



**CORPORATE & GOVERNANCE
DIRECTORATE**

APPENDICES

Items: 12.4.1 – 12.4.3

ORDINARY COUNCIL MEETING

To Be Held

**Wednesday, 28th of July 2021
Commencing at 5.00pm**

At

**Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON**

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(Appendix ORD: 12.4.1A)



Department of
**Primary Industries and
Regional Development**



**GRANT AGREEMENT
SMALL GRANTS PROGRAM 2021**

STATE OF WESTERN AUSTRALIA

-and-

BUREKUP AND DISTRICT COUNTRY CLUB INCORPORATED

SOLAR PANELS

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THIS AGREEMENT made:

BETWEEN:

THE STATE OF WESTERN AUSTRALIA acting through the South West Development Commission and through its Department of Primary Industries and Regional Development, (ABN 18 951 343 745) of 1 Nash Street, Perth WA 6000.

("State")

-and-

The person or entity named in item 1(a) of the Schedule

("Grantee")

RECITALS

- A. The State is making and the Grantee is accepting a grant of money for the Project described in the Schedule in accordance with the terms and conditions of this Agreement.
- B. The Grant is made subject to terms, conditions and warranties set out in this Agreement

OPERATIVE PART

1. DEFINITIONS AND INTERPRETATION

In this Agreement, unless repugnant to the context:

Agreement means this agreement, including its recitals and any schedules or annexures (if any).

Acquittal Report (Final Report) means the report described as such in the Schedule.

Acquittal Reporting Date means the date when the Acquittal Report must be given to the State, as per the Schedule.

Application means the original grant application.

Approved Budget means the budget approved by the State and set out in the Schedule.

Approved Purpose means the purpose or purposes set out in item 3 of Schedule.

Auditor means the Auditor General or a person who is independent of, and not related in any way to, the Grantee and is a member of CPA Australia, the Institute of Public Accountants in Australia or the Institute of Chartered Accountants in Australia.

Auditor General means the Auditor General for the State of Western Australia.

Business Day means a day other than a Saturday, Sunday or public holiday in Western Australia.

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Commencement Date means the execution date of this Agreement.

Date for Project Completion means the date by which the Recipient must complete the Project as set out in this Agreement.

Dispose includes transfer, agree to transfer, lease, agree to lease or otherwise part with possession.

End Date means the date when this Agreement ends.

Event of Default means an event of default described in clause 9.1.

Grant means the grant described in Clause 2 (a).

Insolvency Event means the happening of any of the following events:

- (a) An order is made, or an application is made to a court for an order, that a body corporate be wound up; or
- (b) Except to reconstruct or amalgamate while solvent, a body corporate:
 - (i) is wound up or dissolved; or
 - (ii) resolves to wind itself up or otherwise dissolve itself, or gives notice of intention to do so; or
 - (iii) enters into, or resolves to enter into, any form of formal or informal arrangement for the benefit of all or any class of its creditors, including a scheme of arrangement, deed of company arrangement, compromise or composition with, or assignment for the benefit of, all or any class of its creditors; or
- (c) a liquidator or provisional liquidator is appointed (whether or not under an order), or an application is made to a court for an order, or a meeting is convened or a resolution is passed, to make such an appointment, in respect of a body corporate; or
- (d) a receiver, manager, receiver and manager, trustee, administrator, controller (as defined in section 9 of the *Corporations Act 2001* (Cth) or similar officer is appointed, or an application is made to a court for an order, or a meeting is convened, or a resolution is passed, to make such an appointment, in respect of a body corporate; or
- (e) any step is taken to enforce security over, or a distress, attachment, execution or other similar process is levied, enforced or served out against any asset or undertaking of a body corporate; or
- (f) the process of any court or authority is invoked against a body corporate, or any asset or undertaking of a body corporate, to enforce any judgement or order for the payment of money or the recovery of any property; or
- (g) a body corporate:
 - (i) takes any step to obtain protection, or is granted protection, from its creditors under any applicable legislation; or
 - (ii) stops or suspends payment of all, or a class of, its debts; or
 - (iii) is or is taken by any applicable legislation to be, or states that it is, or makes a statement from which it may reasonably deduced that it is:
 - (A) insolvent or unable to pay its debts when they fall due; or

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- (B) the subject of an event described in section 459C(2)(b) or section 585 of the *Corporations Act 2001* (Cth); or
- (iv) is taken to have failed to comply with a statutory demand as a result of the operation of section 459F(1) of the *Corporations Act 2001* (Cth); or
- (v) ceases, or threatens to cease, to carry on all or a material part of its business; or
- (h) a person becomes an insolvent under administration as defined in section 9 of the *Corporations Act 2001* (Cth) or action is taken which could result in that event;
- (i) a person dies, ceases to be of full legal capacity or otherwise become incapable of managing its own affairs for any reason; or
- (j) anything analogous or having a substantially similar effect to any of the events specified above happens under the law of any applicable jurisdiction.

Law means all applicable present and future laws including:

- (a) all acts, ordinances, regulations by-laws, orders, awards and proclamations of the State of Western Australia or the Commonwealth;
- (b) Authorisations;
- (c) rules and principles of the common law or equity;
- (d) standards, codes, policies and guidelines; and
- (e) the ASX listing rules.

Leveraged Funding is the additional cash funding obtained for the Project from other sources.

Obligation means obligation under this Agreement.

Party means each of the State or the Grantee as the context requires and **Parties** means both of them.

Project means the initiative or activities funded for the Purpose described in the Schedule.

Property means the property purchased with the Grant. Such property may, or may not, be described in the Schedule.

Purpose means the purpose of carrying out the Project.

Region means the region, as defined in the *Regional Development Commissions Act 1993*.

Special Conditions means any conditions specified as such in the Schedule.

Warranty means any express or implied warranty.

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INTERPRETATION

In this Agreement, unless the context otherwise requires:

- (a) the singular includes the plural and vice versa;
- (b) a reference to any thing is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them but nothing herein is taken to mean that part performance of an obligation amounts to full performance thereof;
- (c) a reference to a gender includes other genders;
- (d) a reference to a person includes a public body, a company and an incorporated or unincorporated association or body of persons and also includes a reference to the person's executors, administrators, successors, substitutes (including, but not limited to, a person taking by novation) and permitted assigns;
- (e) if the Grantee consists of a partnership or joint venture, then:
 - (i) an obligation imposed on the Grantee under this Agreement binds each person who comprises the Grantee jointly and severally;
 - (ii) each person who comprises the Grantee is deemed to agree to do all things necessary to enable the obligations imposed on the Grantee under this Agreement to be undertaken;
 - (iii) the act of one person who comprises the Grantee binds the other persons who comprise the Grantee; and
 - (iv) an Event of Default by one person who comprises the Grantee constitutes an Event of Default by the Grantee;
- (f) an agreement, representation or warranty on the part of, or in favour of, 2 or more persons binds, or is for the benefit of, them jointly and severally;
- (g) a reference to this Agreement or another instrument includes all variations and replacements of either of them despite any change of, or any change in the identity of, the State or the Grantee;
- (h) a reference to a clause, schedule, attachment or appendix is a reference to a clause in, or a schedule, attachment or appendix to, this Agreement;
- (i) headings are included for convenience and do not affect the interpretation of this Agreement;
- (j) a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;
- (k) no rule of interpretation is to be applied to disadvantage the State or the Grantee on the basis that it was responsible for preparing this Agreement;
- (l) if a word or phrase is defined, other grammatical forms of that word or phrase have a corresponding meaning;

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- (m) if the word “including” or “includes” is used, the words “without limitation” are taken to immediately follow;
- (n) a reference to writing includes all means of representing or reproducing words in visible form including by electronic means such as facsimile transmission;
- (o) a reference to a liability includes all obligations to pay money and all other losses, costs and expenses of any kind;
- (p) a reference to a month is to a calendar month and a reference to a year is to a calendar year;
- (q) where the time for performing an obligation or exercising a right is expressed by reference to a period of one or more months before or after a specified date (the reference date) that time period will be determined by calculating the number of months specified from the reference date, with the period expiring on the date which is the equivalent date to the reference date, or if there is no such date in the final month, the last day of that final month.
- (r) if a date stipulated for payment or for doing an act is not a Business Day, the payment must be made, or the act must be done, on the next Business Day; and
- (s) a reference to a monetary amount means that amount in Australian currency.

2. GRANT

- (a) The State shall pay the Grant to the Grantee to deliver the Project in accordance with this Agreement.
- (b) The State will pay the Grant in the manner and at the times specified in item 3.3 and Item 4 of the Schedule.

3. OBLIGATIONS OF GRANTEE

3.1 Use of Grant Payment

- (a) The Grantee will use the Grant Funds solely for the Approved Purpose in accordance with the Application and Approved Budget and expend such funds by the Date for Project Completion.
- (b) The Grantee will carry out all their responsibilities for the Project and fulfil its Obligations to a high standard in a competent, diligent, satisfactory and professional manner. In carrying out the Project, the Grantee must comply with and meet all milestones as outlined in the Schedule including completing the Project by the Date for Project Completion.
- (c) Any interest earned on the Grant must be used for the purposes of the Project, or returned to the State.
- (d) Payment of the Grant to the Grantee shall be subject to:
 - (i) the financial and in-kind contributions being provided by the Grantee and/or others as specified in the Schedule;
 - (ii) milestones and reporting requirements under the Schedule having been met;

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- (iii) the reporting requirements under the Schedule having been met;
 - (iv) any Special Conditions having been met; and
 - (v) the Grantee not being, in the opinion of the State, in breach of any of the term and conditions.
- (e) Where the Grantee purchases equipment with the Grant, such equipment must not be disposed of within three (3) years of the End Date without the written consent of the State.
- (f) The Grantee must keep the Property in good, clean, tidy and secure order, state, repair and condition.

