges - 68 Annetts Rd - 1/11 to 31/12, Water Usage - 68 Annetts Rd - 2/9 to 3/11		141.62	
INV 9007824904/11/2021		WATER CORPORATION	Water Service Charges - 65 Johnston St - 1/11 to 31/12, Water Usage - 65 Johnston St - 2/9 to 3/11		208.54	
INV 9007825704/11/2021		WATER CORPORATION	Water Usage - Works Depot - 3/9 to 3/11		68.23	
INV 9007825804/11/2021		WATER CORPORATION	Water Service Charges - 8 Harris St - 1/11 to 31/12, Water Usage - 8 Harris St - 3/9 to 3/11		137.72	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 11

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9007827304/11/2021		WATER CORPORATION	Water Usage - Shire Admin Centre - 2/9 to 3/11, Water Usage - Council Chambers - 2/9 to 3/11		586.74	
INV 9010747504/11/2021		WATER CORPORATION	Water Service Charges - Standpipe Deacon St - 1/11to 31/12, Water Usage - Standpipe Deacon St - 3/9 to 3/11		4,211.39	
INV 9011969304/11/2021		WATER CORPORATION	Water Service Charges - 8 Pioneer Pl - 1/11 to 31/12, Water Usage - 8 Pioneer Pl - 3/9 to 3/11		93.28	
INV 9007824304/11/2021		WATER CORPORATION	Water Usage - 3/11 James St - 2/9 to 3/11, Water Usage - 4/11 James St - 2/9 to 3/11		184.04	
INV 9007825804/11/2021		WATER CORPORATION	Water Usage - Dalwallinu Caravan Park - 3/9 to 3/11, Water Usage - 2 Dowie St - 3/9 to 3/11, Water Usage - 4 Dowie St - 3/9 to 3/11, Water Usage - 10 Roberts Rd - 3/9 to 3/11		1,951.24	
INV 9007824304/11/2021		WATER CORPORATION	Water Usage - Pioneer House - 3/9 to 3/11, Water Usage - Sullivan Lodge - 3/9 to 3/11, Water Usage - Wilfred Thomas Lodge - 3/9 to 3/11		676.79	
INV 9007823804/11/2021		WATER CORPORATION	Water Service Charges - 13 Rayner St - 1/11 to 31/12, Water Usage - 13 Rayner St - 3/9 to 3/11, Water Service Charges - 15 Rayner St - 1/11 to 31/12, Water Usage - 15 Rayner St - 3/9 to 3/11		210.75	
INV 9007824104/11/2021		WATER CORPORATION	Water Usage - Early Learning Centre - 2/9 to 3/11		76.41	
INV 9008646904/11/2021		WATER CORPORATION	Water Service Charges - Lot 503 Salmon Gum Pl - 2/9 to 3/11, Water Usage - Lot 503 Salmon Gum Pl - 2/9 to 3/11		85.85	
INV 9013851504/11/2021		WATER CORPORATION	Water Service Charges - 1/11 James St - 1/11 to 31/12, Water Usage - 1/11 James St - 2/9 to 3/11, Water Service Charges - 2/11 James St - 1/11 to 31/12, Water Usage - 2/11 James St - 2/9 to 3/11		83.99	
INV 9013897204/11/2021		WATER CORPORATION	Water Service Charges - 1 Wattle Close - 1/11 to 31/12		44.95	
INV 9013897204/11/2021		WATER CORPORATION	Water Service Charges - 36 Annetts Rd - 1/11 to 31/12		44.95	
INV 9008646904/11/2021		WATER CORPORATION	Water Service Charges - Lot 504 Salmon Gums Place - 01/11 to 31/12, Water Usage - Lot 504 Salmon Gums Place - 2/09 to 3/11		57.96	
INV 9009281904/11/2021		WATER CORPORATION	Water Service Charges - 21 Rayner St - 1/11 to 31/12		44.95	
INV 9009281904/11/2021		WATER CORPORATION	Water Service Charges - 23 Rayner St - 1/11 to 31/12		44.95	
INV 9013851504/11/2021		WATER CORPORATION	Water Service Charges - 1/11 James St - 1/11 to 31/12		44.95	
INV 9013851504/11/2021		WATER CORPORATION	Water service charges - U2/11 James St - 1/11 - 31/12		44.95	
INV 9019937805/11/2021		WATER CORPORATION	Water Service Charges - 38 Leahy St - 1/11 to 31/12		44.95	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 12

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9019525805/11/2021		WATER CORPORATION	Water Usage - Unit 1, 806 Huggett Dve - 3/9 to 4/11, Water Usage - Unit 2, 806 Huggett Dve - 3/9 to 4/11, Water Usage - Unit 3, 806 Huggett Dve - 3/9 to 4/11		119.73	
INV 9010293905/11/2021		WATER CORPORATION	Water Service Charges - 11A Anderson Way - 1/11 to 31/12		44.95	
INV 9010293905/11/2021		WATER CORPORATION	Water usage charges - 11B Anderson Way - 3/9 to 4/11, Water service charges - 11B Anderson Way - 1/11 to 31/12		83.99	
INV 9016574305/11/2021		WATER CORPORATION	Water Service Charges - 6A Cousins Rd - 1/11 to 31/12, Water Usage - 6A Cousins Rd - 3/9 to 4/11		95.14	
INV 9016574305/11/2021		WATER CORPORATION	Water Service Charges - 6B Cousins Rd - 1/11 to 31/12, Water Usage - 6B Cousins Rd - 3/9 to 4/11		65.40	
INV 9007825205/11/2021		WATER CORPORATION	Water Usage - Memorial Park - 2/9 to 3/11, Water Usage - CBD Gardens - 2/9 to 3/11		2,562.53	
INV 9007826905/11/2021		WATER CORPORATION	Water Usage - 1 Wasley St - 3/9 to 4/11, Water Service Charges - 1 Wasley St - 1/11 to 31/12		48.67	
INV 9007826905/11/2021		WATER CORPORATION	Water Service Charges - 2 Dungey Rd - 1/11 to 31/12		44.95	
INV 9007852005/11/2021		WATER CORPORATION	Water Usage - Pithara Town Hall - 3/9 to 4/11		87.33	
INV 9009276005/11/2021		WATER CORPORATION	Water Service Charges - 6 McLevie Way - 1/11 to 31/12, Water usage - 6 McLevie Way - 3/9 to 4/11		67.24	
INV 9007826105/11/2021		WATER CORPORATION	Water Usage - Richardson Park - 3/9 to 4/11		805.06	
INV 9007851805/11/2021		WATER CORPORATION	Water Service Charges - Standpipe Pithara - 1/1 to 31/12, Water Usage - Standpipe Pithara - 3/9 to 4/11		406.50	
INV 9019937805/11/2021		WATER CORPORATION	Water Service Charges - 3 South St - 1/11 to 31/12		44.95	
INV 9019937705/11/2021		WATER CORPORATION	Water Service Charges - 1 South St - 1/11 to 31/12		44.95	
INV 9018742205/11/2021		WATER CORPORATION	Water Service Charges - 5 South St - 1/11 to 31/12		44.95	
INV 9018742205/11/2021		WATER CORPORATION	Water Service Charges - 7 South St - 1/11 to 31/12		44.95	
INV 9018742205/11/2021		WATER CORPORATION	Water Service Charges - 46 Leahy St - 1/11 to 4/12, Water usage - 46 Leahy St - 3/9 to 4/11		145.34	
INV 9007868405/11/2021		WATER CORPORATION	Water Service Charges - Woodhouse St, standpipe - 2/9 to 3/11		47.77	
INV 9007823305/11/2021		WATER CORPORATION	Water Usage - Dalwallinu Aquatic Centre - 3/9 to 3/11, Water Usage - Dalwallinu Recreation Centre - 3/9 to 3/11		6,692.89	
INV 9007824905/11/2021		WATER CORPORATION	Water Service Charges - Dalwallinu Discovery Centre - 1/11 to 31/12, Water Usage - Dalwallinu Discovery Centre - 2/9 to 3/11		409.37	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 13

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9018742105/11/2021		WATER CORPORATION	Water Service Charges - 40 Leahy St - 1/11 to 31/12		44.95	
INV 9007842015/11/2021		WATER CORPORATION	Water Service Charges - 72 Prior St, 1/11 to 31/12		44.95	
EFT12595	18/11/2021	WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD	Fuel for DL89 - Oct 21	1		1,612.29
INV OCT21	31/10/2021	WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD	Fuel for DL131 - Oct 21, Fuel for DL492 - Oct 21, Fuel for DL281 - Oct 21, Fuel for DL89 - Oct 21, Fuel for sundry plant - Oct 21, Admin fee on fuel for DL89 - Oct 21, Fuel for DL379 - Wubin fire truck - Oct 21, Admin fee on fuel for DL379 - Wubin fire truck - Oct 21, Fuel for 1HDQ419 - Oct 21, Fuel for DL186 - Oct 21		1,612.29	
EFT12596	18/11/2021	KLEENHEAT GAS	Bulk gas delivery for Dalwallinu Caravan Park	1		848.00
INV 2185692527/10/2021		KLEENHEAT GAS	Bulk gas delivery for Dalwallinu Caravan Park		848.00	
EFT12597	18/11/2021	BOC LIMITED	Monthly container rental for 28/9 to 28/10 for Oxygen indust G size, Dissolved acetylene G size & Argoshield light - w/shop	1		38.18
INV 5005554029/10/2021		BOC LIMITED	Monthly container rental for 28/9 to 28/10 for Oxygen indust G size, Dissolved acetylene G size & Argoshield light - w/shop		38.18	
EFT12598	18/11/2021	AVON WASTE	Domestic waste collections for Oct 21	1		18,899.75
INV 0004666422/10/2021		AVON WASTE	Purchase of 30 x 240L rubbish bins for stock		2,850.00	
INV 0004666522/10/2021		AVON WASTE	240L red bin to store spill kits at Depot		110.00	
INV 0004669731/10/2021		AVON WASTE	Domestic waste collections for Oct 21, Commercial waste collections for Oct 21, Recycling collections for Oct 21, Additional Monday rubbish collections for Oct 21, Street Bin collections for Oct 21, Bulk recycling collections for Oct 21, Processing charges kerbside recycling services for Oct 21, Processing charges frontlift recycling services for Oct 21		15,939.75	
EFT12599	18/11/2021	TELSTRA	SMS Service - Usage charges to 6/11, Service charges to 6/12	1		3,567.55

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 14

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 7844693014/11/2021		TELSTRA	Office Phone Line #1 - Usage charges to 6/11, Service charges to 6/12, Fax Machine - Usage charges to 6/11, Service charges to 6/12, Medical Centre (recouped) - Usage charges to 6/11, Service charges to 6/12, Dalwallinu Caravan Park (recouped) - Usage charges to 6/11, Service charges to 6/12, Dalwallinu Aquatic Centre - Usage charges to 6/11, Service charges to 6/12, Office Line #4 - Usage charges to 6/11, Service charges to 6/12, DDC - Usage charges to 6/11, Service charges to 6/12, Bush Fire Radio Line- Usage charges to 6/11, Service charges to 6/12, Medical Centre (recouped) - Usage charges to 6/11, Service charges to 6/12, Medical Centre (recouped) - Usage charges to 6/11, Service charges to 6/12, Shire Works Depot - Usage charges to 6/11, Service charges to 6/12, Shire Works Depot - Usage charges to 6/11, Service charges to 6/12, HPT/CTT Line - Usage charges to 6/11, Service charges to 6/12, HPT/CTT Line - Usage charges to 6/11, Service charges to 6/12, SMS Service - Usage charges to 6/11, Service charges to 6/12, OHS iPad - Usage charges to 6/11, Service charges to 6/12, MCS Mobile - Usage charges to 6/11, Service charges to 6/12, MWS Mobile - Usage charges to 6/11, Service charges to 6/12, CEO Mobile - Usage charges to 6/11, Service charges to 6/12, WS Mobile - Usage charges to 6/11, Service charges to 6/12, MPDS Mobile - Usage charges to 6/11, Service charges to 6/12, MCS iPad - Usage charges to 6/11, Service charges to 6/12, Cr Cream iPad - Usage charges to 6/11, Service charges to 6/12, Admin Internet BackUp - Usage charges to 6/11, Service charges to 6/12, Cousins Rd Sewerage - Usage charges to 6/11, Service charges to 6/12, Rec Centre Internet - Usage charges to 6/11, Service charges to 6/12, DL103 and DL275 Tracking Device - Usage charges to 6/11, Service charges to 6/12, DL281 and Spare Tracking Device - Usage charges to 6/11, Service charges to 6/12, Cr S Carter iPad - Usage charges to 6/11, Service charges to 6/12, Cr McNeill iPad - Usage charges to 6/11, Service charges to 6/12, Cr Counsel iPad - Usage charges to 6/11, Service charges to 6/12, CEO iPad - Usage charges to 6/11, Service charges to 6/12, Cr Mills - Usage charges to 6/11, Service charges to 6/12, Cr Christian - Usage charges to 6/11, Service charges to 6/12, Cr K Carter - Usage charges to 6/11, Service		3,567.55	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 15

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
			charges to 6/12, Unknown Sim - Usage charges to 6/11, Service charges to 6/12, Admin Line - Usage charges to 6/11, Service charges to 6/12			
EFT12600	18/11/2021	Nutrien Ag Solutions	3 Packs of metal droppers 107cm	1		604.40
INV 9056576106/10/2021		Nutrien Ag Solutions	3 Packs of metal droppers 107cm		604.40	
EFT12601	18/11/2021	NORTHAM CARPETS	Upgrade to Shire Administration Centre Flooring (Quote 12022)	1		44,098.00
INV 146691	16/11/2021	NORTHAM CARPETS	Upgrade to Shire Administration Centre Flooring (Quote 12022), Upgrade to Flooring (Vinyl) (Quote 12390), Upgrade to Flooring (Vinyl) (Quote 12391), Upgrade to Flooring (Vinyl) - 4th Room (Quote 12013), Upgrade to Flooring (Vinyl) (Quote 12393), Upgrade to Flooring (Vinyl) (Quote 12394), Upgrade to Flooring (Vinyl) (Quote 12392)		44,098.00	
EFT12602	18/11/2021	BURGESS RAWSON (WA) PTY LTD	Water usage Wubin Station building - 2/9 to 2/11	1		153.10
INV 13602	05/11/2021	BURGESS RAWSON (WA) PTY LTD	Water usage Wubin Station building - 2/9 to 2/11		153.10	
EFT12603	18/11/2021	OFFICEWORKS	Stationery Order - November 21	1		226.46
INV 2266917809/11/2021		OFFICEWORKS	Stationery Order - November 21		226.46	
EFT12604	18/11/2021	LEANNE MCALPINE	Refund of Key Bond for Wubin Sports Pavilion	1		140.00
INV REFUND17/11/2021		LEANNE MCALPINE	Refund of Key Bond for Wubin Sports Pavilion		140.00	
EFT12605	18/11/2021	SYNERGY	Electricity Usage - Streetlights - 25/9 to 24/10	1		17,934.48
INV 7153362701/11/2021		SYNERGY	Electricity Usage - Streetlights - 25/9 to 24/10		6,408.89	
INV 1152816302/11/2021		SYNERGY	Electricity Charges - Pithara Town Hall & Supper Room - 1/9 to 1/11		119.88	
INV 9624456103/11/2021		SYNERGY	Electricity Usage - Richardson Park - 1/9 to 1/11		211.88	
INV 9802545903/11/2021		SYNERGY	Electricity Usage - Dalwallinu Oval Dam - 1/09 to 1/11		782.63	
INV 4110597303/11/2021		SYNERGY	Electricity Usage - Lot 503 Salmon Gum Pl - 1/9 to 1/11		210.95	
INV 2099147003/11/2021		SYNERGY	Electricity Usage - 11B Anderson Way - 1/9 to 1/11		313.29	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 16

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 2419167503/11/2021		SYNERGY	Electricity Usage - Wilfred Thomas Lodge - 1/9 to 1/11		507.14	
INV 6090247204/11/2021		SYNERGY	Electricity Usage - Dalwallinu Medical Centre - 3/9 to 3/11		811.25	
INV 2647859204/11/2021		SYNERGY	Electricity Usage - 8 Harris St - 3/9 to 3/11		249.36	
INV 5423525404/11/2021		SYNERGY	Electricity Usage - Dalwallinu Ablution Block - 3/9 to 3/11, Electricity Usage - Memorial Park - P&G - 3/9 to 3/11, Electricity Usage - Dalwallinu Craft Shop - 3/9 to 3/11, Electricity Usage - Dalwallinu Community Arts Building - 3/9 to 3/11		488.79	
INV 2225199104/11/2021		SYNERGY	Electricity Usage - Pump for Richardson Park - 3/9/21 to 3/11/21, Electricity Usage - Pump for Memorial Park - 3/9/21 to 3/11/21		116.37	
INV 7359440304/11/2021		SYNERGY	Electricity Usage - Wubin Sports Pavilion - 3/9 to 3/11		252.78	
INV 3070673004/11/2021		SYNERGY	Electricity Usage - Dalwallinu Sewerage Scheme - 3/9 to 3/11		119.00	
INV 3609104004/11/2021		SYNERGY	Electricity usage, 6B Cousins Rd - 3/9 to 3/11		127.66	
INV 6766569104/11/2021		SYNERGY	Electricity Usage - Wubin Emergency Services Building - 3/9 to 3/11		122.79	
INV 5605877504/11/2021		SYNERGY	Electricity Charges - Wheatbin Muesum Building - 3/9 to 3/11		160.48	
INV 4941567504/11/2021		SYNERGY	Electricity Usage - Buntine Emergency Services Building - 3/9 to 3/11		152.01	
INV 8237364104/11/2021		SYNERGY	Electricity Usage - Works Depot - 3/9 to 3/11		889.82	
INV 5721914204/11/2021		SYNERGY	Electricity Usage - 6A Cousins Rd - 3/9 to 3/11		223.26	
INV 9463785804/11/2021		SYNERGY	Electricity Usage - Buntine Tennis Club - 3/9 to 3/11		116.37	
INV 2000210404/11/2021		SYNERGY	Electricity Usage - Dalwallinu Sewerage Scheme - 3/9 to 3/11		149.96	
INV 2556820304/11/2021		SYNERGY	Electricity Usage - Memorial Park - 3/9 to 3/11		299.22	
INV 9175245904/11/2021		SYNERGY	Electricity Charges - Buntine Town Hall - 3/9 to 3/11		116.37	
INV 3168110705/11/2021		SYNERGY	Electricity Usage - Kalannie Parks & Garden - 4/9 to 3/11		131.15	
INV 8740002705/11/2021		SYNERGY	Electricity Usage - Kalannie Town Hall - 4/9 to 3/11		651.35	
INV 3166751505/11/2021		SYNERGY	Electricity Usage - Kalannie Emergency Services Building - 4/9 to 3/11		119.17	
INV 1212566705/11/2021		SYNERGY	Electricity Usage - Kalannie Sports Pavilion - 4/9 to 3/11		1,083.36	
INV 3784677411/11/2021		SYNERGY	Electricity Usage - 46 Leahy Street - 6/9 to 1/1		186.29	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 17

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 89171803	12/11/2021	SYNERGY	Electricity Usage - Wubin Town Hall - 2/9 to 11/11		149.92	
INV 80004669	15/11/2021	SYNERGY	Electricity Usage - 2 Dowie St, Dalwallinu - 3/9 to 3/11, Electricity Usage - Dalwallinu Caravan Park - 3/9 to 3/11, Electricity Usage - 4 Dowie St, Dalwallinu - 3/9 to 3/11, Electricity Usage - 10 Roberts Rd, Dalwallinu - 3/9 to 3/11		2,663.09	
EFT12606	18/11/2021	KOTT GUNNING	Settlement Expenses for Lot 555 Bell Street	1		184.80
INV 252923	16/11/2021	KOTT GUNNING	Settlement Expenses for Lot 555 Bell Street		184.80	
EFT12607	18/11/2021	The Workwear Group Pty Ltd	Uniforms as selected by Christie Andrews for 2021/2022	1		500.00
INV 13553904	18/10/2021	The Workwear Group Pty Ltd	Uniforms as selected by Christie Andrews for 2021/2022		500.00	
EFT12608	18/11/2021	Hitachi Construction Machinery (Australia) Pty Ltd	2500 hr service DL9138 loader	1		4,394.43
INV INV00052	29/10/2021	Hitachi Construction Machinery (Australia) Pty Ltd	2500 hr service DL9138 loader		4,394.43	
EFT12609	18/11/2021	RJ & VM HATHWAY & SON	Gravel Royalties for Hathway	1		13,153.80
INV 21023	26/10/2021	RJ & VM HATHWAY & SON	Gravel Royalties for Hathway		13,153.80	
EFT12610	18/11/2021	STUART MCALPINE	Refund of Bond for Arts Festival	1		70.00
INV REFUND17	17/11/2021	STUART MCALPINE	Refund of Bond for Arts Festival		70.00	
EFT12611	18/11/2021	WILSONS SIGN SOLUTIONS	Supply and deliver 7 Councillor Name Plates as follows:- Shire President CARTER S.C 2015-2021 CARTER K.L. 2021- Councillors HUGGETT J.A. 2017-2020 DICKINS A.R. 2011-2021 BOYS B.H. 2017-2021 CREAM D.S. 2021- COUNSEL J.L. 2021-	1		158.40

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 18

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 76650	12/11/2021	WILSONS SIGN SOLUTIONS	Supply and deliver 7 Councillor Name Plates as follows;- , Shire President, CARTER S.C 2015-2021, CARTER K.L. 2021-, , Councillors, HUGGETT J.A. 2017-2020, DICKINS A.R. 2011-2021, BOYS B.H. 2017-2021, CREAM D.S. 2021-, COUNSEL J.L. 2021-, Supply and deliver 1 Staff Name Plates as follows;- , KNIGHT J.M. 2016-		158.40	
EFT12612	18/11/2021	ROWDY'S ELECTRICAL	Diagnose and Repair Power to Pool Pump	1		1,537.82
INV INV-051825	10/2021	ROWDY'S ELECTRICAL	Diagnose and Repair Power to Pool Pump		814.57	
INV INV-053231	10/2021	ROWDY'S ELECTRICAL	Please fix/replace 2 fluoro lights in Shire admin hallway		374.00	
INV INV-052831	10/2021	ROWDY'S ELECTRICAL	Problems with RCD cutting off West side of house power constantly.		115.50	
INV INV-054407	11/2021	ROWDY'S ELECTRICAL	Evap blowing hot air, I assume pump not working.		233.75	
EFT12613	18/11/2021	Hanks Maintenance And General	General Maintenance of Kalannie Townscape - October 2021	1		2,502.50
INV 120	17/11/2021	Hanks Maintenance And General	General Maintenance of Kalannie Townscape - October 2021		2,502.50	
EFT12614	18/11/2021	Toll Transport Pty Ltd	Cardboard election booths	1		133.07
INV 0515-S42	19/09/2021	Toll Transport Pty Ltd	Freight charges for blades - Toro mower, Freight charges on signs ex Jason Signs, Freight charges on bushfire uniforms ex Stewart & Heaton, Freight charges on toners ex RBC Rural, Freight charges on breathing apparatus, Freight charges onservice of sewerage lagoon chlorination equipment		73.76	
INV 0516-S42	26/09/2021	Toll Transport Pty Ltd	Cardboard election booths, Signs for sullage truck, Return licensing plates, Freight on signs ex Jason signmakers		59.31	
EFT12615	18/11/2021	R n R Auto Electrics	To supply and fit anderson plug / lead	1		1,170.42
INV 8987	10/11/2021	R n R Auto Electrics	To supply and fit anderson plug / lead		1,141.25	
INV 9097	17/11/2021	R n R Auto Electrics	Terminal Crimp Heat Shrinks		29.17	
EFT12616	18/11/2021	WCP Civil Pty Ltd	Refund of overpaid Invoice 8308 paid 17/8/21 sullage pumpout at CBH Watheroo	1		108.00
INV REFUND	18/11/2021	WCP Civil Pty Ltd	Refund of overpaid Invoice 8308 paid 17/8/21 sullage pumpout at CBH Watheroo		108.00	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 19

