



**Corporate Governance
Directorate**

APPENDICES

Items 12.4.1 – 12.4.5

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 25th of May 2022

Commencing at 5.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

This document is available in alternative formats such as:
~ Large Print
~ Electronic Format [disk or emailed]
Upon request.

[Appendix ORD: 12.4.1A]

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Periodic Review Local Laws Following Submissions

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failing to review in the 8 yearly cycle as stipulated in S3.16 of Local Government Act 1995.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council would be seen in a negative light if we failed in our legislative requirements.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

[Appendix ORD: 12.4.1B]

From: [Jenna Priddle](#)
To: [Records](#)
Subject: Fwd: Public Comment on Amendment of Local Dogs and other Recommendations
Date: Friday, 1 April 2022 10:03:48 AM
Attachments: [Dardanup Shire Amend Dog LAWS .docx](#)

CAUTION: This email originated from outside the Shire of Dardanup.

Do NOT click links or open attachments unless you recognize the sender and know the content is safe. Do NOT enter any username or passwords and report any suspicious content.

Sent from my iPad

Begin forwarded message:

From: Jenna Priddle <jenna_priddle [REDACTED]>
Date: 31 March 2022 at 19:40:09 AWST
To: rangers@dardanup.wa.gov.au, rangers@dardanup.wa.gov.au
Subject: Public Comment on Amendment of Local Dogs and other Recommendations

To Whom it may Concern,

Please find Attached the file that outlines my public comment regarding changes to Local Dog Laws 2014.

Regards
Jenna Priddle

Sent from my iPhone

[Appendix ORD: 12.4.1B]

Recommendations to Amending Local dog laws and encouraging responsible dog ownership in the Shire of Dardanup.

To Whom it may concern,

I am emailing you to make formal public comment on the existing Shire of Dardanup *Dog Laws 2014*. As it stands presently it appears you have simply regurgitated some parts of the *Dog Act of 1976* and placed your Shires name on it.

Although, I understand this is the governing legislation under which all Dog Laws are enforced in this shire and in all LGA in the state of WA.

I do not believe this is an effective way of communicating to the local shire residents what is required of them in order to be responsible dog owners under the law.

As Dog ownership has increased significantly over the years and people's desire to pursue joint recreation with their dogs has expanded. I believe there is a vital need now more than ever for clearer and more direct communication by the shire to dog owners regarding laws they must adhere to specifically when in public places with their dogs.

Of Particular concern are the laws and rules surrounding the usage of off leash dog exercise areas in this shire. At present based on information obtained from your webpage coupled with extensive personal observation in these approved areas. As well through in depth research and advice obtained from Head Rangers at various shires I have contacted across the state of WA.

I have noticed a significant number of shortfalls within our shire regarding dog laws etc. which I will outline in detail below.

The shortfalls relate to the way you as a shire presently communicate the legal obligations to dog owners particularly those related to the use of off leash dog exercise areas.

As well as the obligations you as a shire have to other public park users who are often the unfortunate victims of irresponsible dog ownership within such spaces.

Also of additional concern is the continued approval off leash dog areas in very close proximity to children's playgrounds and BBQ areas. Something many LGA avoid unless one of them is fenced off, as these two things can excite a dog, and this can increase the potential for an issue arising such as an attack or simply a dog causing a nuisance.

This I believe is particularly relevant given the approved location of the 0-4 playground in Millbridge located on Millbridge Boulevard. Which you have obtained some funding for will be in a public park presently zoned as an off-leash dog exercise area 24/7.

[Appendix ORD: 12.4.1B]

The Key Shortfalls Are as Follows:

1. Lack of signage and or Clear signage in areas presently approved for off leash dog exercise and recreation in the shire.

Of particular concern are dual use parks such as those with BBQ areas and Playgrounds. Where you users must go through the off-leash dog area to access the playground and BBQ facilities.

For example, Lofthouse Park Eaton only some of the entrances to the park are signed to inform park users this is an off-leash dog park and the ones currently used don't really stand out.

See Example below signage used at Lofthouse Park:



Other signage issues include the Eaton Foreshore reserve as well. Once again, I observed very limited signage throughout the entire area from Foster Street in the East to the Old Coast Road in the West. And the end of the off-leash dog zone which ends at Graham Street east according to your website is not signed at all.

This image is the place where the Off-leash dog area ends Graham Street East.



Another two image of the Eaton Foreshore East area highlighting the lack of signage used to communicate to public that the dog off-leash exercise area has ended.

[Appendix ORD: 12.4.1B]



In addition, it must be noted that there are presently only 3 signs used to inform users of the Eaton Foreshore West the area past the boat ramp this area is an off-leash dog exercise area 24/7.

The Following Image is of 1 of the 3 used in this area



[Appendix ORD: 12.4.1B]

And it must be also pointed out that presently there is not one sign that faces from the Eaton foreshore towards Pratt Road to inform other users this is area is an off-leash dog recreation area.

2.

No mention of the legal requirements for dog owners as stated under the *WA Dog Act 1976* they must have '**effective control**' of dog when using off-leash areas or a definition of what it means.

This oversight is not only observed on signs used to inform the public of conditions of use when using an approved off leash dog exercise area. I even noticed that term is omitted on the shire web page as well. With the exception of one mention on a notification from the CEO 7th sentence down back on Thursday October 15 2020.

And it was suggested to me in a meeting, by a senior person in the shire if people wanted to know what **effective control** was, they could look it up in the Dog Act themselves.

Despite, finding throughout my extensive research that almost every other LGA in the state of WA have a clear definition of what this term means on their website.

Some even go one step further by having it written on the signage they use to inform the community this recreation space is an off-leash dog exercise such as the green signs presently used in the City of Bunbury at the Hay Park Recreation Space.

3.

The proximity and or mixing of off-leash dog exercise areas with children's playgrounds and BBQ areas. And the way this can sometimes limit access for other community members who wish to use these facilities free from the potential harassment of off leash dogs and the actions of irresponsible dog owners who no very little about '**effective control**'.

Such examples from our shire include:

Lofthouse Park the playground and BBQ facilities are in the middle of a park approved as an off-leash dog exercise area between the hours of 3pm-10am. Other than two signs which are about 1 metre from the playground that state dogs must be on leash in playground the remainder of the park is all off leash dog territory and this includes the BBQ area as it is not signed otherwise.

Image of 1 of the 2 Signs used to remind dog owners that dogs must be on leash in playground.



[Appendix ORD: 12.4.1B]

In addition, it must be pointed out that despite having many areas further away from the playground and BBQ area in which to exercise their dogs within this park.

I have observed almost daily the most frequent users that use the park for off-leash dog exercise choose to sit at the table and chairs closest to the playground and basketball court. I have witnessed on countless occasions dogs entering and running through the playground area, despite some of the dog owner's best intentions to avoid this from happening.

Another issue is that I often see parents/care givers take their very young children generally under 5 to play at the playground and exercise their dog as well. Consequently, this results often in dogs been off leash in the playground area as parents/care givers attempt to supervise both their young children on the play equipment and exercise their dogs off leash at the same time. This additionally brings up concerns about the ability of these dog owners to maintain '**effective control**' of their off-leash animals when distracted by parental responsibility as well.

In addition, the amount of dog excrement within the park especially the amount left near to where children playground is a constant problem as well. However, will commend shire for always trying to have an ample amount of dog clean up bags in the park. Unfortunately, some owners are irresponsible and selfish choosing not to use them or these bags are often subject to acts of vandalism and can be often found strung up through trees or pulled out littering the park.

Other examples of the issues associated with off-leash dog exercise areas and proximity to playgrounds and BBQ areas include the Eaton Foreshore reserve particularly the east end between Foster Street and the boat ramp car park. If you are walking from Foster Street to use playground facilities etc. there is only sign stating it is an off-leash area and if you enter on the path directly in front of Foster Street, it is impossible to see the signage for this at all. Consequently, if you wish to walk to the playground facilities etc. you have no option but to go through the off-leash dog area as both the paths run directly through the approved off-leash area.

In addition, the separation of the off-leash recreation area, the playground and the BBQ area relies of very limited signage to ensure dog owners are adhering to the laws correctly. Presently the placement of signage that stipulates dogs must be on a leash in the BBQ and playground is presently only around the playground on the light poles used to aluminate the playground itself. The BBQ area which is located a further distance away from the playground has no signage whatsoever to say dogs are prohibited or required to be on leash in that area.

[Appendix ORD: 12.4.1B]

Image of Signs used around Foreshore playground note the very close proximity to the playground in which they are located.



Both Pictures depict The BBQ area located some distance from Playground that presently has no signage at all stipulating that dogs must be on leash in this area unless you see the ones back in the playground which is impossible if you are traveling from the east side. And the fact this facility is right next to the approved off-leash dog exercise zone has the potential for problems to occur.



[Appendix ORD: 12.4.1B]

RECOMMENDATIONS:




The Following section outlines the recommendations I believe are essential to the Shire in not only encouraging more responsible dog ownership. But also facilitate into understanding the reasoning behind why amending the existing dog laws in the shire should take place.

The recommendations I put forward here are based on significant research I have conducted into local laws used in other Local Government Areas in WA. As well as from my own personal observations and discussions I have had with head rangers from various other LGA across the state of WA too.

My Recommendations are as follows:

1. Increase signage and make signage stand out more (example depicted below)

Table 3 Proposed Traffic Light Style System

		
<p>Dog off-leash area. Dogs may be off-leash within the area, but effective control by the owner is still required. Dogs must be held by a leash when;</p> <ul style="list-style-type: none">• designated sporting fields are in use;• designated school activity in progress• city officers are using power tools or mowing; or <p>At the direction of a City Officer.</p>	<p>Dog on-leash area. Dogs allowed within the area but must be on leash. Unless within an enclosed dog park.</p>	<p>Dog Prohibited area. Dogs are not allowed within the area either on or off-leash. Registered assistance dogs are exempted.</p>

[Appendix ORD: 12.4.1B]

2. On both Shire website and on signage in off-leash areas stipulate dog owners must have **'Effective Control'** and on your website please give a clear definition of it.

I will note during my research, I found at least 22 Shires and or city councils across WA who clearly define the term **'effective control'** on their webpages.

Here are just some of the examples from other Local Government Areas:

Effective Control of Dogs

When in public a dog should be held on a leash by a person who is capable of controlling the dog.

When off-leash in an approved dog exercise area, the person who is in charge of the dog is required to have effective control of the dog at all times.

Effective control means the dog:

- can always be seen by the person in charge
- immediately obeys voice commands even when distracted
- is not disturbing or harassing other people or animals including wildlife

Source: City of Busselton

you may choose to exercise your dog off a leash; however, you **must have effective control** of your dog.

This essentially means you must be in close proximity to ensure your dog does not interfere with other users of the reserve.

Source: City of Swan

Dogs in Public Places and Dog Exercise Areas Information Sheet

General For the enjoyment and safety of everyone, when walking your dog in a public space such as along the street or in a park or reserve, you must keep your dog on a leash and under effective control.

This means keeping your dog securely tethered and not allowing it to wander or bother other people, animals or wildlife.

If you are in a designated 'Off-leash Dog Exercise Area' your dog may be exercised off the leash, however you must still have it under effective control. The dog must be responsive to verbal command, must still be in close proximity to you and you must carry a leash capable of restraining the dog with you.

Even though you think your dog is being playful, others may feel uneasy with its behaviour. Remember, many people do not like to be approached by unrestrained dogs. Not every dog is dog friendly, and you must not allow your dog to harass or disturb other people or animals.

Dogs are not under effective control if they:

- Chase or disturb any person or wildlife
- Act in a threatening or aggressive manner
- Cause damage to flora

On-leash and Off-leash Areas

[Appendix ORD: 12.4.1B]

When in a reserve that is not a designated 'off-leash exercise' area, all dogs must be kept on the leash. This includes footpaths, car parks and children's playgrounds. A list of on and off lease exercise areas is attached.