3.2 No Changes

The Grantee must not make any changes to the Project or any agreed budget (including the Project Budget) without the prior written consent of the State, which consent may be withheld in the State's absolute discretion.

3.3 No Endorsement

The Grantee agrees that nothing in this Agreement constitutes an endorsement by the State of any goods or services provided by the Grantee.

3.4 Acknowledgement of the State

- (a) The Grantee will provide the State with public recognition on all literature and promotional material for the Project, in the format approved by the State.
- (b) Use of the State Government of Western Australia logo must first be authorised by the State.
- (c) The Grantee will liaise with the State in advance of any promotional event relating to the grant-aided project (e.g. official opening or similar) to ensure adequate time for appropriate representation to be arranged. Similarly, any request for a representative of the State to formally participate in the event must be approved by the State in a timely manner prior to the event.

3.5 Access to Information

- (a) If the State requires from the Grantee information or documentation relating in any way to this Agreement, the Grant, or the Property, the Grantee must promptly oblige. All information and documentation so provided hereunder must be accurate, complete, up-to-date and in no way misleading or deceptive.
- (b) In this clause 3.5 "information" includes explanation or clarification.
- (c) This clause survives the termination of this Agreement.

3.6 Accounts and Reporting

The Grantee must keep accurate, complete and up-to-date written records of all expenditure made, income received (including other grants) and liabilities incurred (including loans incurred) in respect of this Agreement or the Property. Such records must be made available to the State upon request.

- (a) If the Grant (excluding GST) exceeds \$50,000:
 - (i) within twelve (12) weeks of the End Date the Grantee must provide to the State a financial statement of income and

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expenditure for the Project, signed by the Chief Executive Officer of the Grantee or equivalent and certified by an Auditor and include details of how the Grant was expended. The relevant audit must be completed to Australian Auditing Standards.

- (ii) within twelve (12) weeks of the End Date the Grantee must provide to the State an acquittal report as per the Schedule, signed by the Chief Executive Officer of the Grantee or equivalent showing how and to what extent the Grant was spent and the extent to which outcomes were achieved.
- (b) If the Grant (excluding GST) is \$50,000 or less:
 - (i) within twelve (12) weeks of the End Date, the Grantee must provide to the State an acquittal report as per the Schedule, signed by the Chief Executive Officer of the Grantee or equivalent showing how and to what extent the Grant was spent and the extent to which outcomes were achieved.
 - (ii) The State reserves the right to request an audited financial statement for the Project to be certified by an Auditor appointed by the State, costs to be borne by the Grantee
- (c) The Grantee acknowledges that submitting the Acquittal Report, referred to in the Schedule does not mean "acceptance" by the State of the said Acquittal Report. The State reserves its right to evaluate the Acquittal Report to determine whether or not it is satisfied with the contents reported therein.
- (d) This clause survives the termination of this Agreement.

3.7 Special Conditions of Grant

The Grantee agrees to be bound by and comply with the Special Conditions outlined in the Schedule.

3.8 Warranties

- (a) The Grantee warrants that there is no legal or other impediment preventing it from entering into or performing this Agreement. Without limitation to the previous sentence, the Grantee warrants that its constituent documents allow it to enter into and perform this Agreement.
- (b) The Grantee warrants that every statement or representation made or given by or on behalf of it (in connection with this Agreement, the Grant or the Property) is true and correct in all material respects.
- (c) Every Warranty made under or by virtue of this Agreement is repeated regularly during the period of this Agreement.

3.9 Negation of Employment, Partnership and Agency

- (a) The Grantee must not represent itself, and must ensure that its employees, contractors, sub-contractors or agents do not represent themselves, as being an employee, partner or agent of the State or as otherwise able to bind or represent the State.

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- (b) The Grantee will not by virtue of this Agreement be or for any purpose be deemed to be, an employee, partner, or agent of the State, or have any power or authority to bind or represent the State.

4. REPAYMENT AND RETENTION OF GRANT FUNDS

The Grantee must repay to the State within forty (40) Business Days any and all part/s of the Grant that the State has paid which are not used in accordance with this Agreement or that remain unspent at the End Date unless there has been prior written agreement between the parties stating otherwise.

5. LIMITATION OF LIABILITY

- (a) The State does not accept any responsibility or liability for the success or otherwise of the Approved Purpose or the Project and is not liable for any losses which may be suffered by the Grantee in undertaking the Approved Purpose or the Project.
- (b) If the Grant (and any interest which accrues on the Grant) is insufficient for the Grantee to properly fulfil all of its Obligations, then the Grantee must still fulfil its Obligations at its own cost.

6. INSURANCE AND INDEMNITY

- (a) The Grantee shall take out and maintain throughout the term of the Agreement adequate insurance to provide cover for the Project undertaken by the Grantee, including Public Liability and Workers' Compensation insurances.

If requested by the State, the Grantee must provide any of the following:

- (i) a written statement of the applicable insurance cover held by the Grantee; or
- (ii) a copy of any policy of insurance, a Certificate of Currency, and receipts for premiums in connection with any policy of insurance.

The State reserves the right to have any insurable risk assessed and to obtain expert advice in relation to adequacy of the Grantee's insurance cover by an insurance advisor of the State's choice. The Grantee must provide any information requested by the State's insurance advisor for the purpose of the assessment and must comply with any recommendation and advice received by the State in respect to the assessment.

- (b) The Grantee shall at all times indemnify, hold harmless and defend the State, its Ministers, officers, employees and agents from and against any loss, including legal costs and expenses or liability incurred against the State, its Minister, officers, employees and agents arising from any claim, suit, demand, action or proceeding by any person or body against the State, its Minister, officers, employees and agents arising from or in connection with:
 - (i) any breach by the Grantee of an obligation under this Agreement;

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- (ii) any act or omission of the Grantee or its employees, contractors (at any tier), officers or agents in connection with this Agreement or a matter contemplated by it;
- (iii) any breach of a State or Commonwealth law relevant to the Agreement by the Grantee or its employees, contractors (at any tier), officers or agents; or
- (iv) the Project.

(c) The indemnity in this clause survives expiration or termination of this Agreement.

7. FREEDOM OF INFORMATION ACT 1992 AND FINANCIAL MANAGEMENT ACT 2006

- (a) The Grantee acknowledges and agrees that this Agreement and information regarding it is subject to the *Freedom of Information Act 1992* and that the State may publicly disclose information in relation to this Agreement, including its terms and the details of the Grantee. This could result in requests for more detail to be released publicly.
- (b) The parties acknowledge and agree that, despite any provision of this Agreement to the contrary, the powers and responsibilities of the Auditor General under the *Financial Management Act 2006* are not limited or affected by this Agreement.
- (c) The Grantee must allow the Auditor General, or an authorised representative, to have access to and examine the Grantee's records, documents and information concerning this Agreement.

8. NOTICES

Any direction, requirement, request, consent, notification, notice or other communication that may or must be given under this Agreement to be valid and effective:

- (a) must be in writing;
- (b) may be given by an authorised officer of the Party giving notice;
- (c) must be:
 - (i) hand delivered or sent by prepaid post to the address of the Party receiving the notice as set out in clause 22; or
 - (ii) transmitted by email to the email address of the Party receiving the notice as set out in the clause 22.
- (d) subject to paragraph (e), is taken to be received:
 - (i) in the case of hand delivery, on the date of delivery;
 - (ii) in the case of post, on the third Business Day after posting; and
 - (iii) in the case of email, at the time of transmission
- (e) if received after 5.00 pm or on a day other than a Business Day, is taken to be received on the next Business Day.

9. DEFAULT AND TERMINATION

9.1 Event of Default by the Grantee

An Event of Default occurs if:

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- (a) an Insolvency Event occurs in respect of the Grantee or a person is appointed under legislation to investigate or manage any part of the affairs of the Grantee (except to the extent the right to terminate is stayed by sections 415D, 434J or 451E of the Corporations Act (C'th);
- (b) the Grantee ceases to carry on business in Western Australia;
- (c) the Grantee repudiates this Agreement
- (d) (subject to paragraph (c) above) the Grantee breaches any of its obligations under this Agreement which continues without remedy for ten (10) business days after notice in writing has been served on the Grantee by the State;
- (e) the Grantee fails to submit an Acquittal Report by the Acquittal Reporting Date; or
- (f) the State is of the opinion that the Grantee is unwilling or will be unable to comply with its obligations under this Agreement.

9.2 Effect of Event of Default

If an Event of Default occurs, the State may do one, some or all of the following:

- (a) terminate the Agreement by providing a further ten (10) Business Days notice in writing to the Grantee of the Event of Default; or
- (b) suspend payment of the Grant until the Event of Default is remedied; and
- (c) request that the Grantee reimburse the State within forty (40) Business Days for any Grant that were not used exclusively for the Project in accordance with the Application, Approved Budget and this Agreement, in which case the Grantee must immediately comply.

9.3 Recommencement of Grant Funds Payment

The State may, in its absolute discretion, recommence payment of the Grant Funds if and when the Grantee has rectified the Event of Default.

9.4 Acquittal

- (a) Unless earlier terminated, this Agreement will terminate upon submission and acceptance of the Acquittal Report.
- (b) Should the Grantee be unable to properly use the Grant in accordance with this Agreement, the Grantee will advise the State as soon as it becomes aware of this and the State may require that any unused portion of Grant be returned within forty (40) Business Days. The Grantee must then comply with any such requirement.