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12617	18/11/2021	Jemma Louise Counsel	Reimbursement of nomination fees for October 21 election	1		80.00
INV REIMBN40	10/11/2021	Jemma Louise Counsel	Reimbursement of nomination fees for October 21 election		80.00	
EFT12618	18/11/2021	P & J Transport Pty Ltd	Freight for carports	1		168.30
INV 00004759	11/11/2021	P & J Transport Pty Ltd	Freight for carports		168.30	
EFT12619	18/11/2021	Ian Robert Van Driel	Reimbursement of nomination fees for October 21 election	1		80.00
INV REIMBN40	10/11/2021	Ian Robert Van Driel	Reimbursement of nomination fees for October 21 election		80.00	
EFT12620	18/11/2021	Ixom Operations Pty Ltd	Container service fee for sewerage scheme - 1/10 to 31/10	1		84.57
INV 6447486	02/11/2021	Ixom Operations Pty Ltd	Container service fee for sewerage scheme - 1/10 to 31/10		84.57	
EFT12621	18/11/2021	Marketforce Pty Ltd	Manager Corporate Services Advert - West Australian Sat 16/10	1		2,001.12
INV 41117	26/10/2021	Marketforce Pty Ltd	Advertising RFT2122-03 sewer upgrade in The West Australian 2/10		534.79	
INV 41118	26/10/2021	Marketforce Pty Ltd	Manager Corporate Services Advert - West Australian Sat 16/10		1,519.19	
INV 38301	01/11/2021	Marketforce Pty Ltd	Early settlement discount for invoices 40567 & 40568		-52.86	
EFT12622	18/11/2021	Liberty Plumbing & Gas	Install wet well sewer pump line and connect to shire sewer main asset. Cnr Leahy Street and Johnston St alley	1		14,072.00
INV INV-143302	10/2021	Liberty Plumbing & Gas	Install wet well sewer pump line and connect to shire sewer main asset. Cnr Leahy Street and Johnston St alley		7,062.00	
INV INV-144902	11/2021	Liberty Plumbing & Gas	Repairs to urinal - shire admin		250.00	
INV INV-145008	11/2021	Liberty Plumbing & Gas	repairs to HWS @ 6B Cousins Rd		350.00	
INV INV-144708	11/2021	Liberty Plumbing & Gas	Replace Urinal flusher unit & solenoid in male WC @ shire admin,		1,215.50	
INV INV-145615	11/2021	Liberty Plumbing & Gas	Fix hot water tap in shower at memorial park toilets		250.00	
INV INV-145316	11/2021	Liberty Plumbing & Gas	Replace HWU at 6B Cousins, Dalwallinu		4,944.50	
EFT12623	18/11/2021	Advanced Traffic Management Wa	3x Traffic Controllers, 2 Utes, Mon - Frid Approx 14 Days for Rabbit Proof Fence Road Works	1		27,253.89
INV 0015116320	10/2021	Advanced Traffic Management Wa	Traffic controllers, utes + accom & meal allowances for period 12-15/10 on Dowerin-Kalannie Road.		10,944.19	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 20

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 0015136227/10/2021		Advanced Traffic Management Wa	Traffic controllers, utes + accommodation & meal allowances for 18/10/ on Dowerin-Kalannie Rd		1,573.00	
INV 0015157531/10/2021		Advanced Traffic Management Wa	3x Traffic Controllers, 2 Utes, Mon - Frid Approx 14 Days for Rabbit Proof Fence Road Works		14,736.70	
EFT12624	18/11/2021	Site Architecture Studio	Concept designs for Multi Purpose Early Childhood Learning Centre	1		12,166.00
INV 102977	08/11/2021	Site Architecture Studio	Concept designs for Multi Purpose Early Childhood Learning Centre		12,166.00	
EFT12625	18/11/2021	Jimwell Hipolito Cruz	Refund of Venue & Key Bond - Paid 12/11/21 for hire of Community Room	1		280.00
INV REFUND17/11/2021		Jimwell Hipolito Cruz	Refund of Venue & Key Bond - Paid 12/11/21 for hire of Community Room		280.00	
EFT12626	18/11/2021	Totally Workwear Joondalup	2x Shorts 2x long pants Ryan Wilson	1		219.30
INV 7200539110/11/2021		Totally Workwear Joondalup	2x Shorts Neil Stalkey		219.30	
EFT12627	18/11/2021	Wa Contract Ranger Services Pty Ltd	Ranger services, 1/10, 21/10 & 2/11	1		2,673.00
INV 0000361605/11/2021		Wa Contract Ranger Services Pty Ltd	Ranger services, 1/10, 21/10 & 2/11		2,673.00	
EFT12628	18/11/2021	West Coast Stabilisers	Provision of Grading Services - October 2021	1		34,996.50
INV 0000529530/10/2021		West Coast Stabilisers	Provision of Grading Services - October 2021, , Provision of Grading Services - October 2021, , Provision of Grading Services - October 2021, , Provision of Grading Services - October 2021, , Provision of Grading Services - October 2021,		34,996.50	
EFT12629	18/11/2021	E Fire & Safety	Fire indicator panel testing at Shire admin building - 1/10 to 31/10	1		495.00
INV 552937	29/10/2021	E Fire & Safety	Fire indicator panel testing at Shire admin building - 1/10 to 31/10		495.00	
EFT12630	18/11/2021	H&E DOCU-SHRED	Destruction of disposal boxes.	1		952.60
INV 0005806511/11/2021		H&E DOCU-SHRED	Destruction of disposal boxes.		952.60	
EFT12631	18/11/2021	Diane Shirley Cream	Reimbursement of nomination fees for October 21 election	1		80.00
INV REIMBN40/11/2021		Diane Shirley Cream	Reimbursement of nomination fees for October 21 election		80.00	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 21

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12632	18/11/2021	Tractus Australia	2 x tyres and wheel balance/alignment for Mack primemover	1		1,499.50
INV 1002638	27/10/2021	Tractus Australia	2 x tyres and wheel balance/alignment for Mack primemover		1,458.00	
INV 1002580	09/11/2021	Tractus Australia	Puncture repair, fit and balance		41.50	
EFT12633	18/11/2021	Domain Digital	IT Support Services as per RFT 2019/08 for Nov 21	1		3,310.89
INV SLA-P680	11/11/2021	Domain Digital	IT Support Services as per RFT 2019/08 for Nov 21, Cloud Storage for Nov 21, IT Support Services for Dalwallinu Recreation Centre Nov 21, Back up & Disaster Recovery workstation software licence x 3 Nov 21, Anti-Virus licence x25 Nov 21, Microsoft CSP Azure - Nov 21,		3,310.89	
EFT12634	18/11/2021	Twinkarri Pty Ltd	Excavator, Mulcher and accomidation for Dowerin-Kalannie Road	1		29,744.00
INV INV-689	05/11/2021	Twinkarri Pty Ltd	Excavator, Mulcher and Accommodation, Pithara West Road.		2,244.00	
INV INV-688	05/11/2021	Twinkarri Pty Ltd	Excavator, Mulcher and accomidation for Dowerin-Kalannie Road		27,500.00	
EFT12635	18/11/2021	TELAIR PTY LTD	Shire admin NBN service fee - 1/11 to 30/11	1		430.90
INV TA11981	31/10/2021	TELAIR PTY LTD	Shire admin NBN service fee - 1/11 to 30/11		430.90	
EFT12636	18/11/2021	Kleen West Distributors	Cleaning products for Memorial Toilets	1		1,803.84
INV 0006218826	10/2021	Kleen West Distributors	Cleaning products for Shire Admin, Cleaning products for Shire Depot, Cleaning products for Rec Centre, Cleaning products for Rec Centre Ablutions, Cleaning products for DDC, Cleaning products for Memorial Toilets, Cleaning products for Dalwallinu Hall, Cleaning products for Pithara Toilets, Cleaning products for Kalannie Hall, Cleaning products for Kalannie Sports Pavillion, Cleaning products for Wubin Ablution, Cleaning products for Buntine Toilet, Cleaning products for Nugadong Airport, Cleaning products for Richardson Park Ablution, Cleaning products for Kalannie Ablution		1,803.84	
EFT12637	18/11/2021	JP PROMOTIONS	5 Work Polo's - Manager of Works and Services	1		248.05
INV INV23950	08/11/2021	JP PROMOTIONS	5 Work Polo's - Manager of Works and Services		248.05	
EFT12638	18/11/2021	Kirrally Anne Thompson	Refund of key bond for rec Ctr paid 30/4/21	1		70.00

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 22

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV BONDRE11/11/2021		Kirraly Anne Thompson	Refund of key bond for rec Ctr paid 30/4/21		70.00	
EFT12639	18/11/2021	Three Sons Pty Ltd	Contibution to Cleaning Services - October - December 2021	1		1,528.33
INV 21023	01/10/2021	Three Sons Pty Ltd	Contibution to Cleaning Services - October - December 2021		1,528.33	
EFT12640	18/11/2021	Dalwallinu Traders	Pallet swan rapidset 20kg	1		1,988.57
INV 384611	02/10/2021	Dalwallinu Traders	Gaffa tape & knife for 5 South St - damage by vandals		17.25	
INV 384856	05/10/2021	Dalwallinu Traders	Pop up nozzles - 6 McLevie		27.00	
INV 384874	05/10/2021	Dalwallinu Traders	Dustpan/brush set & broom for Buntine Fire Shed		19.55	
INV 384892	06/10/2021	Dalwallinu Traders	Rapidset - CEO residence		21.70	
INV 384956	06/10/2021	Dalwallinu Traders	Pincers - DL134		16.25	
INV 384976	06/10/2021	Dalwallinu Traders	Extension lead - Shire admin		24.50	
INV 385053	07/10/2021	Dalwallinu Traders	Pallet swan rapidset 20kg		703.08	
INV 385094	07/10/2021	Dalwallinu Traders	Callistemon x 3 for Rec Ctr		58.50	
INV 385140	08/10/2021	Dalwallinu Traders	Fibre glass axe handle - w/shop		48.50	
INV 385186	08/10/2021	Dalwallinu Traders	Seal - Aquatic Ctr		19.00	
INV 385139	08/10/2021	Dalwallinu Traders	Roller cover & wash n wear 4lt - Rec Ctr		90.90	
INV 385651	13/10/2021	Dalwallinu Traders	Garden tap - U3 Sullivan		11.75	
INV 385764	14/10/2021	Dalwallinu Traders	Coupling compressions -admin gardens		29.90	
INV 385906	15/10/2021	Dalwallinu Traders	Padlock for skate park		19.50	
INV 385939	15/10/2021	Dalwallinu Traders	Anchorfix - Rec Ctr		36.75	
INV 386080	16/10/2021	Dalwallinu Traders	Masking tape & quickspray gloss - pool		22.12	
INV 386300	19/10/2021	Dalwallinu Traders	Roller cover & paint brush - admin		13.60	
INV 386274	19/10/2021	Dalwallinu Traders	Paint for pool		9.50	
INV 386380	20/10/2021	Dalwallinu Traders	Inseticide - admin, paint stirrer - admin		18.15	
INV 386421	20/10/2021	Dalwallinu Traders	Degreasing fluid - new digger		14.50	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 23

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 386458	21/10/2021	Dalwallinu Traders	Tap timer & hose - Pithara Park		36.65	
INV 386480	21/10/2021	Dalwallinu Traders	Paint, brushes & roller covers for Shire admin		120.95	
INV 386497	21/10/2021	Dalwallinu Traders	White quickspray - pool		8.50	
INV 386518	21/10/2021	Dalwallinu Traders	Keys for Richardson Park compost		13.90	
INV 386527	21/10/2021	Dalwallinu Traders	Screw for 1 Wasley St		5.70	
INV 386591	22/10/2021	Dalwallinu Traders	Paint brush - admin		7.80	
INV 386699	22/10/2021	Dalwallinu Traders	Bannister brush - DL747		6.60	
INV 386925	25/10/2021	Dalwallinu Traders	Packaging tape		7.30	
INV 386878	25/10/2021	Dalwallinu Traders	Watering can		16.99	
INV 386905	25/10/2021	Dalwallinu Traders	Paint for admin		135.50	
INV 387055	27/10/2021	Dalwallinu Traders	Paint, brushes & roller covers for Shire admin		160.65	
INV 387204	28/10/2021	Dalwallinu Traders	Pressure pipe - 36 Annetts Rd, Pressure pipe - 1 Wattle Close		21.78	
INV 387249	28/10/2021	Dalwallinu Traders	Paint for Shire Admin		135.50	
INV 387355	29/10/2021	Dalwallinu Traders	5 x bushman repellent for w/shop		88.75	
EFT12641	18/11/2021	ARC Clean Energy Pty Ltd	E-Fire & Safety exit light & fire equipment maintenance	1		13,120.60
INV INV-119905/11/2021		ARC Clean Energy Pty Ltd	Fix light switch in meter box to car park on old basketball court		350.00	
INV INV-120517/11/2021		ARC Clean Energy Pty Ltd	stall 2 x power points 6b Cousins Road		1,500.00	
INV INV-120617/11/2021		ARC Clean Energy Pty Ltd	E-Fire & Safety exit light & fire equipment maintenance, E-Fire & Safety exit light & fire equipment maintenance, E-Fire & Safety exit light & fire equipment maintenance, E-Fire & Safety exit light & fire equipment maintenance, E-Fire & Safety exit light & fire equipment maintenance, E-Fire & Safety exit light & fire equipment maintenance		11,270.60	
EFT12642	18/11/2021	Martin Grant	Clear bush and rip	1		8,085.00
INV 545	05/11/2021	Martin Grant	Mobe dozer to site, Clear bush and rip, Push up gravel		8,085.00	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 24

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12643	18/11/2021	SULLIVAN COMMERCIAL PTY LTD	Undertake Market Valuation	1		880.00
INV 29556	17/11/2021	TRADING AS MCGEES PROPERTY SULLIVAN COMMERCIAL PTY LTD TRADING AS MCGEES PROPERTY	Undertake Market Valuation		880.00	
EFT12644	18/11/2021	Perth Solar Force	Attend site to test Solar System on Dalwallinu Recreation Cente (Installed March 2019) - Thursday 14 October 2021	1		300.00
INV 99756	15/10/2021	Perth Solar Force	Attend site to test Solar System on Dalwallinu Recreation Cente (Installed March 2019) - Thursday 14 October 2021		300.00	
EFT12645	18/11/2021	Kusha Hill	50% of boundary fence between Lot 1 and 2 Bell Street, Dalwallinu	1		1,558.00
INV INV-245208/11/2021		Kusha Hill	50% of boundary fence between Lot 1 and 2 Bell Street, Dalwallinu		1,558.00	
EFT12646	18/11/2021	Peter Smith	Refund of standpipe card 109137 - bond paid 25/10/2021	1		50.00
INV BONDRE10/11/2021		Peter Smith	Refund of standpipe card 109137 - bond paid 25/10/2021		50.00	
EFT12647	18/11/2021	CO-OPERATIVE BULK HANDLING LTD	Refund of venue bond paid 13/9/21 for hire 22/9/21	1		210.00
INV BONDRE10/11/2021		CO-OPERATIVE BULK HANDLING LTD	Refund of venue bond paid 13/9/21 for hire 22/9/21		210.00	
EFT12648	18/11/2021	NOEL WILLIAM MILLS	Reimbursement of nomination fees for October 21 election	1		80.00
INV REIMBN10/11/2021		NOEL WILLIAM MILLS	Reimbursement of nomination fees for October 21 election		80.00	
EFT12649	18/11/2021	BOEKEMAN MACHINERY	Service for 1HDQ419, CEO Car	1		419.14
INV 327333	27/10/2021	BOEKEMAN MACHINERY	Service for 1HDQ419, CEO Car		369.14	
INV BONDRE10/11/2021		BOEKEMAN MACHINERY	Refund of equipment bond paid 6/10/21 for hire 13/10/21		50.00	
EFT12650	18/11/2021	WA LOCAL GOVERNMENT ASSOCIATION	Elected Members Training - E-Learning - 31 October 2021 - 1 November 2022 SAT Band 3	1		8,035.00
INV I3089491	30/09/2021	WA LOCAL GOVERNMENT ASSOCIATION	Breakfast with Heads of Agencies - Cr Steven Carter - Monday 20 September 2021		65.00	
INV I3089655	19/10/2021	WA LOCAL GOVERNMENT ASSOCIATION	Elected Members Training - E-Learning - 31 October 2021 - 1 November 2022, SAT Band 3		5,000.00	
INV I3089725	29/10/2021	WA LOCAL GOVERNMENT ASSOCIATION	2021 Local Government Election Advertising		2,970.00	

Date: 02/12/2021
Time: 9:49:45AM

Shire of Dalwallinu

USER: Christie Andrews
PAGE: 25

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT12651	18/11/2021	LANDGATE	Gross rental valuations chargeable, sched G2021/10, 4/9 to 1/1	1		70.40
INV 369388-1	27/10/2021	LANDGATE	Gross rental valuations chargeable, sched G2021/10, 4/9 to 1/1		70.40	
EFT12652	18/11/2021	KALANNIE COMMUNITY RESOURCE CENTRE	Advertising in the Kalannie Kapers - 5/10, intention to dispose & CSO ad	1		50.00
INV IV00000002	11/2021	KALANNIE COMMUNITY RESOURCE CENTRE	Advertising in the Kalannie Kapers - 5/10, intention to dispose & CSO ad		50.00	
EFT12653	18/11/2021	Child Support Agency	Payroll deductions	1		375.60
INV DEDUCT12	11/2021	Child Support Agency	Payroll Deduction for emp 399 12/11/2021		375.60	
EFT12654	18/11/2021	ARROW BRONZE	Purchase of Double Niche - Robert Keen Shannon	1		733.16
INV 716215	20/10/2021	ARROW BRONZE	Purchase of single Niche Wall plaque for SM Stone including freight		234.58	
INV 716464	26/10/2021	ARROW BRONZE	Purchase of Double Niche - Robert Keen Shannon		498.58	
EFT12655	18/11/2021	KAREN JOY CHRISTIAN	Reimbursement of nomination fees for October 21 election	1		80.00
INV REIMBN10	11/2021	KAREN JOY CHRISTIAN	Reimbursement of nomination fees for October 21 election		80.00	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Municipal - 536591-4	553,578.90
TOTAL		553,578.90

DIRECT DEBITS FOR THE MONTH OF NOVEMBER 2021

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD16405.1	12/11/2021	Aware Super	Superannuation contributions	-7027.36	1	CSH
DD16405.2	12/11/2021	AUSTRALIA SUPER	Payroll deductions	-543.32	1	CSH
DD16405.3	12/11/2021	THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND	Payroll deductions	-428.96	1	CSH
DD16405.4	12/11/2021	CBUS	Superannuation contributions	-236.92	1	CSH
DD16405.5	12/11/2021	Local Government Superannuation Scheme	Payroll deductions	-845.05	1	CSH
DD16405.6	12/11/2021	M L C Super Fund	Payroll deductions	-409.81	1	CSH
DD16405.7	12/11/2021	PRIME SUPER	Superannuation contributions	-198.96	1	CSH
DD16405.8	12/11/2021	Hostplus	Payroll deductions	-534.90	1	CSH
DD16405.9	12/11/2021	Catholic Super	Payroll deductions	-1064.80	1	CSH
DD16405.10	12/11/2021	BT Super for Life The Trustee for Retirement Wrap	Payroll deductions	-822.85	1	CSH
DD16405.11	12/11/2021	Rest Industry Super	Superannuation contributions	-313.73	1	CSH
DD16405.12	12/11/2021	Australian Super	Superannuation contributions	-206.73	1	CSH
DD16410.1	11/11/2021	Bond Administrator	Pet bond payment for Unit 3/11James St, bond 21408/20, transaction number LV24371121	-260.00	1	CSH
DD16411.1	15/11/2021	BANKWEST	Credit Card purchases for October 2021	-1497.58	1	CSH
42111002969	14/10/2021	BANKWEST	Credit for Return of 3 Vehicle Tracking Devices	-627.00	1	INV
4003263	27/10/2021	BANKWEST	Temporary Movement Permit, Temporary Movement Permit	22.25	1	INV
98314919	29/10/2021	BANKWEST	Sanitary Bins & Refills for various buildings	505.71	1	INV
128942263	18/10/2021	BANKWEST	Monthly Charge for Internet	129.95	1	INV
CREDIT	18/10/2021	BANKWEST	Funds transferred to cover accidental use of Shire credit card by Deb Whitehead 30/9	-7.35	1	INV
340898	02/11/2021	BANKWEST	Subscription to The West online	28.00	1	INV
97909501	13/10/2021	BANKWEST	Advert - MCS Position	324.50	1	INV
0010228910075	16/10/2021	BANKWEST	Refreshments for Election Night, Refreshments for Election Night	34.56	1	INV
JB-9354775	19/10/2021	BANKWEST	iPad Covers/Keyboard (2 new Councillors)	606.99	1	INV
APPS	19/10/2021	BANKWEST	Good Reader App Purchase x 2	19.98	1	INV
14158728	21/10/2021	BANKWEST	Monthly Charge for Internet at Dalwallinu Rec Centre	79.00	1	INV
JB-9411000	25/10/2021	BANKWEST	New iPad Cover/Keyboard	303.99	1	INV
DL281	27/10/2021	BANKWEST	Change of Plates from 1HJB895 to DL281	18.30	1	INV
DL10573	28/10/2021	BANKWEST	Licence Fees, Licence Fees	58.70	1	INV
DD16421.1	26/11/2021	Aware Super	Superannuation contributions	-7267.42	1	CSH
DD16421.2	26/11/2021	AUSTRALIA SUPER	Payroll deductions	-543.32	1	CSH
DD16421.3	26/11/2021	THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND	Payroll deductions	-428.96	1	CSH
DD16421.4	26/11/2021	CBUS	Superannuation contributions	-237.73	1	CSH
DD16421.5	26/11/2021	Local Government Superannuation Scheme	Payroll deductions	-845.05	1	CSH
DD16421.6	26/11/2021	M L C Super Fund	Payroll deductions	-404.00	1	CSH
DD16421.7	26/11/2021	PRIME SUPER	Superannuation contributions	-198.96	1	CSH
DD16421.8	26/11/2021	Hostplus	Payroll deductions	-538.00	1	CSH
DD16421.9	26/11/2021	Catholic Super	Payroll deductions	-1024.89	1	CSH
DD16421.10	26/11/2021	BT Super for Life The Trustee for Retirement Wrap	Payroll deductions	-803.85	1	CSH
DD16421.11	26/11/2021	Rest Industry Super	Superannuation contributions	-299.80	1	CSH
DD16421.12	26/11/2021	Australian Super	Superannuation contributions	-413.46	1	CSH

REPORT TOTALS

Bank Code	Bank Name	Description	Total
1	Municipal - 536591-4	Direct Debit Superannuation Payments November 2021	-25,638.83
1	Municipal - 536591-4	Direct Debit Credit Card Payments November 2021	-1,497.58
1	Municipal - 536591-4	Direct Debit Bond Administrator November 2021	-260.00
Total			-27,396.41

Super -12633.39
-13005.44

Municipal Account

Payroll November 2021

12/11/2021	Payroll fortnight ending 12/11/21	\$ 59,343.00
26/11/2021	Payroll fortnight ending 26/11/21	\$ 60,377.00
	TOTAL	<u>\$ 119,720.00</u>

Bank Fees November 2021

01/11/2021	Bpay Transaction Fee (Muni)	\$ 39.20
03/11/2021	CBA Merchant Fee (Muni)	\$ 659.70
01/11/2021	OBB Record Fee (Muni)	\$ 4.30
	TOTAL	<u>\$ 703.20</u>

Direct Debit Payments November 2021

	Superannuation Payments (Pay endings 12/11/2021 & 26/11/2021)	\$ 25,638.83
15/11/2021	Credit Card Payments to Bankwest	\$ 1,497.58
11/11/2021	Bond Administrator - Housing Bonds	\$ 260.00
	Payments to Department of Transport Licensing	\$ 97,484.65
	TOTAL	<u>\$ 124,881.06</u>

9.3.2 Monthly Financial Statements for November 2021*

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	Simple Majority
Attachments	Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations

Purpose of Report

Council is requested to receive and accept the Financial Reports for the month end 30 November 2021.