Source: Town of Bassendean

"Remember the dog must always be under 'effective control' so if you can't control your dog then keep it on leash".

Source: Shire of Carnarvon

What is effective control?

Under the Dog Act 1976, a dog can be off leash in a designated dog exercise area, provided that the person responsible is capable of controlling it.

Having effective control of your dog means that:

- The dog responds to your commands, and in particular returns when called
- The dog remains a reasonable distance from you at all times
- You are carrying with you a leash, harness, cord or chain designed to tether a dog.

Source: Shire of Wyndham East Kimberly

Things to remember:

- When there is an approved activity booked, all dogs must be kept on a lead and held by a person capable of controlling the dog.
- If your dog is not a greyhound (unless certified) and is off leash, it must be supervised by someone who is capable of controlling it, is within reasonable proximity and is carrying a lead.
- When heading to or from the park your dog must be on the lead. When getting your dog out of the car, keep it on the lead until you're reached the exercise area before letting your dog off its lead.
- Keep in mind that these parks are for everyone, not just for dog owners. Your dog should not rush up, jump at, or show any sign of aggression towards anyone. It should also return to you when you call it. Dog attacks aren't just classified as dog bites - someone may feel attacked by your dog because they've felt afraid.
- You must carry a lead with you and the dog must be under **effective control** at all times. A dog will be deemed not under control if it chases or worries any person, their pet or wildlife.

Source: The City of Vincent

3. Enforcing a minimum required distance by which off-leash dogs must remain away from Playgrounds and BBQ areas. My Recommendation would be **10 metres minimum** which is the most common distance stipulated in most other WA LGA's.

However, based on extensive research this distance does differ considerably from between 5 to 20 metres depending on the LGA. Many even prohibit dogs in playgrounds altogether even if they are on a leash.

4. Clearly define in the Shire of Dardanup's local dog laws where dogs are prohibited absolutely as well as outline places which are approved dog exercise areas and the various conditions and rules associated with the use of that space for that purpose.
5. Person's wishing to register their dogs with shire must sign a declaration that their fences and gates where the dog is kept are capable of confining the dog within those premises.
6. Not only must registration tags be attached to collar. But the name, residential address at the very minimum phone number of the dog's owner must be legibly inscribed on or attached to the collar. This will assist in quicker I.D and notification of dog owners.

[Appendix ORD: 12.4.1B]

7. Outline in clear direct detail the on the shire's website the on-the-spot infringements irresponsible dog owners could be subject to and in Brochures handed out to residents when registering their dogs.
8. On Webpage have a quick link. So, people can quickly and more easily report an animal issue to the ranger service. And not have to search the whole website for.
9. Keep their dog on-leash at all times in public places, unless posted signs indicate otherwise
10. Make it clear to dog owners that it is not acceptable in any circumstance for your dog to run up to jump or cause general nuisance to other people or other animals in the community.
11. Improve overall communication of responsible pet ownership guidelines in the shire. And couple this with increased promotion of dog obedience training with the inclusion of such things as subsidised access to dog training courses for shire residents with registered dogs.
12. Increased enforcement of dog laws against irresponsible dog owners as well as increased ranger presence in the community. Particularly at the times when many people actively engage in recreation with their dogs. Which is generally early morning between 6 and 8am and after 5pm in the evening.

Drawing on insight from the shire of Wyndham Domestic Animal Management Plan which states:

“Legislation and enforcement alone will not encourage pet owners to be responsible. Support through education and advice is another important element of effective animal management.”

Therefore, by implementing the recommendations I have outlined in detail above I believe the shire of Dardanup can more effectively promote and encourage more responsible dog ownership across the shire. Which will help to ensure that all residents have a clear and concise understanding of what is expected of them as dog owners under the law.

Kind Regards

Jenna Priddle

[Appendix ORD: 12.4.1C]

From: [Des Matthews](#)
To: [Records](#)
Subject: Cats
Date: Wednesday, 23 March 2022 4:57:28 PM

CAUTION: This email originated from outside the Shire of Dardanup.
Do NOT click links or open attachments unless you recognize the sender and know the content is safe. Do NOT enter any username or passwords and report any suspicious content.

To Whom It May Concern

Thank you for the opportunity to give an opinion on the review into the Cat Act .

Frankly I see no difference to the rules that dogs should be retained on premises so why not cats

I used to have so many native birds in my garden it was joyful to see and hear them ,how many now, NONE.

I have trapped cats over the last few years but to no avail as they just keep turning up again and again .and a lot of the same ones ,I no longer call the Rangers as it is a waste of time as they are just returned to owners to just turn up again and again.

Please Council give strong consideration to having cats the same as dogs ,keep them at home at all times ,a curfew would be a waste of time as cats will just keep turning up.

We have had our cat for 6 years here in Eaton and it never is allowed out ,it cost a bit of money to cat proof our fences but if you have to do it for dogs why not cats.

These things just decimate our wildlife and native bird life so please Council show some responsibility and ban roaming cats.

Des Matthews

[REDACTED]

Eaton 6232

[REDACTED]

[Appendix ORD: 12.4.1C]

From: [Tania Leahy](#)
To: [Records](#)
Cc: [Michael Bennett](#)
Subject: Submission re cat law amendments
Date: Tuesday, 8 March 2022 12:03:49 PM

CAUTION: This email originated from outside the Shire of Dardanup.
Do NOT click links or open attachments unless you recognize the sender and know the content is safe. Do NOT enter any username or passwords and report any suspicious content.

Attn Murray:

Please consider my following suggestions as amendments to local cat laws.

1. Permit required to own 2 or more cats.
2. All cats to be registered, microchipped, wear a collar and license tag.
3. Non compliance fees to be the same as for dogs.
4. All cats must be confined to the owners property. Eg. A cat run.
5. New fines to be created for cats caught off owners property.
6. Repeat offenders - larger fines and cats to be surrendered after third non compliance.
7. Unclaimed cats to be held for 7 days in pound then euthanised.
8. Only registered breeders can have entire male/female cats. BUT make it illegal to exchange money or goods for kittens - there should be no monetary incentive to breed cats.
9. Kittens changing ownership, must have vet voucher provided for de-sexing.
10. All cats over the age of 3 months must be de-sexed unless registered for breeding purposes. Fines for non compliance. Cat breeders properties to be inspected at owners expense for compliance with cat containment/cat runs/hygiene.
11. Kittens can't be given away without new owners being advised of cat containment laws (leaflet from shire?)
12. Any cat caught off the owners property to be de-sexed at owner's expense prior to release.
13. Caught cats not to be released to owner until ability to confine cat to owners property is proven.
14. Laws to be effective within 3 months of amendments being passed to allow time for compliance.
15. Laws to include all current cats - not just new cats!

Thank you for the opportunity to comment,

Tania Leahy


[Appendix ORD: 12.4.1C]

From: wmcheang wmcheang <wmcheang@>
Sent: Wednesday, 30 March 2022 7:54 PM
To: Records <records@dardanup.wa.gov.au>
Subject: Comments_Keeping and control of cats local law 2014

⚠ CAUTION: This email originated from outside the Shire of Dardanup.
Do NOT click links or open attachments unless you recognize the sender and know the content is safe. Do NOT enter any username or passwords and report any suspicious content.

To whom it may concern,
I walked into the Shire office one day and asked a staff member at the counter what I could do when a cat shit on my property, pee on my car windscreen and wheel and pee on my front door security screen. This staff member said I could get a trap from the Shire and you pay a deposit of \$150. When I am successful, I return it to the Shire. What happen next?? Two days ago, I had a chat with my neighbour about cats and he was not happy when a cat decided to pee on his black Holden sedan.

A person who wants to keep a cat or cats must be responsible for them. He/she must ensure that they are kept on their premises to prevent them causing nuisance in the neighbourhood. That's when the local law comes in. However, the local law discriminates a person who wants to keep 3 cats or more because a permit is required (Clause 3.2(1)(a)) and the cats are required to be kept indoors (Clause 3.7(1)). On the other hand, a person who wants to keep 2 cats or 1 cat, a permit is NOT required (Clause 3.2(2)(e)) and the cat(s) are allowed to run loose in the community causing nuisance. I do not see the reasoning.

To truly address the issue (i.e. cats go walkabout causing nuisance and killing wild life), a person is required to have a permit whether he/she wants to keep 1 cat, 2 cats, 3 cats or more and they are to be kept on the person's premises at all times.

Regards,
WM Cheang

[Appendix ORD: 12.4.2B]

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Long Term Financial Plan 2022/23 – 2031/32

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

1 - Asset Sustainability Practices

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	The financial implications associated within the elements of the LTFP can affect the financial sustainability of Council.	Major (4)	Unlikely (2)	Moderate (5 - 11)	Not required.	Major (4)	Unlikely (2)	Moderate (5 - 11)
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Legislative requirements and compliance determine the need for the production of a Long Term Financial Plan.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)
REPUTATIONAL	The inclusion of projects and works within the various plans within the LTFP build community expectation.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Moderate (3)	Possible (3)	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

[Appendix ORD: 12.4.3A]



POLICY NO:-
Exec CP008 – PRIVATE USE OF COUNCIL’S MOTOR VEHICLE BY THE CEO

GOVERNANCE INFORMATION			
Procedure Link:	NA	Administrative Policy Link:	NA

ADMINISTRATION INFORMATION							
History:	1	EXEC13	OCM	15/05/13	Res: 130/13	Synopsis:	Policy created.
Version:	2	CP008	OCM	31/08/16	Res: 225/16	Synopsis:	New Council Policy Document endorsed
Version:	3		SCM	26/07/18	Res: 251-18	Synopsis:	Reviewed and Adopted by Council
Version	4	Exec CP008	OCM	30/09/20	Res: 270-20	Synopsis	Reviewed and Adopted by Council

1. RESPONSIBLE DIRECTORATE

Executive

2. PURPOSE OR OBJECTIVE

As a part of the CEO Contract of Employment a motor vehicle is provided for unlimited private use except for the exceptions listed below in this policy.

To make clear the use rights of the CEO’s use of the Shire vehicle.

3. REFERENCE DOCUMENTS

Local Government Act 1995 5.39

4. POLICY

In accordance with Section 5.3 and the Schedule, forming part of the Employment Contract signed by Council and the Chief Executive Officer, a motor vehicle is provided for the private use of the Officer, additional to business use which includes access by other employees. The terms and conditions in relation to private use of the vehicle are as follows:

1. The vehicle is available to the CEO at all times during the term of the contract.
2. All Fuel purchased for the vehicle during any period of annual, long service, and other leave, and also for private weekend use is to be the Officer’s responsibility. (The intent of the “weekend” condition is for fill-ups on long private weekend trips to be at the Officer’s cost.)
3. Council accepts responsibility for all repairs and/or maintenance during the leave, with the exception that if there is an accident that is the employee’s fault and Council’s insurer does not cover expenses the employee is responsible for those repairs.
4. Prior approval from the Shire President in writing is required before the vehicle is taken outside the State, or north of the 26th parallel.
5. The vehicle is to be driven only by the officer, other Council employees or Council members unless with specific prior approval of the Shire President.
6. The Officer’s spouse and family may drive the vehicle after work hours subject to the approval of the Officer.
7. The Officer’s family members may drive the vehicle providing they are no longer probationary drivers, and the use is authorized by the Officer.