10. GOODS AND SERVICES TAX (GST)

- (a) For the purposes of this Agreement:
 - (i) "GST" means the goods and services tax applicable to any taxable supplies as determined by the GST Act; and
 - (ii) "GST Act" means *A New Tax System (Goods and Services Tax) Act 1999 (Cth)* and includes all associated legislation and regulations;

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- (iii) the terms “supply”, “tax invoice”, “taxable supply” and “value” have the same meanings as in the GST Act.
- (b) If the supply of anything under this Agreement is a taxable supply under the GST Act, the Grant shall be exclusive of GST.
- (c) The obligation of the State to pay the GST on any supply by the Grantee under this Agreement is conditional upon the prior issue by the Grantee to the State of a tax invoice, which complies with the GST Act. This provision applies notwithstanding any law to the contrary.
- (d) The State through its internal process may raise a recipient-created tax invoice (RCTI) for the Grant amount identified in this Schedule. The terms of the RCTI are governed by the following:
 - (i) The Grantee warrants that it has an Australian Business Number.
 - (ii) The Grantee will immediately notify the State in writing of any change to the Grantee’s registration.
 - (iii) The State warrants that it is registered for GST.
 - (iv) If any supply is made by the Grantee after the date of this Agreement in connection with the Grant, the State may issue a RCTI in respect of the supply and the Grantee will not issue a tax invoice in respect of that supply.
 - (v) The Grantee and the State may agree that the provisions of the agreement to use recipient-created tax invoices will not apply in respect of a particular supply, in which case the Recipient will issue a tax invoice in respect of that supply.
 - (vi) The State or the Grantee may terminate agreement to use RCTIs at any time by giving written notice to the other Party.

In this Agreement the terms “supply”, “registered”, “tax invoice”, “recipient-created tax invoice” and “GST” have the same meaning as in the GST Act and “GST Act” means the *A New Tax System (Goods and Services Tax) Act 1999*.

11. WAIVER

- (a) No right under this Agreement shall be deemed to be waived except by notice in writing signed by both Parties.
- (b) A waiver by either Party will not prejudice that party’s rights in relation to any further breach of this Agreement by the other party.
- (c) Any failure to enforce this Agreement, or any forbearance, delay or indulgence granted by one party to the other Party, will not be construed as a waiver of any rights.

12. NO ONGOING COMMITMENT

- (a) The State makes no commitment to funding the Project except to the extent specified in this Agreement.
- (a) The Grantee acknowledges that it will be responsible for any ongoing costs as a result of the Project and that the State will not be obliged to provide additional funds.

13. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the Parties and supersedes all communications, negotiations, arrangements and agreements, whether oral or written, between the Parties with respect to the subject matter of this Agreement.

14. ASSIGNMENT

- (a) This Agreement is personal to the Grantee and may not be assigned or novated by the Grantee without the State's consent, which may be withheld at the State's discretion. The State may assign or transfer its rights and obligations under this Agreement as it sees fit.
- (b) For the purposes of this clause 14, the Grantee shall be deemed to have assigned or transferred this Agreement if any act, matter or thing is done or occurs, the effect of which is, in the opinion of the State, to transfer, directly or indirectly, the management or control of the Grantee.

15. VARIATION

- (a) Any modification, amendment or other variation to this Agreement must be made in writing and agreed to by both Parties. This includes, but is by no means limited to, variations to timelines, milestones, significant changes to the Approved Budget and funding partners and all aspects of the Project as detailed in this Agreement.
- (b) Any extensions and/or variations are to be requested and approved in writing prior to the completion date.

16. INTELLECTUAL PROPERTY

All Intellectual property resulting from the Project shall be the property of the Grantee. Unless otherwise specified in the Schedule and subject to any confidentiality obligations, the Grantee must hereby grant the State a non-exclusive, unrestricted, royalty-free and perpetual licence to use, copy, distribute, reproduce and publish any reports (and/or variations of the reports) and any such reports in respect, or on account of the Project or this Agreement, in any medium, throughout the world.

17. GOVERNING LAW

This Agreement is governed by the laws of the State of Western Australia. The State and the Grantee irrevocably submit to the non-exclusive jurisdiction of the courts of Western Australia.

18. ACCESS TO LAND

If the Project is being undertaken on land (whether freehold or Crown land) that is not owned, leased or managed by the Grantee, the Grantee must obtain and have in place the written consent of the person owning or leasing that land to undertake the Project on that land.

19. AGREEMENT BETWEEN THE GRANTEE AND A THIRD PARTY

If the Grantee enters into an agreement with any other party relating in any way to either or both of this Agreement and the Grant (Third Party Agreement), including a Third Party Agreement with a party to deliver or fulfil any of the Grantee's Obligations or to provide services to the Grantee to assist or enable it to fulfil its Obligations, the Grantee must ensure that the other party:

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- (a) has obligations in the Third Party Agreement which, if properly fulfilled, will ensure that the Grantee properly fulfils its corresponding Obligations and to the extent necessary to ensure that the other party has these obligations, the Recipient must ensure that the Third Party Agreement mirrors the terms of this Agreement; and
- (b) agrees to the Grantee providing the State with any documents that the other party provides to the Grantee and to the State attending any meetings it has with the Grantee if the State wishes to obtain copies of such documents or attend such meetings.

20. STATE MAY ACT

If the Grantee fails or refuses to perform an obligation under its part under this Agreement or otherwise breaches this Agreement, the State itself may do all that is necessary to ensure the fulfilment of that obligation, or the rectification of the breach (as the case may be), and the cost to the State in doing so shall be a debt payable to the State by the Grantee on demand.

21. TERM OF AGREEMENT

All clauses apply from the date of this Agreement's execution to the later of when the Grantee lawfully (and in accordance with this Agreement) disposes of the Property to a third party or the time the Grantee has properly complied with its Obligations. The previous sentence is subject to those provisions of this Agreement that expressly or impliedly survive expiration of this Agreement.

22. SCHEDULE

All provisions expressed or implied in the Schedule are provisions of this Agreement and must be complied with in accordance with their expressed and implied terms.

23. TRUSTS

If the Grantee is a trustee of a trust (Trust):

- (a) the Grantee enters into and is bound by this Agreement both in its personal capacity and in its capacity as trustee of the Trust; and
- (b) the Grantee represents and warrants to the State that, in respect of the Trust:
 - (i) it is the sole trustee of the Trust;
 - (ii) it is a validly appointed trustee of the trust and no action is proposed to remove it as trustee of the Trust;
 - (iii) there has not been any contravention of or non-compliance with any of the terms of the trust deed constituting the Trust;
 - (iv) it has a right of indemnity out of the assets of the Trust for all liabilities incurred by it under this Agreement and the assets of the Trust are sufficient to satisfy that right; and
 - (v) this Agreement does not conflict with the operation or terms of the Trust or the trust deed;
 - (vi) it has full and valid power and authority under the Trust to enter into this Agreement and to carry out the transactions contemplated by this Agreement (including all proper authorisations and consents);

(Appendix ORD: 12.4.1A)

- (vii) it enters into this Agreement and the transactions evidenced by it for the proper administration of the Trust and for the benefit of all of the beneficiaries of the Trust; and
- (viii) it will not, without the State's consent (not to be unreasonably withheld or delayed), resign, allow the appointment of a substitute or additional trustee, terminate the trust or vary the terms of the Trust or resettle the Trust.

(Appendix ORD: 12.4.1A)

SCHEDULE

1. GRANTEE AND STATE (DPIRD/RDC) DETAILS

(a) Grantee:

Burekup and District Country Club Incorporated (ABN 47 807 783 757) of Russell Road BUREKUP WA 6227.

(b) State (DPIRD/RDC)

South West Development Commission

Contact persons and addresses for notices:

The State

Contact person:	Deanna Furze
Job Title:	Regional Development Officer
Phone:	9792 2013
Email for notices:	grantscoordinator@swdc.wa.gov.au
Postal address for notices:	PO Box 2000 BUNBURY WA 6231

The Grantee

Contact person:	Phil Giblett
Job Title:	Bar Manager
Phone:	0407 080 685
Email for notices:	pmgib@iinet.net.au
Postal address for notices:	Russell Road BUREKUP WA 6230

2. GRANT

\$15,000 (no GST)

3. DETAILED DESCRIPTION OF PROJECT

3.1 *Approved Project Description:*

To install a 11.88 kw PV solar system at the Burekup and Districts Country Club to reduce the club's energy bills and provide future energy storage capacity.

3.2 *Project Outcomes*

Outcomes	Measure	Anticipated Outcomes/benefits
Jobs (employment)	1 person employed for the duration of	1 job created through installation of the solar

(Appendix ORD: 12.4.1A)

Outcomes	Measure	Anticipated Outcomes/benefits
	the project (to install solar panels)	panels
Local Content	\$15,000 spent locally	Goods and services will be purchased locally
Enabling Increasing participation, skills development and/or capacity building	NA	NA
Supporting Community Infrastructure and/or the provision of accessible local services	Electricity costs reduced by 25%	Club is more financially sufficient Electricity costs for the Burekup and Districts Country Club are reduced 25%

3.3 Project Timeframes and Milestones

Main Activities / Milestone	Milestone Date	Milestone Payment (GST Excl)
Execution of this Agreement	June 2021	
Provision of Shire of Dardanup approvals to SWDC	July 2021	\$15,000
Installation of solar panels	September-October 2021	
Confirmation of project completion to SWDC	30 th November 2021	
Acquittal report submitted	28 th February 2022	
Total:		\$15,000

Payment of each Milestone Payment will be authorised within 20 Business Days upon acceptance that the Milestone has been met and the Grantee providing a valid tax invoice for that amount

3.4 Project Budget

Item of Expenditure	Budget (\$)	Source of Funds
Supply and Installation of Solar Panels	\$15,000	State Government of Western Australia
Total Budget	\$15,000	

(Appendix ORD: 12.4.1A)

4. MANNER IN WHICH THE GRANT IS TO BE PAID

After this Agreement has been executed by both Parties, the State will authorise the payment of the Grant to the Grantee in the manner described in this Schedule.

The Grant will be made available as a conditional grant specifically for the delivery of the Project outlined in this Schedule.

The Grantee will forward an invoice to the State for the amount of the Grant outlined in this Schedule. The payment will be processed by the State electronically transferred to the Grantee.

