



**CORPORATE & GOVERNANCE  
DIRECTORATE**

# **APPENDICES**

**ITEMS: 12.4.1 – 12.4.7**

## **ORDINARY COUNCIL MEETING**

To Be Held

**Wednesday, 27<sup>th</sup> of October 2021  
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: 12.4.2)

## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** CnG CPxxx – Accounting Policy for Capital Works – New Policy

**RISK THEME PROFILE:**

- 1 - Asset Sustainability Practices
- 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

**RISK ASSESSMENT CONTEXT:** Strategic

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
<b>HEALTH</b>	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
<b>FINANCIAL IMPACT</b>	Ad-hoc financial management practices lead to non-compliance with Australian Accounting Standards, Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.	Moderate (3)	Possible (3)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
<b>SERVICE INTERRUPTION</b>	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
<b>LEGAL AND COMPLIANCE</b>	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
<b>REPUTATIONAL</b>	Non-compliance will impact on the Shire's business reputation.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
<b>ENVIRONMENT</b>	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)



## **Bunbury & Districts Softball Association Inc**

Teeball ● Junior Softball ● Senior Softball

PO Box 7035  
EATON WA 6232

**President:** John Penman  
**Secretary:** Ena Curtis  
[secretary.badsa@outlook.com](mailto:secretary.badsa@outlook.com)

6 October 2021

Donna Bailye  
Personal Assistant Deputy Chief Executive Officer  
Shire of Dardanup  
1 Council Drive  
EATON WA 6232

Dear Donna and Councilors

### **Canteen Sub-Lease Proposal**

#### **PURPOSE**

Bunbury and Districts Softball Association (BADSA) is seeking approval from the Shire of Dardanup to sub-lease the kitchen and canteen operations to a third-party operator for the duration of the 2021/2022 softball season.

#### **BACKGROUND**

BADSA's softball season runs from October through to April each year which encompasses the summer months. In the past BADSA has engaged a volunteer canteen manager who is usually paid an honorarium. This person is required to run the canteen, including ordering and preparation of canteen items on a weekly basis. It is proving to be more and more difficult to fill this position each year given that there is a major commitment expected from this individual week to week and over the summer months.

As a board, we have called for expressions of interest prior to the start of the season for a canteen manager. However, as is the issue across all associations (being softball or other sports) the volunteer pool is getting smaller with people only having limited time available to them and therefore the BADSA board have had to look at other options for the management of our canteen.

A viable option for BADSA is to sub-lease the canteen to an individual with the experience to run this on a weekly basis.

# (Appendix ORD: 12.4.3A)

## PROPOSAL

BADSA are proposing that the canteen be sub-let to Rae Gray who will take over the management of the canteen on behalf of BADSA for the duration of the 2021/2022 season and are seeking approval from the Shire of Dardanup to do this.

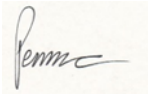
Rae has experience in the food industry and the running and management of food venues. She was a school canteen manager for 3 years, short order cook in a busy roadhouse on Albany Highway, owner of a roadhouse on Albany Highway for 4 years and was a manager of a cafe in Katanning for 3.5 years before returning to Bunbury.

We are proposing that the canteen be operated by Rae who will enter into a lease agreement with BADSA for game days throughout the softball season. She will be responsible for the running of the canteen including ordering of stock, preparation of canteen items prior to game day and management of canteen staff who will be employed by and the responsibility of Rae.

BADSA will charge a lease fee of \$200 per day for the use of the canteen on game days. The menu and prices will be set by Rae in consultation with the BADSA board and all costs will be the responsibility of Rae with all sales made in the canteen will be Rae's to facilitate the payment to employees, insurances and the purchase of stock for the canteen.

We hope that this meets with the council's approval and look forward to hearing from you.

Regards



John Penman  
President  
Bunbury and District Softball Association (BADSA)

# (Appendix ORD: 12.4.3B)

## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** Bunbury & Districts Softball Association – Sponsorship & Signage Request and Sub Leasing of Canteen Facilities

**RISK THEME PROFILE:**

4 - Document Management Processes

**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	Failure to comply with the terms of the lease agreement could lead to legal non	Minor (2)	Likely (4)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Not supporting the clubs requests could be seen in a negative light by the club and its members	Minor (2)	Likely (4)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Minor (2)	Likely (4)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.



## Sponsorship Packages

Bunbury and District Softball Association (BADSA)

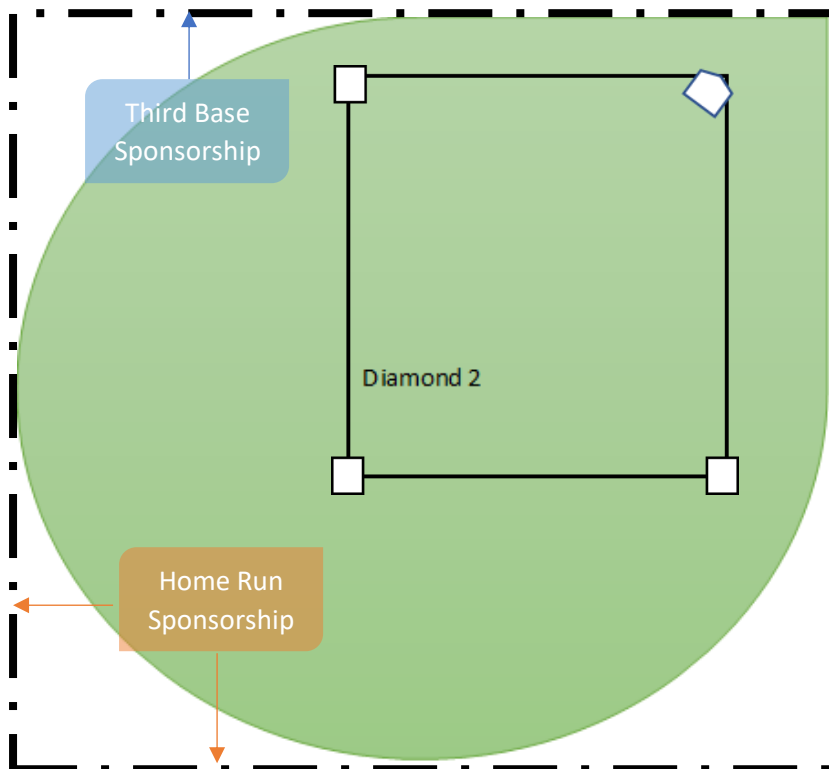
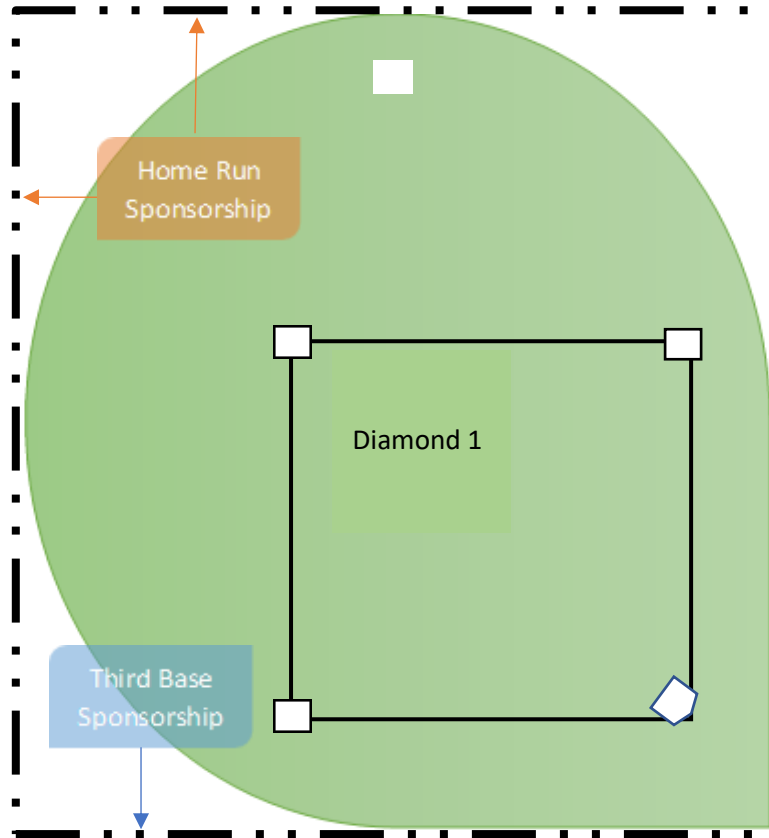
10 Recreation Drive, Eaton