[Appendix ORD: 12.4.3B]

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Review of Policy Exec CP008 – Private Use of Council’s Motor Vehicle by the CEO

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

1 - Asset Sustainability Practices

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Potential risk of the financial whole-of-life cost of fleet management exceeding expectations.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Risk of Council breaching the Local Government Act 1995 – Breach of Procurement Policy.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Minor (2)	Unlikely (2)	Low (1 - 4)
REPUTATIONAL	Loss of reputation through non-compliance or mismanagement of funds.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Minor (2)	Unlikely (2)	Low (1 - 4)
ENVIRONMENT	Move towards electric vehicles improving greenhouse gas emissions.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Minor (2)	Unlikely (2)	Low (1 - 4)

[Appendix ORD: 12.4.4A]

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Monthly Statement of Financial Activity for the Period Ended on the 30th of April 2022

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

[Appendix ORD: 12.4.4B]



Monthly Financial Report

For the Period

1 July 2021 to 30 April 2022

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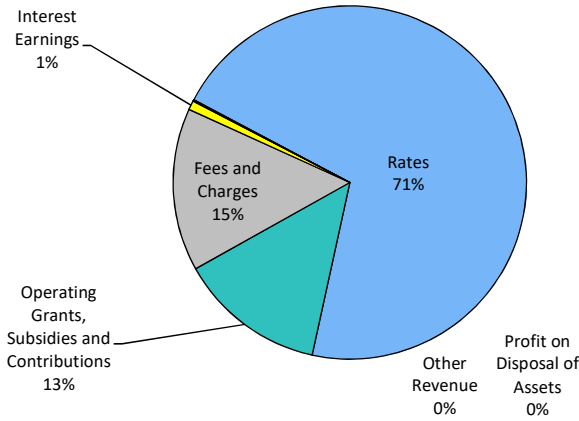
[Appendix ORD: 12.4.4B]



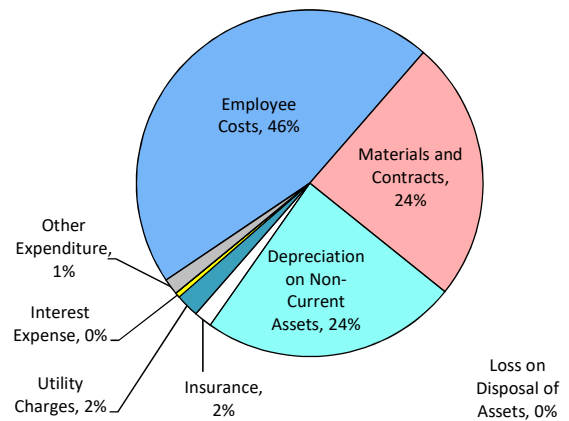
Monthly Financial Report For the Period Ended 30 April 2022

SUMMARY GRAPHS

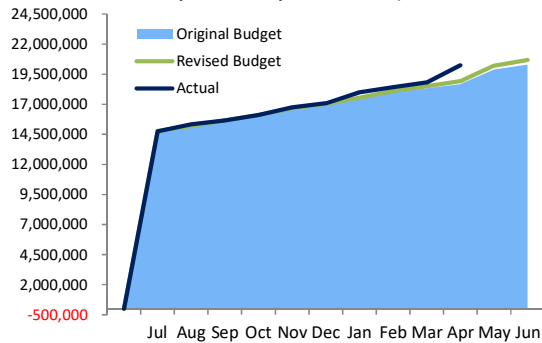
OPERATING REVENUE - ACTUAL YTD



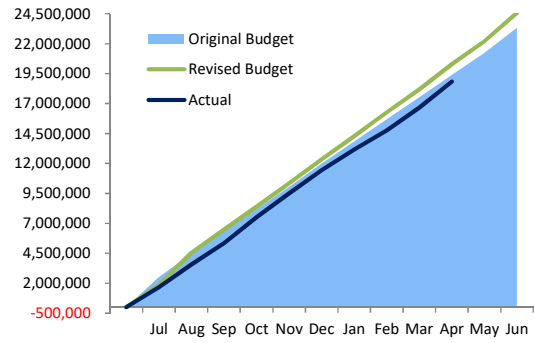
OPERATING EXPENSES - ACTUAL YTD



Total Operating Revenue - Budget - v Actual (excludes profit on disposal of assets)



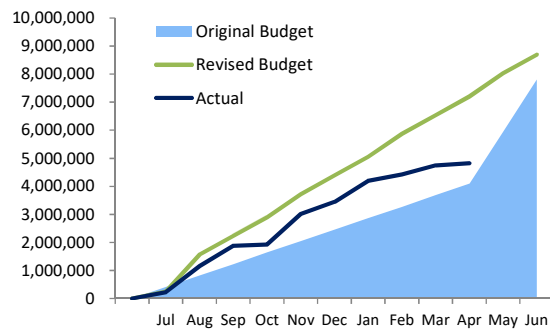
Total Operating Expenses - Budget - v - Actual



CAPITAL REVENUE

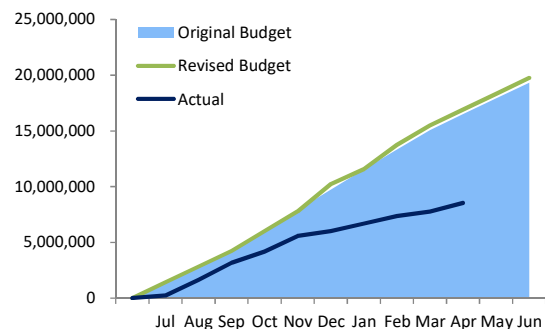
Non-operating grants, subsidies and contributions

Capital Revenue - Budget - v - Actual



CAPITAL EXPENSES

Capital Expenses - Budget - v - Actual



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

[Appendix ORD: 12.4.4B]



**Statement of Financial Activity by Program
For the Period Ended 30 April 2022
(Covering 10 months or 83% of the year)**

Sch	2021/22	2021/22	2021/22	2021/22	Variance Y-T-D	Variance Y-T-D	2021/22	2020/21	
	Adopted Budget \$	Revised Budget \$	Y-T-D Revised Budget \$	Y-T-D Actual \$	Actual to Revised Budget \$	Actual to Revised Budget %	Forecast \$	Last Year Actual \$	
OPERATING ACTIVITIES									
Revenue									
Governance	4	800	800	650	2,827	2,177	335.0%	800	23,979
General Purpose Funding	3	15,793,559	15,793,559	14,818,648	15,981,974	1,163,326	7.9% ▲	16,205,259	15,328,126
Law, Order, Public Safety	5	513,681	859,526	708,123	458,236	(249,887)	(35.3%) ▼	693,487	647,418
Health	7	16,650	16,650	13,870	23,047	9,177	66.2%	23,550	5,489
Education and Welfare	8	6,000	11,000	10,000	1,700	(8,300)	(83.0%)	7,550	10,017
Community Amenities	10	1,770,752	1,770,752	1,697,276	1,679,435	(17,841)	(1.1%)	1,926,264	1,592,566
Recreation and Culture	11	1,687,284	1,853,443	1,562,098	1,562,840	742	0.0%	1,924,282	1,633,968
Transport	12	157,524	157,524	149,610	181,961	32,351	21.6% ▲	177,767	153,523
Economic Services	13	189,980	189,980	158,440	147,494	(10,946)	(6.9%)	158,730	158,933
Other Property and Services	14	3,815,130	3,815,130	3,179,240	204,021	(2,975,219)	(93.6%) ▼	246,800	270,536
Total Operating Revenue		23,951,359	24,468,364	22,297,955	20,243,535	(2,054,420)	(9.2%)	21,364,489	19,824,555
Operating Expenses									
Governance	4	(1,272,496)	(1,377,185)	(1,198,835)	(1,008,497)	190,338	15.9% ▲	(1,365,542)	(1,084,776)
General Purpose Funding	3	(530,474)	(530,474)	(289,114)	(278,513)	10,601	3.7% ▲	(540,474)	(367,084)
Law, Order, Public Safety	5	(1,666,216)	(2,046,461)	(1,727,637)	(1,382,110)	345,527	20.0% ▲	(1,878,597)	(1,736,734)
Health	7	(552,143)	(552,143)	(461,578)	(436,526)	25,052	5.4% ▲	(533,460)	(508,635)
Education and Welfare	8	(878,754)	(913,754)	(770,045)	(720,044)	50,001	6.5% ▲	(886,956)	(831,897)
Community Amenities	10	(3,385,649)	(3,645,363)	(2,820,083)	(2,472,293)	347,790	12.3% ▲	(3,383,818)	(2,805,205)
Recreation & Culture	11	(8,026,956)	(8,178,109)	(6,854,245)	(6,526,653)	327,592	4.8% ▲	(8,381,114)	(8,085,668)
Transport	12	(6,443,340)	(6,600,239)	(5,365,685)	(5,286,325)	79,360	1.5%	(6,587,487)	(6,352,869)
Economic Services	13	(563,127)	(564,127)	(477,012)	(432,031)	44,981	9.4% ▲	(554,369)	(481,257)
Other Property and Services	14	(408,728)	(438,728)	(400,594)	(273,385)	127,209	31.8% ▲	(435,172)	(710,322)
Total Operating Expenditure		(23,727,883)	(24,846,583)	(20,364,828)	(18,816,376)	1,548,452	7.6%	(24,546,989)	(22,964,447)
Net Operating Activities		223,477	(378,219)	1,933,127	1,427,159	(505,968)	26.2%	(3,182,499)	(3,139,892)

(continued next page)

[Appendix ORD: 12.4.4B]



Statement of Financial Activity by Program For the Period Ended 30 April 2022 (Covering 10 months or 83% of the year)

	2021/22 Adopted Budget \$	2021/22 Revised Budget \$	2021/22 Y-T-D Revised Budget \$	2021/22 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2021/22 Forecast \$	2020/21 Last Year 0 Actual \$
Net Operating Activities (from previous page)	223,477	(378,219)	1,933,127	1,427,159	(505,968)	(26.2%)	(3,182,499)	(3,139,892)
ADJUSTMENTS OF NON CASH ITEMS								
(Profit)/Loss on Asset Disposals	(3,637,796)	(3,637,796)	(3,031,500)	(10,925)	3,020,575	99.6% ▲	10,534	1,303,513
Accruals	0	0	0	(102,626)	(102,626)	100.0% ▼	21,765	(47,412)
Fair value adjustment to financial assets	0	0	0	0	0	0.0%	0	(2,586)
Movement in contract liabilities associated with restricted cash	(3,053,776)	(3,053,776)	(1,539,438)	(1,474,882)	64,556	4.2%	(3,385,250)	(2,109,196)
Depreciation on Assets	5,635,083	5,635,083	4,695,830	4,512,819	(183,011)	(3.9%)	5,635,083	5,270,048
Adjusted Net Operating Activities	A (833,012)	(1,434,708)	2,058,019	4,351,546	2,293,526	111.4%	(900,366)	1,274,475
INVESTING ACTIVITIES								
Revenue								
Non-operating grants, subsidies & contributions	7,805,595	8,190,106	6,796,313	4,821,213	(1,975,100)	(29.1%) ▼	7,863,701	5,269,566
Proceeds from Disposal of Assets	5,170,384	5,204,784	4,343,040	121,433	(4,221,607)	(97.2%) ▼	252,687	229,045
Total Capital Revenue	12,975,979	13,394,890	11,139,353	4,942,646	(6,196,707)	(55.6%)	8,116,388	5,498,611
Expenditure								
Land & Buildings	(11,269,366)	(11,380,366)	(9,483,520)	(4,518,655)	4,964,865	52.4% ▲	(7,604,162)	(2,077,708)
Infrastructure Assets - Road / Bridges / Paths	(5,843,154)	(5,932,953)	(5,230,832)	(2,609,872)	2,620,960	50.1% ▲	(5,723,847)	(3,989,623)
Infrastructure Assets - Parks & Gardens	(1,041,348)	(1,390,912)	(1,054,890)	(537,539)	517,351	49.0% ▲	(1,361,172)	(363,538)
Vehicles	(600,054)	(835,437)	(696,190)	(427,317)	268,873	38.6% ▲	(947,581)	(531,430)
Plant & Equipment	(499,000)	(499,000)	(415,830)	(398,755)	17,075	4.1%	(399,000)	0
Furniture & Fittings	(90,315)	(95,315)	(80,240)	(53,377)	26,863	33.5% ▲	(74,747)	(24,754)
Total Capital Expenditure	(19,343,237)	(20,133,983)	(16,961,502)	(8,545,514)	8,415,988	49.6%	(16,110,509)	(6,987,053)
Net Capital Activities	B (6,367,258)	(6,739,093)	(5,822,149)	(3,602,869)	2,219,280	38.1%	(7,994,121)	(1,488,442)
FINANCING ACTIVITIES								
Revenue								
Proceeds from New Loans	320,000	320,000	320,000	320,000	0	0.0%	320,000	750,000
Transfers from Reserves	17,937,355	19,089,369	4,647,273	5,260,843	613,570	13.2% ▲	15,347,310	7,607,708
Total Financing Revenue	18,257,355	19,409,369	4,967,273	5,580,843	613,570	(12.4%)	15,667,310	8,357,708
Expenditure								
Repayment of Loans	(349,517)	(349,517)	(295,946)	(298,727)	(2,781)	(0.9%)	(328,172)	(250,116)
Principal element of finance lease payments	(334,246)	(334,246)	(280,942)	(180,013)	100,929	35.9% ▲	(349,995)	(165,751)
Transfers to Reserves	(10,526,326)	(11,356,326)	(830,000)	(2,791,599)	(1,961,599)	(236.3%) ▼	(6,943,737)	(7,241,183)
Total Financing Expenditure	(11,210,089)	(12,040,089)	(1,406,888)	(3,270,339)	(1,863,451)	(132.5%)	(7,621,904)	(7,657,050)
Net Financing Activities	C 7,047,266	7,369,280	3,560,385	2,310,504	(1,249,881)	35.1%	8,045,406	700,658
FUNDING SOURCES								
Surplus/(Deficit) July 1 B/Fwd	D 169,557	961,190	961,190	961,190	0	0.0%	961,190	474,501
CLOSING FUNDS (A+B+C+D)	16,552	156,668	757,445	4,020,371	3,262,926	(430.8%)	112,109	961,193