5. SPECIAL CONDITIONS OF GRANT

5.1 Local Products and Services

The Grantee agrees to use products and services from the SOUTH WEST REGION for the Project wherever reasonably practicable using an open and competitive process to the satisfaction of the State.

5.2 Leveraged Funding

(a) The Grantee shall secure the Leveraged Funding as follows:

Source of Leveraged Funding	Amount (\$)
NA	

(b) The Grantee must apply the Leveraged Funding to the Project.

5.3 Disability Access and Inclusion Plan

If this Agreement involves the supply of services to the public, then the Grantee will:

- (a) to the extent practicable, implement the State 'Disability Access and Inclusion Plan' prepared under the Disability Services Act 1993; and
- (b) complete the questions relating to the Grantee's implementation of the State 'Disability Access and Inclusion Plan' in the planning or delivery of the program, project or event. These questions are set out below and need to be completed as part of your Acquittal Report.

DAIP OUTCOME:	ACTIVITIES	
All people have the same opportunities to access services and events.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
All people have the same opportunities to	<input type="checkbox"/> Yes	<input type="checkbox"/> No

(Appendix ORD: 12.4.1A)

access buildings and other facilities.	
All people receive information in a format that will enable them to access information readily.	<input type="checkbox"/> Yes <input type="checkbox"/> No
All people receive the same level and quality of service.	<input type="checkbox"/> Yes <input type="checkbox"/> No
All people have the same opportunities to make complaints.	<input type="checkbox"/> Yes <input type="checkbox"/> No
All people have the same opportunities to participate in any public consultation.	<input type="checkbox"/> Yes <input type="checkbox"/> No

EXECUTION OF THIS AGREEMENT

EXECUTED by the Parties as an Agreement.

Signed for and on behalf of the **State**)
of **Western Australia** by a duly)
authorised officer of the Department)
of Primary Industries and Regional)
Development (ABN 18 951 343 745))
in the presence of:)



Signature of witness

JULIE WADE

Full name of witness (print)



Signature of authorised officer

CORINA DOUCING

Full name of authorised officer (print)

Director Regional Development

Title of authorised officer (print)

7/7/21

Date

Signed for and on behalf of the **South**)
West Development Commission by)
its Chief Executive Officer in the)
presence of:



Signature of witness

JULIE WADE

Full name of witness (print)



Signature of CEO

Mellisa Teede

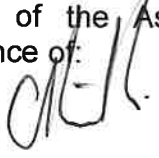
Name of CEO (print)

7/7/21

Date

(Appendix ORD: 12.4.1A)

Executed for and on behalf of)
Burekup and District Country)
Club Incorporated (IARN)
A1007949F) by a duly authorised)
member in accordance with the)
Rules of the Association in the)
presence of:



Signature of witness

CHRISTOPHER RYAN KIRK

Full name of witness (print)

3 | 7 | 21

Date



Signature of Chair

PHILIP MURRAY GIBLETT

Full name of Chair (print)

3.7.2021

Date

RISK ASSESSMENT TOOL**OVERALL RISK EVENT:** Installation of Solar Panels – Burekup Country Club**RISK THEME PROFILE:**

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	Any installation of solar panels would need to comply with Work Health & Safety and Building requirements	Major (4)	Unlikely (2)	Moderate (5 - 11)	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	Burekup Country Club are required to adhere to the terms and conditions of the Lease Agreement with Council.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council may be viewed in a negative light if they are not supportive of the installation of the Solar Panels	Minor (2)	Possible (3)	Moderate (5 - 11)	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.

QUOTE



To	The President & Committee. Burekup & District Country Club Inc. <u>0418931064</u> <u>burekupcountryclub@gmail.com</u>	From	Willo Electrical ABN: 74 637 104 351 Scales way Spearwood Western Australia 6163 Australia
Address	Lot 2, #33 Russell Road, Burekup Western Australia 6227		
Est. install date	Jun 7, 2021		
Expiry date	Apr 23, 2021		

Description	Qty	Price	Total
12 kW Solar System		\$15,867.27	\$15,867.27
12.0kW 32 x 375W Winaico MST-M6 Panels with SMA Tripower 10kW (3phase) inverter		(incl.)	
WARRANTY - PANELS [Winaico] 25 Years Parts and Labour/25 Year Performance /2 Year Complimentary 3 in 1 Insurance. INVERTER [SMA] 5 Year Warranty , RAIL 10 Year Warranty.		(incl.)	
Balance of system		(incl.)	
Installation & labour		(incl.)	
Network pre-approval (Synergy & Western Power)		(incl.)	
Includes Structural Assessment and Local Shire Applications (BA1 & BA3)	1	\$1,250.00	\$1,250.00
OPTIONAL: SMA Smart Meter (Measures Solar Generation AND Energy consumption.	0	\$750.00	\$0.00
		Subtotal excl. GST	\$17,117.27
		GST	\$1,711.73
	165 STCs ⁶ x \$36.60		-\$6,039.00
		Total	\$12,790.00

ACCEPTANCE

Please sign and return to Willo Electrical. Be sure to keep a copy for your own records. A 10% (\$1,279.00) deposit is required to initiate the process. Final payments are to be made upon full completion of installation. Offer valid until Apr 23, 2021

PAYMENT

Bank Account
BSB: 086 006
Account No: 306881357
David Lee Electrical

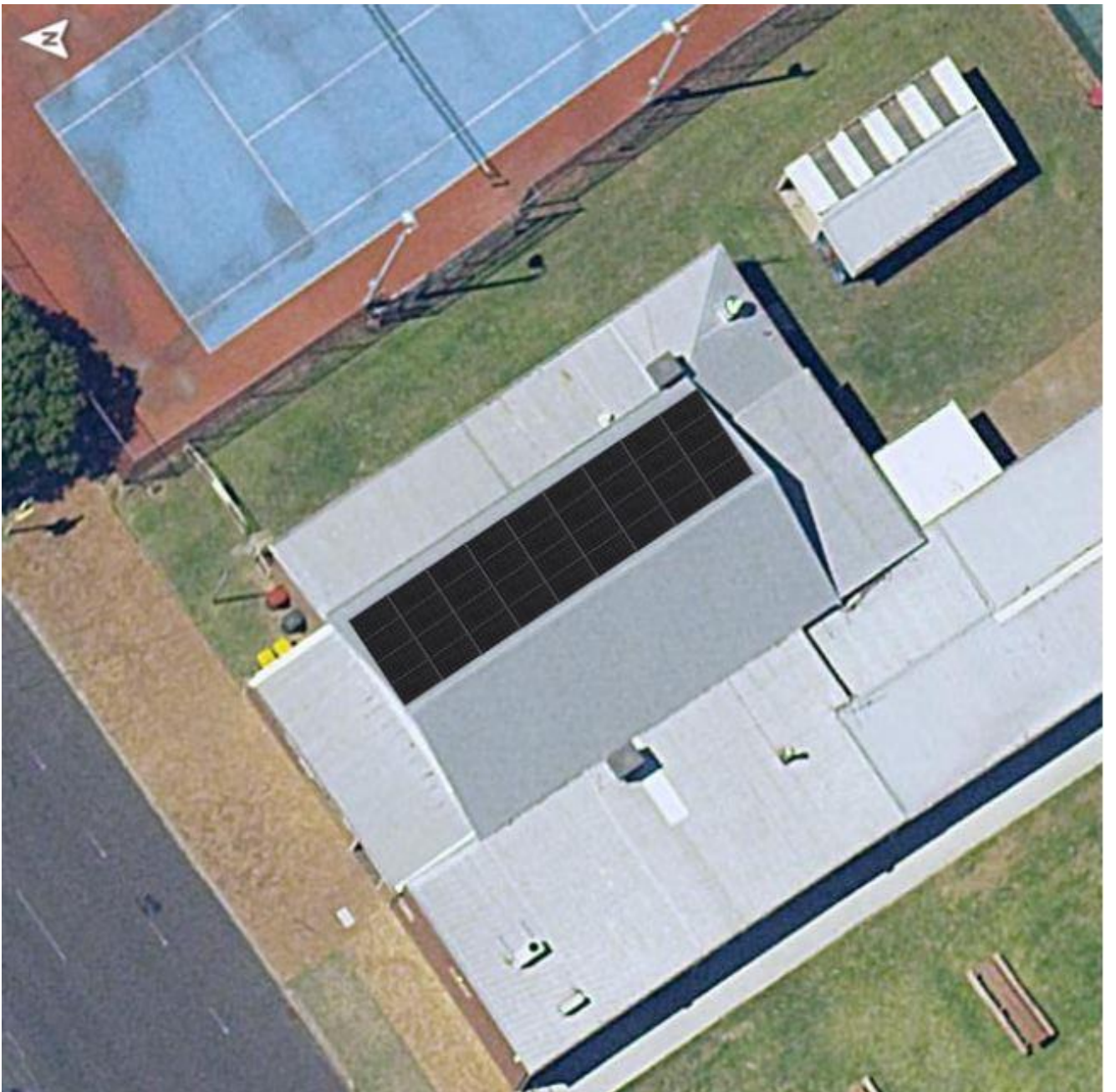
National Australia Bank

E.LLOL SHEEM
Client Name

[Signature]
Client Signature

OR [Signature] 23/04/21

(Appendix ORD: 12.4.1D)



(Appendix ORD: 12.4.1D)

Up to 375 watt

WST-MG GEMINI Series

Top performance for all applications



PERFORMANCE WARRANTY



COMPLIMENTARY INSURANCE



Power to Perform



www.winaico.com.au

WST-MG GEMINI

370-375 W / 120 Cells



Stable long term investment
Reliability you can bank on for 25 years



Advanced cell technology
Better performance in any weather



High-density module technology
Half cell and multi-busbar design to increase power yield



Improved temperature performance
Reduced internal resistance and module degradation



Greater Value

Premium quality from solar module specialists

A solar system is a long term investment, which should last for over 20 years. You want to be able to trust that the solar panels you install will perform for their whole life. WINAICO specialises in premium quality solar that you can rely on.