	Home Run (\$5,000/yr - \$10,000/3yrs)	Third Base (2,500/yr - \$5,000/3yrs)	Second Base (\$1,500/yr - \$3,000/3yrs)	First Base (\$500/yr - \$1,000/3yr)	Bunt Donation Voucher/Prize
<b>Promotional Signage:</b> Company promotional signage on home run fence – 2440mm x 1200mm (refer to map)	✓				
<b>Promotional Signage:</b> Company promotional signage on third/first base line fence – 1220mm x 610mm (refer to map)		✓			
<b>Promotional Signage:</b> Company promotional corflute signage in bar.	✓	✓	✓	✓	
<b>Social Media Exposure:</b> Advertising space on our BADSA Facebook Page (5 per season)	✓				
<b>Social Media Exposure:</b> Advertising space on our BADSA Facebook Page (3 per season)		✓	✓		
<b>Social Media Exposure:</b> Advertising space on our BADSA Facebook Page (1 per season)				✓	
<b>Web Site:</b> Sponsorship partnership advertised on our Web Site.	✓	✓	✓	✓	✓
<b>Correspondence:</b> Company logo on all external letterhead	✓	✓			
<b>BADSA Merchandise:</b> Polo shirt & Stubby Holder	✓				
<b>Events:</b> Invitation to attend End of Season Windup	✓	✓			
<b>Sponsor Announcements:</b> Regular sponsorship announcements on game days.	✓	✓	✓		
<b>Grand Finals:</b> Sponsorship of Grand Final games.	✓				
<b>Preliminary Finals:</b> Sponsorship of 2 <sup>nd</sup> preliminary final games.		✓			
<b>Preliminary Finals:</b> Sponsorship of 1 <sup>st</sup> preliminary final games.			✓		
<b>Fundraising Promotion:</b> Company promotion during fundraising activity.					✓

*Sponsorship packages are flexible and can be customised to suit each individual sponsor.*



# (Appendix ORD: 12.4.3C)



# (Appendix ORD: 12.4.3C)

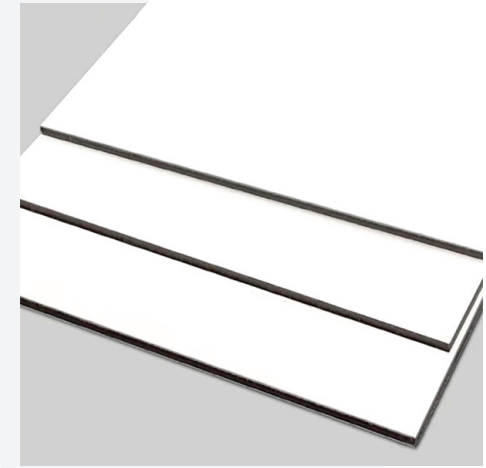
Ena proof for boundary signs on fence.

Yes they are the same material as your existing signs on the clubrooms, ACP sheeting see photo attached.

Price to supply  
2440mm x 1200mm logo sign on ACP  
\$300 plus gst  
LOGO/ARTWORK TO CONFIRMED

Price to supply  
1220mm x 610mm logo sign on ACP  
\$90 plus gst  
LOGO/ARTWORK TO BE CONFIRMED

As far in installation to fence it can be either screwed direct to the fence poles or you can loop a heavy duty zip tie or wire around the fence pole and through a hole in the sign. The only way to attach is either of these two options.



2440mm x 1200mm



1220mm x 610mm



brad@on2it.graphics

9791 9359

U4, 26 Denning Rd, Bunbury

on2it.graphics

PLEASE CHECK ARTWORK  
SIGN & RETURN FOR PRODUCTION



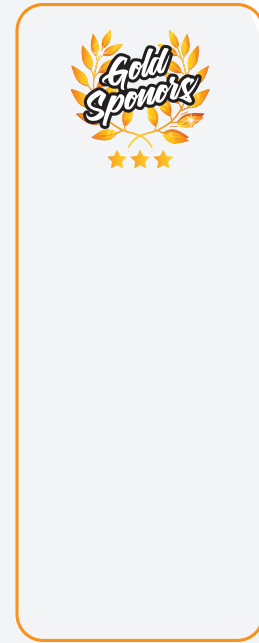
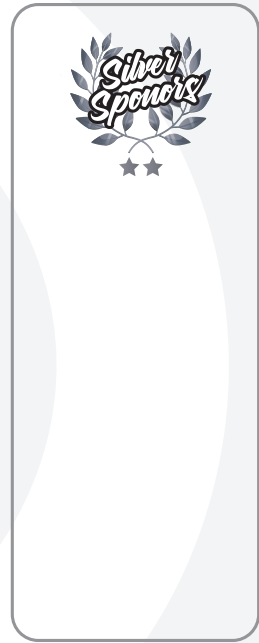
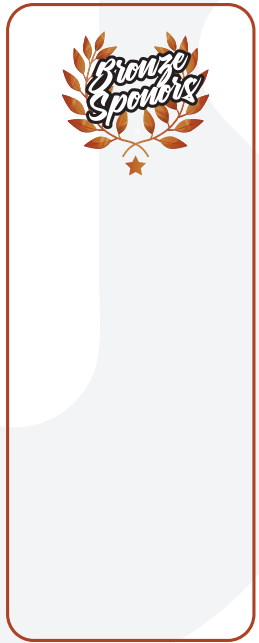
(Appendix ORD: 12.4.3C)

Ena  
Sponsors board  
1200mm x 1500mm  
Supply metal sign so magnetics can be used  
\$300 plus gst  
Brad



**Bunbury & Districts**  
**Softball Association Inc**  
Teeball • Junior Softball • Senior Softball

**MEMBERS SPONSORSHIP BOARD**



*Thankyou for your support*

Sponsorship will go towards the establishment of a South West Junior Softball Academy



brad@on2it.graphics  
9791 9359

U4, 26 Denning Rd, Bunbury

on2it.graphics

PLEASE CHECK ARTWORK  
SIGN & RETURN FOR PRODUCTION



# (Appendix ORD: 12.4.4)

## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** Termination of Lease – South West Montessori and Future Use of Dardanup Community Centre

**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	There is a risk of not receiving adequate funds from the sale of the asset.	Moderate (3)	Possible (3)	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	The sale process needs to be undertaken in accordance with the Local Government Act and Regulations	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Risk of perception that Council is not servicing the needs of the Community by selling the Community Centre	Minor (2)	Likely (4)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.



# (Appendix ORD: 12.4.6A)

## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** Failing to monitor the financial performance can increase the risk of a negative impact on the Shire's financial position. Non-compliance with legislative requirement could result in a qualified audit.