KEY INFORMATION

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

▲ indicates a positive impact on the surplus/deficit position. ▼ indicates a negative impact on the surplus/deficit position.

Refer to Note 2 for an explanation of the reasons for the variance.

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

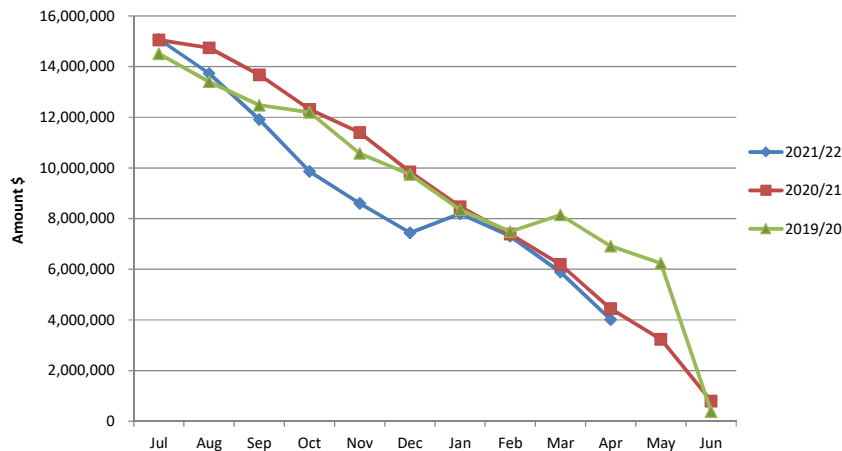
[Appendix ORD: 12.4.4B]



**Statement of Financial Activity by Program
For the Period Ended 30 April 2022
NET CURRENT ASSETS**

Note	Year to Date Actual 30-Apr-2022 \$	Same Time Last Year Actual 30-Apr-2021	Last Year Closing 30-Jun-2021 \$
Represented By:			
CURRENT ASSETS			
Cash and Cash Equivalents	24,702,350	27,844,903	27,043,224
Rates Debtors Outstanding	731,546	582,308	309,045
Pensioner Rates Rebate	18,547	10,653	46,375
Sundry Debtors	169,891	225,466	170,111
Accrued Revenue	40,581	59,375	119,951
Prepaid Expenses	0	0	40,180
Goods & Services Tax / BAS Refund	374,465	60,881	351,138
Other Receivables	(208)	74	0
Inventories - Materials	6,318	11,917	6,318
Inventories- Trading Stock - Recreation Centre	5,842	7,310	5,842
Current Assets	26,049,332	28,802,887	28,092,185
LESS CURRENT LIABILITIES			
Payables:			
Sundry Creditors	0	(6,003)	(1,798,946)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(162,454)	(85,887)	(24,697)
Municipal Bonded Liabilities	5	(561,530)	(787,726)
Contract Liabilities	(821,399)	(4,637,361)	(2,639,655)
Prepaid Revenue - Rates / PPL	(665,455)	(585,755)	(782,454)
Accrued Interest on Debentures	(30,331)	(33,404)	(30,331)
Accrued Salaries & Wages	0	0	(141,811)
Other Accrued Expenses	0	0	(117,261)
Borrowings - Debentures	0	0	(333,977)
Provisions:			
Staff Leave Provisions	(1,544,453)	(1,437,008)	(1,693,713)
Current Liabilities	(3,785,622)	(7,573,144)	(8,238,447)
Net Current Assets	22,263,710	21,229,743	19,853,738
Less: Restricted Assets / Reserve Funds	4	(19,369,647)	(21,838,890)
Add: Current - Borrowings	0	0	333,977
Add: Current - Contract Liabilities held in Reserve accounts	958,867	4,862,091	2,444,924
Add: Current - Contract Liabilities - Leases	167,441		167,441
CLOSING FUNDS / NET CURRENT ASSETS (per previous page)	4,020,371	4,446,318	961,190

Liquidity Over The Year



[Appendix ORD: 12.4.4B]



Statement of Comprehensive Income by Nature or Type
For the Period Ended 30 April 2022
(Covering 10 months or 83% of the year)

	2021/22 Adopted Budget \$	2021/22 Revised Budget \$	2021/22 Y-T-D Revised Budget \$	2021/22 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2021/22 Forecast \$	2020/21 Last Year 0 Actual \$
Revenue								
Rates	14,311,406	14,286,379	14,296,635	14,307,710	11,075	(0.1%)	14,301,239	13,812,484
Grants, Subsidies & Contributions	2,656,447	3,079,945	1,848,914	2,728,280	879,366	(47.6%)	3,546,748	2,507,208
Fees and Charges	3,110,375	3,134,375	2,850,832	3,017,706	166,874	(5.9%)	3,214,265	3,237,538
Interest Earnings	196,149	196,149	181,895	172,305	(9,590)	5.3%	179,050	212,518
Other Revenue	28,653	28,653	21,489	17,534	(3,955)	0.0%	28,653	30,683
	<u>20,303,029</u>	<u>20,725,500</u>	<u>19,199,765</u>	<u>20,243,535</u>	<u>1,043,770</u>	<u>(5.4%)</u>	<u>21,269,955</u>	<u>19,800,431</u>
Expenses								
Employee Costs	(10,840,096)	(10,900,096)	(9,096,592)	(8,629,360)	467,232	5.1%	(10,713,615)	(10,661,612)
Materials and Contracts	(5,791,984)	(7,209,268)	(5,355,357)	(4,588,949)	766,408	14.3%	(7,116,174)	(4,278,695)
Utility Charges	(563,170)	(563,170)	(469,015)	(408,574)	60,441	12.9%	(563,170)	(589,476)
Depreciation on Non-current Assets	(5,635,083)	(5,635,083)	(4,695,830)	(4,512,819)	183,011	3.9%	(5,635,083)	(5,270,048)
Interest Expense	(123,418)	(123,418)	(111,174)	(88,746)	22,428	20.2%	(120,450)	(106,470)
Insurance	(337,242)	(337,242)	(302,810)	(318,720)	(15,910)	(5.3%)	(324,142)	(310,162)
Other	(426,355)	(461,755)	(393,653)	(280,133)	113,520	28.8%	(457,805)	(420,346)
	<u>(23,717,349)</u>	<u>(25,230,033)</u>	<u>(20,424,431)</u>	<u>(18,827,301)</u>	<u>1,597,130</u>	<u>7.8%</u>	<u>(24,930,439)</u>	<u>(21,636,809)</u>
Operational Surplus / (Deficit)	(3,414,320)	(4,504,533)	(1,224,666)	1,416,234	2,640,900	215.6%	(3,660,484)	(1,836,378)
Grants & Contributions for the Development of Assets	7,805,595	8,368,984	6,930,467	4,821,213	(2,109,254)	(30.4%)	7,858,226	5,269,566
Profit on Asset Disposals	3,648,330	3,648,330	3,031,500	10,925	(3,020,575)	0.0%	0	0
Loss on Asset Disposals	(10,534)	(10,534)	0	0	0	0.0%	(10,534)	(1,303,513)
Fair Value Adjustment to Financial Assets	0	0	0	0	0	0.0%	0	0
	<u>11,443,391</u>	<u>12,006,780</u>	<u>9,961,967</u>	<u>4,832,138</u>	<u>(5,129,829)</u>	<u>51.5%</u>	<u>7,847,692</u>	<u>3,966,052</u>
NET RESULT	8,029,071	7,502,247	8,737,301	6,248,371	(2,488,930)	28.5%	4,187,207	2,129,674
Other Comprehensive Income								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
TOTAL COMPREHENSIVE INCOME	8,029,071	7,502,247	8,737,301	6,248,371	(2,488,930)	28.5%	4,187,207	2,129,674

[Appendix ORD: 12.4.4B]



Notes to the Statement of Financial Activity For the Period Ended 30 April 2022

1. PROGRAMS / ACTIVITIES

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

COMMUNITY VISION

Provide effective leadership in encouraging balanced growth and development of the Shire while recognising the diverse needs of the community.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services	Rates, general purpose government grants and interest revenue.
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administration support available to 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 Council services.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local-laws relating to the fire prevention, animal control and protection of the environment, and other aspects of public safety including emergency services.
HEALTH	To provide services to achieve community and environmental health.	Maternal and infant health facilities, immunisation, meat inspection services, inspection of food outlets, noise control and pest control services.
EDUCATION AND WELFARE	To provide services to children, youth, the elderly and disadvantaged persons.	Pre-school and other education services, child minding facilities, playgroups, senior citizens' centres.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of refuse site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which help the social well being of the community.	Maintenance of halls, civic buildings, river banks, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT	To promote safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, footpaths, cycle ways, parking facilities, traffic control and depot. Cleaning of streets and maintenance of street trees, street lighting, etc.
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	Tourism and area promotion, building control, provision of rural services including weed control and vermin control, standpipes.
OTHER PROPERTY & SERVICES	To monitor and control Council's overheads operating accounts.	Private works operations, plant repairs and operations costs, engineering operation costs.



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

The material variances adopted by the Shire of Dardanup for reporting in the 2021/22 year is 5% or \$25,000, whichever is the greater. All variances are between Year-to-Date Actual and Year-to-Date Revised Budget values.