Greater Customer Satisfaction

Thousands of satisfied system owners worldwide

Established in 2008 WINAICO is one of the world's oldest solar manufacturers. Since inception we have focused on building close relationship with our customers. WINAICO stands for quality, reliability and customer engagement, values we apply every day in our business. Working closely with our customers builds trust and understanding, a feeling shared by thousands of satisfied customers worldwide.

Greater Protection

3 in 1 insurance for your complete system

Photovoltaic modules from WINAICO are characterised by outstanding quality, innovative design, durability and safety. In order to protect your system against property damage, operational interruption and reduced yields, we offer comprehensive all-round protection for your complete photovoltaic system when purchasing WINAICO modules.

Ask your installer to check if you qualify for free complimentary insurance.

(Appendix ORD: 12.4.1D)



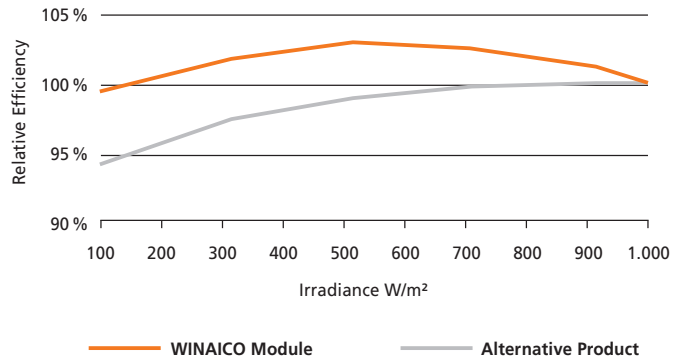
Greater Quality Awarded By Customers

WINAICO is one of the few manufacturers to be awarded the EUPD Research "Top Brand PV" seal. The award centres around customer satisfaction from the performance of their solar systems in the real world. The EUPD Seal reflects WINAICO's customer focus and the positive consensus on lifetime performance.



Greater Performance Leading Module Technology

WINAICO combines half cell, multi-busbar and reflective wire designs to maximise efficiency and reduce internal resistance. The result is higher energy yield and lower module degradation.



Greater Durability Reliable Long Term Investment

WINAICO's solar panels are designed to last for a long time. They are backed by industry-leading 25-year product warranty to give you reliable and consistent returns.



Greater Safety Tested to the Limits

WINAICO's modules are tested above and beyond international standards. Aiming to use lab conditions to simulate 25 years of service life, we push our modules to withstand conditions far above what they will likely experience on your roof. Be confident that your WINAICO panels will last the test of time.



Greater Quality Control 100% Inspection

We examine all cells and finished laminates for internal damage with a special electroluminescence test. In doing so, we can virtually eliminate all micro-cracks, hot spots, solder defects and other faults that cannot be seen with the naked eye. A type of "X-ray image" proves the 100% cell quality for each individual module, ensuring every WINAICO product is ready to perform on your roof.

Beyond Industry Standard Testing

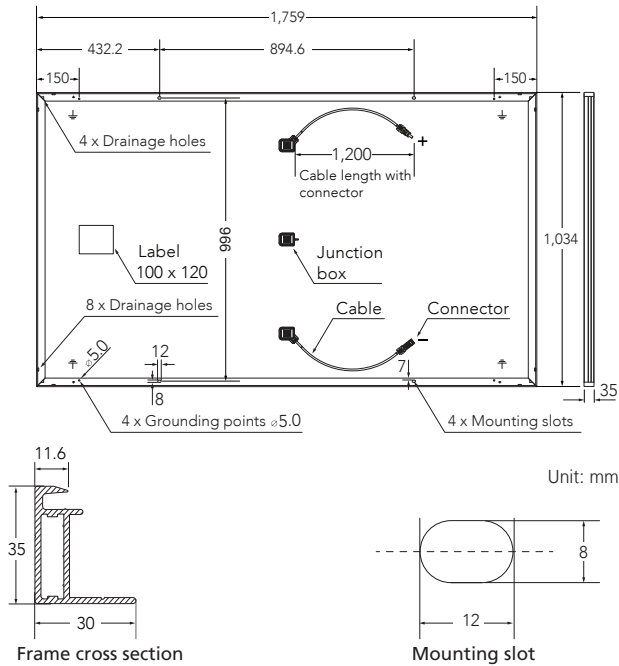
Test Type	IEC Standard	WINAICO
Thermal Cycling (TC) Cycles between -40°C and +85°C	200 Cycles	3 times IEC standard
Damp Heat (DH) Constant +85°C and 85% relative humidity	1,000 Hours	3 times IEC standard
Mechanical Load (ML)	5,400 Pa	Follow IEC standard
Hail Impact	25 mm ice ball at 83 km/h	Follow IEC standard

We test beyond the Industry testing standards because at WINAICO we believe that our customers deserve complete peace of mind.

(Appendix ORD: 12.4.1D)

Mechanical Data WINAICO WST-MG GEMINI

Dimensions



Cell	Monocrystalline silicon cells
Quantity of cells	6 strings x 20 cells
Dimensions	1,759 x 1,034 x 35 mm (69.25 x 40.71 x 1.38 in)
Weight	20.6 kg (45.4 lbs)
Glass thickness	3.2 mm (0.13 in)
Frame	Black anodised aluminium
Junction box	IP 68
Connector type	MC4 IP 68
Module fire performance	Type 4
Fire safety class	C

WINAICO PERFORMANCE GUARANTEE

At least 98% of nominal power during the first year.
No more than 0.53% degradation per year from 2nd year to 25th year.
The output power will be at least 85.28% at the end of 25th year.

WINAICO PRODUCT WARRANTY

In order to activate our 25-year product warranty, please register your installation under <https://www.winaico.com/warranty-registration/>

Operating conditions	WINAICO WST-MG
Operating temperature	-40°C to +85°C / -40°F to +185°F
Maximum system voltage IEC/UL	1,000 V/1,000 V
Maximum series fuse	20 A
Maximum design load (push/pull)	3,600 Pa/1,600 Pa
Maximum test load (push/pull)	5,400 Pa/2,400 Pa
Nominal module operating temperature NMOT	43.85 ± 3°C
Temperature coefficient of P _{MAX}	-0.35 %/°C
Temperature coefficient of V _{OC}	-0.28 %/°C
Temperature coefficient of I _{SC}	0.04 %/°C
Certifications	IEC 61215-1:2016, IEC 61215-2:2016, IEC 61730-1:2016, IEC 61730-2:2016

Electrical data (STC)	WST-375MG	
Nominal performance P _{MAX}	375	Wp
Voltage at maximum performance V _{MP}	34.46	V
Current at maximum performance I _{MP}	10.95	A
Open circuit voltage V _{OC}	41.08	V
Short circuit current I _{SC}	11.47	A
Module efficiency	20.62	%
Power tolerance	-0/+5	

Electrical data applies under standard test conditions (STC): solar radiation 1,000 W/m² with light spectrum AM 1.5, with cell temperature 25°C. Measurement tolerance of P_{MAX} at STC: ±3%. Accuracy of other electrical data: ±10%.

Electrical data (NMOT)	WST-375MG	
Nominal performance P _{MAX}	273	Wp
Voltage at maximum performance V _{MP}	31.66	V
Current at maximum performance I _{MP}	8.63	A
Open circuit voltage V _{OC}	38.70	V
Short circuit current I _{SC}	9.07	A

Electrical data applies under Nominal Module Operating Temperature (NMOT), irradiance of 800 W/m², spectrum AM 1.5, ambient temperature 20°C, wind speed 1 m/s.



WINAICO Australia Pty Ltd
Tel + 61 2 8091 2771
australia@winaico.com
<https://www.winaico.com.au/>
3/393 George Street, Sydney NSW 2000, Australia



(Appendix ORD: 12.4.2A)

RISK ASSESSMENT TOOL									
<p>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.</p> <p>RISK THEME PROFILE:</p> <p>3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)</p> <p>RISK ASSESSMENT CONTEXT: Operational</p>									
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL			RESIDUAL RISK RATING
		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.	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.	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.	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.	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.	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.	Not required.

(Appendix ORD: 12.4.2B)



Monthly Financial Report

For the Period

1 July 2020 to 30 June 2021

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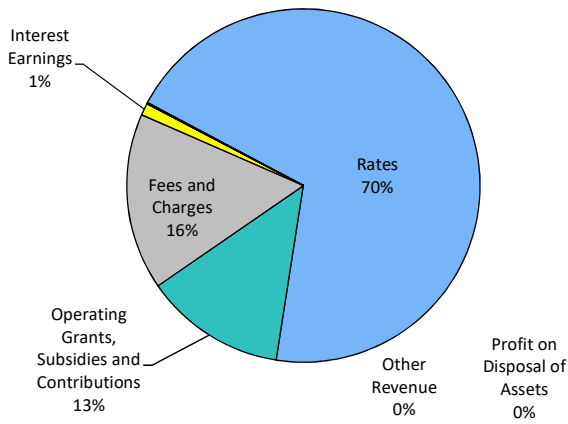
(Appendix ORD: 12.4.2B)



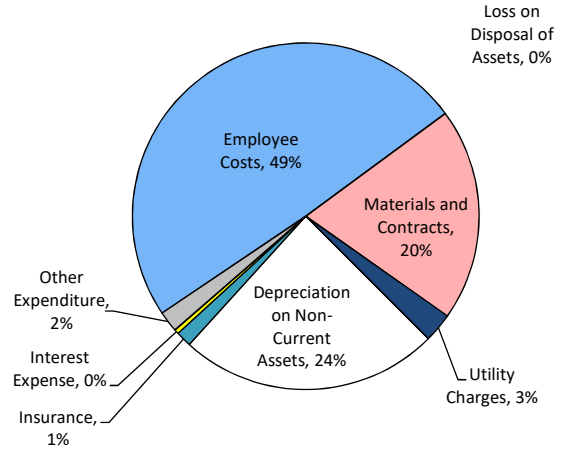
Monthly Financial Report For the Period Ended 30 June 2021