Background

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

Consultation

Nil

Legislative Implications

State

Local Government Act 1995

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

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



Social implications

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

Environmental implications

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

Officer Comment

Financial Reports as at last day of business of the previous month are appended, for the period ending 30 November 2021. It is to be noted that that opening balances on these financial statements might need further adjustments as the year ending 30 June 2021 has not been finalised yet.

Attached for council's consideration are:

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

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

Recommendation/Resolution

MOTION 9842

Moved Cr NW Mills
Seconded Cr MM Harms

That Council accept the Financial Reports as submitted for the month ending 30 November 2021.

CARRIED 8/0

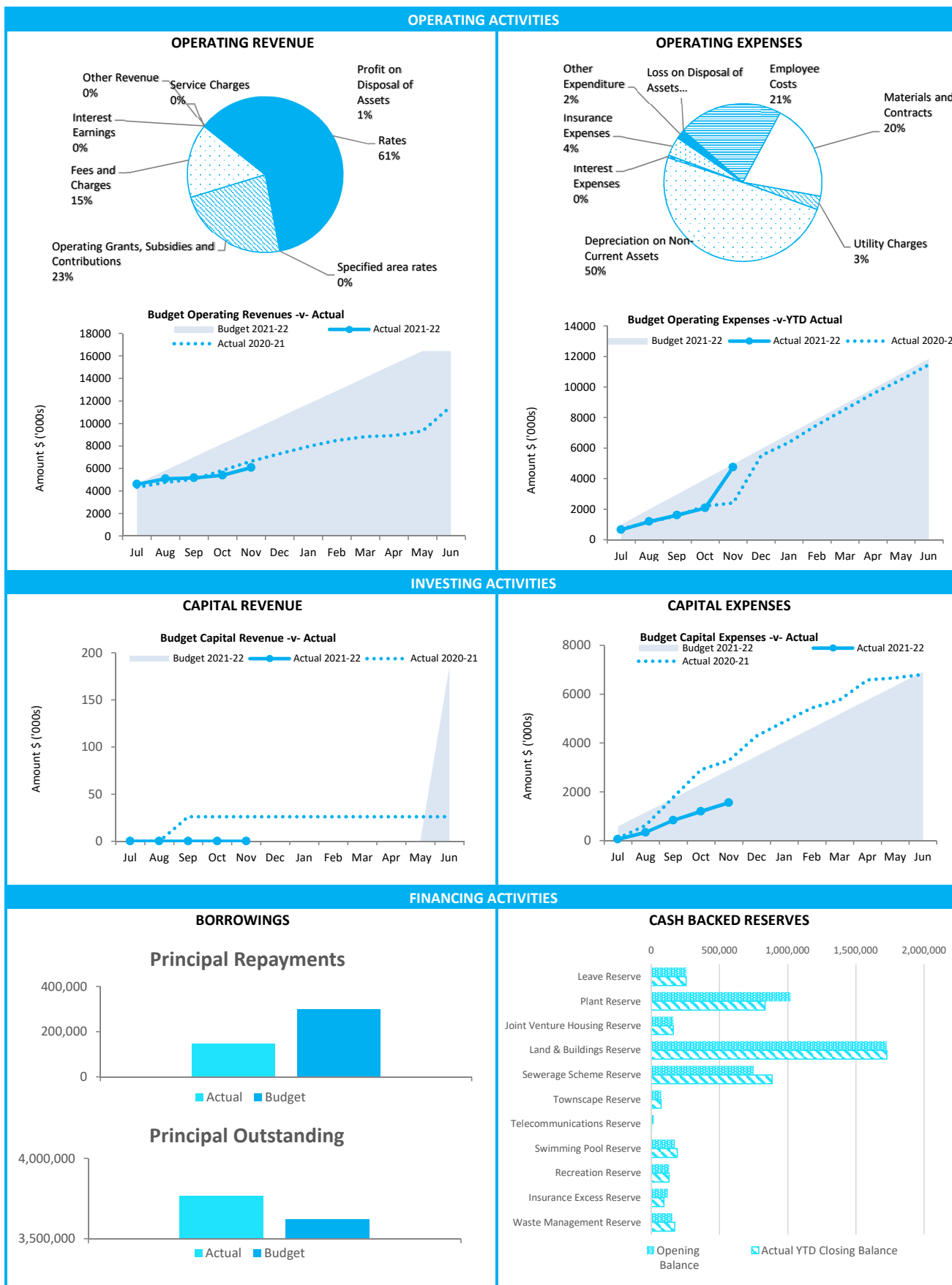


SHIRE OF DALWALLINU
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 November 2021

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

TABLE OF CONTENTS

Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rate Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Borrowings	18
Note 10 Lease Liabilities	19
Note 11 Cash Reserves	20
Note 12 Other Current Liabilities	21
Note 13 Operating grants and contributions	22
Note 14 Non operating grants and contributions	24
Note 15 Budget Amendments	25
Note 16 Explanation of Material Variances	26



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.27 M	\$2.27 M	\$2.31 M	\$0.04 M
Closing	\$0.00 M	\$1.42 M	\$4.48 M	\$3.07 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$9.53 M	% of total
Unrestricted Cash	\$5.01 M	52.6%
Restricted Cash	\$4.52 M	47.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.67 M	% Outstanding
Trade Payables	\$0.45 M	
Over 30 Days		5.5%
Over 90 Days		0.7%

Refer to Note 5 - Payables

Receivables		
	\$1.94 M	% Collected
Rates Receivable	\$0.31 M	90.8%
Trade Receivable	\$1.94 M	
Over 30 Days		3.9%
Over 90 Days		3.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.15 M	\$2.52 M	\$3.07 M	\$0.55 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$3.33 M	% Variance
YTD Budget	\$3.36 M	(0.8%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$1.28 M	% Variance
YTD Budget	\$1.04 M	23.5%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.85 M	% Variance
YTD Budget	\$0.81 M	4.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.35 M)	(\$3.17 M)	(\$0.78 M)	\$2.38 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.19 M	%
Amended Budget	\$0.38 M	(49.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.56 M	% Spent
Amended Budget	\$13.77 M	(88.7%)

Refer to Note 8 - Capital Acquisition

Capital Grants		
YTD Actual	\$0.58 M	% Received
Amended Budget	\$10.04 M	(94.2%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.93 M	(\$0.21 M)	(\$0.11 M)	\$0.10 M

Refer to Statement of Financial Activity

Borrowings		
Principal repayments	\$0.15 M	
Interest expense	\$0.02 M	
Principal due	\$3.77 M	

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$4.52 M	
Interest earned	\$0.00 M	

Refer to Note 11 - Cash Reserves

Lease Liability		
Principal repayments	\$0.01 M	
Interest expense	\$0.00 M	
Principal due	\$0.03 M	

Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 NOVEMBER 2021

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

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

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

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

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

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

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,271,381	2,271,381	2,307,421	36,040	1.59%	
Revenue from operating activities							
Governance		300	180	0	(180)	(100.00%)	
General purpose funding - general rates	6	3,366,138	3,363,220	3,334,930	(28,290)	(0.84%)	
General purpose funding - other		1,251,531	640,903	882,202	241,299	37.65%	▲
Law, order and public safety		38,987	10,922	16,415	5,493	50.29%	
Health		22,186	9,923	8,003	(1,920)	(19.35%)	
Education and welfare		3,272	1,326	3,164	1,838	138.61%	
Housing		358,262	168,135	157,324	(10,811)	(6.43%)	
Community amenities		576,215	540,038	552,915	12,877	2.38%	
Recreation and culture		179,325	73,308	73,423	115	0.16%	
Transport		370,598	349,357	345,944	(3,413)	(0.98%)	
Economic services		167,213	72,246	81,136	8,890	12.31%	
Other property and services		58,609	24,032	46,990	22,958	95.53%	▲
		6,392,636	5,253,590	5,502,446	248,856		
Expenditure from operating activities							
Governance		(736,633)	(312,372)	(306,010)	6,362	2.04%	
General purpose funding		(142,681)	(62,043)	(53,356)	8,687	14.00%	
Law, order and public safety		(211,382)	(99,698)	(101,064)	(1,366)	(1.37%)	
Health		(339,814)	(161,564)	(160,645)	919	0.57%	
Education and welfare		(126,653)	(50,908)	(49,124)	1,784	3.50%	
Housing		(521,877)	(218,681)	(181,269)	37,412	17.11%	▼
Community amenities		(857,617)	(329,925)	(360,220)	(30,295)	(9.18%)	
Recreation and culture		(2,168,003)	(953,531)	(793,230)	160,301	16.81%	▼
Transport		(5,997,195)	(2,492,955)	(2,436,461)	56,494	2.27%	
Economic services		(568,855)	(264,857)	(256,170)	8,687	3.28%	
Other property and services		(178,059)	(73,948)	(68,599)	5,349	7.23%	
		(11,848,769)	(5,020,482)	(4,766,148)	254,334		
Non-cash amounts excluded from operating activities	1(a)	5,601,177	2,283,790	2,332,108	48,318	2.12%	
Amount attributable to operating activities		145,044	2,516,898	3,068,406	551,508		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	10,038,666	1,131,369	578,848	(552,521)	(48.84%)	▼
Proceeds from disposal of assets	7	380,712	380,712	193,410	(187,302)	(49.20%)	▼
Payments for property, plant and equipment and infrastructure	8	(13,766,521)	(4,678,340)	(1,557,205)	3,121,135	66.71%	▼
Amount attributable to investing activities		(3,347,143)	(3,166,259)	(784,948)	2,381,311		
Financing Activities							
Transfer from reserves	11	1,532,927	236,377	245,233	8,856	3.75%	
Payments for principal portion of lease liabilities	10	(23,053)	(11,180)	(11,179)	1	0.01%	
Repayment of debentures	9	(297,874)	(148,937)	(148,188)	749	0.50%	
Transfer to reserves	11	(281,282)	(281,282)	(192,817)	88,465	31.45%	▼
Amount attributable to financing activities		930,718	(205,022)	(106,951)	98,071		
Closing funding surplus / (deficit)	1(c)	0	1,416,998	4,483,928			

KEY INFORMATION

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

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,271,381	2,271,381	2,307,421	36,040	1.59%	
Revenue from operating activities							
Rates	6	3,366,138	3,363,220	3,334,930	(28,290)	(0.84%)	
Operating grants, subsidies and contributions	13	1,781,982	1,037,445	1,281,071	243,626	23.48%	▲
Fees and charges		1,185,374	810,723	845,706	34,983	4.32%	
Interest earnings		24,401	7,521	11,994	4,473	59.47%	
Other revenue		100	40	0	(40)	(100.00%)	
Profit on disposal of assets	7	34,641	34,641	28,745	(5,896)	(17.02%)	
		6,392,636	5,253,590	5,502,446	248,856		
Expenditure from operating activities							
Employee costs		(2,406,055)	(1,078,730)	(1,022,058)	56,672	5.25%	
Materials and contracts		(2,928,174)	(1,179,267)	(954,229)	225,038	19.08%	▼
Utility charges		(426,926)	(144,910)	(129,061)	15,849	10.94%	▼
Depreciation on non-current assets		(5,534,680)	(2,316,300)	(2,360,853)	(44,553)	(1.92%)	
Interest expenses		(129,049)	(59,773)	(24,094)	35,679	59.69%	▼
Insurance expenses		(189,206)	(188,118)	(186,831)	1,287	0.68%	
Other expenditure		(133,541)	(51,253)	(89,022)	(37,769)	(73.69%)	▲
Loss on disposal of assets	7	(101,138)	(2,131)	0	2,131	100.00%	
		(11,848,769)	(5,020,482)	(4,766,148)	254,334		
Non-cash amounts excluded from operating activities							
	1(a)	5,601,177	2,283,790	2,332,108	48,318	2.12%	
Amount attributable to operating activities		145,044	2,516,898	3,068,406	551,508		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	10,038,666	1,131,369	578,848	(552,521)	(48.84%)	▼
Proceeds from disposal of assets	7	380,712	380,712	193,410	(187,302)	(49.20%)	▼
Payments for property, plant and equipment	8	(13,766,521)	(4,678,340)	(1,557,205)	3,121,135	66.71%	▼
Amount attributable to investing activities		(3,347,143)	(3,166,259)	(784,948)	2,381,311		
Financing Activities							
Transfer from reserves	11	1,532,927	236,377	245,233	8,856	3.75%	
Payments for principal portion of lease liabilities		(23,053)	(11,180)	(11,179)	1	0.01%	
Repayment of debentures	9	(297,874)	(148,937)	(148,188)	749	0.50%	
Transfer to reserves	11	(281,282)	(281,282)	(192,817)	88,465	31.45%	▲
Amount attributable to financing activities		930,718	(205,022)	(106,951)	98,071		
Closing funding surplus / (deficit)	1(c)	0	1,416,998	4,483,928	3,066,930		

KEY INFORMATION

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

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

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

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 NOVEMBER 2021

BASIS OF PREPARATION

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 December 2021

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(34,641)	(34,641)	(28,745)
Add: Loss on asset disposals	7	101,138	2,131	0
Add: Depreciation on assets		5,534,680	2,316,300	2,360,853
Total non-cash items excluded from operating activities		5,601,177	2,283,790	2,332,108

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

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

		Last Year Closing 30 June 2021	This Time Last Year 30 November 2020	Year to Date 30 November 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(4,572,716)	(3,750,510)	(4,520,300)
Less: Provisions		(367,547)	(517,146)	(367,562)
Add: Borrowings	9	297,875	67,823	149,686
Add: Provisions - employee	12	367,548	487,951	367,548
Add: Lease liabilities	10	23,359	12,740	12,196
Add: Cash backed leave portion		209,381	209,380	209,381
Total adjustments to net current assets		(4,042,100)	(3,489,762)	(4,149,051)

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

Current assets

Cash and cash equivalents	2	7,724,964	8,580,504	9,527,141
Rates receivables	3	59,824	305,467	313,216
Receivables	3	135,410	615,717	1,944,041
Other current assets	4	14,628	11,878	13,052
Less: Current liabilities				
Payables	5	(605,621)	(474,951)	(667,857)
Borrowings	9	(297,875)	(67,823)	(149,686)
Contract liabilities	12	(290,902)	(933,273)	(1,967,184)
Lease liabilities	10	(23,359)	(12,740)	(12,196)
Provisions	12	(367,548)	(487,951)	(367,548)
Less: Total adjustments to net current assets	1(b)	(4,042,100)	(3,489,762)	(4,149,051)
Closing funding surplus / (deficit)		2,307,421	4,047,066	4,483,928

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
TelenetSaver Account	Cash and cash equivalents	1,925,071		1,925,071		Bankwest	0.05%	At Call
Municipal Account	Cash and cash equivalents	72,571		72,571		Bankwest	0.00%	At Call
Term Deposit - Municipal Excess	Cash and cash equivalents	3,008,949		3,008,949		Bankwest	0.20%	04/01/2022
Term Deposit - Reserves	Cash and cash equivalents	0	4,520,300	4,520,300		Bankwest	0.30%	24/01/2022
Floats Held	Cash and cash equivalents	250		250		Shire float	0.00%	N/A
Total		5,006,841	4,520,300	9,527,141	0			
Comprising								
Cash and cash equivalents		5,006,841	4,520,300	9,527,141	0			
		5,006,841	4,520,300	9,527,141	0			

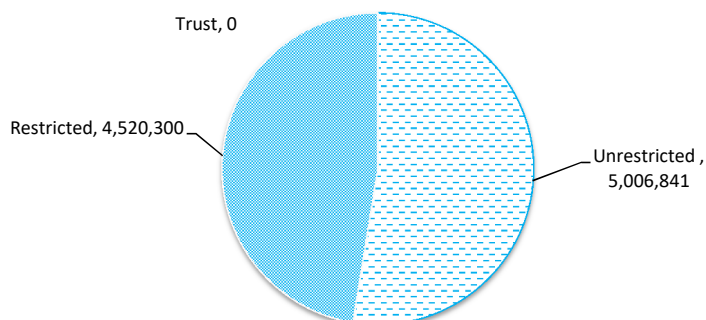
KEY INFORMATION

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

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

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

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

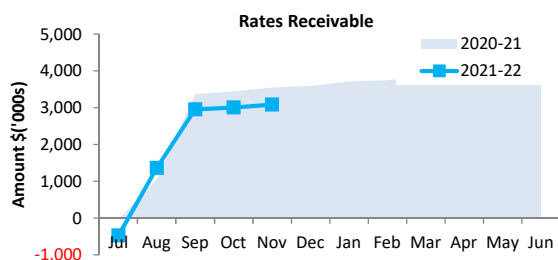
Rates receivable	30 Jun 2021	30 Nov 2021
	\$	\$
Opening arrears previous years	49,498	59,824
Levied this year	4,010,253	3,334,930
Less - collections to date	(3,999,927)	(3,081,538)
Equals current outstanding	59,824	313,216
Net rates collectable	59,824	313,216
% Collected	98.5%	90.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,982)	1,873,826	438	194	76,102	1,945,578
Percentage	(0.3%)	96.3%	0%	0%	3.9%	
Balance per trial balance						
Sundry receivable	(4,982)	1,873,826	438	194	76,102	1,945,578
GST receivable						(1,537)
Total receivables general outstanding						1,944,041

Amounts shown above include GST (where applicable)

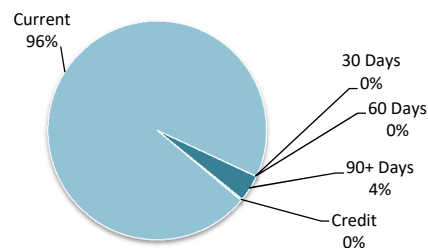
KEY INFORMATION

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



Credit
 Current
 30 Days
 60 Days
 90+ Days

Accounts Receivable (non-rates)



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 November 2021
Other current assets	\$	\$	\$	\$
Inventory				
Inventories Fuel & Materials	14,628		(1,576)	13,052
Total other current assets	14,628	0	(1,576)	13,052
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	383,610	19,695	0	2,790	406,095
Percentage	0%	94.5%	4.8%	0%	0.7%	
Balance per trial balance						
Sundry creditors	0	414,955	19,695	0	2,790	452,432
Accrued salaries and wages						20,212
ATO liabilities						148,723
Bonds & Deposits Held						37,046
Rates income received in advance						9,444
Total payables general outstanding						667,857

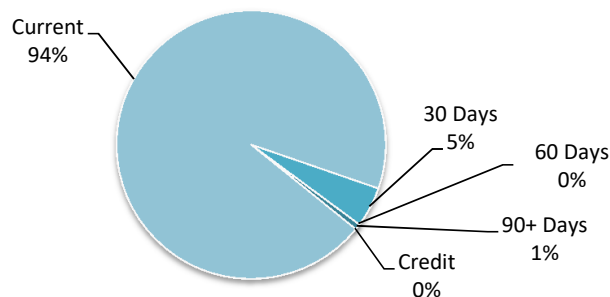
Amounts shown above include GST (where applicable)

KEY INFORMATION

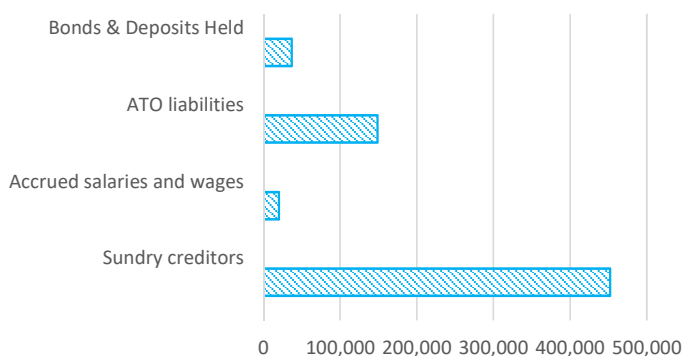
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days

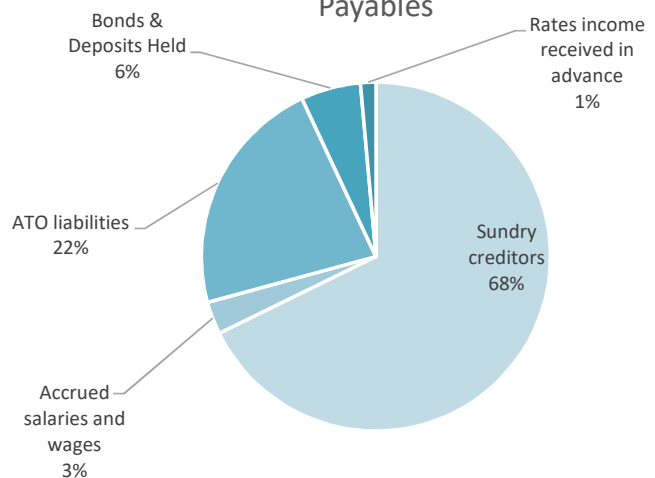
Aged Payables



Payables



Payables



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

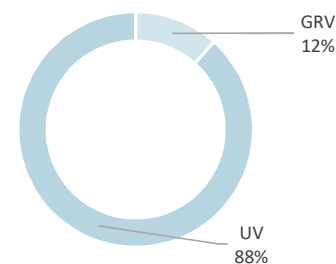
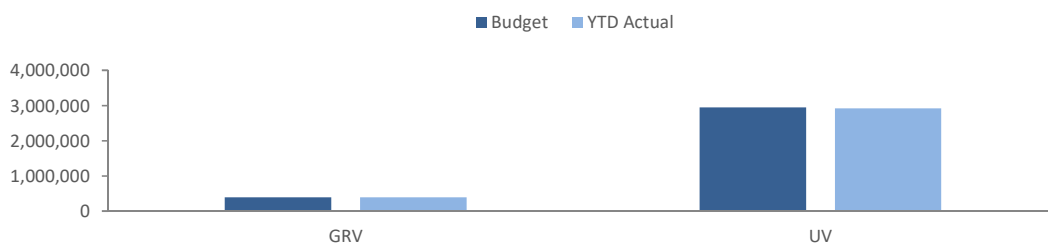
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

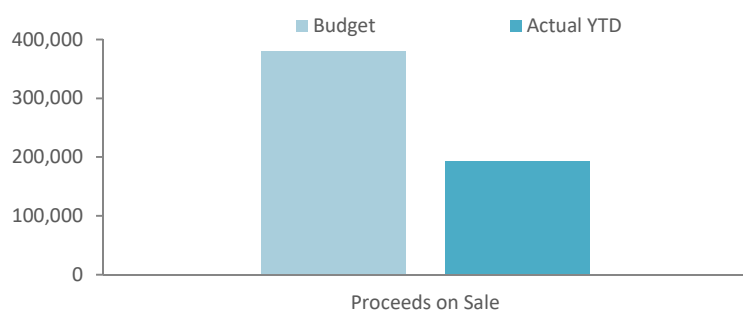
RATE TYPE	Budget							YTD Actual			Total Revenue
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.09181	288	4,147,377	380,771	3,000	0	383,771	380,771	1,200	1,299	383,270
Unimproved value											
UV	0.01701	363	172,802,000	2,939,362	2,000	0	2,941,362	2,939,362	(10,139)	(11,984)	2,917,239
Sub-Total		651	176,949,377	3,320,133	5,000	0	3,325,133	3,320,133	(8,939)	(10,685)	3,300,509
Minimum payment	Minimum \$										
Gross rental value											
GRV - Dalwallinu	600	124	595,316	74,400	0	0	74,400	74,400	0	0	74,400
GRV - Kalannie	600	34	156,743	20,400	0	0	20,400	20,400	0	0	20,400
GRV - Other Towns	600	81	277,575	48,600	0	0	48,600	48,600	0	0	48,600
Unimproved value											
UV - Rural	700	35	634,578	24,500			24,500	24,500	0	0	24,500
UV - Mining	700	37	293,730	25,900			25,900	25,900	0	1,663	27,563
Sub-total		311	1,957,942	193,800	0	0	193,800	193,800	0	1,663	195,463
Discount							(152,795)				(161,042)
Total general rates							3,366,138				3,334,930