	Sch	2021/22 Y-T-D Revised Budget \$	2021/22 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
OPERATING ACTIVITIES							
Revenue							
Governance	4	650	2,827	2,177	335.0%		
General Purpose Funding	3	14,818,648	15,981,974	1,163,326	7.9%	▲ Permanent / Timing	Permanent : Increased revenue from interim rates \$6,500, property enquiry fees \$20,000. Decrease in revenue from rates concession \$12,400, rates instalment fees & interest \$10,300, interest on investments \$7,200. Timing : higher interim rates \$15,500, Grant Commission financial assistance grants received in advance \$1,150,200.
Law, Order, Public Safety	5	708,123	458,236	(249,887)	(35.3%)	▼ Permanent / Timing	Permanent : Less grant revenue \$141,600 bushfire risk management planning (program discontinued), increase in supplementary BFB operating grant \$20,800, abandoned vehicle fees \$6,200; Timing : \$137,800 less grant revenue recognised for bushfire mitigation activity.
Health	7	13,870	23,047	9,177	66.2%		
Education and Welfare	8	10,000	1,700	(8,300)	(83.0%)		
Community Amenities	10	1,697,276	1,679,435	(17,841)	(1.1%)		
Recreation and Culture	11	1,562,098	1,562,840	742	0.0%		
Transport	12	149,610	181,961	32,351	21.6%	▲ Permanent	Increased revenue from MRWA direct road grant \$11,000, contribution to current and future works \$7,700, profit on asset disposals due to improved trade-in values \$11,600.
Economic Services	13	158,440	147,494	(10,946)	(6.9%)		
Other Property and Services	14	3,179,240	204,021	(2,975,219)	(93.6%)	▼ Permanent / Timing	Permanent : Increased revenue from DAMA application fees \$10,000, engineering supervision fees from developers \$12,500, workers compensation and paid parental leave reimbursements \$70,700. Timing : Decrease of \$3,040,300 for lower revenue to date for profit on sale of land which will be recognised upon completion of the planned sale of Council land (now due to occur in 2022/23 (budget is for even spread of revenue over this year), \$11,500 less in insurance claims reimbursement.
Total Operating Revenue		22,297,955	20,243,535	(2,054,420)	(9.2%)		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM (continued)

Operating Expenses							
Governance	4	(1,198,835)	(1,008,497)	190,338	15.9%	▲ Permanent / Timing	Permanent : Higher costs of legal expenses \$12,900. Timing : Lower costs to date for - Elected members fees allowance and administration \$39,000, Other Governance including receptions & public relations \$107,500, regional resource sharing \$13,100, consultants \$20,600, general administration \$20,000.
General Purpose Funding	3	(289,114)	(278,513)	10,601	3.7%		
Law, Order, Public Safety	5	(1,727,637)	(1,382,110)	345,527	20.0%	▲ Permanent / Timing	Permanent - Lower costs to date for Bushfire Risk Management Planning (program discontinued) \$130,000. Timing : Lower costs to date for fire prevention and mitigation activity 153,500, returned BFB vehicles (per ESL rules) \$34,400, animal control wages and administration \$38,300. Higher costs for administration of other law, order & public safety \$6,500
Health	7	(461,578)	(436,526)	25,052	5.4%	▲ Timing	Lower costs to date for health administration and inspection services \$30,200. Higher costs for mosquito control \$6,000.
Education and Welfare	8	(770,045)	(720,044)	50,001	6.5%	▲ Timing	Lower costs to date for Place and Community administration \$19,000 and community programs & donations \$34,300.
Community Amenities	10	(2,820,083)	(2,472,293)	347,790	12.3%	▲ Timing	Permanent : Higher costs to date for: household sanitation \$181,800 of which \$104,900 is due to reclassification of cost of FOGO kitchen caddies from asset acquisition be expense, \$57,300 for tip operations; Lower costs for town planning employee costs \$114,000, planning consultants (WANJU & Waterloo developer contribution plans) \$359,000. Timing : bulk rubbish collection \$24,700, environmental expenses \$28,300, Planning administration \$24,700, land development expenses \$27,300.
Recreation & Culture	11	(6,854,245)	(6,526,653)	327,592	4.8%		
Transport	12	(5,365,685)	(5,286,325)	79,360	1.5%		
Economic Services	13	(477,012)	(432,031)	44,981	9.4%	▲ Timing	Lower costs to date for building control \$22,000 and economic development initiatives \$23,500.
Other Property and Services	14	(400,594)	(273,385)	127,209	31.8%	▲ Permanent / Timing	Permanent : Less software expenses \$34,000, higher costs for contract relief staff IT services \$74,700, minor assets (furniture & equipment budgeted as capital purchases) \$27,000, workers compensation & parental leave payments \$70,700. Timing : Lower general administration costs \$13,000, software expenses \$92,000, public works administration and consultants \$78,000, plant operating costs \$57,900, salaries & wages allocated to works but not yet paid \$11,000
Total Operating Expenditure		(20,364,828)	(18,816,376)	1,548,452	(7.6%)		
Net Operating Activities		1,933,127	1,427,159	(505,968)	(26.2%)		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM (continued)

	2021/22 Y-T-D Revised Budget \$	2021/22 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
Net Operating Activities (from previous page)	1,933,127	1,427,159	(505,968)	(26.2%)		
ADJUSTMENTS OF NON CASH ITEMS						
(Profit)/Loss on Asset Disposals	(3,031,500)	(10,925)	3,020,575	100.0%	▲ Timing	Significant budget item is profit on the sale of Council land that is now expected to occur in 22/23.
Accruals	0	(102,626)	(102,626)	100.0%	▼ Timing	Adjustment for movement in expenses and revenues related to non-current liabilities - being contract liabilities (developer contributions) & employee leave provisions.
Movement in Contract Liabilities held as Reserve funds	(1,539,438)	(1,474,882)	64,556	4.2%		
Depreciation on Assets	4,695,830	4,512,819	(183,011)	(3.9%)		
Adjusted Net Operating Activities	2,058,019	4,351,546	2,293,526	111.4%		
INVESTING ACTIVITIES						
Revenue						
Non-operating grants, subsidies & contributions	6,796,313	4,821,213	(1,975,100)	(29.1%)	▼ Timing	Grant revenue is recognised concurrently with the related project expenditure. Well advanced or completed projects with grant revenue higher than YTD budget include Eaton Skate Park, Eaton Drive duplication. Bush Fire Brigade & Eaton Bowling Club projects are effectively completed and receipt of final grant funding is pending final acquittal reports. Several projects are at a less advanced stage and correspondingly less grant funds recognised include road construction and renewal projects including Ferguson Rd, Eaton Dr/Glenhuon Blvd and Harris Rd.
Proceeds from Disposal of Assets	4,343,040	121,433	(4,221,607)	(97.2%)	▼ Timing	Variance is substantially due to timing of sale of land on Council Drive now due to occur in 22/23. \$57,000 is due to timing of vehicle changeovers. Budget is for an even spread over the year.
Total Capital Revenue	11,139,353	4,942,646	(6,196,707)	(55.6%)		
Expenditure						
Land & Buildings	(9,483,520)	(4,518,655)	4,964,865	52.4%	▲ Timing	The budget is for an even spread of expenditure over the year. Costs incurred to date vary among numerous building projects. Those with costs ahead of their Y-T-D budget include Eaton Eaton Bowling Club and Gnomesville Public Toilet. Buildings with lower costs to date include bush fire brigade facilities at Dardanup, Waterloo and Wellington Mills, Charlotte Street toilet, Wells Recreation Park upgrades, Eaton Recreation Centre renovations, community halls improvements and new Eaton Administration & Library building.
Infrastructure Assets - Road / Bridges / Paths	(5,230,832)	(2,609,872)	2,620,960	50.1%	▲ Timing	Year-to-date expenditure on roads, bridges and paths renewal and road upgrades is lower than budget for major renewal and upgrade projects including Eaton Drive/Glenhuon Blvd intersection, Harris Road, Pratt Road modification, Ferguson Road and 3 proposed bridge renewals.
Infrastructure Assets - Parks & Gardens	(1,054,890)	(537,539)	517,351	49.0%	▲ Timing	Expenditure to date is lower on Parks projects including Dardanup Civic Precinct, Cadell Park renewal & expansion, Eaton foreshore improvements and Lofthouse Park.
Vehicles	(696,190)	(427,317)	268,873	38.6%	▲ Timing	Ferguson Bush Fire Brigade new light tanker received but not yet accounted for, replacement works truck & 2 utilities not yet delivered.
Plant & Equipment	(415,830)	(398,755)	17,075	4.1%		
Furniture & Fittings	(80,240)	(53,377)	26,863	33.5%	▲ Timing	Lower costs to date for purchase of Administration Office and Council Chamber furniture items.
Total Capital Expenditure	(16,961,502)	(8,545,514)	8,415,988	(49.6%)		
Net Investing Activities	(5,822,149)	(3,602,869)	2,219,280	(38.1%)		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM (continued)

	2021/22 Y-T-D Revised Budget \$	2021/22 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
FINANCING ACTIVITIES						
Revenue						
Proceeds from New Loans	320,000	320,000	0	0.0%		
Transfers from Reserves	4,647,273	5,260,843	613,570	13.2%	▲ Timing	Budget timing was for all transfers from Reserve accounts to be made at year end, except for transfers for Unspent Grants. Actual year-to-date transfers have been made to coincide with the timing of costs incurred for each specific Reserve funded project.
Total Financing Revenue	4,967,273	5,580,843	613,570	12.4%		
Expenditure						
Repayment of Loans	(295,946)	(298,727)	(2,781)	(0.9%)		
Principal element of finance lease payments	(280,942)	(180,013)	100,929	35.9%	▲ Timing	Lower costs to date for IT equipment leases.
Transfers to Reserves	(830,000)	(2,791,599)	(1,961,599)	(100.0%)	▼ Timing	The original Budget was for all transfers to Reserves to occur at year end. The year-to-date Actual transfers to date are mostly for received grants that are not yet spent on the related projects.
Total Financing Expenditure	(1,406,888)	(3,270,339)	(1,863,451)	132.5%		
Net Financing Activities	3,560,385	2,310,504	(1,249,881)	(35.1%)		
FUNDING SOURCES						
Surplus/(Deficit) July 1 B/Fwd	961,190	961,190	0	0.0%		
CLOSING FUNDS (A+B+C+D)	757,445	4,020,371	3,262,926	430.8%		

[Appendix ORD: 12.4.4B]



Notes to the Statement of Financial Activity For the Period Ended 30 April 2022

3. TRUST FUNDS

Funds held at reporting date over which the Shire has no control and which are not included in the financial statements are as follows:

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Tourism WA for Ferguson Valley Project	90,188.24	0.00	0.00	(90,188.24)	0.00	0.00
Ross & Deborah Bevan	40,000.00	0.00	0.00	0.00	0.00	40,000.00
Public Open Space	772,623.28	0.00	0.00	(245,089.00)	0.00	527,534.28
Accrued Interest	0.00	0.00	0.00	0.00	0.00	0.00
Plus: Outstanding Creditors	0.00	0.00	0.00	0.00	0.00	0.00
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	902,811.52	0.00	0.00	(335,277.24)	0.00	567,534.28