SUMMARY GRAPHS

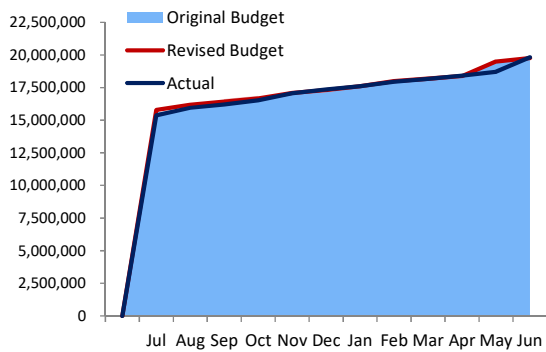
OPERATING REVENUE - ACTUAL YTD



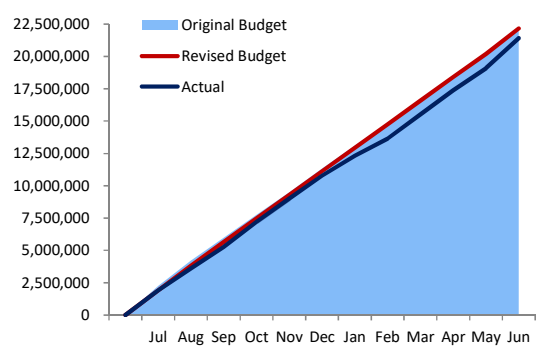
OPERATING EXPENSES - ACTUAL YTD



Total Operating Revenue - Budget - v - Actual

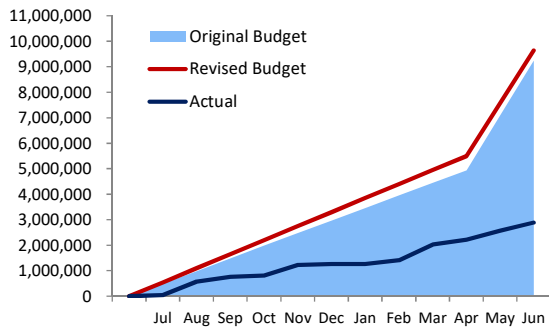


Total Operating Expenses - Budget - v - Actual



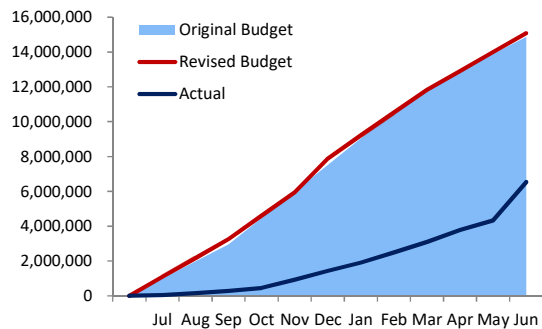
CAPITAL REVENUE

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: 12.4.2B)



Statement of Financial Activity by Program For the Period Ended 30 June 2021 (Covering 12 months or 100% of the year)

Sch	2020/21	2020/21	2020/21	2020/21	Variance Y-T-D	Variance Y-T-D	2020/21	2019/20	
	Adopted Budget \$	Revised Budget \$	Revised Budget \$	Y-T-D Actual \$	Actual to Revised Budget \$	Actual to Revised Budget %	Forecast \$	Last Year Actual \$	
OPERATING ACTIVITIES									
Revenue									
Governance	4	28,800	28,900	28,900	3,979	(24,921)	(86.2%)	28,900	5,720
General Purpose Funding	3	15,659,482	15,361,243	15,361,243	15,334,250	(26,993)	(0.2%)	15,361,243	15,495,427
Law, Order, Public Safety	5	474,905	669,522	669,522	737,956	68,434	10.2%	658,522	596,148
Health	7	2,150	5,150	5,150	5,489	339	6.6%	5,150	27,713
Education and Welfare	8	6,000	11,017	11,017	10,017	(1,000)	(9.1%)	11,017	7,205
Community Amenities	10	1,484,654	1,578,671	1,578,671	1,601,977	23,306	1.5%	1,578,671	1,526,710
Recreation and Culture	11	1,374,782	1,595,318	1,595,318	1,570,586	(24,733)	(1.6%)	1,595,318	2,404,911
Transport	12	396,841	156,474	156,474	147,083	(9,391)	(6.0%)	156,474	173,095
Economic Services	13	97,348	198,950	198,950	156,347	(42,603)	(21.4%)	198,950	94,232
Other Property and Services	14	173,800	213,555	213,555	272,798	59,243	27.7%	213,555	1,387,070
Total Operating Revenue		19,698,762	19,818,801	19,818,801	19,840,482	21,682	0.1%	19,807,801	21,718,231
Operating Expenses									
Governance	4	(1,210,103)	(1,168,813)	(1,168,813)	(1,071,375)	97,439	8.3%	(1,197,813)	(1,186,604)
General Purpose Funding	3	(511,688)	(380,026)	(380,026)	(359,338)	20,689	5.4%	(380,026)	(331,323)
Law, Order, Public Safety	5	(1,619,329)	(1,822,722)	(1,822,722)	(1,697,964)	124,759	6.8%	(1,797,143)	(1,710,879)
Health	7	(540,920)	(523,820)	(523,820)	(503,398)	20,422	3.9%	(515,820)	(547,380)
Education and Welfare	8	(784,183)	(892,690)	(892,690)	(811,981)	80,709	9.0%	(879,230)	(750,714)
Community Amenities	10	(2,845,397)	(2,795,360)	(2,795,360)	(2,679,867)	115,493	4.1%	(2,786,208)	(2,641,373)
Recreation & Culture	11	(7,597,856)	(7,569,282)	(7,569,282)	(7,358,116)	211,165	2.8%	(7,572,146)	(7,739,832)
Transport	12	(6,218,251)	(6,228,470)	(6,228,470)	(5,985,569)	242,901	3.9%	(6,204,835)	(5,878,151)
Economic Services	13	(513,473)	(569,364)	(569,364)	(486,312)	83,053	14.6%	(569,364)	(469,137)
Other Property and Services	14	(233,368)	(272,894)	(272,894)	(488,523)	(215,630)	(79.0%)	(247,820)	(237,410)
Total Operating Expenditure		(22,074,568)	(22,223,441)	(22,223,441)	(21,442,442)	780,999	3.5%	(22,150,406)	(21,492,803)
Net Operating Activities		(2,375,806)	(2,404,640)	(2,404,640)	(1,601,960)	802,681	33.4%	(2,342,605)	225,428

(continued next page)

(Appendix ORD: 12.4.2B)



Statement of Financial Activity by Program For the Period Ended 30 June 2021 (Covering 12 months or 100% of the year)

	2020/21 Adopted Budget \$	2020/21 Revised Budget \$	2020/21 Y-T-D Revised Budget \$	2020/21 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2020/21 Forecast \$	2019/20 Last Year Actual \$
Net Operating Activities (from previous page)	(2,375,806)	(2,404,640)	(2,404,640)	(1,601,960)	802,681	(33.4%)	(2,342,605)	225,428
ADJUSTMENTS OF NON CASH ITEMS								
(Profit)/Loss on Asset Disposals	0	2,792	2,792	(2,800)	(5,592)	(200.3%)	2,792	(1,048,762)
Accruals	0	(6,540)	(6,540)	0	6,540	100.0%	(6,540)	41,521
Fair value adjustment to financial assets	0	0	0	0	0	0.0%	0	(1,153)
Movement in contract liabilities associated with restricted cash	(2,310,010)	(2,316,935)	(2,316,935)	0	2,316,935	100.0% ▲	(2,316,935)	2,411,684
Contra Repayment of Prefunded Infrastructure	0	0	0	0	0	0.0%	0	0
Depreciation on Assets	5,289,647	5,241,787	5,241,787	5,191,074	(50,713)	(1.0%)	5,241,787	5,253,788
Adjusted Net Operating Activities	A 603,831	516,464	516,463	3,586,314	3,069,851	594.4%	578,498	6,882,507
INVESTING ACTIVITIES								
Revenue								
Non-operating grants, subsidies & contributions	9,243,071	9,634,092	9,634,092	2,887,201	(6,746,891)	(70.0%) ▼	9,634,092	2,242,144
Proceeds from Disposal of Assets	257,969	362,217	362,217	229,045	(133,172)	(36.8%) ▼	362,217	1,333,892
Total Capital Revenue	9,501,040	9,996,309	9,996,309	3,116,247	(6,880,062)	(68.8%)	9,996,309	3,576,036
Expenditure								
Land & Buildings	(5,430,586)	(5,946,832)	(5,946,832)	(1,788,513)	4,158,319	69.9% ▲	(5,946,832)	(212,472)
Infrastructure Assets - Road / Bridges / Paths	(7,717,902)	(6,935,004)	(6,935,004)	(3,830,606)	3,104,398	44.8% ▲	(6,943,654)	(3,072,051)
Infrastructure Assets - Parks & Gardens	(677,156)	(908,273)	(908,273)	(361,033)	547,240	60.3% ▲	(908,273)	(426,819)
Vehicles	(940,438)	(1,232,975)	(1,232,975)	(531,430)	701,545	56.9% ▲	(1,232,975)	(325,321)
Furniture & Fittings	(112,993)	(78,405)	(78,405)	(24,754)	53,651	68.4% ▲	(78,405)	(130,794)
Total Capital Expenditure	(14,879,075)	(15,101,489)	(15,101,489)	(6,536,335)	8,565,154	56.7%	(15,110,139)	(4,167,458)
Net Capital Activities	B (5,378,035)	(5,105,180)	(5,105,180)	(3,420,089)	1,685,092	33.0%	(5,113,830)	(591,422)
FINANCING ACTIVITIES								
Revenue								
Proceeds from New Loans	750,000	750,000	750,000	750,000	0	0.0%	750,000	0
Transfers from Reserves	8,659,832	8,323,025	8,323,025	838,565	(7,484,460)	(89.9%) ▼	8,301,612	3,827,660
Total Financing Revenue	9,409,832	9,073,025	9,073,025	1,588,565	(7,484,460)	82.5%	9,051,612	3,827,660
Expenditure								
Repayment of Loans	(250,116)	(250,116)	(250,116)	(250,116)	0	0.0%	(250,116)	(279,748)
Principal element of finance lease payments	(119,658)	(215,506)	(215,506)	(205,638)	9,867	4.6%	(221,574)	(148,176)
Transfers to Reserves	(4,428,917)	(4,342,533)	(4,342,533)	(1,154,059)	3,188,474	73.4% ▲	(4,349,533)	(9,621,071)
Total Financing Expenditure	(4,798,691)	(4,808,154)	(4,808,154)	(1,609,813)	3,198,342	66.5%	(4,821,223)	(10,048,995)
Net Financing Activities	C 4,611,141	4,264,870	4,264,871	(21,248)	(4,286,119)	100.5%	4,230,389	(6,221,335)
FUNDING SOURCES								
Surplus/(Deficit) July 1 B/Fwd	382,052	474,501	474,501	474,501	0	0.0%	474,501	404,751
CLOSING FUNDS (A+B+C+D)	218,987	150,655	150,655	619,479	468,824	(311.2%)	169,558	474,501