**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: 12.4.6B)



## Monthly Financial Report

For the Period

1 July 2021 to 30 September 2021

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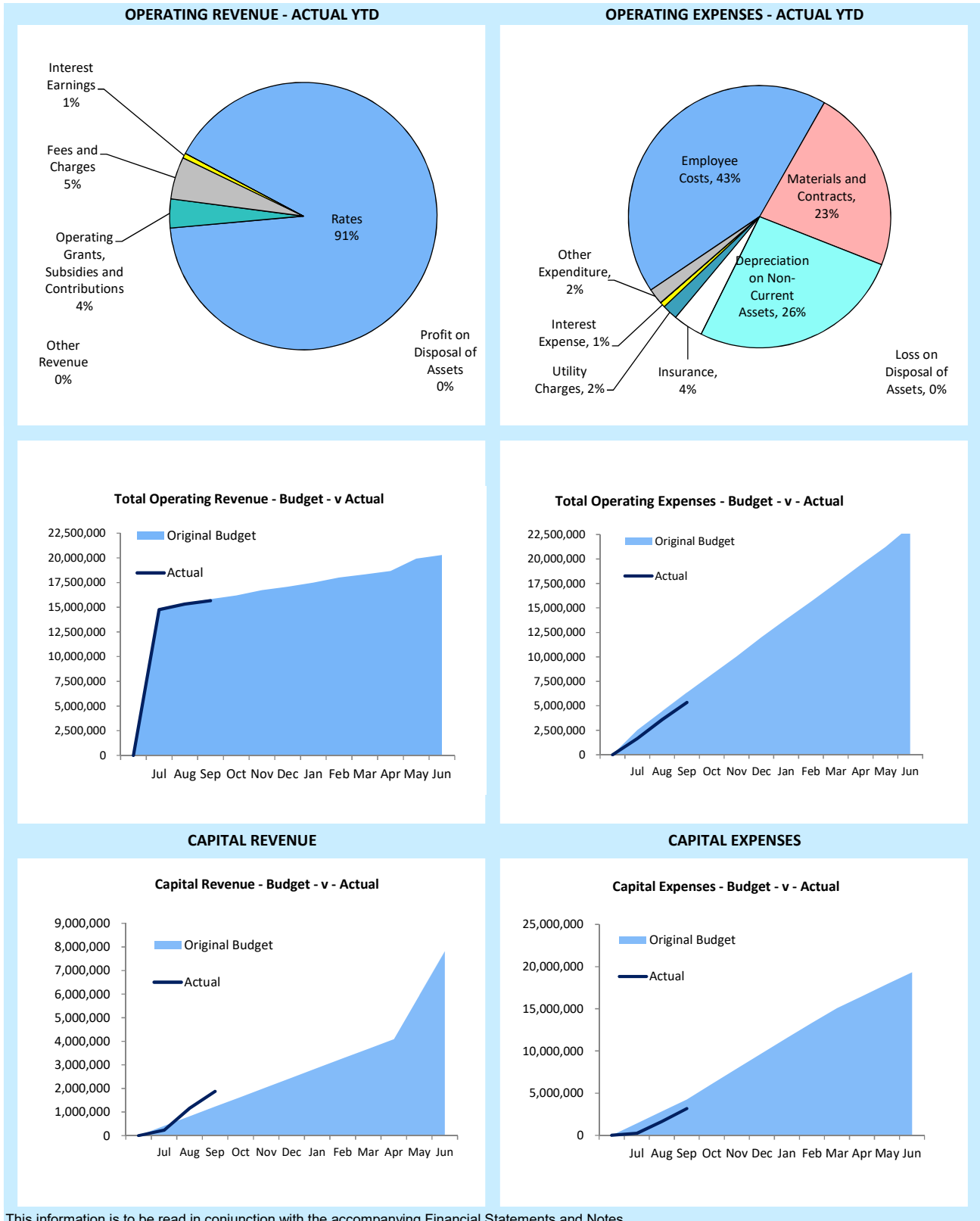
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# (Appendix ORD: 12.4.6B)



## Monthly Financial Report For the Period Ended 30 September 2021

### SUMMARY GRAPHS



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



# (Appendix ORD: 12.4.6B)



## Statement of Financial Activity by Program For the Period Ended 30 September 2021 (Covering 3 months or 25% 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 Estimated Actual \$	
<b>OPERATING ACTIVITIES</b>									
<b>Revenue</b>									
Governance	4	800	800	195	74	(121)	(62.0%)	800	23,979
General Purpose Funding	3	15,793,559	15,793,559	14,247,040	14,213,886	(33,154)	(0.2%)	15,763,438	15,328,126
Law, Order, Public Safety	5	513,681	859,526	180,178	53,956	(126,222)	(70.1%) ▼	699,595	647,418
Health	7	16,650	16,650	4,161	3,688	(473)	(11.4%)	16,650	5,489
Education and Welfare	8	6,000	11,000	1,500	0	(1,500)	(100.0%)	11,000	10,017
Community Amenities	10	1,770,752	1,770,752	520,457	478,782	(41,675)	(8.0%) ▼	1,770,752	1,592,566
Recreation and Culture	11	1,687,284	1,745,284	576,975	659,890	82,915	14.4% ▲	1,745,284	1,633,968
Transport	12	157,524	157,524	132,729	136,674	3,945	3.0%	157,524	153,523
Economic Services	13	189,980	189,980	48,232	36,003	(12,229)	(25.4%)	189,980	156,347
Other Property and Services	14	3,815,130	3,815,130	953,772	77,594	(876,178)	(91.9%) ▼	3,815,130	270,536
<b>Total Operating Revenue</b>		<b>23,951,359</b>	<b>24,360,205</b>	<b>16,665,239</b>	<b>15,660,547</b>	<b>(1,004,692)</b>	<b>(6.0%)</b>	<b>24,170,152</b>	<b>19,821,969</b>
<b>Operating Expenses</b>									
Governance	4	(1,272,496)	(1,272,496)	(361,393)	(307,045)	54,348	15.0% ▲	(1,255,796)	(1,082,607)
General Purpose Funding	3	(530,474)	(530,474)	(114,339)	(83,251)	31,088	27.2% ▲	(530,474)	(366,360)
Law, Order, Public Safety	5	(1,666,216)	(2,012,061)	(591,700)	(400,315)	191,385	32.3% ▲	(1,852,130)	(1,741,240)
Health	7	(552,143)	(552,143)	(160,065)	(127,246)	32,819	20.5% ▲	(552,144)	(512,485)
Education and Welfare	8	(878,754)	(883,754)	(256,014)	(181,485)	74,529	29.1% ▲	(883,754)	(841,337)
Community Amenities	10	(3,385,649)	(3,385,649)	(805,849)	(547,995)	257,854	32.0% ▲	(3,402,349)	(2,811,850)
Recreation & Culture	11	(8,026,956)	(8,084,956)	(2,136,484)	(1,827,782)	308,702	14.4% ▲	(8,084,955)	(7,557,812)
Transport	12	(6,443,340)	(6,443,340)	(1,613,112)	(1,499,963)	113,149	7.0% ▲	(6,443,340)	(6,062,923)
Economic Services	13	(563,127)	(563,127)	(161,063)	(146,664)	14,399	8.9%	(563,127)	(483,057)
Other Property and Services	14	(408,728)	(408,728)	(266,621)	(218,993)	47,628	17.9% ▲	(408,728)	(219,770)
<b>Total Operating Expenditure</b>		<b>(23,727,883)</b>	<b>(24,136,728)</b>	<b>(6,466,640)</b>	<b>(5,340,740)</b>	<b>1,125,900</b>	<b>17.4%</b>	<b>(23,976,797)</b>	<b>(21,679,440)</b>
<b>Net Operating Activities</b>		<b>223,477</b>	<b>223,477</b>	<b>10,198,599</b>	<b>10,319,808</b>	<b>121,209</b>	<b>(1.2%)</b>	<b>193,356</b>	<b>(1,857,471)</b>

(continued next page)