KEY INFORMATION

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



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	Sale of Lot 572 Sawyers Ave	69,394	69,394	0	0	0	0	0	0
	Sale of Lot 3 Bell Stret	160,795	68,182	0	(92,613)	0	0	0	0
	Plant and equipment								
	Transport								
	Mack Granite Truck DL2478	69,194	83,636	14,442	0	77,558	83,636	6,079	0
	Skid Steer Loader DL150	26,793	22,000	0	(4,793)	0	0	0	0
	Utility DL103	30,782	38,000	7,218	0	0	0	0	0
	Utility DL281	24,133	27,000	2,867	0	25,168	28,182	3,014	0
	Hyundai iLoad DL304	14,386	24,500	10,114	0	14,386	24,091	9,705	0
	Low Loader	0	0	0	0	21,168	27,500	6,332	0
	Other property and services								
	Nissan Pathfinder DL131	24,732	21,000	0	(3,732)	26,385	30,000	3,615	0
	Nissan Pathfinder DL492	27,000	27,000	0	0	0	0	0	0
		447,209	380,712	34,641	(101,138)	164,664	193,410	28,745	0



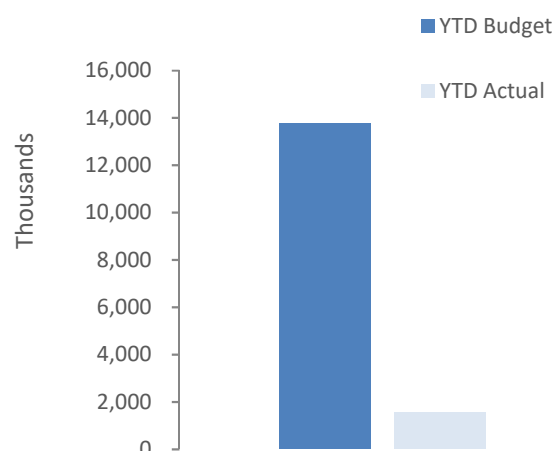
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	194,567	134,567	90,490	(44,077)
Buildings	1,038,439	478,439	174,925	(303,514)
Furniture and equipment	47,173	19,000	39,783	20,783
Plant and equipment	677,500	609,500	465,738	(143,762)
Infrastructure - roads	10,906,500	2,974,914	612,654	(2,362,260)
Infrastructure - Other	902,342	461,920	173,616	(288,304)
Payments for Capital Acquisitions	13,766,521	4,678,340	1,557,205	(3,121,135)
Total Capital Acquisitions	13,766,521	4,678,340	1,557,205	(3,121,135)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	10,038,666	1,131,369	578,848	(552,521)
Other (disposals & C/Fwd)	380,712	380,712	193,410	(187,302)
Cash backed reserves				
Plant Reserve	369,266	153,832	184,633	30,801
Land & Buildings Reserve	967,598	347,598	0	(347,598)
Townscape Reserve	72,063	72,063	0	(72,063)
Telecommunications Reserve	17,000	0	17,000	17,000
Recreation Reserve	50,000	50,000	0	(50,000)
Insurance Excess Reserve	57,000	57,000	43,600	(13,400)
Contribution - operations	1,814,216	2,485,766	539,715	(1,946,051)
Capital funding total	13,766,521	4,678,340	1,557,205	(3,121,135)

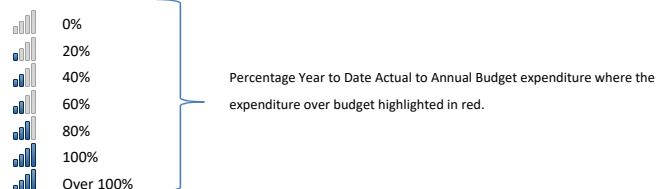
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



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

		Amended			
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
LAND & BUILDINGS					
E148311	Bell Street Subdivision	72,567	72,567	72,567	(0)
E081804	Capital Expenditure - Land	70,000	0	0	0
E092041	Construction of Employee Housing	550,000	0	11,958	(11,958)
K98	6 McLevie Way, Dalwallinu JV - Capital Upgrade	19,184	19,184	23,397	(4,213)
K97	23 Rayner St, Dalwallinu JV - Capital Upgrade	6,000	6,000	3,270	2,730
E093855	Purchase of 8 Myers Street Land	52,000	52,000	0	52,000
		0	0	0	0
K5	Dalwallinu Recreation Centre - Capital Upgrade	62,000	62,000	17,923	44,077
K49	Dalwallinu Caravan Park - Capital Upgrade	356,255	356,255	96,211	260,044
K88	Administration Office - Capital Upgrade	45,000	45,000	40,089	4,911
ROADS					
E121700	Regional Road Group	621,645	291,635	8,177	283,458
E121720	Roads To Recovery	733,170	305,465	248,906	56,559
E121735	Wheatbelt Secondary Freight Network	4,751,410	1,979,735	49,538	1,930,197
E121730	Road Program	758,683	398,079	306,033	92,046
E121795	DRFAWA 962 - Flood Damage Repair Works	4,041,592	0	0	0
OTHER INFRASTRUCTURE					
E135875	Fencing for Dams	25,000	25,000	0	25,000
K95	Dalwallinu Aquatic Centre - Capital Upgrade	57,000	57,000	43,600	13,400
E112849	Capital Expenditure - Other Infrastructure	80,000	80,000	81,000	(1,000)
O21	Stormwater Dam - Roberts Road, Dalwallinu	250,000	250,000	0	250,000
O12	Dalwallinu Recreation Precinct Playground	31,950	31,950	31,950	0
O22	Shade Structure - Dalwallinu Sports Club	75,000	0	0	0
E103844	Sewerage System Upgrade	365,422	0	0	0
O14	Tourism Seating - Reserves	9,500	9,500	8,596	904
O23	Dump Point at Kalannie Caravan Park	8,470	8,470	8,470	0
FOOTPATH CONSTRUCTION					
PLANT & EQUIPMENT					
E113838	Capital Expenditure - Plant & Equipment	30,000	30,000	25,183	4,817
E123826	Excavator	300,000	300,000	254,000	46,000
E123889	Track Loader	120,000	60,000	0	60,000
E123827	Low Loader	0	0	96,000	(96,000)
E123841	Sundry Plant	16,000	8,000	5,543	2,458
E123881	MWS Vehicle - DL103	49,500	49,500	0	49,500
E123882	WS Vehicle - DL281	44,000	44,000	44,412	(412)
E123895	Trailer Mounted Cherry Picker	42,000	42,000	0	42,000
E145802	MCS Vehicle - DL 131	38,000	38,000	40,600	(2,600)
E145803	MPDS Vehicle - DL492	38,000	38,000	0	38,000
FURNITURE & FIXTURES					
E107808	Capital Expenditure - Furniture & Equipment	19,000	19,000	11,610	7,390
E145805	Capital Expenditure - Furniture & Equipment	28,173	28,173	28,173	0
		13,766,521	4,706,513	1,557,205	3,149,308

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities										
Dalwallinu Sewerage Scheme	64	90,136			9,464	19,395	80,672	70,741	366	8,412
Recreation and culture										
Dalwallinu Discovery Centre	157	519,948			29,796	59,933	490,152	460,015	3,286	15,266
Dalwallinu Recreation Centre	159	2,585,200			29,784	60,015	2,555,416	2,525,185	18,871	95,109
Other property and services										
Bell St subdivision	160	721,098	0	0	79,144	158,531	641,954	562,567	1,077	9,382
C/Fwd Balance		3,916,382	0	0	148,188	297,874	3,768,194	3,618,508	23,599	128,169
Total		3,916,382	0	0	148,188	297,874	3,768,194	3,618,508	23,599	128,169
Current borrowings		297,874					149,686			
Non-current borrowings		3,618,508					3,618,508			
		3,916,382					3,768,194			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases		1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Maia Financial - Gymnasium Equipment	E6N0162493	35,703			8,999	17,852	26,704	17,851	377	645
Other property and services										
Ricoh - 2 x photocopiers		9,959			2,180	5,201	7,779	4,758	119	235
Total		45,662	0	0	11,179	23,053	34,483	22,609	495	880
Current lease liabilities		23,359					12,196			
Non-current lease liabilities		23,028					23,028			
		46,387					35,224			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	255,492	511	98	0	0	0	0	256,003	255,590
Plant Reserve	1,019,118	2,038	390	0	0	(369,266)	(184,633)	651,890	834,875
Joint Venture Housing Reserve	161,012	322	10	11,638	0	0	0	172,972	161,022
Land & Buildings Reserve	1,725,559	3,451	492	69,394	0	(967,598)	0	830,806	1,726,051
Sewerage Scheme Reserve	750,114	1,500	287	135,249	135,249	0	0	886,863	885,650
Townscape Reserve	72,063	0	28	0	0	(72,063)	0	0	72,091
Telecommunications Reserve	17,324	35	45	0	0	(17,000)	(17,000)	359	369
Swimming Pool Reserve	171,043	342	65	20,000	20,000	0	0	191,385	191,108
Recreation Reserve	129,517	259	50	0	0	(50,000)	0	79,776	129,567
Insurance Excess Reserve	119,521	239	46	16,000	16,000	(57,000)	(43,600)	78,760	91,967
Waste Management Reserve	151,953	304	58	20,000	20,000	0	0	172,257	172,011
	4,572,716	9,001	1,568	272,281	191,249	(1,532,927)	(245,233)	3,321,071	4,520,300

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 November 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	13	12,620	0.00	(12,620)	0
- non-operating	14	278,282	2,267,750	(578,848)	1,967,184
Total unspent grants, contributions and reimbursements		290,902	2,267,750	(591,468)	1,967,184
Provisions					
Annual leave		177,982			177,982
Long service leave		189,566			189,566
Landfill Sites		0			0
Total Provisions		367,548	0	0	367,548
Total other current assets		658,450	2,267,750	(591,468)	2,334,732
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2021	Current Liability 30 Nov 2021	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies											
General purpose funding											
General Purpose Grant (FAGS)				0		672,963	336,480	672,963		672,963	520,506
Untied Roads Grant (FAGS)				0		491,405	245,702	491,405		491,405	300,318
Law, order, public safety											
DFES Operating Grant				0		34,288	8,572	34,288		34,288	13,440
Education and welfare											
Youth Week Grant				0		0	0	0		0	1,000
Recreation and culture											
LRCIP Grant - Water Fountain DDC	4,177		(4,177)	(0)	(0)	4,300	1,790	12,500		12,500	4,177
LRCIP Grant - Water Fountain Pool	2,783		(2,783)	0	0	4,480	4,480	0		0	2,783
LRCIP Grant - Water Fountains Rec Centres	5,660		(5,660)	(0)	(0)	8,480	8,480	0		0	5,660
Bike Plan Grant				0		12,500	0	0		0	2,000
Transport											
Direct Grant - Main Roads				0		299,557	299,557	299,557		299,557	299,557
	12,620	0	(12,620)	(0)	(0)	1,527,973	905,061	1,510,713	0	1,510,713	1,149,441
Operating contributions											
Governance											
Miscellaneous Reimbursements				0		100	40	100		100	0
General purpose funding											
Ex- Gratia Rates				0		41,612	41,612	41,612		41,612	41,604
Collection of Legal Costs				0		16,000	6,662	16,000		16,000	2,500
Health											
Miscellaneous Reimbursements				0		20,614	8,587	20,614		20,614	5,108
Education and welfare											
Miscellaneous Reimbursements				0		3,272	1,326	3,272		3,272	2,164
Housing											
Miscellaneous Reimbursements				0		20,071	8,072	20,071		20,071	7,585
Community amenities											
Miscellaneous Reimbursements				0		3,315	1,461	3,315		3,315	4,640
Containers Deposit Scheme Income				0		3,000	1,246	3,000		3,000	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue					
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2021	Current Liability 30 Nov 2021	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture											
Miscellaneous Reimbursements				0		53,622	22,335	53,622	56,896	110,518	14,542
Transport											
Street Lighting Contribution				0		5,900	2,456	5,900		5,900	0
Miscellaneous Reimbursements				0		500	205	500		500	215
Economic services											
Miscellaneous Reimbursements				0		34,803	17,096	34,803		34,803	25,862
Other property and services											
Fuel Rebates				0		32,000	13,328	32,000		32,000	14,356
Miscellaneous Reimbursements				0		19,200	7,958	19,200		19,200	13,055
	0	0	0	0	0	254,009	132,384	254,009	56,896	310,905	131,630
TOTALS	12,620	0	(12,620)	(0)	(0)	1,781,982	1,037,445	1,764,722	56,896	1,821,618	1,281,071

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 14
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2021	Current Liability 30 Nov 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Housing								
Maintenance Grant 6 McLevie Way	19,184	0	(19,184)	0	0	19,184	19,184	19,184
Recreation and culture								
LRCIP Phase 2 Grant Pool Shade Sails	80,000	0	(80,000)	0	0	80,000	80,000	80,000
LRCIP Phase 2 Grant Other Sports & Recreation	75,056		(75,056)	(0)	(0)	123,950	123,950	75,056
Transport								
Regional Road Group Grant		160,402	(5,427)	154,975	154,975	448,930	224,464	5,427
Roads to Recovery Grant		457,757	(248,906)	208,851	208,851	723,094	361,546	248,906
Wheatbelt Secondary Freight Network Grant		1,649,591	(46,234)	1,603,357	1,603,357	4,458,869	0	46,234
DRFAWA Grant		0	0	0	0	3,862,414	0	0
Economic services								
LRCIP Grant - Phase 2 Grant	104,042	0	(104,042)	0	0	322,225	322,225	104,042
	278,282	2,267,750	(578,848)	1,967,184	1,967,184	10,038,666	1,131,369	578,848

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget adoption			\$	\$	\$	\$
			Opening surplus	0	0	0	0
TBA	Public Health Plan	9784	Operating Expenses			(12,500)	(12,500)
E123827	Purchase of Low Loader	9780	Capital Expenses			(80,000)	(92,500)
I121851	Transfer from Plant & Equipment Reserve	9780	Capital Revenue		80,000		(12,500)
				0	80,000	(92,500)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	241,299	37.65%	▲ Permanent	Financial Assistance grant payment more than budgeted
Other property and services	22,958	95.53%	▲ Timing	Various small variances (e.g. private works more than budgeted, DFES admin commission)
Expenditure from operating activities				
Housing	37,412	17.11%	▼ Timing	Housing maintenance less than budgeted YTD
Recreation and culture	160,301	16.81%	▼ Timing	Parks & Gardens maintenance less than budgeted YTD
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(552,521)	(48.84%)	▼ Timing	Road grants showing as contract liability
Proceeds from disposal of assets	(187,302)	(49.20%)	▼ Timing	Some asset disposals not completed YTD
Payments for property, plant and equipment and infrastructure	3,121,135	66.71%	▼ Timing	Capital roadworks less than budgeted YTD
Financing activities				
Transfer to reserves	88,465	31.45%	▼ Timing	Less than budgeted YTD

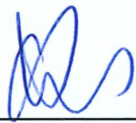
Shire of Dalwallinu

Bank Reconciliation

as at 30 November 2021

Balance as per General Ledger as at 1 November 2021 A910000 - Municipal Fund A910001 - Telenet Saver	65,556.95 1,275,005.11	✓ ✓ 1,340,562.06		1,340,562.06
Add Cash Receipts Daily Receipts BPAY Receipts Interest Received Transfer from Muni excess funds Term Deposit Refund Direct Debit - LGIS (DD16427.1)		1,065,863.58 91,484.80 66.30 300,000.00 3,781.39	✓ 	1,461,196.07 2,801,758.13
Less Cash Payments Cheques (35224) EFT Payments - Payroll EFT Payments (EFT12538-EFT12655) Direct Debit - Credit Card Payments (DD16411.1) Direct Debit - Housing Bonds (DD16410.1) Direct Debit (Superannuation Payments) Bank Fees Direct Debit - Payment to DoT		5,232.70 119,720.00 553,578.90 1,497.58 260.00 25,638.83 703.20 97,484.65	✓ ✓ ✓ 	804,115.86
Balance as per General Ledger as at 30 November 2021 A910000 - Municipal Fund A910001 - Telenet Saver	72,570.86 1,925,071.41	✓ ✓ 1,997,642.27	0.00	1,997,642.27
Add Outstanding Cheques				5,232.70
Less Banking 26/11/21 Banked on 01/12/21 Banking 30/11/21 Banked on 01/12/21				62.00 14,668.55 1,988,144.42
Balance as per Bank Statements as at 30 November 2021 Muni Cheque Account - 5365914 Business Telenet Saver - 0373562		63,073.01 1,925,071.41	✓ ✓ 0.00	1,988,144.42

Prepared by

 2/12/2021

Reviewed by

 7/12/2021



Bankwest, a division of Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL / Australian credit licence 234945

BUSINESS ZERO TRAN ACCOUNT STATEMENT

BSB: 306-008
(Bank,State,Branch)
Account Number 536591-4
From 27/11/2021
To 30/11/2021
Statement Number 4082

Account of SHIRE OF DALWALLINU

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
27/11/2021	OPENING BALANCE			\$63,848.64
29/11/2021	BILL PAYMENT 1000005646 001 CBA202111290143401700		\$20.00	\$63,868.64
29/11/2021	SHIRE OF PERENJORI		\$381.00	\$64,249.64
29/11/2021	BILL PAYMENT 2000501875 001 ANZ202111289588921752		\$166.75	\$64,416.39
29/11/2021	BILL PAYMENT 1000314027 001 BWA202111290005349962		\$322.15	\$64,738.54
29/11/2021	BILL PAYMENT 1000003600 001 BWA202111290005160966		\$444.15	\$65,182.69
29/11/2021	BILL PAYMENT 2000491349 001 BWA202111290000628959		\$444.40	\$65,627.09
29/11/2021	Ezidebit 12916840		\$321.90	\$65,948.99
29/11/2021	CBA POS POS 16494300 27NOV		\$121.00	\$66,069.99
29/11/2021	CBA POS POS 16494300 28NOV		\$106.50	\$66,176.49
29/11/2021	CBA POS POS 16507100 29NOV		\$3,251.10	\$69,427.59
29/11/2021	EMMA BRYANT Rent Emma Bryant		\$185.00	\$69,612.59
29/11/2021	TRANSPORT DALO20211125	\$10,816.90		\$58,795.69
30/11/2021	U3Sullivan LEHMANN,RACHAEL ELIZABETH		\$650.00	\$59,445.69
30/11/2021	BILL PAYMENT 2000498502 001 CBA202111300744023609		\$53.97	\$59,499.66
30/11/2021	BILL PAYMENT 2000499367 001 CBA202111300643967134		\$1,858.45	\$61,358.11
30/11/2021	BILL PAYMENT 2000496566 001 BWA202111300015835914		\$50.50	\$61,408.61
30/11/2021	BILL PAYMENT 1000006915 001 BWA202111300002435205		\$35.00	\$61,443.61
30/11/2021	BERNADETTE HARME 3 South St		\$600.00	\$62,043.61
30/11/2021	CBA POS POS 16494300 30NOV		\$33.00	\$62,076.61
30/11/2021	CBA POS POS 16507100 30NOV		\$1,395.75	\$63,472.36
30/11/2021	TRANSPORT DALO20211126	\$1,041.35		\$62,431.01
30/11/2021	KIRA TIMMINS 1southrent0912		\$296.00	\$62,727.01
30/11/2021	KIRA TIMMINS 1southrent0212		\$296.00	\$63,023.01
30/11/2021	Amar Standpipe Amar Standpipe dep		\$50.00	\$63,073.01
30/11/2021	CLOSING BALANCE			\$63,073.01

Total Debits: -\$11,858.25
Total Credits: \$11,082.62

TRANSACTION SEARCH RESULTS

Account: 302-162 0373562
Account Nickname: BUSINESS TELENET SAVER
Date: From 01/11/2021 to 30/11/2021
Transaction Types: All Transaction Types
Opening Balance: \$1,275,005.11
Closing Balance: \$1,925,071.41

BSB NO.	ACCOUNT NO.	TRANSACTION DATE	NARRATION	CHEQUE NO.	DEBIT	CREDIT	ACCOUNT BALANCE
302-162	0373562	22/11/2021	FROM MUNI TO T/S			\$550,000.00	\$1,925,071.41
302-162	0373562	11/11/2021	Muni to telenet			\$300,000.00	\$1,375,071.41
302-162	0373562	04/11/2021	telenet to muni		-\$200,000.00		\$1,075,071.41
302-162	0373562	01/11/2021	CREDIT INTEREST			\$66.30	\$1,275,071.41

Page 1

Shire of Dalwallinu

Trust Bank Reconciliation

as at 30 November 2021

Balance as per General Ledger as at 1 November 2021 ✓ 2T9900000 - Trust Fund	0.00	0.00		0.00
Add Cash Receipts				0.00
Less Cash Payments				0.00
		0.00		0.00
Balance as per General Ledger as at 30 November 2021 ✓ 2T9900000 - Trust Fund	0.00	0.00	0.00	0.00
Add				
Less				
Balance as per Bank Statements as at 30 November 2021 ✓ 2T9900000 - Trust Fund		0.00	0.00	0.00

Prepared by

1/12/2021

Reviewed by

7/12/2021



Bankwest, a division of Commonwealth Bank of Australia
ABN 48 123 123 124 AFSL / Australian credit licence 234945

BUSINESS ZERO TRAN ACCOUNT STATEMENT

BSB: 306-008
(Bank,State,Branch)
Account Number 536593-0
From 25/11/2021
To 30/11/2021
Statement Number 3534

Account of SHIRE OF DALWALLINU

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
25/11/2021	OPENING BALANCE			\$0.00
30/11/2021	CLOSING BALANCE			\$0.00

Total Debits: \$0.00

Total Credits: \$0.00

Page 1

9.3.3 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

Council 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 Tuesday 14 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.

An Audit Committee meeting was held Tuesday 21 December 2021, where the Audit Committee accepted the 2020-2021 Annual report including the Audited Annual financial Statements and set the date for the Annual Meeting of Electors to be held Tuesday 15 February 2022 commencing at 6pm. In addition a Community Meeting is to be held in Kalannie on 22 March 2022 commencing at 6.30pm.

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.

Recommendation/Resolution

MOTION 9843

Moved Cr NW Mills
Seconded Cr SC Carter

That Council:

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 Tuesday 15 February 2022 commencing at 6pm in the Council Chambers, Dalwallinu; and
4. Advise the Chief Executive Officer to convene the Annual Community Meeting at Kalannie on Tuesday 22 March 2022 commencing at 6.30pm.