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

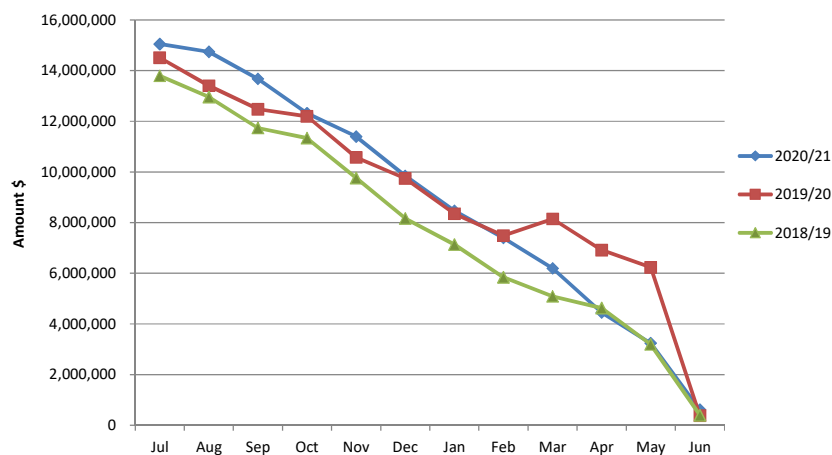
(Appendix ORD: 12.4.2B)



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

Note	Year to Date Actual 30-Jun-2021 \$	Last Year Closing 30 June 2020 \$
Represented By:		
CURRENT ASSETS		
Cash and Cash Equivalents	27,029,606	25,645,523
Rates Debtors Outstanding	325,545	396,109
Pensioner Rates Rebate	46,375	5,998
Sundry Debtors	175,685	781,928
Accrued Revenue	50,258	42,807
Prepaid Expenses	0	7,446
Goods & Services Tax / BAS Refund	307,907	280,631
Other Receivables	0	0
Inventories - Materials	11,917	11,917
Inventories- Trading Stock - Recreation Centre	5,842	7,310
Current Assets	27,953,134	27,179,669
LESS CURRENT LIABILITIES		
Payables:		
Sundry Creditors	(1,378,348)	(1,049,612)
Goods & Services Tax / BAS Payable	0	
Other Payables	(15,286)	(446,392)
Municipal Bonded Liabilities	(729,798)	(741,314)
Contract Liabilities	(4,996,868)	(4,862,896)
Prepaid Revenue - Rates / PPL	(782,454)	(685,142)
Accrued Interest on Debentures	(33,404)	(33,404)
Accrued Salaries & Wages	(300,795)	(96,114)
Other Accrued Expenses	0	(10,768)
Borrowings - Debentures	0	(250,116)
Provisions:		
Staff Leave Provisions	(1,437,008)	(1,437,008)
Current Liabilities	(9,673,962)	(9,612,764)
Net Current Assets	18,279,172	17,566,905
Less: Restricted Assets / Reserve Funds	(22,520,910)	(22,205,416)
Add: Current - Borrowings	0	250,116
Add: Current - Contract Liabilities held in Reserve accounts	4,861,217	4,719,271
Add: Current - Contract Liabilities - Leases		143,625
CLOSING FUNDS / NET CURRENT ASSETS (per previous page)	619,479	474,501

Liquidity Over The Year



(Appendix ORD: 12.4.2B)



**Statement of Comprehensive Income by Nature or Type
For the Period Ended 30 June 2021
(Covering 12 months or 100% of the year)**

	2020/21 Adopted Budget \$	2020/21 Revised Budget \$	2020/21 Y-T-D Revised Budget \$	2020/21 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2020/21 Forecast \$	2019/20 Last Year Actual \$
Revenue								
Rates	13,839,284	13,833,966	13,833,966	13,812,484	(21,482)	0.2%	13,833,966	13,716,704
Grants, Subsidies & Contributions	2,680,137	2,720,090	2,720,090	2,559,676	(160,414)	5.9%	2,720,090	3,496,488
Fees and Charges	2,730,279	3,001,323	3,001,323	3,203,899	202,576	(6.7%)	2,990,323	2,866,180
Interest Earnings	420,971	235,331	235,331	218,642	(16,689)	7.1%	235,331	512,789
Other Revenue	28,091	28,091	28,091	21,657	(6,434)	0.0%	28,091	24,685
	<u>19,698,762</u>	<u>19,818,801</u>	<u>19,818,801</u>	<u>19,816,358</u>	<u>(2,443)</u>	<u>0.0%</u>	<u>19,807,801</u>	<u>20,616,846</u>
Expenses								
Employee Costs	(10,505,383)	(10,520,034)	(10,519,974)	(10,574,017)	(54,043)	(0.5%)	(10,526,473)	(10,592,989)
Materials and Contracts	(4,891,097)	(4,968,008)	(4,968,008)	(4,251,746)	716,261	14.4%	(4,882,332)	(4,175,275)
Utility Charges	(552,620)	(573,128)	(573,128)	(588,281)	(15,153)	(2.6%)	(573,128)	(574,897)
Depreciation on Non-current Assets	(5,289,647)	(5,241,787)	(5,241,787)	(5,191,074)	50,713	1.0%	(5,241,787)	(5,253,788)
Interest Expense	(104,908)	(107,286)	(107,286)	(91,752)	15,534	14.5%	(102,488)	(117,813)
Insurance	(310,774)	(305,439)	(305,439)	(310,162)	(4,723)	(1.5%)	(305,439)	(316,060)
Other	(403,066)	(502,968)	(502,968)	(414,086)	88,882	17.7%	(515,968)	(333,679)
	<u>(22,057,495)</u>	<u>(22,218,649)</u>	<u>(22,218,589)</u>	<u>(21,421,117)</u>	<u>797,472</u>	<u>3.6%</u>	<u>(22,147,614)</u>	<u>(21,364,501)</u>
Operational Surplus / (Deficit)	(2,358,733)	(2,399,848)	(2,399,788)	(1,604,760)	795,029	33.1%	(2,339,813)	(747,655)
Grants & Contributions for the Development of Assets	9,243,072	9,508,875	9,508,875	2,887,201	(6,621,674)	(69.6%)	9,508,875	2,647,334
Profit on Asset Disposals	0	0	0	0	0	0.0%	(2,792)	1,048,762
Loss on Asset Disposals	0	(2,792)	(2,792)	2,800	5,592	0.0%	0	0
Fair Value Adjustment to Financial Assets	0	0	0	0	0	0.0%	0	0
	<u>9,243,072</u>	<u>9,506,083</u>	<u>9,506,083</u>	<u>2,890,001</u>	<u>(6,616,082)</u>	<u>69.6%</u>	<u>9,506,083</u>	<u>3,696,096</u>
NET RESULT	6,884,339	7,106,235	7,106,295	1,285,242	(5,821,053)	81.9%	7,166,270	2,948,441
Other Comprehensive Income								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
TOTAL COMPREHENSIVE INCOME	6,884,339	7,106,235	7,106,295	1,285,242	(5,821,053)	81.9%	7,166,270	2,948,441

(Appendix ORD: 12.4.2B)



Notes to the Statement of Financial Activity For the Period Ended 30 June 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.