# (Appendix ORD: 12.4.6B)



## Statement of Financial Activity by Program For the Period Ended 30 September 2021 (Covering 3 months or 25% 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 Estimated Actual \$
<b>Net Operating Activities (from previous page)</b>	<b>223,477</b>	<b>223,477</b>	<b>10,198,599</b>	<b>10,319,808</b>	<b>121,209</b>	<b>1.2%</b>	<b>193,356</b>	<b>(1,857,471)</b>
<b>ADJUSTMENTS OF NON CASH ITEMS</b>								
(Profit)/Loss on Asset Disposals	(3,637,796)	(3,637,796)	(909,450)	0	909,450	100.0% ▲	(3,637,796)	(13,579)
Accruals	0	0	0	0	0	0.0%	0	(47,412)
Fair value adjustment to financial assets	0	0	0	0	0	0.0%	0	0
Movement in contract liabilities associated with restricted cash	(3,053,776)	(3,053,776)	(518,724)	(541,853)	(23,129)	(4.5%)	(3,053,775)	(2,109,196)
Contra Repayment of Prefunded Infrastructure	0	0	0	0	0	0.0%	0	0
Depreciation on Assets	5,635,083	5,635,083	1,408,749	1,408,773	24	0.0%	5,635,083	5,191,074
<b>Adjusted Net Operating Activities</b>	<b>A (833,012)</b>	<b>(833,012)</b>	<b>10,179,174</b>	<b>11,186,728</b>	<b>1,007,553</b>	<b>9.9%</b>	<b>(863,132)</b>	<b>1,163,416</b>
<b>INVESTING ACTIVITIES</b>								
<b>Revenue</b>								
Non-operating grants, subsidies & contributions	7,805,595	7,975,188	1,269,789	1,878,123	608,334	47.9% ▲	8,621,188	5,262,066
Proceeds from Disposal of Assets	5,170,384	5,170,384	1,292,592	87,818	(1,204,774)	(93.2%) ▼	5,170,384	229,045
<b>Total Capital Revenue</b>	<b>12,975,979</b>	<b>13,145,572</b>	<b>2,562,381</b>	<b>1,965,941</b>	<b>(596,440)</b>	<b>(23.3%)</b>	<b>13,791,572</b>	<b>5,491,111</b>
<b>Expenditure</b>								
Land & Buildings	(11,269,366)	(11,269,366)	(2,817,303)	(2,052,148)	765,155	27.2% ▲	(11,269,366)	(2,076,318)
Infrastructure Assets - Road / Bridges / Paths	(5,843,154)	(5,843,154)	(885,999)	(607,521)	278,478	31.4% ▲	(6,489,154)	(3,989,335)
Infrastructure Assets - Parks & Gardens	(1,041,348)	(1,210,941)	(302,715)	(166,131)	136,584	45.1% ▲	(1,210,941)	(363,538)
Vehicles	(600,054)	(600,054)	(150,012)	(341,637)	(191,625)	(127.7%) ▼	(600,054)	(531,430)
Furniture & Fittings	(90,315)	(90,315)	(22,572)	(1,625)	20,947	92.8%	(90,315)	(24,754)
<b>Total Capital Expenditure</b>	<b>(19,343,237)</b>	<b>(19,512,830)</b>	<b>(4,303,350)</b>	<b>(3,169,063)</b>	<b>1,134,287</b>	<b>26.4%</b>	<b>(20,158,830)</b>	<b>(6,985,375)</b>
<b>Net Capital Activities</b>	<b>B (6,367,258)</b>	<b>(6,367,258)</b>	<b>(1,740,969)</b>	<b>(1,203,121)</b>	<b>537,848</b>	<b>30.9%</b>	<b>(6,367,258)</b>	<b>(1,494,264)</b>
<b>FINANCING ACTIVITIES</b>								
<b>Revenue</b>								
Proceeds from New Loans	320,000	320,000	0	0	0	0.0%	320,000	750,000
Transfers from Reserves	17,937,355	17,937,355	3,768,217	2,622,335	(1,145,882)	(30.4%) ▼	17,964,751	7,607,708
<b>Total Financing Revenue</b>	<b>18,257,355</b>	<b>18,257,355</b>	<b>3,768,217</b>	<b>2,622,335</b>	<b>(1,145,882)</b>	<b>30.4%</b>	<b>18,284,751</b>	<b>8,357,708</b>
<b>Expenditure</b>								
Repayment of Loans	(349,517)	(349,517)	(133,886)	(117,598)	16,288	12.2%	(349,517)	(250,116)
Principal element of finance lease payments	(334,246)	(334,246)	(83,553)	(75,803)	7,750	9.3%	(334,246)	(213,304)
Transfers to Reserves	(10,526,326)	(10,526,326)	0	(1,295,450)	(1,295,450)	(100.0%) ▼	(10,526,326)	(7,241,183)
<b>Total Financing Expenditure</b>	<b>(11,210,089)</b>	<b>(11,210,089)</b>	<b>(217,439)</b>	<b>(1,488,850)</b>	<b>(1,271,411)</b>	<b>(584.7%)</b>	<b>(11,210,089)</b>	<b>(7,704,603)</b>
<b>Net Financing Activities</b>	<b>C 7,047,266</b>	<b>7,047,266</b>	<b>3,550,778</b>	<b>1,133,485</b>	<b>(2,417,293)</b>	<b>68.1%</b>	<b>7,074,662</b>	<b>653,105</b>
<b>FUNDING SOURCES</b>								
Surplus/(Deficit) July 1 B/Fwd	D 169,557	169,557	169,557	802,208	632,651	373.1% ▲	802,208	474,501
<b>CLOSING FUNDS (A+B+C+D)</b>	<b>16,552</b>	<b>16,552</b>	<b>12,158,540</b>	<b>11,919,300</b>	<b>(239,241)</b>	<b>2.0%</b>	<b>646,479</b>	<b>796,759</b>

### 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

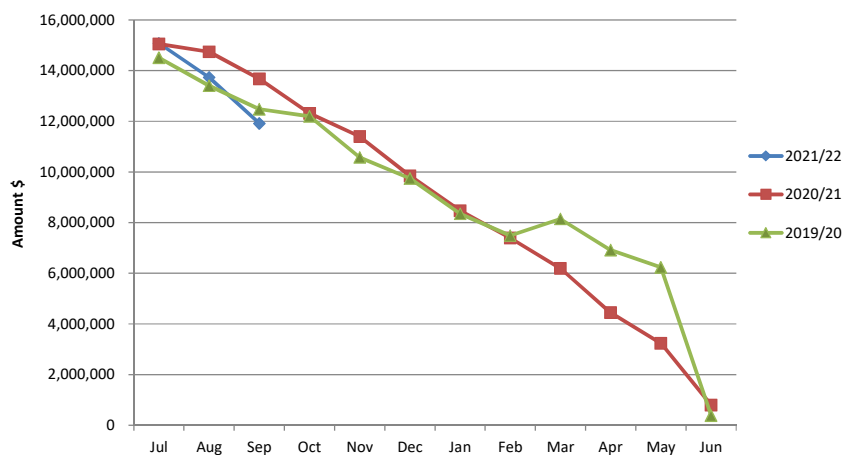
# (Appendix ORD: 12.4.6B)



## Statement of Financial Activity by Program For the Period Ended 30 September 2021 NET CURRENT ASSETS

Note	Year to Date Actual 30-Sep-2021 \$	Same Time Last Year Actual 30-Sep-2020	Last Year Closing 30 June 2021 \$
<b>Represented By:</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	29,950,964	31,542,792	27,043,356
Rates Debtors Outstanding	6,152,186	6,162,487	309,045
Pensioner Rates Rebate	248,005	208,963	46,375
Sundry Debtors	84,944	146,051	170,111
Accrued Revenue	31,025	6,627	119,951
Prepaid Expenses	0	0	39,520
Goods & Services Tax / BAS Refund	287,253	88,040	351,138
Other Receivables	2,880	0	0
Inventories - Materials	6,318	11,917	6,318
Inventories- Trading Stock - Recreation Centre	5,842	7,310	5,842
<b>Current Assets</b>	<b>36,769,418</b>	<b>38,174,187</b>	<b>28,091,657</b>
<b>LESS CURRENT LIABILITIES</b>			
<b>Payables:</b>			
Sundry Creditors	(180,337)	(79,850)	(1,798,946)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(523,327)	(490,287)	(24,697)
Municipal Bonded Liabilities	(648,317)	(757,679)	(675,602)
Contract Liabilities	(3,116,494)	(4,662,896)	(2,615,839)
Prepaid Revenue - Rates / PPL	(215,975)	(213,402)	(782,454)
Accrued Interest on Debentures	(30,331)	(33,404)	(30,331)
Accrued Salaries & Wages	0	0	(300,795)
Other Accrued Expenses	0	0	(122,181)
Borrowings - Debentures	(146,130)	(138,478)	(333,977)
<b>Provisions:</b>			
Staff Leave Provisions	(1,693,713)	(1,437,007)	(1,693,713)
<b>Current Liabilities</b>	<b>(6,554,624)</b>	<b>(7,813,003)</b>	<b>(8,378,535)</b>
<b>Net Current Assets</b>	<b>30,214,794</b>	<b>30,361,184</b>	<b>19,713,122</b>
Less: Restricted Assets / Reserve Funds	(20,512,005)	(21,485,633)	(21,838,890)
Add: Current - Borrowings	146,130	138,478	333,977
Add: Current - Contract Liabilities held in Reserve accounts	1,902,939	4,662,896	2,444,924
Add: Current - Contract Liabilities - Leases	167,441		143,625
<b>CLOSING FUNDS / NET CURRENT ASSETS (per previous page)</b>	<b>11,919,300</b>	<b>13,676,924</b>	<b>796,759</b>