CARRIED BY ABSOLUTE MAJORITY 8/0



ANNUAL REPORT 2020/2021



Contents

Elected Members of the Shire	3
Elected Members Information and Attendance.....	4
Elected Members Training Report	5
Management Structure	7
Employee Information	8
Shire President Message	9
Chief Executive Officer Message	11
Manager Corporate Services Report	15
Manager Works and Services Report	18
Manager Planning & Development Services Report	20
Dalwallinu Aquatic Centre Report	21
Chief Bush Fire Control Officer Report	22
Freedom of Information	23
Register of Minor Complaints.....	23
2019/20 Objectives and Achievements.....	24
Citizenship Ceremonies	27
Strategic Community Plan Scorecard	28
Competition Policy.....	38
Disability Access and Inclusion	38
Record Keeping Plan Report.....	39
Events & Programs	40
2020/2021 Annual Financial Statements	45



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

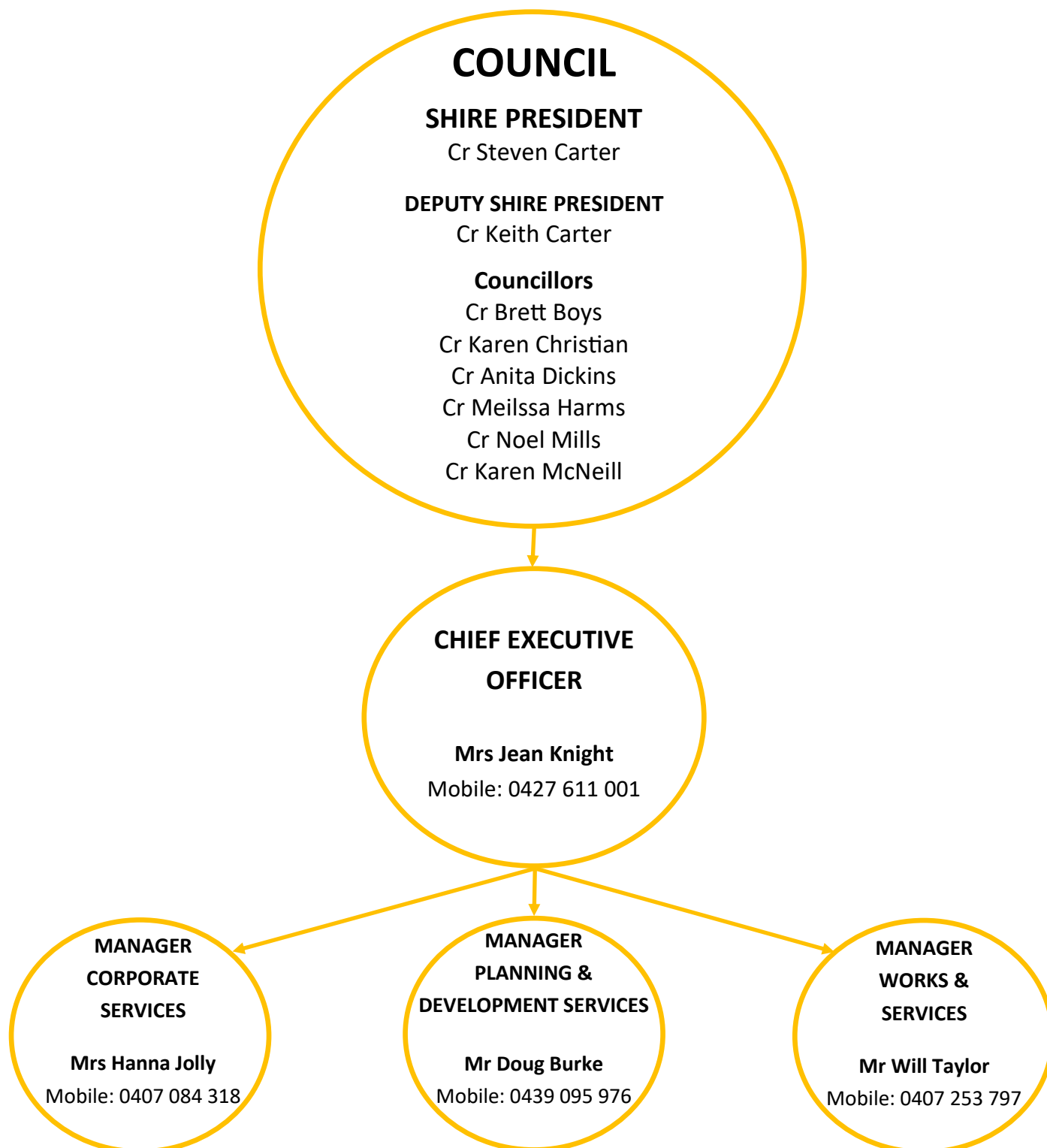
Name	Elected to Office	Council Members Essentials	Completion Date	Due Date for Completion
Cr Brett Boys	2017	Understanding Local Government	Not completed	19 October 2020
		Conflicts of Interest	16 July 2020	19 October 2020
		Meeting Procedures	30 October 2020	19 October 2020
		Serving Council	Not completed	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



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.

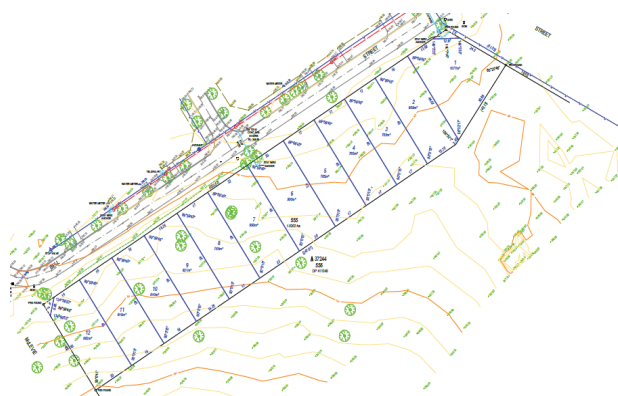
The Federal Cabinet was formed (local government wasn't invited to be a part of the Federal Cabinet by the way) and policy was made on the run and money was being handed out to make sure the country didn't fall into recession. In the Shire of Dalwallinu, however, we were somewhat insulated from the effect 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

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.



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.

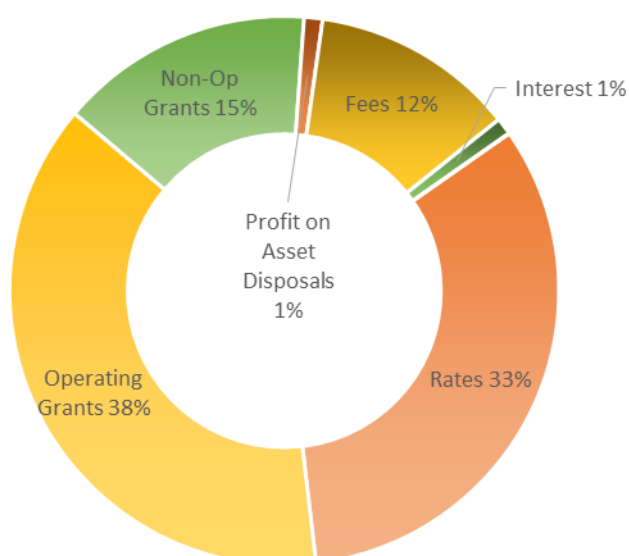
An early payment of Financial Assistance Grant Funding (FAGS) totalling nearly \$1.5million, unfinished projects carried forward and savings on items budgeted for 2020/2021.

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.

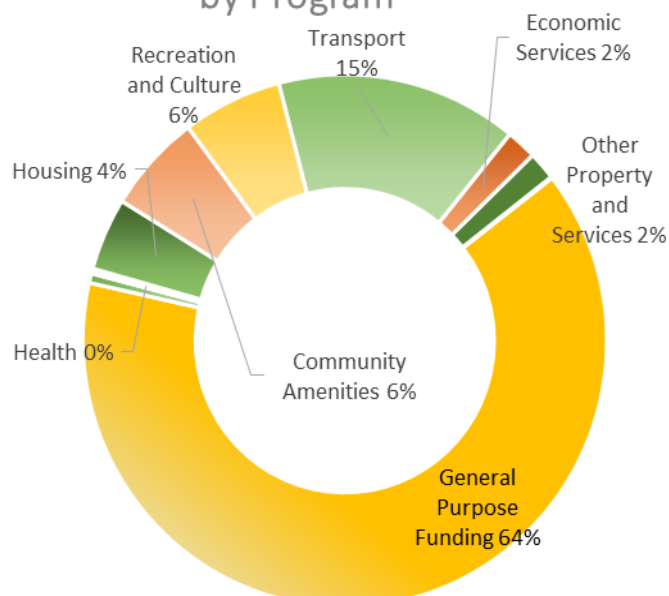
Graph 1 - Revenue

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

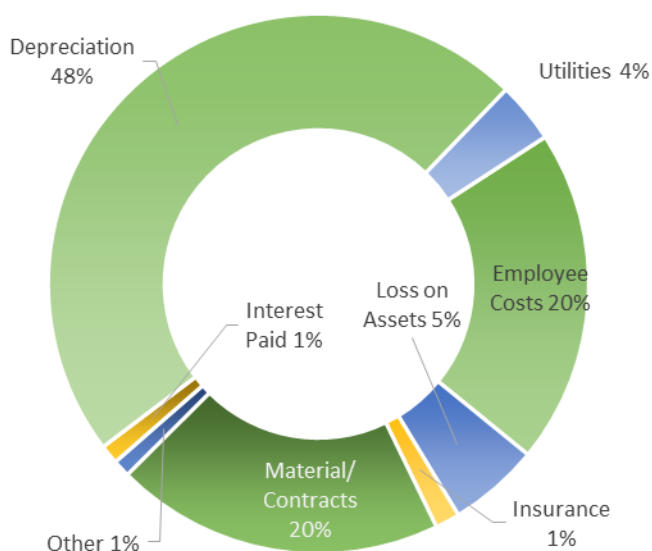
There was one new loan taken out during the year. Amount of \$800,000 was borrowed to cover Bell St subdivision expenditure. Debt principal repaid during the year was a net \$213,357.

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.

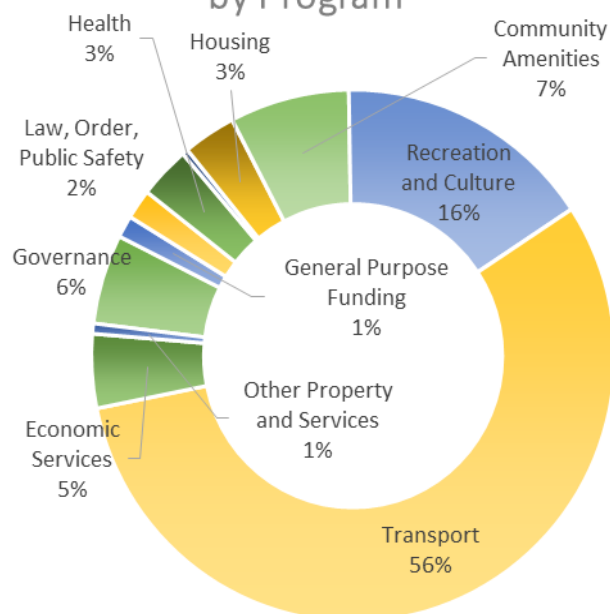
Graph 3 - Expenditure

by Nature and Type



Graph 4 - Expenditure

by Program



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

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



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.



New Buntine Fire Shed



Volunteers at Work



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.

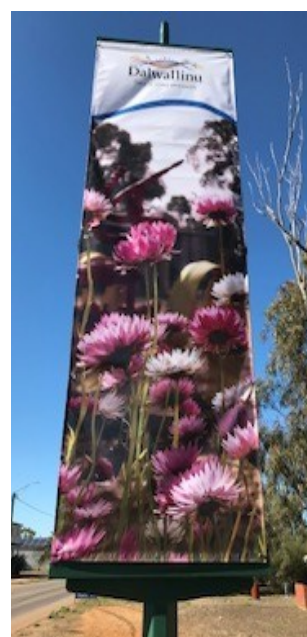
Grass Trees—Leahy Street



Aqua Coolers



Banner Poles — Wubin



This page has been left intentionally blank



2020/2021 Annual Financial Statements



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

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	53

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
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	15
Note 4	Reserves - Cash backed	16
Note 5	Other Financial Assets	17
Note 6	Trade and Other Receivables	18
Note 7	Inventories	19
Note 8	Property, Plant and Equipment	20
Note 9	Infrastructure	22
Note 10	Fixed Assets	24
Note 11	Leases	27
Note 12	Revaluation Surplus	28
Note 13	Trade and Other Payables	29
Note 14	Other Liabilities	30
Note 15	Lease Liabilities	31
Note 16	Information on Borrowings	32
Note 17	Employee Provisions	34
Note 18	Other Provisions	35
Note 19	Notes to the Statement of Cash Flows	36
Note 20	Total Assets Classified by Function and Activity	37
Note 21	Commitments	38
Note 22	Elected Members Remuneration	39
Note 23	Related Party Transactions	40
Note 24	Rating Information	41
Note 25	Rate Setting Statement Information	45
Note 26	Financial Risk Management	46
Note 27	Trust Funds	49
Note 28	Other Significant Accounting Policies	50
Note 29	Activities/Programs	51
Note 30	Financial Ratios	52

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.

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)

Revenue from statutory requirements

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	3,283,271	3,269,323	3,274,816
Statutory permits and licences	15,380	11,000	18,739
Fines	200	200	711
	3,298,851	3,280,523	3,294,266

Other revenue

Other	35	100	1,122
	35	100	1,122

Interest earnings

Interest on reserve funds	20,148	16,497	47,543
Rates instalment and penalty interest (refer Note 24(c))	11,927	7,400	13,154
Other interest earnings	9,221	30,000	38,336
	41,296	53,897	99,033

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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 earnings (continued)

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

(b) Expenses

Auditors remuneration

Audit of the Annual Financial Report	19,560	30,000	20,000
Other Services	800	10,000	800
	20,360	40,000	20,800

Interest expenses (finance costs)

Borrowings	16(b) 130,429	141,176	127,989
Lease liabilities	15(b) 1,450	1,450	2,011
	131,879	142,626	130,000

Other expenditure

Sundry expenses	118,555	183,662	167,540
	118,555	183,662	167,540

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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.

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

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
Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
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.

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

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>

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

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 Principal	30 June 2021 Actual New Loans	30 June 2021 Actual Principal repayments	30 June 2021 Actual Interest repayments	30 June 2021 Actual Principal outstanding	Budget Principal	30 June 2021 Budget New Loans	30 June 2021 Budget Principal repayments	30 June 2021 Budget Interest repayments	30 June 2021 Budget Principal outstanding	Actual Principal	30 June 2020 Actual Principal repayments	30 June 2020 Actual Interest repayments	30 June 2020 Actual Principal outstanding
				1 July 2020					1 July 2020					1 July 2019			
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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
	\$	\$	\$
Opening balance at 1 July 2020	203,420	260,726	464,146
Current provisions	0	62,114	62,114
Non-current provisions	203,420	322,840	526,260
Additional provision	(25,438)	(90,260)	(115,698)
Balance at 30 June 2021	177,982	232,580	410,562
Comprises			
Current	177,982	189,566	367,548
Non-current	0	43,013	43,013
	177,982	232,579	410,561
	2021	2020	
	\$	\$	
Less than 12 months after the reporting date	142,984	164,292	
More than 12 months from reporting date	264,240	333,062	
Expected reimbursements from other WA local governments	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
	183,394	183,394
 Additional provision	 (10,131)	 (10,131)
Balance at 30 June 2021	173,263	173,263
 Comprises		
Non-current	173,263	173,263
	173,263	173,263

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
FOR THE YEAR ENDED 30 JUNE 2021

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	Minimum \$											
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
Discounts/concessions (Note 24(b))		933	157,257,764	3,422,719	12,171	8	3,434,898	3,422,118	0	0	3,422,118	3,427,610
Total amount raised from general rate							(151,627)				(152,795)	(152,794)
							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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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).

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

9.3.4 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

Council 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 2020-2021 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)



Recommendation/Resolution

MOTION 9844

Moved Cr SC Carter
Seconded Cr DS Cream

That Council:

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.

CARRIED 8/0



9.4 CHIEF EXECUTIVE OFFICER

9.4.1 Proposed Local Government Reform*

Report date	21 December 2021
Applicant	Shire of Dalwallinu
File ref	GR/28 – Government Relations - General
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Financial Interest
Voting requirements	Simple Majority
Attachments	Summary of Proposed Reforms

Purpose of Report

Council is requested to endorse the comments on the Proposed Local Government reforms.

Background

On 10 November 2021 the State Government announced the most significant package of major reforms for WA Local Government since the *Local Government Act 1995* was passed more than 25 years ago.

The Department of Local Government, Sport and Cultural Industries (DLGSC) is inviting comments from local governments and the wider community to inform the implementation of the proposed reforms.

Comments are to be submitted to WALGA by 28 January 2022.

Consultation

Councillors
WALGA

Legislative Implications

Nil

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 Summary of Proposed Reforms was discussed with Council at the Council Forum held 23 November 2021.

The summary of proposed reforms is attached and includes WALGA's position along with comments provided by the Shire of Dalwallinu. The Shire's comments will be submitted to WALGA by the due date.

Recommendation/Resolution

MOTION 9845

Moved Cr NW Mills
Seconded Cr KJ Christian

That Council:

1. Endorse the comments on the Proposed Local Government reforms as attached;
2. Request that the Chief Executive Officer submits the comments to the Western Australian Local Government Association by 28 January 2022.

CARRIED 8/0



Theme 1: Early Intervention, Effective Regulation and Stronger Penalties

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
1.1 Early Intervention Powers		
<ul style="list-style-type: none"> The Act provides the means to regulate the conduct of local government staff and council members and sets out powers to scrutinise the affairs of local government. The Act provides certain limited powers to: <ul style="list-style-type: none"> Suspend or dismiss councils Appoint Commissioners Suspend or, order remedial action (such as training) for individual councillors. The Act also provides the Director General with the power to: <ul style="list-style-type: none"> Conduct Authorised Inquiries Refer allegations of serious or recurrent breaches to the State Administrative Tribunal Commence prosecution for an offence under the Act. Authorised Inquiries are a costly and a relatively slow response to significant issues. Authorised Inquiries are currently the only significant tool for addressing significant issues within a local government. The Panel Report, City of Perth Inquiry, and the Select Committee Report made various recommendations related to the establishment of a specific office for local government oversight. 	<ul style="list-style-type: none"> It is proposed to establish a Chief Inspector of Local Government (the Inspector), supported by an Office of the Local Government Inspector (the Inspectorate). The Inspector would receive minor and serious complaints about elected members. The Inspector would oversee complaints relating to local government CEOs. Local Governments would still be responsible for dealing with minor behavioural complaints. The Inspector would have powers of a standing inquiry, able to investigate and intervene in any local government where potential issues are identified. The Inspector would have the authority to assess, triage, refer, investigate, or close complaints, having regard to various public interest criteria – considering laws such as the <i>Corruption, Crime and Misconduct Act 2003</i>, the <i>Occupational Safety and Health Act 1984</i>, the <i>Building Act 2011</i>, and other legislation. The Inspector would have powers to implement minor penalties for less serious breaches of the Act, with an appeal mechanism. The Inspector would also have the power to order a local government to address non-compliance with the Act or Regulations. The Inspector would be supported by a panel of Local Government Monitors (see item 1.2). The existing Local Government Standards 	<p><u>Current Local Government Position</u></p> <p>Items 1.1, 1.2 and 1.3 <u>generally align</u> with WALGA Advocacy Position 2.6.8 - ‘Establish Office of Independent Assessor’</p> <p><i>The Local Government sector supports:</i></p> <ol style="list-style-type: none"> <i>Establishing an Office of the Independent Assessor to replace the Standards Panel to provide an independent body to receive, investigate and assess complaints against Elected Members and undertake inquiries.</i> <i>Remove the CEO from being involved in processing complaints.</i> <i>That an early intervention framework of monitoring to support Local Governments be provided with any associated costs to be the responsibility of the State Government.</i> <i>An external oversight model for local level behavioural complaints made under Council Member, Committee Member and Candidate Codes of Conduct, that is closely aligned to the Victorian Councillor Complaints Framework.</i> <p>Comment</p> <p>The Local Government sector is in favour of early intervention and a swift response to potentially disruptive or dysfunctional behaviours. The Proposed Reforms state ‘Local Governments would still be responsible for dealing with minor behavioural complaints’ and therefore do not go as far as the Sector’s recent request for an external oversight model for the independent assessment of local level complaints (State Council Res:</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>Panel would be replaced with a new Conduct Panel (see item 1.3).</p> <ul style="list-style-type: none"> • Penalties for breaches to the Local Government Act and Regulations will be reviewed and are proposed to be generally strengthened (see item 1.4). • These reforms would be supported by new powers to more quickly resolve issues within local government (see items 1.5 and 1.6). 	<p>264.5/2021 – September 2021). However this will be mitigated with the Inspector able to respond to a Local Government having unresolved matters by appointing a monitor to assist the Local Government.</p> <p>It is expected the Local Government Inspector would be funded by the State Government, however it is noted that the cost of the Local Government Monitors and the Conduct Panel would be borne by the Local Government concerned.</p> <p>Recommendation</p> <ol style="list-style-type: none"> 1. Support the proposed reforms as they align with the sectors position on external oversight and support. 2. Request the Minister to explore alternate mechanisms for resolving local level complaints. <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
1.2 Local Government Monitors		
<ul style="list-style-type: none"> • There are currently no legislative powers for the provision of monitors/ temporary advisors. • The DLGSC provides support and advice to local governments, however there is no existing mechanism for pre-qualified, specialised assistance to manage complex cases. 	<ul style="list-style-type: none"> • A panel of Local Government Monitors would be established. • Monitors could be appointed by the Inspector to go into a local government and try to resolve problems. • The purpose of Monitors would be to proactively fix problems, rather than to identify blame or collect evidence. • Monitors would be qualified specialists, such 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>as:</p> <ul style="list-style-type: none"> ○ Experienced and respected former Mayors, Presidents, and CEOs - to act as mentors and facilitators ○ Dispute resolution experts - to address the breakdown of professional working relationships ○ Certified Practicing Accountants and other financial specialists - to assist with financial management and reporting issues ○ Governance specialists and lawyers - to assist councils resolve legal issues ○ HR and procurement experts - to help with processes like recruiting a CEO or undertaking a major land transaction. <ul style="list-style-type: none"> ● Only the Inspector would have the power to appoint Monitors. ● Local governments would be able to make requests to the Inspector to appoint Monitors for a specific purpose. <p>Monitor Case Study 1 – Financial Management</p> <p>The Inspector receives information that a local government is not collecting rates correctly under the <i>Local Government Act 1995</i>. Upon initial review, the Inspector identifies that there may be a problem. The Inspector appoints a Monitor who specialises in financial management in local government. The Monitor visits the local government and identifies that the system used to manage rates is not correctly issuing rates notices. The Monitor works with the local government to rectify the error, and issue corrections to impacted ratepayers.</p>	