4. RESERVES - CASH BACKED

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

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
<i>Council Restricted</i>						
Executive & Compliance Vehicles Reserve	202,279.74	0.00	0.00	0.00	0.00	202,279.74
Plant & Engineering Equipment Reserve	871,486.80	0.00	0.00	0.00	0.00	871,486.80
Eaton Recreation Centre - Equipment Reserve	276,753.48	0.00	0.00	0.00	0.00	276,753.48
Building Maintenance Reserve	1,659,484.10	0.00	0.00	(321,926.00)	0.00	1,337,558.10
Employee Relief Reserve	265,072.67	0.00	0.00	0.00	0.00	265,072.67
Employee Leave Entitlements Reserve	37,705.89	0.00	0.00	0.00	0.00	37,705.89
Refuse Site Environmental Works Reserve	84,079.81	0.00	0.00	0.00	0.00	84,079.81
Information Technology Reserve	667,851.83	0.00	0.00	0.00	0.00	667,851.83
Roadwork Construction & Major Maintenance Reserve	1,133,127.85	0.00	0.00	(102,838.00)	0.00	1,030,289.85
Accrued Salaries Reserve	499,625.69	0.00	0.00	0.00	0.00	499,625.69
Tourism Reserve	11,752.79	0.00	0.00	0.00	0.00	11,752.79
Recycling Education Reserve	39,129.63	0.00	0.00	0.00	0.00	39,129.63
Road Safety Programs Reserve	26,722.94	0.00	0.00	0.00	0.00	26,722.94
Council Land Development Reserve	22,633.78	0.00	0.00	0.00	0.00	22,633.78
Carried Forward Projects Reserve	3,532,648.72	0.00	0.00	(646,938.76)	0.00	2,885,709.96
Election Expenses Reserve	32,037.85	25,000.00	0.00	(45,454.00)	0.00	11,583.85
Town Planning Consultancy Reserve	37,993.08	0.00	0.00	0.00	0.00	37,993.08
Parks & Reserves Upgrades Reserve	608,347.76	0.00	0.00	(24,855.00)	0.00	583,492.76
Strategic Planning Studies Reserve	116,763.87	0.00	0.00	0.00	0.00	116,763.87
Pathways Reserve	308,065.78	0.00	0.00	0.00	0.00	308,065.78
Asset / Rates Revaluation Reserve	284,307.30	0.00	0.00	0.00	0.00	284,307.30
Refuse & Recycling Bin Replacement Reserve	54,805.49	0.00	0.00	0.00	0.00	54,805.49
Sale of Land Reserve	4,579,909.25	0.00	0.00	0.00	0.00	4,579,909.25
Storm Water Reserve	158,311.93	0.00	0.00	0.00	0.00	158,311.93
	15,510,898.03	25,000.00	0.00	(1,142,011.76)	0.00	14,393,886.27
<i>Statute Restricted</i>						
Contribution to Works Reserve	756,143.02	0.00	164,086.30	0.00	0.00	920,229.32
Eaton Drive - Access Construction Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Eaton Drive - Scheme Construction Reserve	11,332.08	0.00	0.00	(11,332.08)	0.00	0.00
Fire Control Reserve	11,569.40	0.00	0.00	0.00	0.00	11,569.40
Collie River (Eaton Drive) Bridge Construction Reserve	1,290,499.74	0.00	0.00	(631,946.05)	0.00	658,553.69
Unspent Grants Reserve	3,161,706.49	2,532,987.50	0.00	(3,475,553.02)	0.00	2,219,140.97
Swimming Pool Inspection Reserve	4,501.19	0.00	0.00	0.00	0.00	4,501.19
Burekup - Public Open Space	72,500.00	0.00	0.00	0.00	0.00	72,500.00
Unspent Specified Area Rate - Bulk Waste Collection Reserve	87,646.82	0.00	0.00	0.00	0.00	87,646.82
Unspent Specified Area Rate - Eaton Landscaping Reserve	140,765.96	0.00	0.00	0.00	0.00	140,765.96
Wanju Developer Contribution Plan Unspent Loan Reserve	750,000.00	0.00	0.00	0.00	0.00	750,000.00
Dardanup Expansion Developer Contribution Plan Reserve	41,327.68	0.00	0.00	0.00	0.00	41,327.68
	6,327,992.38	2,532,987.50	164,086.30	(4,118,831.15)	0.00	4,906,235.03
Interest	0.00	0.00	69,525.52	0.00	0.00	69,525.52
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	21,838,890.41	2,557,987.50	233,611.82	(5,260,842.91)	0.00	19,369,646.82

[Appendix ORD: 12.4.4B]



Notes to the Statement of Financial Activity For the Period Ended 30 April 2022

5. MUNICIPAL LIABILITIES

Funds held at reporting date for bonds and deposits not required to be held in the Trust Fund and classified as restricted to recognise that they are owed to developers/hirers and others. These are now classified as Municipal Liabilities as follows:

	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Retention Bonds						
Ardross Estate Pty Ltd	0.00	7,397.00	0.00	0.00	0.00	7,397.00
Parkridge Group	86,067.06	17,677.51	0.00	(51,384.53)	0.00	52,360.04
South West Waste	10,777.36	0.00	0.00	(10,777.36)	0.00	0.00
Henty Brooke Estate	9,699.37	0.00	0.00	(9,699.37)	0.00	0.00
D Maher	8,186.85	0.00	0.00	(8,186.85)	0.00	0.00
Clifton Partners	347.34	0.00	0.00	(347.34)	0.00	0.00
Cristopher West Consultants	9,998.04	0.00	0.00	(9,998.04)	0.00	0.00
Burra98 Unit Trust	11,214.04	0.00	0.00	(11,214.04)	0.00	0.00
NTC Pty Ltd	779.33	0.00	0.00	(779.33)	0.00	0.00
Dale Thompson	2,078.72	0.00	0.00	(2,078.72)	0.00	0.00
Barry Garvey	3,540.62	0.00	0.00	(3,540.62)	0.00	0.00
Civil Tech	32,158.31	0.00	0.00	(32,158.31)	0.00	0.00
Westgate Property Group	18,375.50	0.00	0.00	(18,375.50)	0.00	0.00
Cleary Estate	3,132.42	0.00	0.00	(3,132.42)	0.00	0.00
Little Meadow Pty Ltd	15,631.53	0.00	0.00	0.00	0.00	15,631.53
Winterfall Nominees Pty Ltd	4,111.16	36,007.60	0.00	(4,111.16)	0.00	36,007.60
Thomas Fields Pty Ltd	22,763.74	0.00	0.00	(22,763.74)	0.00	0.00
Holland Loop Pty Ltd	19,370.00	0.00	0.00	0.00	0.00	19,370.00
Terrence J Coman	8,384.63	0.00	0.00	0.00	0.00	8,384.63
Garvey Road Pty Ltd	36,393.21	0.00	0.00	(2,870.61)	0.00	33,522.60
Burekup Developments Pty Ltd	7,250.91	16,945.37	0.00	(4,700.36)	0.00	19,495.92
Universal Marina Systems	4,123.29	0.00	0.00	0.00	0.00	4,123.29
Total - Retention Bonds	314,383.43	78,027.48	0.00	(196,118.30)	0.00	196,292.61
Extractive Industry Rehabilitation Bonds						
L G Davidson	1,290.20	0.00	0.00	0.00	0.00	1,290.20
M Denholm	845.24	0.00	0.00	0.00	0.00	845.24
S Catalano	1,340.36	0.00	0.00	0.00	0.00	1,340.36
Bunbury Agricultural Society	2,387.88	0.00	0.00	0.00	0.00	2,387.88
D Busher	1,282.84	0.00	0.00	0.00	0.00	1,282.84
Valli & Co	2,600.14	0.00	0.00	0.00	0.00	2,600.14
Charles Hull Contracting	7,603.41	0.00	0.00	0.00	0.00	7,603.41
J & P Group	135,809.01	0.00	0.00	0.00	0.00	135,809.01
Total - Extractive Industries Bonds	153,159.08	0.00	0.00	0.00	0.00	153,159.08
Specified Projects						
Dardanup Central Bushfire Station Refurbishment - Red Cross - A Poad Bequest	33,776.15	0.00	0.00	0.00	0.00	33,776.15
Wells Recreation Ground Refurbishment/Expansion - Red Cross - A Poad Bequest	53,139.81	0.00	0.00	0.00	0.00	53,139.81
Total - Specified Projects	86,915.96	0.00	0.00	0.00	0.00	86,915.96
Sundry Deposits						
Unclaimed Monies	1,704.60	0.00	0.00	0.00	0.00	1,704.60
Bunbury Wellington Group of Councils	40,664.30	3,000.00	0.00	0.00	0.00	43,664.30
Total - Sundry Deposits	42,368.90	3,000.00	0.00	0.00	0.00	45,368.90
Election Deposits	0.00	640.00	0.00	(560.00)	0.00	80.00
Key Bonds	352.68	960.00	0.00	(600.00)	0.00	712.68
Hire Bonds	3,380.00	10,808.00	0.00	(10,229.00)	0.00	3,959.00
Kerb Bonds	75,041.91	0.00	0.00	0.00	0.00	75,041.91
Construction Training Fund	1,024.08	8,899.25	0.00	(8,287.59)	0.00	1,635.74
Building Services Levy	12,517.62	8,289.72	0.00	(12,108.22)	0.00	8,699.12
Development Assessment Panel	9,411.00	165.00	0.00	(9,576.00)	0.00	0.00
Less Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	698,554.66	110,149.45	0.00	(236,919.11)	0.00	571,865.00

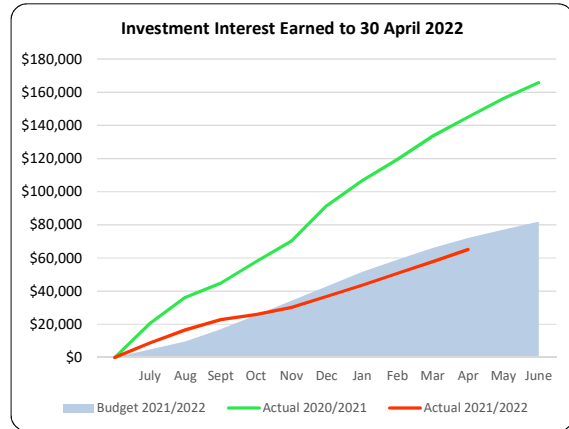
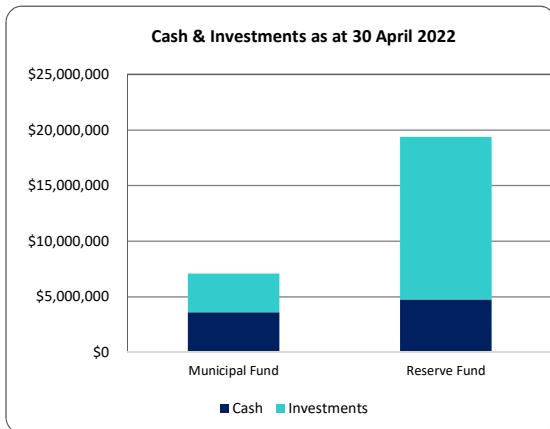
[Appendix ORD: 12.4.4B]



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCEMENT	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2021-2022
MUNICIPAL FUND								
CBA	Municipal Fund Bank Account	\$ 1,093,280.68	0.00%					\$0.00
CBA	Municipal - Business Online Saver	\$ 2,500,186.33	0.20%					\$512.39
NAB	Term Deposit	\$ 1,000,000.00	0.38%	152	12/2021	5/2022	\$1,582.47	
NAB	Term Deposit	\$ 1,500,000.00	0.40%	92	12/2021	6/2022	\$1,513.63	\$1,294.53
Judo Bank	Term Deposit	\$ 500,000.00	0.80%	104	3/2022	6/2022	\$1,142.00	\$997.26
Judo Bank	Term Deposit	\$ 500,000.00	0.92%	182	12/2021	6/2022	\$2,293.70	
	Interest received on matured deposits							\$4,104.11
		<u>\$ 7,093,467.01</u>					<u>\$6,531.80</u>	<u>\$6,908.29</u>
TRUST FUND								
CBA	Trust Fund Bank Account	\$ 567,534.28	0.00%				\$0.00	\$0.00
		<u>\$ 567,534.28</u>					<u>\$0.00</u>	<u>\$0.00</u>
RESERVE FUND								
CBA	Reserve Bank Account	\$ 1,252,929.15	0.00%				\$0.00	\$0.00
CBA	Reserve - Business Online Saver	\$ 3,502,186.78						\$2,186.78
AMP	Term Deposit	\$ 1,100,000.00	0.75%	330	8/2021	7/2022	\$7,458.90	\$8,800.00
NAB	Term Deposit	\$ 1,500,000.00	0.32%	302	8/2021	6/2022	\$3,971.51	\$11,706.42
NAB	Term Deposit	\$ 1,000,000.00	0.51%	92	3/2022	6/2022	\$1,285.48	\$8,638.14
ANZ	Term Deposit	\$ 3,000,000.00	0.39%	304	10/2021	8/2022	\$9,744.66	\$24,734.79
ANZ	Term Deposit - Interest Compounded	\$ 3,014,530.89	0.40%	335	10/2021	9/2022	\$11,067.04	\$3,162.13
ME Bank	Term Deposit	\$ 1,000,000.00	0.45%	273	9/2021	6/2022	\$3,365.75	\$2,231.51
NAB	Term Deposit	\$ 4,000,000.00	0.33%	304	8/2021	6/2022	\$10,993.97	
	Interest received on matured deposits							\$8,065.75
		<u>\$ 19,369,646.82</u>					<u>\$47,887.32</u>	<u>\$69,525.52</u>
Total Interest Received								<u><u>\$76,433.81</u></u>



[Appendix ORD: 12.4.4B]



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

6. STATEMENT OF INVESTMENTS (continued)

Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ 3,500,000.00
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 14,614,530.89
	<u>\$ 18,114,530.89</u>

Investment Policy - Portfolio Risk Exposure

Council's investment policy provides a framework to manage the risks associated with financial investments.