Liquidity Over The Year



# (Appendix ORD: 12.4.6B)



**Statement of Comprehensive Income by Nature or Type  
For the Period Ended 30 September 2021  
(Covering 3 months or 25% 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 Estimated Actual \$
<b>Revenue</b>								
Rates	14,286,379	14,286,379	14,244,954	14,219,999	(24,955)	0.2%	14,286,379	13,716,704
Grants, Subsidies & Contributions	2,656,447	3,017,292	574,082	548,637	(25,445)	4.4%	2,827,240	3,496,488
Fees and Charges	3,110,375	3,134,375	818,772	799,265	(19,507)	2.4%	3,134,375	2,866,180
Interest Earnings	196,149	196,149	80,079	92,647	12,568	(15.7%)	196,149	512,789
Other Revenue	28,653	28,653	7,163	0	(7,163)	0.0%	28,653	24,685
	<u>20,278,002</u>	<u>20,662,847</u>	<u>15,725,050</u>	<u>15,660,547</u>	<u>(64,503)</u>	<u>0.4%</u>	<u>20,472,795</u>	<u>20,616,846</u>
<b>Expenses</b>								
Employee Costs	(10,840,096)	(10,841,458)	(2,832,669)	(2,279,449)	553,220	19.5%	(10,707,625)	(10,592,989)
Materials and Contracts	(5,791,985)	(6,174,683)	(1,677,574)	(1,214,424)	463,150	27.6%	(6,148,236)	(4,175,275)
Utility Charges	(563,170)	(563,170)	(140,756)	(100,465)	40,291	28.6%	(563,170)	(574,897)
Depreciation on Non-current Assets	(5,635,083)	(5,635,083)	(1,408,749)	(1,408,773)	(24)	(0.0%)	(5,635,083)	(5,253,788)
Interest Expense	(123,418)	(118,951)	(44,342)	(35,432)	8,910	20.1%	(118,951)	(117,813)
Insurance	(337,242)	(337,242)	(183,569)	(198,274)	(14,705)	(8.0%)	(337,591)	(316,060)
Other	(426,355)	(431,605)	(140,450)	(103,922)	36,528	26.0%	(431,605)	(333,679)
	<u>(23,717,350)</u>	<u>(24,102,193)</u>	<u>(6,428,109)</u>	<u>(5,340,740)</u>	<u>1,087,369</u>	<u>16.9%</u>	<u>(23,942,262)</u>	<u>(21,364,501)</u>
<b>Operational Surplus / (Deficit)</b>	<b>(3,439,348)</b>	<b>(3,439,346)</b>	<b>9,296,941</b>	<b>10,319,808</b>	<b>1,022,867</b>	<b>(11.0%)</b>	<b>(3,469,467)</b>	<b>(747,655)</b>
Grants & Contributions for the Development of Assets	7,805,596	7,975,188	1,269,789	1,878,123	608,334	47.9%	8,621,188	2,647,334
Profit on Asset Disposals	3,648,330	3,648,330	909,450	0	(909,450)	0.0%	3,648,330	1,048,762
Loss on Asset Disposals	(10,534)	(10,534)	0	0	0	0.0%	(10,534)	0
Fair Value Adjustment to Financial Assets	0	0	0	0	0	0.0%	0	0
	<u>11,443,392</u>	<u>11,612,984</u>	<u>2,179,239</u>	<u>1,878,123</u>	<u>(301,116)</u>	<u>13.8%</u>	<u>12,258,984</u>	<u>3,696,096</u>
<b>NET RESULT</b>	<b>8,004,044</b>	<b>8,173,638</b>	<b>11,476,180</b>	<b>12,197,931</b>	<b>721,751</b>	<b>(6.3%)</b>	<b>8,789,517</b>	<b>2,948,441</b>
<b>Other Comprehensive Income</b>								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>8,004,044</b>	<b>8,173,638</b>	<b>11,476,180</b>	<b>12,197,931</b>	<b>721,751</b>	<b>(6.3%)</b>	<b>8,789,517</b>	<b>2,948,441</b>

# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 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.

# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 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 2020/21 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
<b>OPERATING ACTIVITIES</b>							
<b>Revenue</b>							
Governance	4	195	74	(121)	(62.0%)		
General Purpose Funding	3	14,247,040	14,213,886	(33,154)	(0.2%)		
Law, Order, Public Safety	5	180,178	53,956	(126,222)	(70.1%)	▼ Timing	Less grant revenue recognised to date on fire prevention projects \$42,000 bushfire management planning, \$97,000 mitigation activity; \$20,000 additional ESL supplementary oprating grant. Budget is
Health	7	4,161	3,688	(473)	(11.4%)		
Education and Welfare	8	1,500	0	(1,500)	(100.0%)		
Community Amenities	10	520,457	478,782	(41,675)	(8.0%)	▼ Timing	Better Bins Plus grant for FOGO 3 bin system unspent to date.
Recreation and Culture	11	576,975	659,890	82,915	14.4%	▲ Permanent	Permanent :- \$80,000 additional revenue from DFES Disaster Recovery Grant for May 2020 storm
Transport	12	132,729	136,674	3,945	3.0%		
Economic Services	13	48,232	36,003	(12,229)	(25.4%)		
Other Property and Services	14	953,772	77,594	(876,178)	(91.9%)	▼ Timing	Variance is substantially for profit on sale of land. It will be recognised upon completion of the planned sale of Council land. Budget amount is for an even spread over the year.
<b>Total Operating Revenue</b>		<b>16,665,239</b>	<b>15,660,547</b>	<b>(1,004,692)</b>	<b>(6.0%)</b>		
<b>Operating Expenses</b>							
Governance	4	(361,393)	(307,045)	54,348	15.0%	▲ Timing	Lower costs to date for: Elected members administration costs \$28,600, Other Governance including receptions, public relation & general administration \$26,000.
General Purpose Funding	3	(114,339)	(83,251)	31,088	27.2%	▲ Timing	Lower costs to date for Rates section - notice printing, valuations and general administration.
Law, Order, Public Safety	5	(591,700)	(400,315)	191,385	32.3%	▲ Timing	Lower costs to date for: fire prevention projects & administration \$138,000, animal control administration \$14,000, other law, order, public safety and emergency management costs \$38,000.
Health	7	(160,065)	(127,246)	32,819	20.5%	▲ Timing	Lower costs to date for health administration and inspections
Education and Welfare	8	(256,014)	(181,485)	74,529	29.1%	▲ Timing	Lower costs to date for School donations \$6,500, community donations \$17,000, Place & Community salaries and administration \$51,000.
Community Amenities	10	(805,849)	(547,995)	257,854	32.0%	▲ Timing	Lower costs to date for: household sanitation \$50,000, environmental expenses \$12,500, town planning consultants \$92,700, planning section salaries and administration \$87,000, land development expenses \$9,000 and public toilet maintenance \$6,000.
Recreation & Culture	11	(2,136,484)	(1,827,782)	308,702	14.4%	▲ Timing	Lower costs to date for: Parks and Gardens maintenance \$130,000, Eaton Recreation Centre (ERC) advertising, IT costs and administration \$83,500, Library administration \$51,000, Community projects, events and donations \$43,600.
Transport	12	(1,613,112)	(1,499,963)	113,149	7.0%	▲ Timing	Lower costs of roads, bridges & paths maintenance \$93,400 and road works consultants cost \$16,000
Economic Services	13	(161,063)	(146,664)	14,399	8.9%		
Other Property and Services	14	(266,621)	(218,993)	47,628	17.9%	▲ Timing	Lower administration overheads \$7,500, wages allocated to works but not yet paid \$59,000, Public Works consultants \$15,000. Higher costs for workers compensation and parental leave payments \$38,000.
<b>Total Operating Expenditure</b>		<b>(6,466,640)</b>	<b>(5,340,740)</b>	<b>1,125,900</b>	<b>(17.4%)</b>		
<b>Net Operating Activities</b>		<b>10,198,599</b>	<b>10,319,808</b>	<b>121,209</b>	<b>1.2%</b>		

(continued next page)

# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 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
<b>Net Operating Activities (from previous page)</b>	<b>10,198,599</b>	<b>10,319,808</b>	<b>121,209</b>	<b>1.2%</b>		
<b>ADJUSTMENTS OF NON CASH ITEMS</b>						
(Profit)/Loss on Asset Disposals	(909,450)	0	909,450	100.0%	▲ Timing	Variance is for recognition of profit on sale of land, which will occur upon completion of the sale of Council land. Budget is for an even spread over the year.
Accruals	0	0	0	0.0%		
Donated Assets Adjustments	0	0	0	0.0%		
Movement in Contract Liabilities	(518,724)	(541,853)	(23,129)	(4.5%)		
Depreciation on Assets	1,408,749	1,408,773	24	0.0%		
<b>Adjusted Net Operating Activities</b>	<b>10,179,174</b>	<b>11,186,728</b>	<b>1,007,553</b>	<b>9.9%</b>		
<b>INVESTING ACTIVITIES</b>						
<b>Revenue</b>						
Non-operating grants, subsidies & contributions	1,269,789	1,878,123	608,334	47.9%	▲ Timing	Grant revenue for capital works is recognised concurrent with related project expenditure. Grant for Eaton Bowling Club redevelopment substantially recognised as the project nears completion. Road construction grants (Aust. Black Spot, Regional Road Group, Roads to Recovery) are at lower levels due to relevant road construction projects being only at preliminary stage .
Proceeds from Disposal of Assets	1,292,592	87,818	(1,204,774)	(93.2%)	▼ Timing	Two utilities and a tractor have been disposed of to date. Major variance is due to timing of sale of land on Council Drive. Budget is for an even spread over the year.
<b>Total Capital Revenue</b>	<b>2,562,381</b>	<b>1,965,941</b>	<b>(596,440)</b>	<b>(23.3%)</b>		
<b>Expenditure</b>						
Land & Buildings	(2,817,303)	(2,052,148)	765,155	27.2%	▲ Timing	The budget is for an even spread of expenditure over the year. Costs to date are lower than budget for several construction projects including Bushfire Brigade facilities and water tanks \$98,000, Eaton Rec Centre improvements \$40,000, Wells Recreation Reserve \$247,000, public halls \$9,500 and new administrative offices/library building \$1,089,000. Other projects are ahead of budget timing including public toilets \$40,000, Eaton Bowling Club \$480,000, Eaton Skate Park & Pump Track \$204,000
Infrastructure Assets - Road / Bridges / Paths	(885,999)	(607,521)	278,478	31.4%	▲ Timing	Whilst year-to-date expenditure on road and path renewals and road upgrades is less than the year-to-date budget estimate by \$343,000, overall costs attributed to upgrade of paths exceed the estimate by \$65,000 but within specific job budgets.
Infrastructure Assets - Parks & Gardens	(302,715)	(166,131)	136,584	45.1%	▲ Timing	\$235,000 lower costs to date for projects at preliminary stage including Dardanup Civic Precinct, East Millbridge POS, Cadell Park, Lofthouse Park and Glen Huon Reserve development works. Higher costs to date for Millars Creek lighting \$67,800, Gnomesville master plan \$46,600
Vehicles	(150,012)	(341,637)	(191,625)	(127.7%)	▼ Timing	Two utilities and a backhoe loader purchased to date. Replacement tip truck and four works utilities not yet purchased. Budget is for an even spread over the year.
Furniture & Fittings	(22,572)	(1,625)	20,947	92.8%		
<b>Total Capital Expenditure</b>	<b>(4,303,350)</b>	<b>(3,169,063)</b>	<b>1,134,287</b>	<b>(26.4%)</b>		
<b>Net Investing Activities</b>	<b>(1,740,969)</b>	<b>(1,203,121)</b>	<b>537,848</b>	<b>(30.9%)</b>		

(continued next page)

# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 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
<b>FINANCING ACTIVITIES</b>						
<b>Revenue</b>						
Proceeds from New Loans	0	0	0	0.0%		
Transfers from Reserves	3,768,217	2,622,335	(1,145,882)	(30.4%)	▼ Timing	Due to capital works expenditure being lower than estimated to date, Reserve Account funds required are similarly lower at year to date. Budget is for an even spread over the year.
<b>Total Financing Revenue</b>	<b>3,768,217</b>	<b>2,622,335</b>	<b>(1,145,882)</b>	<b>(30.4%)</b>		
<b>Expenditure</b>						
Repayment of Loans	(133,886)	(117,598)	16,288	12.2%		
Donated Assets	0	0	0	0.0%		
Advance to community groups	0	0	0	0.0%		
Contra Repayment of Prefunded Infrastructure	0	0	0	0.0%		
Principal element of finance lease payments	(83,553)	(75,803)	7,750	9.3%		
Transfers to Reserves	0	(1,295,450)	(1,295,450)	(100.0%)	▼ Timing	Grant funds received this year but not yet spent are transferred to Unspent Grants Reserve until used. Budget was for all transfers to reserves to occur at year end.
<b>Total Financing Expenditure</b>	<b>(217,439)</b>	<b>(1,488,850)</b>	<b>(1,271,411)</b>	<b>584.7%</b>		
<b>Net Financing Activities</b>	<b>3,550,778</b>	<b>1,133,485</b>	<b>(2,417,293)</b>	<b>(68.1%)</b>		
<b>FUNDING SOURCES</b>						
Surplus/(Deficit) July 1 B/Fwd	169,557	802,208	632,651	100.0%	▲ Permanent	Surplus from 2020/21 operations exceeded the estimate at the time of budget preparation.
<b>CLOSING FUNDS (A+B+C+D)</b>	<b>12,158,540</b>	<b>11,919,300</b>	<b>(239,241)</b>	<b>(2.0%)</b>		



# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 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	0.00	0.00	90,188.24
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	0.00	0.00	772,623.28
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
<b>TOTAL</b>	<b>902,811.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>902,811.52</b>

### 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
	\$	\$	\$	\$	\$	\$
<b><i>Council Restricted</i></b>						
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	0.00	0.00	1,659,484.10
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	0.00	0.00	1,133,127.85
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	0.00	0.00	3,532,648.72
Election Expenses Reserve	32,037.85	0.00	0.00	0.00	0.00	32,037.85
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	0.00	0.00	608,347.76
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
	<b>15,510,898.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,510,898.03</b>
<b><i>Statute Restricted</i></b>						
Contribution to Works Reserve	756,143.02	0.00	1,258.94	0.00	0.00	757,401.96
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	(244,477.18)	0.00	1,046,022.56
Unspent Grants Reserve	3,161,706.49	1,253,784.50	0.00	(2,366,526.23)	0.00	2,048,964.76
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
	<b>6,327,992.38</b>	<b>1,253,784.50</b>	<b>1,258.94</b>	<b>(2,622,335.49)</b>	<b>0.00</b>	<b>4,960,700.33</b>
Interest	0.00	0.00	40,406.17	0.00	0.00	40,406.17
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>21,838,890.41</b>	<b>1,253,784.50</b>	<b>41,665.11</b>	<b>(2,622,335.49)</b>	<b>0.00</b>	<b>20,512,004.53</b>

# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 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
	\$	\$	\$	\$	\$	\$
<b>Retention Bonds</b>						
Ardross Estate Pty Ltd	0.00	0.00	0.00	0.00	0.00	0.00
Parkridge Group	86,067.06	0.00	0.00	0.00	0.00	86,067.06
South West Waste	10,777.36	0.00	0.00	0.00	0.00	10,777.36
Henty Brooke Estate	9,699.37	0.00	0.00	0.00	0.00	9,699.37
D Maher	8,186.85	0.00	0.00	0.00	0.00	8,186.85
Clifton Partners	347.34	0.00	0.00	0.00	0.00	347.34
Cristopher West Consultants	9,998.04	0.00	0.00	0.00	0.00	9,998.04
Burra98 Unit Trust	11,214.04	0.00	0.00	0.00	0.00	11,214.04
NTC Pty Ltd	779.33	0.00	0.00	0.00	0.00	779.33
Dale Thompson	2,078.72	0.00	0.00	0.00	0.00	2,078.72
Barry Garvey	3,540.62	0.00	0.00	0.00	0.00	3,540.62
Civil Tech	32,158.31	0.00	0.00	0.00	0.00	32,158.31
Westgate Property Group	18,375.50	0.00	0.00	0.00	0.00	18,375.50
Cleary Estate	3,132.42	0.00	0.00	0.00	0.00	3,132.42
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	0.00	0.00	0.00	0.00	4,111.16
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	0.00	0.00	(4,700.36)	0.00	2,550.55
Universal Marina Systems	4,123.29	0.00	0.00	0.00	0.00	4,123.29
<b>Total - Retention Bonds</b>	<b>314,383.43</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,334.71)</b>	<b>0.00</b>	<b>284,048.72</b>
<b>Extractive Industry Rehabilitation Bonds</b>						
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
<b>Total - Extractive Industries Bonds</b>	<b>153,159.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153,159.08</b>
<b>Specified Projects</b>						
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
<b>Total - Specified Projects</b>	<b>86,915.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86,915.96</b>
<b>Sundry Deposits</b>						
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
<b>Total - Sundry Deposits</b>	<b>42,368.90</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,368.90</b>
<b>Election Deposits</b>	0.00	640.00	0.00	0.00	0.00	640.00
<b>Key Bonds</b>	352.68	40.00	0.00	(80.00)	0.00	312.68
<b>Hire Bonds</b>	3,380.00	1,700.00	0.00	(2,250.00)	0.00	2,830.00
<b>Kerb Bonds</b>	75,041.91	0.00	0.00	0.00	0.00	75,041.91
<b>Construction Training Fund</b>	1,024.08	3,684.91	0.00	(1,729.80)	0.00	2,979.19
<b>Building Services Levy</b>	12,517.62	1,877.65	0.00	(3,434.73)	0.00	10,960.54
<b>Development Assessment Panel</b>	9,411.00	165.00	0.00	(9,576.00)	0.00	0.00
<b>Less Outstanding Debtors</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>698,554.66</b>	<b>10,467.56</b>	<b>0.00</b>	<b>(47,405.24)</b>	<b>0.00</b>	<b>662,256.98</b>