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>Monitor Case Study 2 – Dispute Resolution</p> <p>The Inspector receives a complaint from one councillor that another councillor is repeatedly publishing derogatory personal attacks against another councillor on social media, and that the issue has not been able to be resolved at the local government level. The Inspector identifies that there has been a relationship breakdown between the two councillors due to a disagreement on council.</p> <p>The Inspector appoints a Monitor to host mediation sessions between the councillors. The Monitor works with the councillors to address the dispute. Through regular meetings, the councillors agree to a working relationship based on the council's code of conduct. After the mediation, the Monitor occasionally makes contact with both councillors to ensure there is a cordial working relationship between the councillors.</p>	
1.3 Conduct Panel		
<ul style="list-style-type: none"> The Local Government Standards Panel was established in 2007 to resolve minor breach complaints relatively quickly and provide the sector with guidance and benchmarks about acceptable standards of behaviour. Currently, the Panel makes findings about alleged breaches based on written submissions. The City of Perth Inquiry report made various recommendations that functions of the Local Government Standards Panel be reformed. 	<ul style="list-style-type: none"> The Standards Panel is proposed to be replaced with a new Local Government Conduct Panel. The Conduct Panel would be comprised of suitably qualified and experienced professionals. Sitting councillors will not be eligible to serve on the Conduct Panel. The Inspector would provide evidence to the Conduct Panel for adjudication. The Conduct Panel would have powers to impose stronger penalties – potentially including being able to suspend councillors for up to three months, with an appeal 	<p>As above</p> <p>Shire of Dalwallinu Comments Presuming that the Conduct Panel will be more efficient and effective than the Standards Panel</p> <p>SUPPORTED</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>mechanism.</p> <ul style="list-style-type: none"> For very serious or repeated breaches of the Local Government Act, the Conduct Panel would have the power to recommend prosecution through the courts. Any person who is subject to a complaint before the Conduct Panel would have the right to address the Conduct Panel before the Panel makes a decision. 	
1.4 Review of Penalties		
<ul style="list-style-type: none"> There are currently limited penalties in the Act for certain types of non-compliance with the Local Government Act. 	<ul style="list-style-type: none"> Penalties for breaching the Local Government Act are proposed to be strengthened. It is proposed that the suspension of councillors (for up to three months) is established as the main penalty where a councillor breaches the Local Government Act or Regulations on more than one occasion. Councillors who are disqualified would not be eligible for sitting fees or allowances. They will also not be able to attend meetings, or use their official office (such as their title or council email address). It is proposed that a councillor who is suspended multiple times may become disqualified from office. Councillors who do not complete mandatory training within a certain timeframe will also not be able to receive sitting fees or allowances. 	<p><u>Current Local Government Position</u></p> <p>Items 1.4 and 1.5 <u>expand upon</u> Advocacy Position 2.6.9 - 'Stand Down Proposal'</p> <p><i>WALGA supports, in principle, a proposal for an individual elected member to be 'stood down' from their duties when they are under investigation, have been charged, or when their continued presence prevents Council from properly discharging its functions or affects the Council's reputation, subject to further policy development work being undertaken. Further policy development of the Stand Down Provisions must involve active consultation with WALGA and specific consideration of the following issues of concern to the Sector:</i></p> <ol style="list-style-type: none"> <i>1. That the Department of Local Government endeavour to ensure established principles of natural justice and procedural fairness are embodied in all aspects of the proposed Stand Down Provisions; and</i> <i>2. That activities associated with the term 'disruptive behaviour', presented as reason to stand down a defined Elected Member on the basis their continued presence may make a</i>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
		<p><i>Council unworkable, are thoroughly examined and clearly identified to ensure there is awareness, consistency and opportunity for avoidance.</i></p> <p>Comment The Local Government sector has long-standing advocacy positions supporting stronger penalties as a deterrent to disruptive Council Member behaviours. Clear guidance will be required to ensure there is consistent application of the power given to Presiding Members.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
1.5 Rapid Red Card Resolutions		
<ul style="list-style-type: none"> Currently, local governments have different local laws and standing orders that govern the way meetings run. Presiding members (Mayors and Presidents) are reliant on the powers provided in the local government standing orders local laws. Differences between local governments is a source of confusion about the powers that presiding members have to deal with disruptive behaviours at council meetings. Disruptive behaviour at council meetings is a very common cause of complaints. Having the Presiding Member be able to deal with these problems should more quickly resolve problems that occur at council meetings. 	<ul style="list-style-type: none"> It is proposed that Standing Orders are made consistent across Western Australia (see item 2.6). Published recordings of all meetings would also become standard (item 3.1). It is proposed that Presiding Members have the power to “red card” any attendee (including councillors) who unreasonably and repeatedly interrupt council meetings. This power would: <ul style="list-style-type: none"> Require the Presiding Member to issue a clear first warning If the disruptions continue, the Presiding Member will have the power to “red card” that person, who must be silent for the rest of the meeting. A councillor issued with a red card will still vote, but must not speak or move motions 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>Clarification is required on management of poor Presiding Member behaviour. For example, does the Deputy Presiding Member have powers if a complaint is made against the Presiding Member? Could a “vote of no confidence” mechanism be introduced to allow Councillors to censure Presiding Members who behave poorly or do not exercise their responsibilities?</p> <p>The Standardisation of Standing Orders is tentatively supported, providing that the new</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> ○ If the person continues to be disruptive, the Presiding Member can instruct that they leave the meeting. • Any Presiding Member who uses the “red card” or ejection power will be required to notify the Inspector. • Where an elected member refuses to comply with an instruction to be silent or leave, or where it can be demonstrated that the presiding member has not followed the law in using these powers, penalties can be imposed through a review by the Inspector. 	<p>Orders do not place an increased administrative burden on small local governments.</p> <p>SUPPORTED</p>
1.6 Vexatious Complaint Referrals		
<ul style="list-style-type: none"> • No current provisions. • The Act already provides a requirement for Public Question Time at council meetings. 	<ul style="list-style-type: none"> • Local governments already have a general responsibility to provide ratepayers and members of the public with assistance in responding to queries about the local government’s operations. Local governments should resolve queries and complaints in a respectful, transparent and equitable manner. • Unfortunately, local government resources can become unreasonably diverted when a person makes repeated vexatious queries, especially after a local government has already provided a substantial response to the person’s query. • It is proposed that if a person makes repeated complaints to a local government CEO that are vexatious, the CEO will have the power to refer that person’s complaints to the Inspectorate, which after assessment of the facts may then rule the complaint vexatious. 	<p><u>Current Local Government Position</u></p> <p>Item 1.6 <u>expands upon</u> Advocacy Position 2.6.11 – ‘Vexatious complainants in relation to FOI applications’</p> <p><i>WALGA advocates for the Freedom of Information Act 1992 (WA) to be reviewed, including consideration of:</i></p> <ol style="list-style-type: none"> 1. <i>Enabling the Information Commissioner to declare vexatious applicants similar to the provisions of section 114 of the Right to Information Act 2009 (QLD);</i> 2. <i>Enabling an agency to recover reasonable costs incurred through the processing of a Freedom of Information access application where the application is subsequently withdrawn; and</i> 3. <i>Modernisation to address the use of electronic communications and information.</i> <p>Comment</p> <p>The Act has been expanded significantly in recent</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
		<p>years to permit an increased level of public involvement, scrutiny and access to information relating to the decisions, operations and affairs of Local Government in WA. Introducing a means to limit capacity for unreasonable complainants to negatively impact Local Governments will provide a necessary balance between the openness and transparency of the sector and the reasonable entitlement of citizens to interact with their Local Government.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
1.7 Minor Other Reforms		
<ul style="list-style-type: none"> Other minor reforms are being considered to enhance the oversight of local government. Ministerial Circulars have traditionally been used to provide guidance to the local government sector. 	<ul style="list-style-type: none"> Potential other reforms to strengthen guidance for local governments are being considered. For example, one option being considered is the potential use of sector-wide guidance notices. Guidance notices could be published by the Minister or Inspector, to give specific direction for how local governments should meet the requirements of the Local Government Act and Regulations. For instance, the Minister could publish guidance notices to clarify the process for how potential conflicts of interests should be managed. It is also proposed (see item 1.1) that the Inspector has the power to issue notices to individual local governments to require them to rectify non-compliance with the Act or Regulations. 	<p><u>Current Local Government Position</u></p> <p>Item 1.7 <u>aligns</u> with Advocacy Position 2.6 - 'Support DLGSC as service provider / capacity builder'</p> <p><i>WALGA supports the continuance of the Department of Local Government, Sport and Cultural Industries as a direct service provider of compliance and recommend the Department fund its capacity building role through the utilisation of third party service providers. In addition, WALGA calls on the State Government to ensure there is proper resourcing of the Department of Local Government, Sport and Cultural Industries to conduct timely inquiries and interventions when instigated under the provisions of the Local Government Act 1995.</i></p> <p>Comment</p> <p>Operational guidance from the Department of Local Government, Sport and Cultural Industries leads to consistent understanding and application of statutory provisions by Local Government. The proposed reform that the Inspector issue non-compliance notices appears to replicate the Minister's powers under Section 9.14A – 'Notice to prevent continuing contravention'</p> <p>Recommendation</p> <p>Supported</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
		<p>Shire of Dalwallinu Comments</p> <p>Guidance notices and templates would be appreciated, particularly by smaller local governments. It is important though that the authors of such notices take into consideration the capacity and resourcing differences across the sector so that guidance materials do not place unrealistic expectations on smaller local governments.</p> <p>SUPPORTED</p>

Theme 2: Reducing Red Tape, Increasing Consistency and Simplicity

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
2.1 Resource Sharing		
<ul style="list-style-type: none"> The Act does not currently include specific provisions to allow for certain types of resource sharing – especially for sharing CEOs. Regional local governments would benefit from having clearer mechanisms for voluntary resource-sharing. 	<ul style="list-style-type: none"> Amendments are proposed to encourage and enable local governments, especially smaller regional local governments, to share resources, including Chief Executive Officers and senior employees. Local governments in bands 2, 3 or 4 would be able to appoint a shared CEO at up to two salary bands above the highest band. For example, a band 3 and a band 4 council sharing a CEO could remunerate to the level of band 1. 	<p><u>Current Local Government Position</u></p> <p>Item 2.1 aligns with Advocacy Position 2.6 – Local Government Legislation – ‘<i>Avoid red tape and ‘de-clutter’ the extensive regulatory regime that underpins the Local Government Act</i>’ and Advocacy Position 2.3.1 - ‘Regional Collaboration’.</p> <p><i>Local Governments should be empowered to form single and joint subsidiaries, and beneficial enterprises. In addition, compliance requirements of Regional Councils should be reviewed and reduced.</i></p> <p>Comment</p> <p>The proposed reforms will rely upon statutory provisions that enable and enhance regional collaboration. Recent over-regulation of Regional Subsidiaries in 2016 resulted in no subsidiaries being formed since that time.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
2.2 Standardisation of Crossovers		
<ul style="list-style-type: none"> Approvals and standards for crossovers (the section of driveways that run between the kerb and private property) are 	<ul style="list-style-type: none"> It is proposed to amend the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> to standardise the process 	<p><u>Current Local Government Position</u></p> <p>Comment</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<p>inconsistent between local government areas, often with very minor differences.</p> <ul style="list-style-type: none"> This can create confusion and complexity for homeowners and small businesses in the construction sector. 	<p>for approving crossovers for residential properties and residential developments on local roads.</p> <ul style="list-style-type: none"> A Crossover Working Group has provided preliminary advice to the Minister and DLGSC to inform this. The DLGSC will work with the sector to develop standardised design and construction standards. 	<p>WALGA developed the Template Crossover Guideline and Specification resource in 2017 and have been part of the Minister's working group on red tape reduction that has been looking at standardisation of crossovers.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>It will be necessary to consider both metropolitan and rural/remote contexts in this standardisation effort (as with any attempt to standardise across a sector as diverse as WA LG).</p> <p>SUPPORTED</p>
2.3 Introduce Innovation Provisions		
<ul style="list-style-type: none"> The <i>Local Government Act 1995</i> currently has very limited provisions to allow for innovations and responses to emergencies to (such as the Shire of Bruce Rock Supermarket). 	<ul style="list-style-type: none"> New provisions are proposed to allow exemptions from certain requirements of the <i>Local Government Act 1995</i>, for: <ul style="list-style-type: none"> Short-term trials and pilot projects Urgent responses to emergencies. 	<p><u>Current Local Government Position</u></p> <p>There is currently no advocacy position in relation to Item 2.3.</p> <p>Comment</p> <p>It is arguable communities expect all levels of Government will apply innovative solutions to complex and emerging issues difficult to resolve by traditional means. Exemptions constructed with appropriate checks and balances, particularly where expenditure of public funds are concerned, has potential to facilitate efficient and effective outcomes.</p> <p>Recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>More details around the proposed exemptions would be required.</p> <p>SUPPORTED</p>
2.4 Streamline Local Laws		
<ul style="list-style-type: none"> Local laws are required to be reviewed every eight years. The review of local laws (especially when they are standard) has been identified as a burden for the sector. Inconsistency between local laws is frustrating for residents and business stakeholders. 	<ul style="list-style-type: none"> It is proposed that local laws would only need to be reviewed by the local government every 15 years. Local laws not reviewed in the timeframe would lapse, meaning that old laws will be automatically removed and no longer applicable. Local governments adopting Model Local Laws will have reduced advertising requirements. 	<p><u>Current Local Government Position</u></p> <p>Items 2.4, 2.5 and 2.6 <u>expand upon</u> Advocacy Position 2.6.35 - 'Local law-making process should be simplified'.</p> <p><i>The Local Law making process should be simplified as follows:</i></p> <ul style="list-style-type: none"> <i>The requirement to give state-wide notice should be reviewed, with consideration given to Local Governments only being required to provide local public notice;</i> <i>Eliminate the requirement to consult on local laws when a model is used;</i> <i>Consider deleting the requirement to review local laws periodically. Local Governments, by administering local laws, will determine when it is necessary to amend or revoke a local law; and</i> <i>Introduce certification of local laws by a legal practitioner in place of scrutiny by Parliament's Delegated Legislation Committee.</i> <p>Comment</p> <p>Proposed reforms meet the Sector's preference</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>for simplified local law-making processes. Model local laws are supported, whilst recognising the models themselves will require review by State Government departments with the relevant head of power. For example, the Model Local Law (Standing Orders) 1998 formed the basis of many Local Government meeting procedures local laws but no review was completed. This model was superseded by individual local laws with added contemporary provisions. This pattern will repeat itself if model local laws are not reviewed to remain contemporary to the Sector's requirements.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>It is highly desirable that the model local laws are reviewed to ensure they are appropriate for smaller local governments (so that smaller local governments can enjoy the efficiency gains from having templates and reduced advertising requirements). Scalability should be considered in the drafting of any model local laws.</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
2.5 Simplifying Approvals for Small Business and Community Events		
<ul style="list-style-type: none"> Inconsistency between local laws and approvals processes for events, street activation, and initiatives by local businesses is frustrating for business and local communities. 	<ul style="list-style-type: none"> Proposed reforms would introduce greater consistency for approvals for: <ul style="list-style-type: none"> alfresco and outdoor dining minor small business signage rules running community events. 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
2.6 Standardised Meeting Procedures, Including Public Question Time		
<ul style="list-style-type: none"> Local governments currently prepare individual standing order local laws. The <i>Local Government Act 1995</i> and regulations require local governments to allocate time at meetings for questions from the public. Inconsistency among the meeting procedures between local governments is a common source of complaints. 	<ul style="list-style-type: none"> To provide greater clarity for ratepayers and applicants for decisions made by council, it is proposed that the meeting procedures and standing orders for all local government meetings, including for public question time, are standardised across the State. Regulations would introduce standard requirements for public question time, and the procedures for meetings generally. Members of the public across all local governments would have the same opportunities to address council and ask questions. 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
2.7 Regional Subsidiaries		
<ul style="list-style-type: none"> Initiatives by multiple local governments may be managed through formal Regional Councils, or through less formal “organisations of councils”, such as NEWROC and WESROC. These initiatives typically have to be managed by a lead local government. In 2016-17, provisions were introduced to allow for the formation of Regional Subsidiaries. Regional Subsidiaries can be formed in line with the <i>Local Government (Regional Subsidiaries) Regulations 2017</i>. So far, no Regional Subsidiary has been formed. 	<ul style="list-style-type: none"> Work is continuing to consider how Regional Subsidiaries can be best established to: <ul style="list-style-type: none"> Enable Regional Subsidiaries to provide a clear and defined public benefit for people within member local governments Provide for flexibility and innovation while ensuring appropriate transparency and accountability of ratepayer funds Where appropriate, facilitate financing of initiatives by Regional Subsidiaries within a reasonable and defined limit of risk Ensure all employees of a Regional Subsidiary have the same employment conditions as those directly employed by member local governments. 	<p><u>Current Local Government Position</u></p> <p>Item 2.7 <u>aligns</u> with Advocacy Position 2.3.1 - ‘Regional Collaboration’</p> <p><i>Local Governments should be empowered to form single and joint subsidiaries, and beneficial enterprises. In addition, compliance requirements of Regional Councils should be reviewed and reduced.</i></p> <p>Comment</p> <p>Under the Regional Subsidiary model, two or more Local Governments are able to establish a regional subsidiary to undertake a shared service function on behalf of its constituent Local Governments. The model provides increased flexibility when compared to the Regional Local Government model because regional subsidiaries are primarily governed and regulated by a charter rather than legislation. While the regional subsidiary model’s governance structure is primarily representative, the model also allows independent and commercially focussed directors to be appointed to the board of management.</p> <p>A key advantage of the regional subsidiary model is the use of a charter, as opposed to legislation, as the primary governance and regulatory instrument. Accordingly, the legislative provisions governing the establishment of regional subsidiaries should be light, leaving most of the regulation to the regional subsidiary charter, which can be adapted to suit the specific circumstances of each regional subsidiary.</p> <p>Recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

Theme 3: Greater Transparency & Accountability

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
3.1 Recordings and Live-Streaming of All Council Meetings		
<ul style="list-style-type: none"> Currently, local governments are only required to make written minutes of meetings. While there is no legal requirement for livestreaming or video or audio recording of council meetings, many local governments now stream and record their meetings. Complaints relating to behaviours and decisions at meetings constitute a large proportion of complaints about local governments. Local governments are divided into bands with the largest falling in bands 1 and 2, and smaller local governments falling bands 3 	<ul style="list-style-type: none"> It is proposed that all local governments will be required to record meetings. Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives. Band 1 and 2 are larger local governments are generally located in larger urban areas, with generally very good telecommunications infrastructure, and many already have audio-visual equipment. Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public 	<p><u>Current Local Government Position</u></p> <p>Item 3.1 <u>expands upon</u> Advocacy Position 2.6 – ‘Promote a size and scale compliance regime’ and Advocacy Position 2.6.31 - ‘Attendance at Council Meetings by Technology’</p> <p><i>A review of the ability of Elected Members to log into Council meetings should be undertaken.</i></p> <p>Comment</p> <p>Local Governments introducing electronic meeting procedures and the means for remote public attendance in response to the COVID-19 pandemic led to a swift uptake of streaming</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<p>and 4. The allocation of local governments into bands is determined by The Salaries and Allowances Tribunal based on factors¹ such as:</p> <ul style="list-style-type: none"> ○ Growth and development ○ Strategic planning issues ○ Demands and diversity of services provided to the community ○ Total expenditure ○ Population ○ Staffing levels. 	<p>archives.</p> <ul style="list-style-type: none"> • Several local governments already use platforms such as YouTube, Microsoft Teams, and Vimeo to stream and publish meeting recordings. • Limited exceptions would be made for meetings held outside the ordinary council chambers, where audio recordings may be used. • Recognising their generally smaller scale, typically smaller operating budget, and potential to be in more remote locations, band 3 and 4 local governments would be required to record and publish audio recordings, at a minimum. These local governments would still be encouraged to livestream or video record meetings. • All council meeting recordings would need to be published at the same time as the meeting minutes. Recordings of all confidential items would also need to be submitted to the DLGSC for archiving. 	<p>Council meetings. The proposed reform that Band 1 and 2 Local Governments will only be problematic where technical capability such as reliable bandwidth impact the district.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

¹ See page 3 of the [2018 Salaries and Allowance Tribunal Determination](#)

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
3.2 Recording All Votes in Council Minutes		
<ul style="list-style-type: none"> A local government is only required to record which councillor voted for or against a motion in the minutes of that meeting if a request is made by an elected member at the time of the resolution during the meeting. The existing provision does not mandate transparency. 	<ul style="list-style-type: none"> To support the transparency of decision-making by councillors, it is proposed that the individual votes cast by all councillors for all council resolutions would be required to be published in the council minutes, and identify those for, against, on leave, absent or who left the chamber. Regulations would prescribe how votes are to be consistently minuted. 	<p><u>Current Local Government Position</u> There is currently no advocacy position in relation to Item 3.2.</p> <p>Comment There is an evolving common practice that Council Minutes record the vote of each Council Member present at a meeting.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
3.3 Clearer Guidance for Meeting Items that may be Confidential		
<ul style="list-style-type: none"> The Act currently provides broad definitions of what type of matters may be discussed as a confidential item. There is limited potential for review of issues managed as confidential items under the current legislation. 	<ul style="list-style-type: none"> Recognising the importance of open and transparent decision-making, it is considered that confidential meetings and confidential meeting items should only be used in limited, specific circumstances. It is proposed to make the Act more specific in prescribing items that may be confidential, and items that should remain open to the public. Items not prescribed as being confidential could still be held as confidential items only with the prior written consent of the Inspector. All confidential items would be required to be audio recorded, with those recordings submitted to the DLGSC. 	<p><u>Current Local Government Position</u> There is currently no advocacy position in relation to Item 3.3.</p> <p>Comment Clarifying the provisions of the Act has broad support within the sector. New reforms requiring Local Governments to video or audio record Council meetings (Item 3.1) will add to the formal record of proceedings that includes written Minutes. While being supported, the requirement to provide audio recordings of confidential matters to the DLGSC is queried on the basis that written and audio records can be readily accessed from a Local Government if required.</p> <p>Recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
3.4 Additional Online Registers		
<ul style="list-style-type: none"> Local governments are required to provide information to the community through annual reports, council minutes and the publication of information online. Consistent online publication of information can substitute for certain material in annual reports. Consistency in online reporting across the sector will provide ratepayers with better information. These registers supplement the simplification of financial statements in Theme 6. 	<ul style="list-style-type: none"> It is proposed to require local governments to report specific information in online registers on the local government's website. Regulations would prescribe the information to be included. <p>The following new registers, each updated quarterly, are proposed:</p> <ul style="list-style-type: none"> Lease Register to capture information about the leases the local government is party to (either as lessor or lessee) Community Grants Register to outline all grants and funding provided by the local government Interests Disclosure Register which collates all disclosures made by elected members about their interests related to matters considered by council Applicant Contribution Register accounting for funds collected from applicant contributions, such as cash-in- 	<p><u>Current Local Government Position</u></p> <p>There is currently no advocacy position in relation to Item 3.4.</p> <p>Comment</p> <p>This proposal follows recent Act amendments that ensure a range of information is published on Local Government websites. WALGA has sought clarity that the contracts register excludes contracts of employment.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>Should be Tier 1 and Tier 2 only.</p> <p>Whilst the need for transparency is understood, this creates an additional administrative burden for smaller local governments who are already struggling with compliance-related workload.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> lieu for public open space and car parking ○ Contracts Register that discloses all contracts above \$100,000. 	<p>Annual publication of these registers, rather than quarterly, would be far more achievable for smaller LGs.</p> <p>NOT SUPPORTED IN CURRENT FORM</p>
3.5 Chief Executive Officer Key Performance Indicators (KPIs) be Published		
<ul style="list-style-type: none"> It is a requirement of the <i>Local Government Act 1995</i> that CEO performance reviews are conducted annually. The Model Standards for CEO recruitment and selection, performance review and termination require that a local government must review the performance of the CEO against contractual performance criteria. Additional performance criteria can be used for performance review by agreement between both parties. 	<ul style="list-style-type: none"> To provide for minimum transparency, it is proposed to mandate that the KPIs agreed as performance metrics for CEOs: <ul style="list-style-type: none"> ○ Be published in council meeting minutes as soon as they are agreed prior to (before the start of the annual period) ○ The KPIs and the results be published in the minutes of the performance review meeting (at the end of the period) ○ The CEO has a right to provide written comments to be published alongside the KPIs and results to provide context as may be appropriate (for instance, the impact of events in that year that may have influenced the results against KPIs). 	<p><u>Current Local Government Position</u> There is currently no advocacy position in relation to Item 3.5.</p> <p><u>Comment</u> In principle, this proposal has some merit and would be particularly effective if all CEO KPIs consistently reflect Strategic Community Plans and Corporate Business Plans of Local Governments, together with KPIs reflective of the CEO's statutory functions under Section 5.41 of the Act. This approach would inform the community of the CEO's performance related to the strategic direction and operational function of the Local Government.</p> <p>In practice, the drafting of statutory provisions will require sensitive consideration of certain KPIs i.e. those relating to issues affecting the workplace or identified risk-based concerns, to reflect the way Audit Committees currently deal with some internal control, risk and legislative compliance issues confidentially. This approach will protect the interests of Local Governments and other parties associated with such KPIs. It would be prudent for exemptions to be provided, based on matters of confidentiality.</p> <p>The proposed reforms and recent Act amendments signal a clear intent to permit closer</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>community involvement and scrutiny of Local Government. However, negative consequences are likely if Local Government Council's responsibility as the employing authority of the CEO became blurred due to perceived community entitlement to comment, question and influence KPIs and the performance review process.</p> <p>Additionally, the publication of CEO KPI's will elevate this employment position to a high degree of public scrutiny seldom evident in the public or private sector, if at all. It is worth investigating whether the proposed reforms considered whether this factor could impact on the recruitment of CEO's, particularly from outside the Local Government sector.</p> <p>The results of performance reviews should be confidential information between the employer and employee and should not be published and should remain within the confidential human resource records of the organisation.</p> <p>Recommendation</p> <ol style="list-style-type: none"> 1. Conditionally Support the reporting of CEO KPIs that are consistent with the strategic direction and operational function of the Local Government, subject to exemptions for publishing KPI's of a confidential nature; 2. Do not support the results of performance reviews being published.