Portfolio - Terms of Maturity

Limits are placed on the term to maturity thereby reducing the impact of any significant change in interest rate markets and to provide liquidity.

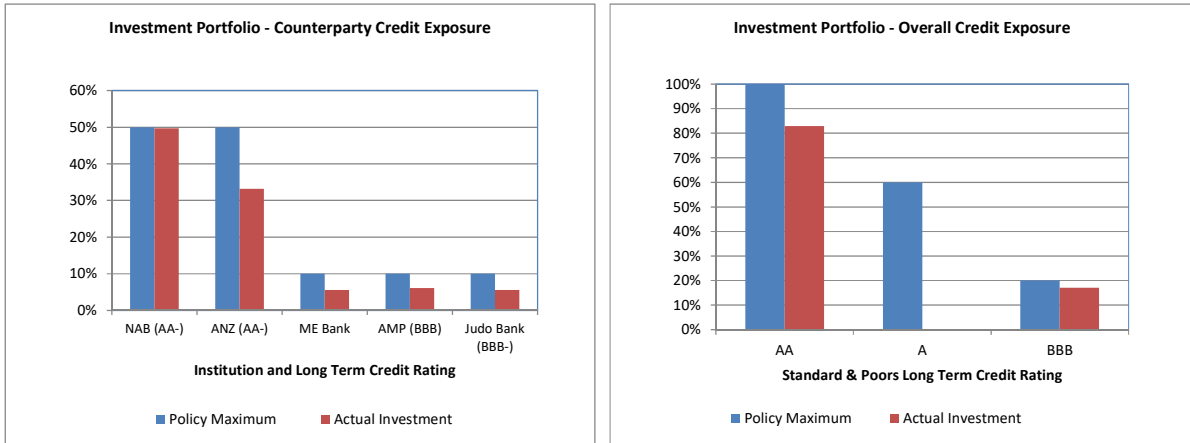
Counterparty Credit Exposure

Exposure to an individual authorised deposit-taking institution (ADI) counterparty will be restricted by their credit rating so that single entity exposure is limited.

Overall Credit Exposure

To control the credit quality on the entire portfolio, limits are placed on the percentage exposed to any particular credit rating category.

The following charts demonstrate the current portfolio diversity and risk compliance with the policy framework.



[Appendix ORD: 12.4.4B]

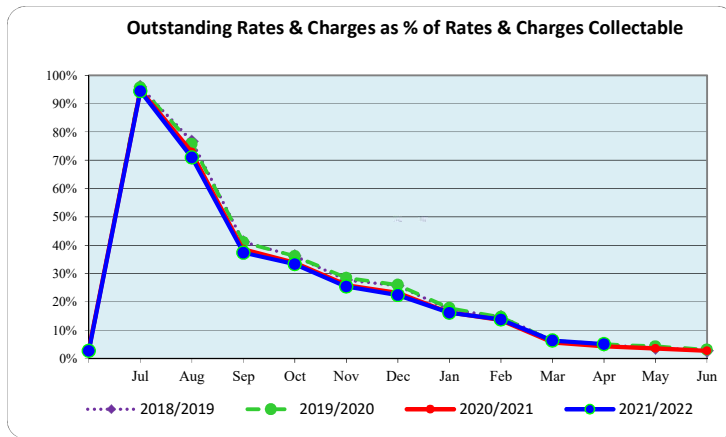


Notes to the Statement of Financial Activity For the Period Ended 30 April 2022

7. Accounts Receivable as at 30 April 2022

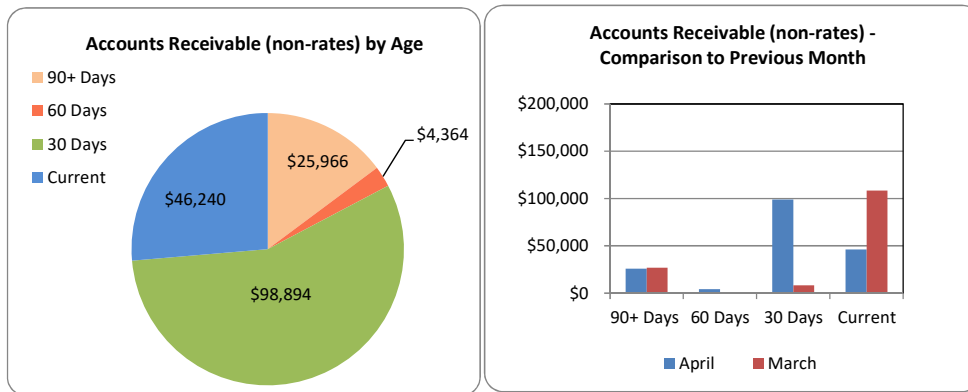
Rates and Charges Outstanding

2021/22 annual rates were raised on 23 July 2021 and were due by 8 September 2021 for payment in full or for the first of four instalments. For ratepayers who elected to pay by the four instalment option, the final instalment was due by 14 March 2022. As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$866,109. This equates to 5.1% of rates and charges collectable and is similar to collection rates over recent years. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



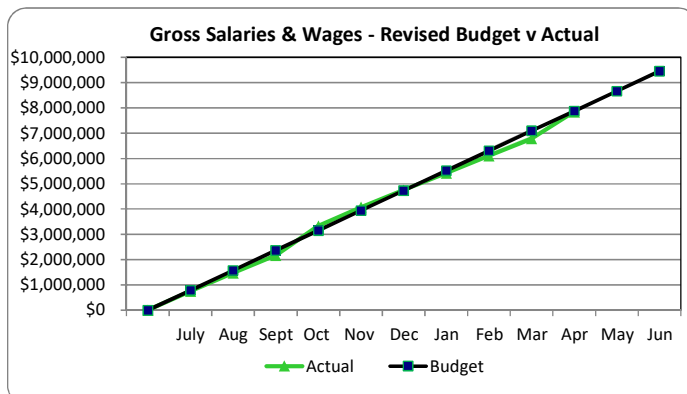
Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$175,465. The only significant invoice outstanding is for Education Department use of Eaton Recreation Centre and Glen Huon Oval. Receipt of this is pending a final review of costings by the Education Department.



8. Salaries and Wages to 30 April 2022

At the reporting date, total salaries and wages expenditure is \$7,844,947 (82.96%) of the annual budget of \$9,456,708 for the 2021/22 financial year.



[Appendix ORD: 12.4.4B]



Notes to the Statement of Financial Activity For the Period Ended 30 April 2022

9. RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Revised Budget rate revenue	2021/22 Revised Budget interim rates	2021/22 Revised Budget back rates	2021/22 Revised Budget total revenue	2021/22 Actual total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$
<u>Differential general rate or general rate</u>										
Gross rental valuations										
General Rates - GRV: Residential	0.104016	3,452	61,450,723	6,391,858	0	0	6,391,858	6,391,940	5,715,510	5,746,655
General Rates - GRV: Commercial	0.104016	60	14,621,830	1,520,904	0	0	1,520,904	1,523,068	1,459,170	1,428,025
General Rates - GRV: Industrial	0.104016	73	7,983,546	830,416	0	0	830,416	830,416	763,695	763,695
General Rates - GRV: Small Holding	0.104016	348	7,859,124	817,475	0	0	817,475	815,230	764,943	765,545
General Rates - GRV: Interim and Back Rates	0.104016	0	0	0	92,600	0	92,600	99,081	86,122	91,144
Unimproved valuations										
General Rates - UV: Broad Acre Rural	0.006468	474	259,287,000	1,677,068	0	0	1,677,068	1,677,068	1,718,315	1,718,765
General Rates - UV: Mining	0.006468	0	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates	0.006468	0	0	0	0	0	0	0	0	0
Sub-Totals		4,407	351,202,223	11,237,721	92,600	0	11,330,321	11,336,803	10,507,755	10,513,829
Minimum	\$									
<u>Minimum payment</u>										
Gross rental valuations										
General Rates - GRV: Residential	1,547.50	1,446	17,681,209	2,237,685	0	0	2,237,685	2,220,662	2,554,923	2,554,923
General Rates - GRV: Commercial	1,547.50	7	61,400	10,833	0	0	10,833	13,928	10,833	10,833
General Rates - GRV: Industrial	1,547.50	44	542,200	68,090	0	0	68,090	68,090	72,732	72,733
General Rates - GRV: Small Holding	1,547.50	79	616,920	122,253	0	0	122,253	136,180	131,538	131,538
General Rates - GRV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0	0
Unimproved valuations										
General Rates - UV: Broad Acre Rural	1,547.50	126	17,828,600	194,985	0	0	194,985	194,985	184,152	184,153
General Rates - UV: Mining	1,547.50	14	212,885	21,665	0	0	21,665	21,665	27,855	27,855
General Rates - UV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0	0
Sub-Totals		1,716	36,943,214	2,655,511	0	0	2,655,511	2,655,510	2,982,033	2,982,035
		6,123	388,145,437	13,893,232	92,600	0	13,985,832	13,992,313	13,489,788	13,495,864
Discounts/concessions/write-off							(29,027)	(39,128)	(27,482)	(5,000)
Total amount raised from general rates							13,956,805	13,953,185	13,462,306	13,490,864
Specified area rates							354,600	354,525	350,178	350,000
Total rates							14,311,405	14,307,710	13,812,484	13,840,864



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

10. INFORMATION ON BORROWINGS

Debenture Repayments

Particulars	Loan No.	Principal	New		Principal		Interest		Principal	
		Opening Balance 01 July 2021	Loans 2021/22	Revised Budget	Repayments 2021/22	Revised Budget	Repayments 2021/22	Revised Budget	Outstanding 30 June 2022	Revised Budget
		\$	Actual \$	\$	Actual \$	\$	Actual \$	\$	Actual \$	\$
Community Amenities										
Wanju/Waterloo Industrial Park										
Developer Contribution Plans	70	750,000	0	0	(34,999)	(64,443)	(8,027)	(29,743)	715,001	685,557
Waste Bins (3 Bin System)	New	0	320,000	320,000	0	(21,345)	0	(4,467)	320,000	298,655
Recreation and Culture										
Eaton Recreation Centre	59	192,573	0	0	(93,456)	(93,456)	(10,555)	(10,983)	99,117	99,117
Glen Huon Oval Club Rooms	69	924,296	0	0	(42,771)	(42,771)	(38,276)	(41,340)	881,525	881,525
Transport										
Depot Land	66	444,476	0	0	(61,039)	(61,039)	(18,995)	(20,396)	383,437	383,437
Economic Services										
Gravel Pit Land - Panizza Road	61	66,648	0	0	(25,428)	(25,428)	(3,958)	(4,130)	41,220	41,220
Other Property and Services										
Administration Building Extensions	65	85,007	0	0	(41,035)	(41,035)	(5,622)	(5,908)	43,972	43,972
		2,463,000	320,000	320,000	(298,727)	(349,517)	(85,432)	(116,967)	2,484,273	2,433,483

All debenture repayments are financed by general purpose revenue.



**Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022**

11. BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Revised Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				16,552
	Permanent Changes						
	Amendment to B/Fwd surplus 01/07/2021				791,613		808,165
0827501	Covid-19 Youth Recovery Grant	28/07/21 - 231-21	Operating Revenue		5,000		813,165
J08712	Youth Development Program - Bush Adventure Learning Camp	28/07/21 - 231-21	Operating Expense			(4,000)	809,165
J08712	Youth Development Program - Innovate Youth Program	28/07/21 - 231-21	Operating Expense			(1,000)	808,165
0521502	DFES Mitigation Activity Fund grant to reduce bushfire risk	28/07/21 - 232-21	Operating Revenue		337,295		1,145,460
J05021	Bushfire Risk Management - treatments to mitigate bushfire risk	28/07/21 - 232-21	Operating Expense			(337,295)	808,165
1124003	Fees & Charges Recreation Centre - Admissions	28/07/21 - 240-21	Operating Revenue		24,000		832,165
1114013	Advertising / Promotions Recreation Centre (Wildcats Fixture)	28/07/21 - 240-21	Operating Expense			(24,000)	808,165
1123501	State Government Grant for Eaton Boat Ramp Washdown	25-08-21 - 255-21	Non-Operating Grant		18,000		826,165
J11632	Eaton Boat Ramp Washdown	25-08-21 - 255-21	Asset Acquisition			(18,000)	808,165
J11650	East Millbridge POS - Stage 1 - Upgrade / Expansion	25-08-21 - 255-21	Asset Acquisition			(12,465)	795,700
1143001	Transfer from Reserve - Parks & Reserves Upgrades	25-08-21 - 255-21	Transfer from Reserve		12,465		808,165
1123501	State Government grant for Heritage Interpretive Signs	25-08-21 - 255-21	Non-Operating Grant		30,000		838,165
1123501	Heritage Council of WA grant for Heritage Interpretive Signs	25-08-21 - 255-21	Non-Operating Grant		16,593		854,758
J11654	Heritage Interpretive Signs - Dardanup Townsite	25-08-21 - 255-21	Asset Acquisition			(46,593)	808,165
1123501	State Government grant for Dardanup Memorial Statue	25-08-21 - 255-21	Non-Operating Grant		30,000		838,165
J11652	Dardanup War Memorial statue	25-08-21 - 255-21	Asset Acquisition			(30,000)	808,165
1129502	Contribution - Other Culture for Spring-Out Festival	25-08-21 - 256-21	Operating Revenue		10,000		818,165
J11901	Community projects - Events & Festivals	25-08-21 - 256-21	Operating Expense			(10,000)	808,165
0523502	DPIRD & WALGA grants for Animal Welfare in Emergencies training	25-08-21 - 257-21	Operating Revenue		8,550		816,715
0513503	Grant Expenditure - Animal Welfare in Emergencies training	25-08-21 - 257-21	Operating Income			(8,550)	808,165
	Department of Local Government, Sport and Cultural Industries for the						
1129502	Ferguson Valley Public Art Trail Concept Plan Grant.	29-09-21 - 282-21	Operating Revenue		62,653		870,818
J11902	Ferguson Valley Public Art Trail Concept Plan Grant Expenditure	29-09-21 - 282-21	Operating Expense			(62,653)	808,165
1046007	Transfer from WANJU DCP Loan Reserve	29-09-21 - 285-21	Transfer from Reserve		210,000		1,018,165
1016503	Increasing Town Planning Consultants expenditure in 21/22 for the DCP	29-09-21 - 285-21	Operating Expense			(210,000)	808,165

(continued next page)



**Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022**

11. BUDGET AMENDMENTS (continued)

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Revised Budget Running Balance
				\$	\$	\$	\$
	Balance brought forward from previous page						808,165
1221504	Grant Revenue - Special Projects (LGGC Bridge Renewals)	29-09-21 - 286-21	Non-Operating Grant		646,000		1,454,165
1211502	Renewals - Bridges	29-09-21 - 286-21	Asset Acquisition			(646,000)	808,165
J12900	Reallocated funds from Pile Road to Harris Road (Capital Upgrade)	29-09-21 - 289-21	Capital Revenue		450,000		1,258,165
J12363	Reduce Pile Road Capital works (Road Renewal)	29-09-21 - 289-21	Asset Acquisition			(130,649)	1,127,516
J12589	Reduce Pile Road Capital works (Capital Upgrade)	29-09-21 - 289-21	Asset Acquisition			(319,351)	808,165
J12829	Remove Venn Road SLK 0.69 to 2.22 (Road Renewal)	29-09-21 - 289-21	Asset Acquisition		453,386		1,261,551
J12685	Pathway funding changes	27-10-21 - 337-21	Asset Acquisition			(8,597)	1,252,954
J12683	Pathway funding changes	27-10-21 - 337-21	Asset Acquisition			(5,933)	1,247,021
J12684	Pathway funding changes	27-10-21 - 337-21	Asset Acquisition			(15,294)	1,231,727
J12684	Pathway funding changes	27-10-21 - 337-21	Asset Acquisition			(15,284)	1,216,443
1241006	Transfer from Pathway Reserve	27-10-21 - 337-21	Transfer from Reserve		45,108		1,261,551
0421010	Public Relations - additional funding for public relations - newsletter	17-11-21 - 358-21	Operating Expense			(20,000)	1,241,551
0421011	Public Relations - Other - website upgrade	17-11-21 - 358-21	Operating Expense			(80,000)	1,161,551
0817001	Grants Officer FTE increase	17-11-21 - 358-21	Operating Expense			(30,000)	1,131,551
1318004	Bunbury Geographe Chamber of Commerce membership fees	17-11-21 - 358-21	Operating Expense			(1,000)	1,130,551
1113505	Eaton Foreshore Master Plan - additional inclusions	17-11-21 - 358-21	Operating Expense			(50,000)	1,080,551
J10021	Additional maintenance for public convenience buildings	17-11-21 - 358-21	Operating Expense			(9,992)	1,070,559
J11006	Ceiling repairs for Eaton Community Centre	17-11-21 - 358-21	Operating Expense			(4,500)	1,066,059
1421039	Additional staff training - organisational development	17-11-21 - 358-21	Operating Expense			(30,000)	1,036,059
0533001	New removeable animal cage for Ranger vehicle	17-11-21 - 358-21	Operating Expense			(5,000)	1,031,059
1016503	Detailed Dardanup townsite master plan	17-11-21 - 358-21	Operating Expense			(30,000)	1,001,059
	Return funding to Bunbury Geographe Group of Councils for previously						
412503	claimed Regional Waste project officer costs	17-11-21 - 358-21	Operating Expense			(4,669)	996,390
1011005	Contribution to Regional Waste Coordinator cost	17-11-21 - 358-21	Operating Expense			(9,722)	986,668
1131004	Transfer surplus funds to Building Maintenance Reserve	17-11-21 - 358-21	Transfer to Reserve			(830,000)	156,668
1129502	Lotterywest grant for 'Enlighten' event	24-11-2021 - 367-21	Operating Revenue		20,000		176,668
J11901	2022 'Enlighten' event	24-11-2021 - 367-21	Operating Expense			(20,000)	156,668

(continued next page)



**Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022**

11. BUDGET AMENDMENTS (continued)

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Revised Budget Running Balance \$
	Balance brought forward from previous page						156,668
0522503	Transfer from Trust - A Poad bequest	24-11-2021 - 369-21	Non-Operating Donation		30,000		186,668
J05022	New Dardanup central BFB facility	24-11-2021 - 369-21	Asset Acquisition			(30,000)	156,668
1143001	Transfer from Parks & Gardens Reserve	15-12-2021 - 404-21	Capital Revenue		60,465		217,133
1123504	Capital Contributions	15-12-2021 - 404-21	Capital Revenue		69,506		286,639
J11573	Glen Huon Reserve Development	15-12-2021 - 404-21	Asset Acquisition			(129,971)	156,668
1241002	Transfer from Road Construction & Major Mtce Reserve	15-12-2021 - 405-21	Transfer from Reserve		19,000		175,668
J12794	Hynes Road	15-12-2021 - 405-21	Asset Acquisition			(19,000)	156,668
1241012	Transfer from Collie River Bridge Reserve (JTPS)	15-12-2021 - 406-21	Capital Revenue		388,968		545,636
J12902	Eaton Drive Extension	15-12-2021 - 406-21	Asset Acquisition			(388,968)	156,668
1123501	Grant Revenue - Parks and Gardens Capital	15-12-2021 - 422-21	Capital Revenue		125,000		281,668
J11653	Dardanup Civic Precinct	15-12-2021 - 422-21	Asset Acquisition			(125,000)	156,668
1121502	Capital Contributions	15-12-2021 - 424-21	Capital Revenue		51,000		207,668
J11639	Wells Recreation Reserve Clubroom	15-12-2021 - 424-21	Asset Acquisition			(51,000)	156,668
J12904	Pratt Road Modifications	15-12-2021 - 425-21	Asset Acquisition			(99,356)	57,312
1241002	Transfer from Road Construction & Major Mtce Reserve	15-12-2021 - 425-21	Transfer from Reserve		55,456		112,768
J12828	Reallocation from Project Design & Management to Pratt Road & Car Park	15-12-2021 - 425-21	Asset Acquisition		43,900		156,668
J12404	Henty Road Renewal	25-01-2022 - 08-22	Asset Acquisition		800,000		956,668
1221501	Grant Revenue - Transport Capital	25-01-2022 - 08-22	Capital Revenue			(800,000)	156,668
1241002	Transfer from Road Construction & Major Mtce Reserve	25-01-2022 - 07-22	Capital Revenue		38,653		195,321
J12599	Venn Road - Capital Upgrade - Additional Cost	25-01-2022 - 07-22	Asset Acquisition			(38,653)	156,668
0531002	Motor Vehicle - Fire Prevention - Ferguson BFB Light Tanker	23-02-2022 - 35-22	Asset Acquisition	(235,383)			156,668
0522502	Grant Revenue - ESL Asset Acquisition - Ferguson BFB Light Tanker	23-02-2022 - 35-22	Capital Revenue	235,383			156,668
0541002	Sale of Assets - ESL - Disposal of Ferguson BFB Light Tanker	23-02-2022 - 35-22	Sale of Asset	34,400			156,668
0512501	Disposal of ESL Asset Expense - Ferguson BFB Light Tanker	23-02-2022 - 35-22	Operating Expense	(34,400)			156,668
J12115	Urgent Bridge Maintenance - Pile Road Bridge 3678	23-02-2022 - 37-22	Operating Expense			(156,899)	(231)
1241002	Transfer from Road Construction & Major Mtce Reserve	23-02-2022 - 37-22	Transfer from Reserve		156,899		156,668
1143004	Sale of Vehicles - Parks & Gardens	23-02-2022 - 39-22	Capital Revenue		25,000		181,668
	Transfer from Plant & Engineering Equipment Reserve	23-02-2022 - 39-22	Transfer from Reserve		55,000		236,668
1133003	Purchase 2 replacement Parks & Gardens Utilities	23-02-2022 - 39-22	Asset Acquisition			(80,000)	156,668

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2022

11. BUDGET AMENDMENTS (continued)

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

GL/JOB Code Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Revised Budget Running Balance \$
Balance brought forward from previous page						156,668
J12902 Increase Expenditure Eaton Dr / Peninsula Lakes Drive Intersection	23-03-2022 - 50-22	Asset Acquisition			(150,000)	6,668
1241012 Transfer from Joint Town Planning Scheme Reserve	23-03-2022 - 50-22	Transfer from Reserve		150,000		156,668
J10308 Increase expenditure Charlotte Street Toilet	23-03-2022 - 51-22	Asset Acquisition			(60,000)	96,668
0341003 Transfer from Unspent Grants Reserve	23-03-2022 - 51-22	Transfer from Reserve		15,000		111,668
1027501 Grant Revenue - Community Amenities - LRCI Phase 3	23-03-2022 - 51-22	Capital Revenue		45,000		156,668
				5,299,510	(5,159,394)	156,668

[Appendix ORD: 12.4.5]

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Schedule of Paid Accounts as at the 29th of April 2022

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

6 - Engagement Practices

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.