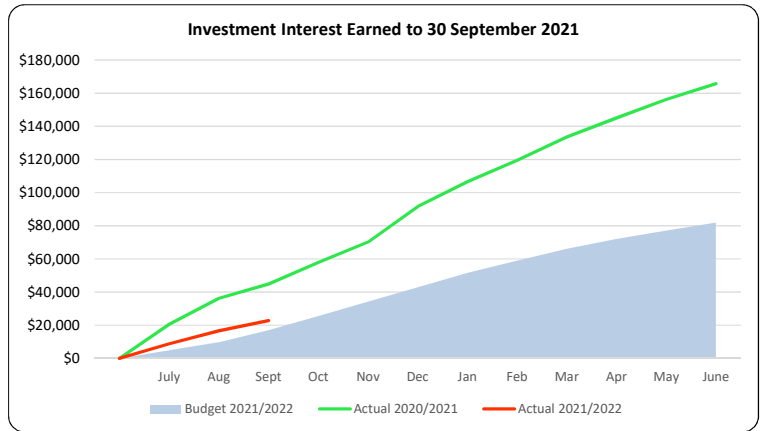
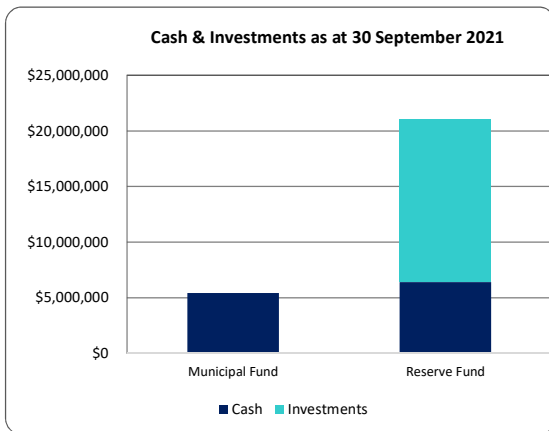
# (Appendix ORD: 12.4.6B)



Notes to the Statement of Financial Activity  
For the Period Ended 30 September 2021

## 6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	FROM HIDE	COMMENCEMENT	MATURING HIDE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2021-2022
<b>MUNICIPAL FUND</b>										
CBA	Municipal Fund Bank Account	\$ 5,438,184.53	0.00%							\$0.00
	Interest received on matured deposits									\$3,241.10
		<u>\$ 5,438,184.53</u>							<u>\$0.00</u>	<u>\$3,241.10</u>
<b>TRUST FUND</b>										
CBA	Trust Fund Bank Account	\$ 902,811.52	0.00%						\$0.00	\$0.00
		<u>\$ 902,811.52</u>							<u>\$0.00</u>	<u>\$0.00</u>
<b>RESERVE FUND</b>										
CBA	Reserve Bank Account	\$ 6,401,340.76	0.00%				N/A		\$0.00	\$0.00
AMP	Term Deposit	\$ 1,100,000.00	0.75%	330	5-Aug-21	8/2021	1-Jul-22	7/2022	\$7,458.90	\$8,800.00
NAB	Term Deposit	\$ 1,500,000.00	0.32%	302	10-Aug-21	8/2021	8-Jun-22	6/2022	\$3,971.51	\$11,706.42
NAB	Term Deposit	\$ 1,000,000.00	0.72%	181	23-Sep-21	9/2020	23-Mar-22	9/2021	\$3,570.41	\$7,200.00
ANZ	Term Deposit	\$ 3,000,000.00	0.82%	367	2-Oct-20	10/2020	4-Oct-21	10/2021	\$24,734.79	
ANZ	Term Deposit - 2402.49 Compounded	\$ 3,013,771.25	0.39%	276	2-Jul-21	7/2021	4-Apr-22	10/2021	\$8,887.74	\$2,402.49
ME Bank	Term Deposit	\$ 1,000,000.00	0.45%	273	1-Sep-21	3/2021	1-Jun-22	9/2021	\$3,365.75	\$2,231.51
NAB	Term Deposit	\$ 4,000,000.00	0.33%	304	27-Aug-21	8/2021	27-Jun-22	6/2021	\$10,993.97	
	Interest received on matured deposits									\$8,065.75
		<u>\$ 21,015,112.01</u>							<u>\$62,983.08</u>	<u>\$40,406.17</u>
<b>Total Interest Received</b>										<u>\$43,647.27</u>
					\$ 10,613,771.25					



# (Appendix ORD: 12.4.6B)



Notes to the Statement of Financial Activity  
For the Period Ended 30 September 2021

## 6. STATEMENT OF INVESTMENTS (continued)

### Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ -
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 14,613,771.25
	<u>\$ 14,613,771.25</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.

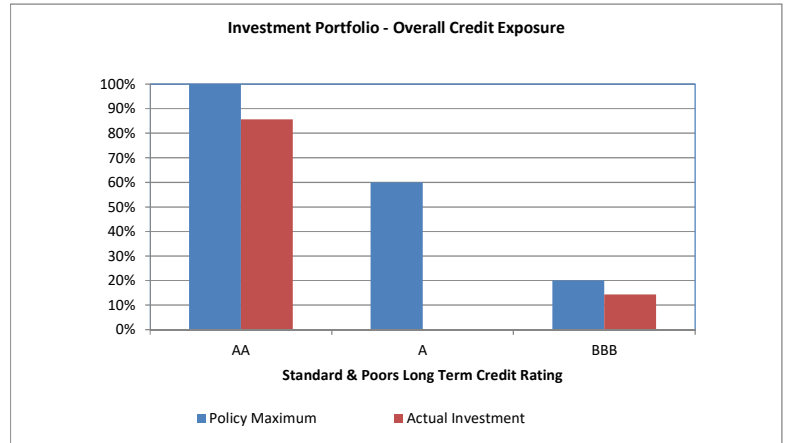
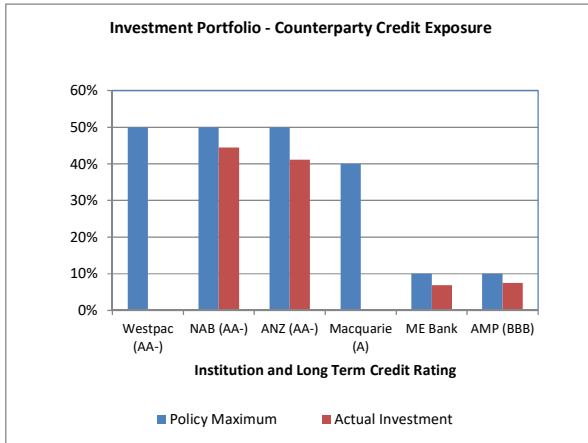
#### Counterparty Credit Exposure

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: 12.4.6B)



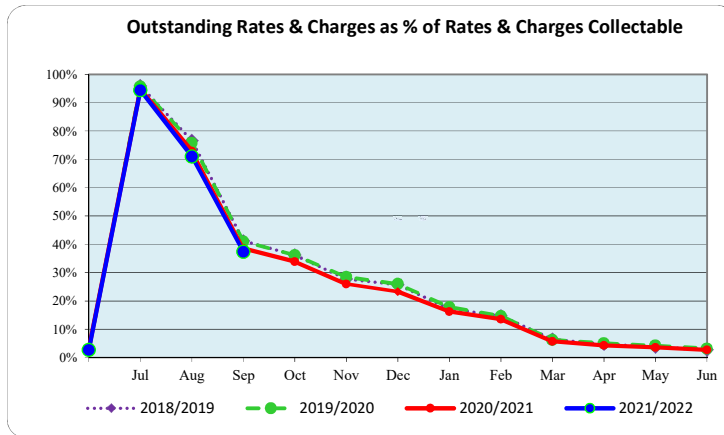
## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 7. Accounts Receivable as at 30 September 2021