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Shire of Dalwallinu Comments</p> <p>Whilst the publishing of KPIs provides additional transparency, the CEO's accountability is to the Council, and details of the CEO's performance should be treated within an HR context.</p> <p>If this is intended to become a public document, this is a degree of accountability that does not currently exist in many (any?) senior public service roles.</p> <p>Clarity is also required as to how a situation would be managed where the Council and CEO disagreed over KPI outcomes and the role of CEO commentary in this scenario</p> <p>NOT SUPPORTED IN CURRENT FORM</p>

Theme 4: Stronger Local Democracy and Community Engagement

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
4.1 Community and Stakeholder Engagement Charters		
<ul style="list-style-type: none"> There is currently no requirement for local governments to have a specific engagement charter or policy. Many local governments have introduced charters or policies for how they will engage with their community. Other States have introduced a specific requirement for engagement charters. 	<ul style="list-style-type: none"> It is proposed to introduce a requirement for local governments to prepare a community and stakeholder engagement charter which sets out how local government will communicate processes and decisions with their community. A model Charter would be published to assist local governments who wish to adopt a standard form. 	<p><u>Current Local Government Position</u></p> <p>Items 4.1 and 4.2 <u>generally align</u> with Advocacy Position 2.6.34 - 'Support responsive, aspirational and innovative community engagement principles'</p> <p><i>The Local Government sector supports:</i></p> <ol style="list-style-type: none"> <i>Responsive, aspirational and innovative community engagement principles</i> <i>Encapsulation of aims and principles in a</i>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p><i>community engagement policy, and</i></p> <p>3. <i>The option of hosting an Annual Community Meeting to present on past performance and outline future prospects and plans.</i></p> <p>Comment</p> <p>As indicted in Item 4.1 commentary, many Local Governments have already developed stakeholder engagement charters, or similar engagement strategies, that reflect their unique communities of interest. The development of guidance by the DLGSC, based on standards such as the International Standard for Public Participation practice, is supported in favour of taking a prescriptive approach or conducting a survey for the sake of a survey.</p> <p>Item 4.2 has potential to provide benchmarking of community satisfaction levels across Band 1 and 2 Local Governments.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>Shire of Dalwallinu has a Community Engagement Plan and a Communication Plan in existence.</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
4.2 Ratepayer Satisfaction Surveys (Band 1 and 2 local governments only)		
<ul style="list-style-type: none"> Many local governments already commission independent surveying consultants to hold a satisfaction survey of residents/ratepayers. These surveys provide valuable data on the performance of local governments. 	<ul style="list-style-type: none"> It is proposed to introduce a requirement that every four years, all local governments in bands 1 and 2 hold an independently-managed ratepayer satisfaction survey. Results would be required to be reported publicly at a council meeting and published on the local government's website. All local governments would be required to publish a response to the results. 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
4.3 Introduction of Preferential Voting		
<ul style="list-style-type: none"> The current voting method for local government elections is first past the post. The existing first-past-the-post does not allow for electors to express more than one preference. The candidate with the most votes wins, even if that candidate does not have a majority. Preferential voting better captures the precise intentions of voters and as a result may be regarded as a fairer and more representative system. Voters have more specific choice. 	<ul style="list-style-type: none"> Preferential voting is proposed be adopted as the method to replace the current first past the post system in local government elections. In preferential voting, voters number candidates in order of their preferences. Preferential voting is used in State and Federal elections in Western Australia (and in other states). This provides voters with more choice and control over who they elect. All other states use a form of preferential voting for local government. 	<p><u>Current Local Government Position</u></p> <p>Item 4.3 <u>does not align</u> with Advocacy Position 2.5.1 – ‘First Past the Post voting system’</p> <p><i>The Local Government sector supports:</i></p> <ol style="list-style-type: none"> <i>Four year terms with a two year spill</i> <i>Greater participation in Local Government elections</i> <i>The option to hold elections through:</i> <ul style="list-style-type: none"> <i>Online voting</i> <i>Postal voting, and</i> <i>In-person voting</i> <i>Voting at Local Government elections to be voluntary</i> <i>The first past the post method of counting votes</i> <p>Comment</p> <p>It should be noted that the sector's advocacy against compulsory voting and “All in All out” 4 year terms has been successful and these items are not included in the reform proposals.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>The introduction of preferential voting will be a return to the system of voting prior to the <i>Local Government Act 1995</i>. The Local Government Advisory Board reported on voting systems in 2006 (<i>Local Government Structural Reform in Western Australia: Ensuring the Future Sustainability of Communities</i>) and provided the following comments in support of both first past the post voting and preferential voting:</p> <p><i>‘Comments in support of retaining first past the post include:</i></p> <ul style="list-style-type: none"> <i>• Quick to count. Preferential voting is time consuming to count.</i> <i>• Easily understood.</i> <i>• Removes politics out of campaigning. Preferential will encourage alliances formed for the distribution of preferences and party politics into local government.</i> <i>• Preferential voting allows election rigging through alliances or ‘dummy’ candidates.</i> <i>• In a preferential system, the person that receives the highest number of first preference votes does not necessarily get elected.’</i> <p><i>‘Comments in support of replacing first past the post include:</i></p> <ul style="list-style-type: none"> <i>• Preferential voting is more democratic and removes an area of confusion.</i> <i>• Preferential voting ensures that the most popular candidates are elected who best reflect the will of the voters.</i> <i>• Preferential system should be introduced. In FPP elections, candidates work together to get votes for each other. Preferential would make it more difficult for this practice to take place.</i> <i>• FPP does not adequately reflect the wishes of electors when there are three candidates or</i>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>more.</p> <ul style="list-style-type: none"> • FPP is unsuitable when there is more than one vacancy. • Allows for a greater representation from a range of interest groups and prevents domination of elections by mainstream party politics.' <p>The Sector supports first past the post voting for its simplicity and fundamental apolitical nature, therefore the proposed reforms are not supported. Feedback is sought to ensure the advocacy position for first past the post elections remains the preferred option.</p> <p>Recommendation Not currently supported - Local Government feedback requested</p> <p>Shire of Dalwallinu Comments</p> <p>Suggest this be made optional, as for many smaller local governments this would introduce additional complexity to the process with no real improvement in outcomes.</p> <p>NOT SUPPORTED</p>
4.4 Public Vote to Elect the Mayor and President		
<ul style="list-style-type: none"> • The Act currently allows local governments to have the Presiding Member (the Mayor or President) elected either: <ul style="list-style-type: none"> ○ by the electors of the district through a public vote; or ○ by the council as a resolution at a 	<ul style="list-style-type: none"> • Mayors and Presidents of all local governments perform an important public leadership role within their local communities. • Band 1 and 2 local governments generally have larger councils than those in bands 3 and 4. 	<p><u>Current Local Government Position</u></p> <p>Item 4.4 <u>does not align</u> with Advocacy Position 2.5.2 - 'Election of Mayors and Presidents be at the discretion of Local Government.'</p> <p><i>Local Governments should determine whether their Mayor or President will be elected by the</i></p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
council meeting.	<ul style="list-style-type: none"> Accordingly, it is proposed that the Mayor or President for all band 1 and 2 councils is to be elected through a vote of the electors of the district. Councils in bands 3 and 4 would retain the current system. A number of Band 1 and Band 2 councils have already moved towards Public Vote to Elect the Mayor and President in recent years, including City of Stirling and City of Rockingham. 	<p><i>Council or elected by the community.</i></p> <p>Comment There are 43 Band 1 and 2 Local Governments with 22 popularly electing the Mayor or President: Band 1 - 15 Band 2 - 7</p> <p>The remaining 21 Local Governments have a Council-elected Mayor or President. The cited examples of the City of Rockingham and City of Stirling electors determining by referendum to change the process for electing the Mayor are examples of the current system working as intended. There is no evidence of elector support for uniform direct election of Mayors.</p> <p>Recommendation</p> <p>Not currently supported - Local Government feedback requested</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
4.5 Tiered Limits on the Number of Councillors		
<ul style="list-style-type: none"> The number of councillors (between 5-15 councillors) is decided by each local government, reviewed by the Local Government Advisory Board, and if approved by the Minister. The Panel Report recommended electoral reforms to improve representativeness. 	<ul style="list-style-type: none"> It is proposed to limit the number of councillors based on the population of the entire local government. Some smaller local governments have already been moving to having smaller councils to reduce costs for ratepayers. The Local Government Panel Report proposed: 	<p><u>Current Local Government Position</u></p> <p>Item 4.5 <u>does not align</u> with Advocacy Position 2.5.1 – ‘Councils consist of between six and 15 (including the Mayor/President)’</p> <p><i>Local Governments being enabled to determine the number of Elected Members required on the Council between six and 15 (including the</i></p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> ○ For a population of up to 5,000 – five councillors (including the President) ○ population of between 5,000 and 75,000 – five to nine councillors (including the Mayor/President) ○ population of above 75,000 – nine to fifteen councillors (including Mayor). 	<p><i>Mayor/President)</i></p> <p>Comment</p> <p>The proposed reform to restrict Local Governments with populations under 5,000 to 5 Council Members does not reflect the varied communities of interest within this grouping. Some Local Governments are essentially regional centres such as the Shires of Katanning (9), Dandaragan (9), Merredin (9), Moora (9) and Northampton (9) (current Councillor numbers bracketed). Local Governments such as the Shire of Ngaanyatjaraku (9) manage substantial land areas, manage isolated communities such as the Shire of Meekatharra (7) and culturally diverse communities such as the Shire of Christmas Island (9). Some Local Governments with populations up to 5,000 warrant a greater number of Councillors to effectively share the representative role that Council Members play within their communities.</p> <p>The additional proposed reforms in population categories over 5,000 generally reflect the current Councillor numbers.</p> <p>Recommendation</p> <p>Recommend 5 to 7 Council Members for populations up to 5,000 and support the remaining proposed reforms.</p> <p><i>Shire of Dalwallinu Comments</i></p> <p><i>Agree with WALGA's comments</i></p> <p><i>For population up to 5,000 the Council members should be between 5-7 at the discretion of each</i></p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		Council. NOT SUPPORTED
4.6 No Wards for Small Councils (Band 3 and 4 Councils only)		
<ul style="list-style-type: none"> A local government can make an application to be divided into wards, with councillors elected to those wards. Only about 10% of band 3 and 4 local governments currently have wards. 	<ul style="list-style-type: none"> It is proposed that the use of wards for councils in bands 3 and 4 is abolished. Wards increase the complexity of elections, as this requires multiple versions of ballot papers to be prepared for a local government's election. In smaller local governments, the population of wards can be very small. These wards often have councillors elected unopposed, or elect a councillor with a very small number of votes. Some local governments have ward councillors elected with less than 50 votes. There has been a trend in smaller local governments looking to reduce the use of wards, with only 10 councils in bands 3 and 4 still having wards. 	<p><u>Current Local Government Position</u> There are no advocacy positions in relation to Items 4.6, 4.7, 4.8 or 4.9.</p> <p><u>Comment</u> The proposed reform to discontinue wards in Band 3 and 4 Local Governments brings alignment with the majority and provides that affected Local Governments will no longer have to conduct 8 year ward reviews or make representation to the Local Government Advisory Board to revert to a no wards system.</p> <p>Remaining proposed reforms will improve and clarify election processes.</p> <p><u>Recommendation</u></p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

4.7 Electoral Reform – Clear Lease Requirements for Candidate and Voter Eligibility		
<ul style="list-style-type: none"> • A person with a lease in a local government district is eligible to nominate as a candidate in that district. • A person with a lease in a local government district is eligible to apply to vote in that district. • The City of Perth Inquiry Report identified a number of instances where dubious lease arrangements put to question the validity of candidates in local government elections, and subsequently their legitimacy as councillors. 	<ul style="list-style-type: none"> • Reforms are proposed to prevent the use of “sham leases” in council elections. Sham leases are where a person creates a lease only to be able to vote or run as a candidate for council. • The City of Perth Inquiry Report identified sham leases as an issue. • Electoral rules are proposed to be strengthened: <ul style="list-style-type: none"> ○ A minimum lease period of 12 months will be required for anyone to register a person to vote or run for council. ○ Home based businesses will not be eligible to register a person to vote or run for council, because any residents are already the eligible voter(s) for that address. ○ Clarifying the minimum criteria for leases eligible to register a person to vote or run for council. • The reforms would include minimum lease periods to qualify as a registered business (minimum of 12 months), and the exclusion of home based businesses (where the resident is already eligible) and very small sub-leases. • The basis of eligibility for each candidate (e.g. type of property and suburb of property) is proposed to be published, including in the candidate pack for electors. 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

4.8 Reform of Candidate Profiles		
<ul style="list-style-type: none"> Candidate profiles can only be 800 characters, including spaces. This is equivalent to approximately 150 words. 	<ul style="list-style-type: none"> Further work will be undertaken to evaluate how longer candidate profiles could be accommodated. Longer candidate profiles would provide more information to electors, potentially through publishing profiles online. It is important to have sufficient information available to assist electors make informed decisions when casting their vote. 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
4.9 Minor Other Electoral Reforms		
<ul style="list-style-type: none"> Other minor reforms are proposed to improve local government elections. 	<ul style="list-style-type: none"> Minor other electoral reforms are proposed to include: <ul style="list-style-type: none"> The introduction of standard processes for vote re-counts if there is a very small margin between candidates (e.g. where there is a margin of less than 10 votes a recount will always be required) The introduction of more specific rules concerning local government council candidates' use of electoral rolls. 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

Theme 5: Clear Roles and Responsibilities

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
5.1 Introduce Principles in the Act		
<ul style="list-style-type: none"> The Act does not currently outline specific principles. The Act contains a short “Content and Intent” section only. The Panel Report recommended greater articulation of principles 	<ul style="list-style-type: none"> It is proposed to include new principles in the Act, including: <ul style="list-style-type: none"> The recognition of Aboriginal Western Australians Tiering of local governments (with bands being as assigned by the Salaries and Allowances Tribunal) Community Engagement Financial Management. 	<p><u>Current Local Government Position</u> Item 5.1 generally aligns with Advocacy Position 2.6 - Legislative Intent <i>Provide flexible, principles-based legislative framework.</i></p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
5.2 Greater Role Clarity		
<ul style="list-style-type: none"> The Act provides for the role of council, councillor, mayor or president and CEO. The role of the council is to: <ul style="list-style-type: none"> govern the local government’s affairs be responsible for the performance of the local government’s functions. 	<ul style="list-style-type: none"> The Local Government Act Review Panel recommended that roles and responsibilities of elected members and senior staff be better defined in law. It is proposed that these roles and responsibilities are further defined in the legislation. These proposed roles will be open to further consultation and input. These roles would be further strengthened through Council Communications Agreements (see item 5.3). 	<p><u>Current Local Government Position</u> Item 5.2 aligns with Advocacy Position 2.6.36 - ‘Roles and Responsibilities’</p> <p><i>That clarification of roles and responsibilities for Mayors/ Presidents, Councillors and CEOs be reviewed to ensure that there is no ambiguity.</i></p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>5.2.1 - Mayor or President Role</p> <ul style="list-style-type: none"> It is proposed to amend the Act to specify the roles and responsibilities of the Mayor or President. While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Mayor or President is responsible for: <ul style="list-style-type: none"> Representing and speaking on behalf of the whole council and the local government, at all times being consistent with the resolutions of council Facilitating the democratic decision-making of council by presiding at council meetings in accordance with the Act Developing and maintaining professional working relationships between councillors and the CEO Performing civic and ceremonial duties on behalf of the local government Working effectively with the CEO and councillors in overseeing the delivery of the services, operations, initiatives and functions of the local government. 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
	<p>5.2.2 - Council Role</p> <ul style="list-style-type: none"> It is proposed to amend the Act to specify the roles and responsibilities of the Council, which is the entity consisting of all of the councillors and led by the Mayor or President. While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Council is responsible for: 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> ○ Making significant decisions and determining policies through democratic deliberation at council meetings ○ Ensuring the local government is adequately resourced to deliver the local governments operations, services and functions - including all functions that support informed decision-making by council ○ Providing a safe working environment for the CEO; ○ Providing strategic direction to the CEO; ○ Monitoring and reviewing the performance of the local government. 	
	<p>5.2.3 - Elected Member (Councillor) Role</p> <ul style="list-style-type: none"> • It is proposed to amend the Act to specify the roles and responsibilities of all elected councillors. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that every elected councillor is responsible for: <ul style="list-style-type: none"> ○ Considering and representing, fairly and without bias, the current and future interests of all people who live, work and visit the district (including for councillors elected for a particular ward) ○ Positively and fairly contribute and apply their knowledge, skill, and judgement to the democratic decision-making process of council ○ Applying relevant law and policy in contributing to the decision-making of the council 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> ○ Engaging in the effective forward planning and review of the local governments' resources, and the performance of its operations, services, and functions ○ Communicating the decisions and resolutions of council to stakeholders and the public ○ Developing and maintaining professional working relationships with all other councillors and the CEO ○ Maintaining and developing their knowledge and skills relevant to local government ○ Facilitating public engagement with local government. • It is proposed that elected members should not be able to use their title (e.g. "Councillor", "Mayor", or "President") and associated resources of their office (such as email address) unless they are performing their role in their official capacity. 	
	<p>5.2.4 - CEO Role</p> <ul style="list-style-type: none"> • The <i>Local Government Act 1995</i> requires local governments to employ a CEO to run the local government administration and implement the decisions of council. • To provide greater clarity, it is proposed to amend the Act to specify the roles and responsibilities of all local government CEOs. • While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the CEO of a local government is responsible for: <ul style="list-style-type: none"> ○ Coordinating the professional advice and 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>assistance necessary for all elected members to enable the council to perform its decision-making functions</p> <ul style="list-style-type: none"> ○ Facilitating the implementation of council decisions ○ Ensuring functions and decisions lawfully delegated by council are managed prudently on behalf of the council ○ Managing the effective delivery of the services, operations, initiatives and functions of the local government determined by the council ○ Providing timely and accurate information and advice to all councillors in line with the Council Communications Agreement (see item 5.3) ○ Overseeing the compliance of the operations of the local government with State and Federal legislation on behalf of the council ○ Implementing and maintaining systems to enable effective planning, management, and reporting on behalf of the council. 	

5.3 Council Communication Agreements

<ul style="list-style-type: none"> • The Act provides that council and committee members can have access to any information held by the local government that is relevant to the performance of the member in their functions. • The availability of information is sometimes a source of conflict within local governments. 	<ul style="list-style-type: none"> • In State Government, there are written Communication Agreements between Ministers and agencies that set standards for how information and advice will be provided. • It is proposed that local governments will need to have Council Communications Agreements between the council and the CEO. 	<p><u>Current Local Government Position</u></p> <p>There is no advocacy position in relation to Item 5.3.</p> <p><u>Comment</u></p> <p>The availability of information not already in the public domain to Councillors under Section 5.92 of the Act can become contentious in the</p>
--	--	--

	<ul style="list-style-type: none"> • These Council Communication Agreements would clearly specify the information that is to be provided to councillors, how it will be provided, and the timeframes for when it will be provided. • A template would be published by DLGSC. This default template will come into force if a council and CEO do not make a specific other agreement within a certain timeframe following any election. 	<p>absence of a clear statement in support of the function the Council Member is performing. This can place CEO's in the invidious position of ruling on the availability of a record of the Local Government, when it is also their function under Section 5.41(h) of the Act to <i>'ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law'</i>.</p> <p>Consistent availability of information motivates this proposed reform and it does not appear that individual Council Communication Agreements will be a means to that end. There is a better case for a uniform approach in the form of a regulated Agreement, in much the same way that the Communication Agreements between Ministers and agencies are based on provisions of the <i>Public Sector Management Act 1994</i>.</p> <p>Recommendation</p> <p>Support a consistent, regulated Communications Agreement.</p> <p>Shire of Dalwallinu Comments</p> <p>Any template should consider the environments of smaller Councils.</p> <p>This may be better established as a formal Council policy, rather than an 'Agreement'.</p> <p>SUPPORTED</p>
--	--	--

5.4 Local Governments May Pay Superannuation Contributions for Elected Members		
<ul style="list-style-type: none"> Elected members are eligible to receive sitting fees or an annual allowance. Superannuation is not paid to elected members. However, councillors can currently divert part of their allowances to a superannuation fund. Councils should be reflective and representative of the people living within the district. Local governments should be empowered to remove any barriers to the participation of gender and age diverse people on councils. 	<ul style="list-style-type: none"> It is proposed that local governments should be able to decide, through a vote of council, to pay superannuation contributions for elected members. These contributions would be additional to existing allowances. Superannuation is widely recognised as an important entitlement to provide long term financial security. Other states have already moved to allow councils to make superannuation contributions for councillors. Allowing council to provide superannuation is important part of encouraging equality for people represented on council – particularly for women and younger people. Providing superannuation to councillors recognises that the commitment to elected office can reduce a person's opportunity to undertake employment and earn superannuation contributions. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 5.4.</p> <p>Comment WALGA was in the process of consulting with the sector when this reform was announced. The feedback to date from Local Governments varied. The proposed discretionary approach will permit Local Governments to exercise general competence powers to make their own determination on paying superannuation to Council Members.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments As long as it is up to individual Councils to decide</p> <p>SUPPORTED</p>
5.5 Local Governments May Establish Education Allowances		
<ul style="list-style-type: none"> Local government elected members must complete mandatory training. There is no specific allowance for undertaking further education. 	<ul style="list-style-type: none"> Local governments will have the option of contributing to the education expenses for councillors, up to a defined maximum value, for tuition costs for further education that is directly related to their role on council. Councils will be able to decide on a policy for education expenses, up to a maximum yearly value for each councillor. Councils may also decide not to make this entitlement available to elected members. Any allowance would only be able to be used 	<p><u>Current Local Government Position</u> Item 5.5 generally aligns with Advocacy Position 2.8 - Elected Member Training</p> <p><i>Support Local Governments being required to establish an Elected Member Training Policy to encourage training and include budgetary provision of funding for Elected Members;</i></p> <p>Comment The proposal augments recent Act amendments that require Local Governments to adopt a</p>

	<p>for tuition fees for courses, such as training programs, diplomas, and university studies, which relate to local government.</p> <ul style="list-style-type: none">• Where it is made available, this allowance will help councillors further develop skills to assist with making informed decisions on important questions before council, and also provide professional development opportunities for councillors.	<p>professional development policy for Council Members. Many Local Governments now budget for training requirements that align with the policy statement.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
--	--	--