#### 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.

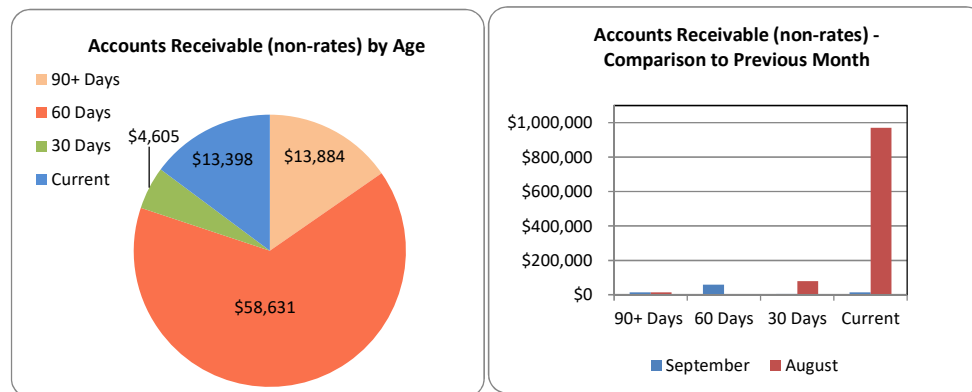
As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$6,286,748. This equates to 37.4% of rates and charges collectable and is similar to previous years. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



#### Sundry Debtors Outstanding (non-rates)

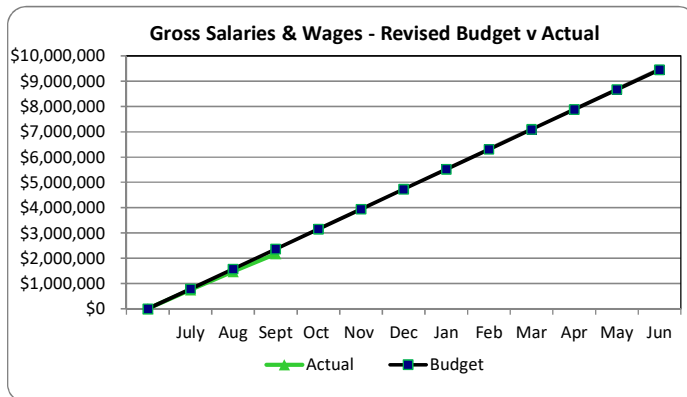
As at the reporting date, the total outstanding Sundry Debtors amount to \$90,518.

The only significant invoice outstanding is for Education Department use of Eaton Recreation Centre and Glen Huon Oval. It is expected to be paid by the end of October.



### 8. Salaries and Wages to 30 September 2021

At the reporting date, total salaries and wages expenditure is \$2,172,975 (23%) of the annual budget of \$9,456,708 for the 2020/21 financial year.



# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 9. RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budget rate revenue	2021/22 Budget interim rates	2021/22 Budget back rates	2021/22 Budget total revenue	2021/22 Actual total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$
<b><u>Differential general rate or general rate</u></b>										
<b>Gross rental valuations</b>										
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	513	86,122	91,144
<b>Unimproved valuations</b>										
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
<b>Sub-Totals</b>		4,407	351,202,223	11,237,721	92,600	0	11,330,321	11,238,235	10,507,755	10,513,829
<b>Minimum</b>	<b>\$</b>									
<b><u>Minimum payment</u></b>										
<b>Gross rental valuations</b>										
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
<b>Unimproved valuations</b>										
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
<b>Sub-Totals</b>		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	13,893,745	13,489,788	13,495,864
Discounts/concessions/write-off							(29,027)	(220)	(27,482)	(5,000)
Total amount raised from general rates							13,956,805	13,893,525	13,462,306	13,490,864
Specified area rates							354,600	351,501	350,178	350,000
<b>Total rates</b>							14,311,405	14,245,026	13,812,484	13,840,864



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 10. INFORMATION ON BORROWINGS

#### Debenture Repayments

Particulars	Loan No.	Principal	New		Principal		Interest		Principal	
		Opening Balance 01 July 2021	Loans	Loans	Repayments	Repayments	Repayments	Repayments	Outstanding	Outstanding
			2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	30 June 2022	30 June 2022
		\$	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community Amenities</b>										
Wanju/Waterloo Industrial Park Developer Contribution Plans	70	750,000	0	0	0	(64,443)	0	(29,743)	750,000	685,557
Waste Bins (3 Bin System)	New	0		320,000	0	(21,345)	0	(4,467)	0	298,655
<b>Recreation and Culture</b>										
Eaton Recreation Centre	59	192,573	0	0	(46,041)	(93,456)	(5,652)	(10,983)	146,532	99,117
Glen Huon Oval Club Rooms	69	924,296	0	0	(21,182)	(42,771)	(17,746)	(41,340)	903,114	881,525
<b>Transport</b>										
Depot Land	66	444,476	0	0	(30,212)	(61,039)	(9,045)	(20,396)	414,264	383,437
<b>Economic Services</b>										
Gravel Pit Land - Panizza Road	61	66,648	0	0	0	(25,428)	0	(4,130)	66,648	41,220
<b>Other Property and Services</b>										
Administration Building Extensions	65	85,007	0	0	(20,163)	(41,035)	0	(5,908)	64,844	43,972
		<u>2,463,000</u>	<u>0</u>	<u>320,000</u>	<u>(117,598)</u>	<u>(349,517)</u>	<u>(32,444)</u>	<u>(116,967)</u>	<u>2,345,402</u>	<u>2,433,483</u>

All debenture repayments are financed by general purpose revenue.

# (Appendix ORD: 12.4.6B)



## Notes to the Statement of Financial Activity For the Period Ended 30 September 2021

### 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
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus				16,552
	<b>Permanent Changes</b>						
	Amendment to B/Fwd surplus 01/07/2021 (subject to audit)				632,651		649,203
0827501	Covid-19 Youth Recovery Grant	28/07/21 - 231-21	Operating Revenue		5,000		654,203
J08712	Youth Development Program - Bush Adventure Learning Camp	28/07/21 - 231-21	Operating Expense			(4,000)	650,203
J08712	Youth Development Program - Innovate Youth Program	28/07/21 - 231-21	Operating Expense			(1,000)	649,203
0521502	DFES Mitigation Activity Fund grant to reduce bushfire risk	28/07/21 - 232-21	Operating Revenue		337,295		986,498
J05021	Bushfire Risk Management - treatments to mitigate bushfire risk	28/07/21 - 232-21	Operating Expense			(337,295)	649,203
1124003	Fees & Charges Recreation Centre - Admissions	28/07/21 - 240-21	Operating Revenue		24,000		673,203
1114013	Advertising / Promotions Recreation Centre (Wildcats Fixture)	28/07/21 - 240-21	Operating Expense			(24,000)	649,203
1123501	State Government Grant for Eaton Boat Ramp Washdown	25-08-21 - 255-21	Non-Operating Grant		18,000		667,203
J11632	Eaton Boat Ramp Washdown	25-08-21 - 255-21	Asset Acquisition			(18,000)	649,203
1123501	State Government Grant for East Millbridge POS	25-08-21 - 255-21	Non-Operating Grant		75,000		724,203
J11650	East Millbridge POS - Stage 1 - Upgrade / Expansion	25-08-21 - 255-21	Asset Acquisition			(75,000)	649,203
1123501	State Government grant for Heritage Interpretive Signs	25-08-21 - 255-21	Non-Operating Grant		30,000		679,203
1123501	Heritage Council of WA grant for Heritage Interpretive Signs	25-08-21 - 255-21	Non-Operating Grant		16,593		695,796
J11654	Heritage Interpretive Signs - Dardanup Townsite	25-08-21 - 255-21	Asset Acquisition			(46,593)	649,203
1123501	State Government grant for Dardanup Memorial Statue	25-08-21 - 255-21	Non-Operating Grant		30,000		679,203
J11652	Dardanup War Memorial statue	25-08-21 - 255-21	Asset Acquisition			(30,000)	649,203
1129502	Contribution - Other Culture for Spring-Out Festival	25-08-21 - 256-21	Operating Revenue		10,000		659,203
J11901	Community projects - Events & Festivals	25-08-21 - 256-21	Operating Expense			(10,000)	649,203
0523502	DPIRD & WALGA grants for Animal Welfare in Emergencies training	25-08-21 - 257-21	Operating Revenue		10,350		659,553
0513503	Grant Expenditure - Animal Welfare in Emergencies training	25-08-21 - 257-21	Operating Income			(10,350)	649,203
					<b>1,188,889</b>	<b>(556,238)</b>	<b>649,203</b>



# (Appendix ORD: 12.4.7)

## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** Failing to monitor the financial performance can increase the risk of a negative impact on the Shire's financial position. Non-compliance with legislative requirement could result in a qualified audit.

**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.