5.6 Standardised Election Caretaker period		
<ul style="list-style-type: none"> There is currently no requirement for a formal caretaker period, with individual councils operating under their own policies and procedures. This is commonly a point of public confusion. 	<ul style="list-style-type: none"> A statewide caretaker period for local governments is proposed. All local governments across the State would have the same clearly defined election period, during which: <ul style="list-style-type: none"> Councils do not make major decisions with criteria to be developed defining 'major' Incumbent councillors who nominate for re-election are not to represent the local government, act on behalf of the council, or use local government resources to support campaigning activities. There are consistent election conduct rules for all candidates. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 5.6</p> <p>Comment WALGA developed a template Caretaker Policy in 2017 on request for a consistent approach. There are no known instances where Caretaker Policy have led to unforeseen or unmanageable consequences impacting on decision-making functions.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>More Information Required. Definition of 'major' may need to be different between various tiers of local government. For example, how would this interact with decisions that may have statutory timeframes associated with them? This proposal has the potential to place a large decision-making burden on a newly elected incoming Council (before they have completed mandatory training).</p> <p>NOT SUPPORTED</p>

5.7 Remove WALGA from the Act		
<ul style="list-style-type: none"> The Western Australian Local Government Association (WALGA) is constituted under the <i>Local Government Act 1995</i>. The Local Government Panel Report and the Select Committee Report included this recommendation. 	<ul style="list-style-type: none"> The Local Government Panel Report recommended that WALGA not be constituted under the <i>Local Government Act 1995</i>. Separating WALGA out of the Act will provide clarity that WALGA is not a State Government entity. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 5.7.</p> <p><u>Comment</u> WALGA is conducting its own due diligence on this proposal, previously identified in the Local Government Review Panel Report. The outcome of this reform would require a transition of WALGA from a body constituted under the Act to an incorporated association. It is important to the Local Government sector that the provisions relating to the mutual self-insurance scheme and tender exempt prequalified supply panels remain in the Act and are not affected by this proposal. Further work is being carried out by WALGA to fully understand the effect this proposal will have on WALGA and the sector.</p> <p><u>Recommendation</u> WALGA to undertake its due diligence on this proposal and advise the sector accordingly.</p> <p>Shire of Dalwallinu Comments</p> <p>More Information Required. To ensure that this does not affect services offered by WALGA (eg insurance).</p> <p>NOT SUPPORTED</p>

5.8 CEO Recruitment		
<ul style="list-style-type: none"> Recent amendments introduced provisions to standardise CEO recruitment. The recruitment of a CEO is a very important decision by a local government. 	<ul style="list-style-type: none"> It is proposed that DLGSC establishes a panel of approved panel members to perform the role of the independent person on CEO recruitment panels. Councils will be able to select an independent person from the approved list. Councils will still be able to appoint people outside of the panel with the approval of the Inspector. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 5.8.</p> <p>Comment The proposed reform augments the CEO Standards in relation to recruitment introduced in February 2021.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>

Theme 6: Improved Financial Management and Reporting

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
6.1 Model Financial Statements and Tiered Financial Reporting		
<ul style="list-style-type: none"> The financial statements published in the Annual Report is the main financial reporting currently published by local governments. Reporting obligations are the same for large (Stirling, Perth, Fremantle) and small (Sandstone, Wiluna, Dalwallinu) local governments, even though they vary significantly in complexity. The Office of the Auditor General has said that some existing reporting requirements are unnecessary or onerous - for instance, information that is not relevant to certain local governments, or that is a duplicate of other published information. 	<ul style="list-style-type: none"> The Minister strongly believes in transparency and accountability in local government. The public rightly expects the highest standards of integrity, good governance, and prudent financial management in local government. It is critically important that clear information about the financial position of local governments is openly available to ratepayers. Financial information also supports community decision-making about local government services and projects. Local governments differ significantly in the complexity of their operations. Smaller local governments generally have much less operating complexity than larger local 	<p><u>Current Local Government Position</u> Items 6.1 and 6.2 generally align with Advocacy Position 2.6 – Support a size and scale compliance regime and Advocacy Position 2.6.24 – Financial Management and Procurement.</p> <p><i>The Local Government sector:</i></p> <ol style="list-style-type: none"> Requests the Minister for Local Government to direct the Department of Local Government to prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government sector, in consultation with the Office of the Auditor General. Requests the Department of Local Government to re-assess the amount of detail required to be included in annual financial reports, in particular

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>governments.</p> <ul style="list-style-type: none"> • The Office of the Auditor General has identified opportunities to improve financial reporting, to make statements clearer, and reduce unnecessary complexity. • Recognising the difference in the complexity of smaller and larger local governments, it is proposed that financial reporting requirements should be tiered – meaning that larger local governments will have greater financial reporting requirements than smaller local governments. • It is proposed to establish standard templates for Annual Financial Statements for band 1 and 2 councils, and simpler, clearer financial statements for band 3 and 4. • Online Registers, updated quarterly (see item 3.4), would provide faster and greater transparency than current annual reports. Standard templates will be published for use by local governments. • Simpler Strategic and Financial Planning (item 6.2) would also improve the budgeting process. 	<p><i>for small and medium sized entities as suggested by the Office of Auditor General.</i></p> <p>Comment</p> <p>The Sector has a long-standing position for a broad review of the financial management and reporting provisions of the Act, which remain largely unchanged since commencing in 1996.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments Welcomed for smaller local governments.</p> <p>SUPPORTED</p>
6.2 Simplify Strategic and Financial Planning		
<ul style="list-style-type: none"> • Requirements for plans are outlined in the Local Government Financial Management and Administration Regulations. • There is also the Integrated Planning and Reporting (IPR) framework. • While many councils successfully apply IPR to their budgeting and reporting, IPR may seem complicated or difficult, especially for smaller local governments. 	<ul style="list-style-type: none"> • Having clear information about the finances of local government is an important part of enabling informed public and ratepayer engagement and input to decision-making. • The framework for financial planning should be based around information being clear, transparent, and easy to understand for all ratepayers and members of the public. • In order to provide more consistency and clarity 	<p>As above</p> <p>Shire of Dalwallinu Comments</p> <p>Simplification of this area is strongly supported, with some caveats:</p> <ul style="list-style-type: none"> • There will need to be a transitional process from Strategic Community Plans to Council Plans, as some local governments have recently invested significant resources in their SCP

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>across the State, it is proposed that greater use of templates is introduced to make planning and reporting clearer and simpler, providing greater transparency for ratepayers.</p> <ul style="list-style-type: none"> Local governments would be required to adopt a standard set of plans, and there will be templates published by the DLGSC for use or adaption by local governments. It is proposed that the plans that are required are: <ul style="list-style-type: none"> Simplified Council Plans that replace existing Strategic Community Plans and set high-level objectives, with a new plan required at least every eight years. These will be short-form plans, with a template available from the DLGSC Simplified Asset Management Plans to consistently forecast costs of maintaining the local government's assets. A new plan will be required at least every ten years, though local governments should update the plan regularly if the local government gains or disposes of major assets (e.g. land, buildings, or roads). A template will be provided, and methods of valuations will be simplified to reduce red tape Simplified Long Term Financial Plans will outline any long term financial management and sustainability issues, and any investments and debts. A template will be provided, and these plans will be required to be reviewed in detail at least every four years A new Rates and Revenue Policy (see item 6.3) that identifies the approximate 	<ul style="list-style-type: none"> Templates will need to be reflective of the diversity within the sector <p>More details are required around the Service Proposals and Project Proposals; these have the potential to add significant work to budget preparation (particularly for smaller local governments). If these are to be applicable to all local governments, it is proposed that there be minimum value thresholds placed upon these, or that they apply to Tier 1 & 2 LGs only.</p> <p>SUPPORTED</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>value of rates that will need to be collected in future years (referencing the Asset Management Plan and Long Term Financial Plan) – providing a forecast to ratepayers (updated at least every four years)</p> <ul style="list-style-type: none"> ○ The use of simple, one-page Service Proposals and Project Proposals that outline what proposed services or initiatives will cost, to be made available through council meetings. These will become Service Plans and Project Plans added to the yearly budget if approved by council. This provides clear transparency for what the functions and initiatives of the local government cost to deliver. Templates will be available for use by local governments. 	
6.3 Rates and Revenue Policy		
<ul style="list-style-type: none"> • Local governments are not required to have a rates and revenue policy. • Some councils defer rate rises, resulting in the eventual need to drastically raise rates to cover unavoidable costs – especially for the repair of infrastructure. 	<ul style="list-style-type: none"> • The Rates and Revenue Policy is proposed to increase transparency for ratepayers by linking rates to basic operating costs and the minimum costs for maintaining essential infrastructure. • A Rates and Revenue Policy would be required to provide ratepayers with a forecast of future costs of providing local government services. • The Policy would need to reflect the Asset Management Plan and the Long Term Financial Plan (see item 6.2), providing a forecast of what rates would need to be, to cover unavoidable costs. • A template would be published for use or adaption by all local governments. • The Local Government Panel Report included this recommendation. 	<p><u>Current Local Government Position</u></p> <p>Item 6.3 <u>generally aligns</u> with Advocacy Position 2.1.6 - Rate Setting and WALGA's Rate Setting Policy Statement.</p> <p><i>Councils' deliberative rate setting processes reference their Integrated Planning Framework – a thorough strategic, financial and asset management planning process – and draw upon the community's willingness and capacity to pay.</i></p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>The template must reflect all tiers of LG</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		SUPPORTED
6.4 Monthly Reporting of Credit Card Statements		
<ul style="list-style-type: none"> No legislative requirement. Disclosure requirements brought in by individual councils have shown significant reduction of expenditure of funds. 	<ul style="list-style-type: none"> The statements of a local government's credit cards used by local government employees will be required to be tabled at council at meetings on a monthly basis. This provides oversight of incidental local government spending. 	<p><u>Current Local Government Position</u></p> <p>There is no advocacy position in relation to Item 6.4.</p> <p>Comment This proposed reform reflects widespread common practice for credit card transactions to be included in monthly financial reports and lists of accounts paid.</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>Why not disclose all bank statements?</p> <p>SUPPORTED</p>
6.5 Amended Financial Ratios		
<ul style="list-style-type: none"> Local governments are required to report seven ratios in their annual financial statements. These are reported on the MyCouncil website. These ratios are intended to provide an indication of the financial health of every local government. 	<ul style="list-style-type: none"> Financial ratios will be reviewed in detail, building on work already underway by the DLGSC. The methods of calculating ratios and indicators will be reviewed to ensure that the results are accurate and useful. 	<p><u>Current Local Government Position</u></p> <p>Item 6.5 <u>aligns</u> with Advocacy Position 2.6.25 - Review and reduce financial ratios.</p> <p><i>Advocate to the Minister for Local Government to amend the Local Government (Financial Management) Regulations 1996 to prescribe the following ratios:</i></p> <ol style="list-style-type: none"> Operating Surplus Ratio, Net Financial Liabilities Ratio, Debt Service Coverage Ratio, and Current Ratio. <p>Recommendation</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Supported</p> <p>Shire of Dalwallinu Comments</p> <p>SUPPORTED</p>
6.6 Audit Committees		
<ul style="list-style-type: none"> Local governments must establish an Audit Committee that has three or more persons, with the majority to be council members. The Audit Committee is to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under the Act. The Panel Report identified that Audit Committees should be expanded, including to provide improved risk management. 	<ul style="list-style-type: none"> To ensure independent oversight, it is proposed the Chair of any Audit Committee be required to be an independent person who is not on council or an employee of the local government. Audit Committees would also need to consider proactive risk management. To reduce costs, it is proposed that local governments should be able to establish shared Regional Audit Committees. The Committees would be able to include council members but would be required to include a majority of independent members and an independent chairperson. 	<p><u>Current Local Government Position</u></p> <p>Item 6.6 <u>does not align</u> with Advocacy Position 2.2.4 – Accountability and Audit</p> <p><i>That audit committees of Local Government, led and overseen by the Council, have a clearly defined role with an Elected Member majority and chair.</i></p> <p>Comment</p> <p>The Sector's view is well established, that the Council must maintain, and be seen by the community to have, majority involvement and investment in the purpose of an Audit Committee. There is sector support for some independent members on the Audit Committee, however not a majority.</p> <p>The dual effect of the proposed reform is to guarantee a place for a majority of independent persons on Audit Committees, with the additional requirement that an independent person Chair this Committee. Presently, not all Local Government Audit Committees are able to include an independent person. This may be for a variety of reasons not least of which is a lack of suitable, available candidates with the required qualification, skill and experience.</p> <p>It would be counter-productive if the proposed reforms led to the appointment of unsuitable independent persons to a skills-based role. The</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>concept of Regional Audit Committees has apparent merit in this case but there is no detail regarding practicalities; for example, is the Regional Audit Committee intended to include the same independent persons who will meet separately with each Local Government within the region?</p> <p>There is too little certainty that the imperative question of appropriate representation will be managed as a consequence of the proposed reforms for it to be supported.</p> <p>The proposal for the Audit Committees to also consider proactive risk management is supported.</p> <p>Recommendation</p> <ol style="list-style-type: none"> 1. Do not support majority independent members of the Audit Committee 2. Support Audit Committees of Local Government with an Elected Member majority including independent members, and to consider proactive risk management issues. <p>Shire of Dalwallinu Comments</p> <p>It is challenging for small rural local governments to obtain the services of suitably skilled independent members.</p> <p>A committee with a majority of independent members would be unrealistic.</p> <p>Whilst potentially viable, regional audit committees will introduce additional costs and challenges around travel for elected members and staff, and</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>may not allow for adequate consideration of each local government's unique situation.</p> <p>The ability to attend using technology is required, but it should be noted that in some rural and remote areas, anything more than a teleconference can be challenging.</p> <p>NOT SUPPORTED</p>
6.7 Building Upgrade Finance		
<ul style="list-style-type: none"> • The local government sector has sought reforms that would enable local governments to provide loans to property owners to finance for building improvements. • This is not currently provided for under the Act. • The Local Government Panel Report included this recommendation. 	<ul style="list-style-type: none"> • Reforms would allow local governments to provide loans to third parties for specific building improvements - such as cladding, heritage and green energy fixtures. • This would allow local governments to lend funds to improve buildings within their district. • Limits and checks and balances would be established to ensure that financial risks are proactively managed. 	<p><u>Current Local Government Position</u></p> <p>Item 6.7 <u>aligns</u> with Advocacy Position 2.6.26 - Building Upgrade Finance.</p> <p><i>The Local Government Act 1995 should be amended to enable a Building Upgrade Finance mechanism in Western Australia.</i></p> <p>Comment</p> <p>Building Upgrade Finance would enable Local Governments to guarantee finance for building upgrades for non-residential property owners. In addition to building upgrades to achieve environmental outcomes, Local Governments have identified an opportunity to use this approach to finance general upgrades to increase the commercial appeal of buildings for potential tenants. In this way, BUF is viewed as means to encourage economic investment to meet the challenges of a soft commercial lease market and achieve economic growth.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		<p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments Is LG a bank now???</p> <p>Lending of funds is a specialised industry and beyond the capacity of many smaller local governments. This measure would potentially create an unreasonable expectation on smaller LGs to provide this facility.</p> <p>Limits and checks would need to be very clear to prevent potential abuse.</p> <p>NOT SUPPORTED</p>
6.8 Cost of Waste Service to be Specified on Rates Notices		
<ul style="list-style-type: none"> No requirement for separation of waste changes on rates notice. Disclosure will increase ratepayer awareness of waste costs. The Review Panel Report included this recommendation. 	<ul style="list-style-type: none"> It is proposed that waste charges are required to be separately shown on rate notices (for all properties which receive a waste service). This would provide transparency and awareness of costs for ratepayers. 	<p><u>Current Local Government Position</u> There is no advocacy position in relation to Item 6.8.</p> <p>Comment This proposed reform will require a relatively simple calculation,</p> <p>Recommendation</p> <p>Supported</p> <p>Shire of Dalwallinu Comments Surprised this is not already shown separately on the rates notice. Shire of Dalwallinu's is.</p> <p>SUPPORTED</p>

10 APPLICATIONS FOR LEAVE OF ABSENCE

Cr Karen McNeill and Cr Diane Cream have requested a Leave of Absence for the Ordinary Council Meeting to be held on 22 February 2022.

Recommendation/Resolution

MOTION 9846

Moved Cr KM McNeill

Seconded Cr JL Counsel

That Cr Karen McNeill and Cr Diane Cream be granted a Leave of Absence for the Ordinary Council Meeting to be held on 22 February 2022.

CARRIED 8/0

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)

PROCEDURAL MOTION 9847

Moved Cr NW Mills

Seconded Cr KM McNeill

That Council moves to accept the following New Business of an Urgent Nature noted as:

13.1 Request to Call Tenders – AGRN962 – Flood Damage

CARRIED 8/0



13.1 Request to Call Tenders – AGRN962 – Flood Damage

Report Date	21 December 2021
Applicant	Shire of Dalwallinu
File Ref	FM/28 – Financial Management - Tendering
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to authorise the calling of tenders for civil works for flood damage received in March 2021 funded under the Disaster Recovery Funding Arrangements Western Australia (DRFAWA) and to set the qualitative criteria.

Background

The Shire of Dalwallinu applied for DRFAWA funding (formerly known as WANDRRA funding) for the flooding event which occurred in March 2021 which damaged the Shire's infrastructure.

The estimate at the time of the application was \$4M. After consultation with Department of Fire & Emergency Services (who manage this funding), Main Roads WA and Vincent Kwong (Consultant Engineer) the estimate is now \$7.9M.

Consultation

Previous Manager Works & Services
Vincent Kwong Civil Engineer
Manager Corporate Services
Department of Fire & Emergency Services
Main Roads WA

Legislative Implications

State

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

Local Government (Functions and General) Regulations 1996

Policy Implications

Local

Council Policy 3.3 Regional Price Preference

Council Policy 3.5 Purchasing

Financial Implications

An allocation has been included in the 2021-2022 budget to undertake this project. This estimate will need to be amended during the annual budget review in February 2022. There will be no additional expenditure for the Shire as our contribution will remain at \$179,178.



Site Inspection

Site inspection undertaken: Inspection undertaken by Consultant

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

Approval of the funding was received from DFES by email Monday 20 December 2021. In order to call for tenders, Council is requested to set the qualitative criteria. In line with recent qualitative criteria set by Council the Officer proposes the following:

Criteria	Weighting
Quoted Price	40%
Relevant Experience	25%
Tenderer's OHS policies and procedures	10%
Tenderer's Resources	10%
Demonstrated Understanding of Project	15%

The Tender will be advertised in the West Australian once tender documentation has been finalised.

MOTION 9848

Moved Cr NW Mills
Seconded Cr MM Harms

That Council:

1. Authorise the calling of tenders for Civil Works for Flood Damage (AGRN962);
2. Set the qualitative criteria as follows:

Price	40%
Relevant Experience	25%
Tenderer's OHS policies and procedures	10%
Tenderer's Resources	10%
Demonstrated Understanding of Project	15%

CARRIED 8/0



14 MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)

PROCEDURAL MOTION 9849

Moved Cr NW Mills
Seconded Cr JL Counsel

That Council moves into a confidential session at 3.49pm as per Local Government Act, 1995, Section 5.23(2) (a) a matter affecting an employee or employees; and

- (b) the personal affairs of any person; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
- (e) a matter that if disclosed, would reveal —
 - (i) a trade secret; or
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

to discuss:

- 14.1** Offer to purchase 7 South Street, Dalwallinu
- 14.2** Offer to purchase Lot 572 Sawyer Avenue, Dalwallinu
- 14.3** Appointment of Senior Employee – Manager Corporate Services
- 14.4** Reserve 21059 – Wubin Memorial Park
- 14.5** Award of RFT2020-08 Civil Engineering Services

CARRIED 8/0



3.49pm *Cr DS Cream declared a Financial Interest in Item 14.1 and left the meeting.*

14.1 Offer to purchase 7 South Street, Dalwallinu

Report Date	21 December 2021
Applicant	J & D Cream
File Ref	A6214
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to consider an offer received from J & D Cream of \$100,000 to purchase the property at 7 South Street Dalwallinu.

Recommendation/Resolution

MOTION 9850

Moved Cr SC Carter
Seconded Cr KM McNeill

That Council decline the offer of \$100,000 from J&D Cream for the purchase of 7 South Street, Dalwallinu.

CARRIED 7/0

3.51pm *Cr DS Cream returned to the meeting.*

14.2 Offer to purchase Lot 572 (16) Sawyer Avenue, Dalwallinu

Report Date	21 December 2021
Applicant	Mr W Armstrong
File Ref	A6364
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil
Purpose of Report	



Council is requested to consider an offer received from Mr William Armstrong of \$10,000 to purchase the Lot 572 (16) Sawyer Avenue, Dalwallinu.

Recommendation/Resolution

MOTION 9851

Moved Cr KM McNeill
Seconded Cr MM Harms

That Council decline the offer of \$10,000 from Mr W Armstrong for the purchase of Lot 572 (16) Sawyer Avenue, Dalwallinu.

CARRIED 8/0

14.3 Appointment of Senior Employee – Manager Corporate Services

Report Date	21 December 2021
Applicant	Shire of Dalwallinu
File Ref	PE/6
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to accept the appointment of Mrs Alice (Ally) Bryant to the role of Manager Corporate Services on a temporary basis commencing 28 February 2022.

Recommendation/Resolution

MOTION 9852

Moved Cr SC Carter
Seconded Cr DS Cream

That Council endorse the Chief Executive Officer's action in appointing Mrs Alice (Ally) Bryant to the role of Manager Corporate Services on a temporary basis commencing 28 February 2022, to cover the maternity leave period for the current Manager Corporate Services.

CARRIED 8/0



14.4 Reserve 21059 – Wubin Memorial Park

Report Date	21 December 2021
Applicant	Shire of Dalwallinu
File Ref	R21059
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council has been requested to relinquish the management order over Reserve 21059 (Wubin Memorial Park) to enable the land to be considered for freehold sale.

Recommendation/Resolution

MOTION 9853

Moved Cr SC Carter
Seconded Cr KM McNeill

That Council resolves to relinquish the Management Order over Reserve 21059 (Wubin Memorial Park) subject to the Department of Planning, Lands and Heritage making available in freehold for purchase, Lot 79 and the northern portion of Lot 74 to New Life WA Pty Ltd and making available in freehold for purchase, the southern portion of Lot 74 to the Shire of Dalwallinu.

CARRIED 8/0

14.5 Award of RFT2020-08 Civil Engineering Services

Report Date	21 December 2021
Applicant	Shire of Dalwallinu
File Ref	FM/28 – Financial Management - Tendering
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Council is requested to consider the tenders received for RFT2020-08 Civil Engineering Services.



Recommendation/Resolution

MOTION 9854

Moved Cr MM Harms
Seconded Cr JL Counsel

That Council, subject to receiving final approval from Department Fire & Emergency Services;

3. Award RFT2020-08 Civil Engineering Services to V Kwong Civil Engineers for the amount of \$127.50 (inc GST) per hour for works associated with the Disaster Recovery Funding Arrangements (DRFAWA) – AGRN962;
4. Authorise the Chief Executive Officer to enter into a contract with V Kwong Civil Engineers as per the tender documentation.

CARRIED 8/0

Recommendation/Resolution

PROCEDURAL MOTION 9855

Moved Cr NW Mills
Seconded Cr KJ Christian

That the meeting come from behind closed doors at 3.57pm.

CARRIED 8/0

15 SCHEDULING OF MEETING

The next Ordinary Meeting of Council will be held on 22 February 2022 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 3.30pm.

16 CLOSURE

There being no further business, the Chairperson closed the meeting at 3.57pm.



17

CERTIFICATION

I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 21 December 2021, as shown on page numbers 1 to 258 were confirmed as a true record at the meeting held on 22 February 2022.



CHAIRPERSON

22. 2. 2022

DATE