Notes to the Statement of Financial Activity
For the Period Ended 30 June 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	2020/21 Y-T-D Revised Budget	2020/21 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	28,900	3,979	(24,921)	(86.2%)		
General Purpose Funding	3	15,361,243	15,334,250	(26,993)	(0.2%)		
Law, Order, Public Safety	5	669,522	737,956	68,434	10.2%	Permanent / Timing	Permanent - \$30,000 supplementary ESL operating grant for 2019/20 expenses; Timing - advance receipt of first instalment for 2021/22 ESL operating grant
Health	7	5,150	5,489	339	6.6%		
Education and Welfare	8	11,017	10,017	(1,000)	(9.1%)		
Community Amenities	10	1,578,671	1,601,977	23,306	1.5%		
Recreation and Culture	11	1,595,318	1,570,586	(24,733)	(1.6%)		
Transport	12	156,474	147,083	(9,391)	(6.0%)		
Economic Services	13	198,950	156,347	(42,603)	(21.4%)	Permanent / Timing	Permanent - \$12,000 increased building licence revenue; Timing - \$55,000 lower for contributions to Designated Area Migration Scheme project- now expected in 2021/22.
Other Property and Services	14	213,555	272,798	59,243	27.7%	Permanent	\$8,400 Insurance rebate for lower 2019/20 wages paid, \$10,300 Public works supervision & verge inspection fees, \$44,000 reimbursements for paid parental leave & workers compensation (offset by payments of the leave).
Total Operating Revenue		19,818,801	19,840,482	21,682	0.1%		
Operating Expenses							
Governance	4	(1,168,813)	(1,071,375)	97,439	8.3%	Permanent	Lower costs for: elected members expenses and administration \$31,000, public relations & receptions \$21,000, regional resource sharing \$10,000, legal fees \$12,000 and general governance \$21,500.
General Purpose Funding	3	(380,026)	(359,338)	20,689	5.4%		
Law, Order, Public Safety	5	(1,822,722)	(1,697,964)	124,759	6.8%	Permanent	\$73,000 lower costs for fire control, mitigation & prevention activities (grant funded), \$55,000 lower costs for animal control, \$5,000 higher costs for other law, order & public safety.
Health	7	(523,820)	(503,398)	20,422	3.9%		
Education and Welfare	8	(892,690)	(811,981)	80,709	9.0%	Permanent	Less expenditure on Community Services administration \$57,000, community programs \$23,000.
Community Amenities	10	(2,795,360)	(2,679,867)	115,493	4.1%		
Recreation & Culture	11	(7,569,282)	(7,358,116)	211,165	2.8%		
Transport	12	(6,228,470)	(5,985,569)	242,901	3.9%		
Economic Services	13	(569,364)	(486,312)	83,053	14.6%	Permanent / Timing	Permanent - Lower costs to date for building control \$10,500, Tourism \$7,000; Timing - economic development projects \$66,000.
Other Property and Services	14	(272,894)	(488,523)	(215,630)	(79.0%)	Permanent / Timing	Permanent - Lower costs for software purchased \$72,000, higher costs for paid parental & workers compensation leave \$41,000; Timing - plant operating costs and public works overheads not yet allocated to works \$248,000.
Total Operating Expenditure		(22,223,441)	(21,442,442)	780,999	(3.5%)		
Net Operating Activities		(2,404,640)	(1,601,960)	802,681	(33.4%)		

(continued next page)



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

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

	2020/21 Y-T-D Revised Budget \$	2020/21 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)	(2,404,640)	(1,601,960)	802,681	(33.4%)		
ADJUSTMENTS OF NON CASH ITEMS						
(Profit)/Loss on Asset Disposals	2,792	(2,800)	(5,592)	(200.3%)		
Accruals	(6,540)	0	6,540	100.0%		
Movement in contract liabilities associated with restricted cash	(2,316,935)	0	2,316,935	100.0%	▲ Timing	Relates to amount of prepaid government grant revenue held in Unspent Grants Reserve account. The actual amount for 2020/21 forms part of year end Reserve Transfers..
Depreciation on Assets	5,241,787	5,191,074	(50,713)	(1.0%)		
Adjusted Net Operating Activities	2,833,398	3,586,314	752,916	26.6%		
INVESTING ACTIVITIES						
Revenue						
Non-operating grants, subsidies & contributions	9,634,092	2,887,201	(6,746,891)	(70.0%)	▼ Timing	Milestones not yet met for receipt of grants for capital projects including fire brigade stations, Eaton Bowling Club, Parks & Reserves upgrades, new Eaton skate park, various road and pathways upgrades. Projects carried forward to 2021/22 budget.
Proceeds from Disposal of Assets	362,217	229,045	(133,172)	(36.8%)	▼ Timing	Adverse variance due mainly to slower vehicle changeovers caused by delays in delivery of works utilities and truck. Committed changeovers are carried forward to 2021/22 budget.
Total Capital Revenue	9,996,309	3,116,247	(6,880,062)	(68.8%)		
Expenditure						
Land & Buildings	(5,946,832)	(1,788,513)	4,158,319	69.9%	▲ Timing	Many of the 2020/21 construction projects have experienced delays due substantially to significant materials shortage. Construction has commenced on Dardanup Central and Waterloo Bushfire brigade sheds, Eaton Bowling Club, Eaton skate park and pump track. Other projects are at preliminaries stage that includes Eaton Administration Centre & Library, Dardanup & Gnomesville toilets, and Eaton Oval Clubrooms. Allocations to complete these buildings are included in the 2021/22 buildings construction budget.
Infrastructure Assets - Road / Bridges / Paths	(6,935,004)	(3,830,606)	3,104,398	44.8%	▲ Timing	Less expenditure: \$1,485,000 for road upgrades including Harris Road, Eaton Drive duplication and Eaton Drive intersections upgrade; \$666,000 for road renewals incl. Harris Road; \$652,000 for pathways incl. Eaton Drive, Jindalee Way, Peppermint Way, Leicester Reserve - Watson Reserve; \$300,000 for bridge renewals (Ferguson Road not yet renewed). Final expenses will be known once all outstanding June invoices are received and accrual adjustment for overheads are completed in the next few weeks.
Infrastructure Assets - Parks & Gardens	(908,273)	(361,033)	547,240	60.3%	▲ Timing	Eaton boat ramp, Burekup playground and Watson Reserve completed but no significant works to date on other 2021 parks and reserve improvement projects including Peninsula Lakes Park, Millars Creek lighting, Glen Huon Reserve development and Gnomesville improvements - Funds for incomplete projects have been carried forward into 2021/22 budget
Vehicles	(1,232,975)	(531,430)	701,545	56.9%	▲ Timing	2 cars and 3 utilities have been purchased. Procurement of remaining machinery including tractor, loader and works utilities is in progress, with delays in vehicle supply extending the delivery timeline.
Total Capital Expenditure	(15,101,489)	(6,536,335)	8,565,154	56.7%		\$64,000 allocated but not used for replacement of furniture and equipment across all directorates.
Net Investing Activities	(5,105,180)	(3,420,089)	1,685,092	(33.0%)		



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

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

	2020/21 Y-T-D Revised Budget \$	2020/21 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	750,000	750,000	0	0.0%		
Transfers from Reserves	8,323,025	838,565	(7,484,460)	(89.9%)	▼ Timing	Most Reserve fund transfers will occur as part of the year-end accruals and adjustments not yet finalised.
Total Financing Revenue	9,073,025	1,588,565	(7,484,460)	(82.5%)		
Expenditure						
Repayment of Loans	(250,116)	(250,116)	0	0.0%		
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	(215,506)	(205,638)	9,867	4.6%		
Transfers to Reserves	(4,342,533)	(1,154,059)	3,188,474	73.4%	▲ Timing	Most Reserve fund transfers will occur as part of the year-end accruals and adjustments not yet finalised.
Total Financing Expenditure	(4,808,154)	(1,609,813)	3,198,342	(66.5%)		
Net Financing Activities	4,264,871	(21,248)	(4,286,119)	(100.5%)		
FUNDING SOURCES						
Surplus/(Deficit) July 1 B/Fwd	474,501	474,501	0	0.0%		
CLOSING FUNDS (A+B+C+D)	2,467,590	619,479	(1,848,111)	(74.9%)		

(Appendix ORD: 12.4.2B)



Notes to the Statement of Financial Activity For the Period Ended 30 June 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	172,736.03	0.00	0.00	(82,587.50)	0.00	90,148.53
Ross & Deborah bevan	0.00	40,000.00	0.00	0.00	0.00	40,000.00
Public Open Space	786,192.56	0.00	0.00	0.00	0.00	786,192.56
Accrued Interest	0.00	0.00	220.43	0.00	0.00	220.43
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	958,928.59	40,000.00	220.43	(82,587.50)	0.00	916,561.52

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	243,184.02	0.00	0.00	0.00	0.00	243,184.02
Plant & Engineering Equipment Reserve	924,036.04	0.00	0.00	0.00	0.00	924,036.04
Eaton Recreation Centre - Equipment Reserve	280,102.25	0.00	0.00	0.00	0.00	280,102.25
Building Maintenance Reserve	1,783,239.12	0.00	0.00	0.00	0.00	1,783,239.12
Employee Relief Reserve	234,383.81	0.00	0.00	0.00	0.00	234,383.81
Employee Leave Entitlements Reserve	21,186.62	0.00	0.00	0.00	0.00	21,186.62
Refuse Site Environmental Works Reserve	83,833.42	0.00	0.00	0.00	0.00	83,833.42
Information Technology Reserve	504,179.04	0.00	0.00	0.00	0.00	504,179.04
Roadwork Construction & Major Maintenance Reserve	587,710.55	0.00	0.00	0.00	0.00	587,710.55
Accrued Salaries Reserve	433,352.06	0.00	0.00	0.00	0.00	433,352.06
Tourism Reserve	11,718.35	0.00	0.00	0.00	0.00	11,718.35
Recycling Education Reserve	61,264.57	0.00	0.00	0.00	0.00	61,264.57
Road Safety Programs Reserve	26,644.63	0.00	0.00	0.00	0.00	26,644.63
Council Land Development Reserve	21,057.89	0.00	0.00	0.00	0.00	21,057.89
Carried Forward Projects Reserve	3,291,189.81	0.00	0.00	0.00	0.00	3,291,189.81
Election Expenses Reserve	7,017.23	0.00	0.00	0.00	0.00	7,017.23
Town Planning Consultancy Reserve	97,705.92	0.00	0.00	0.00	0.00	97,705.92
Parks & Reserves Upgrades Reserve	676,804.61	0.00	0.00	0.00	0.00	676,804.61
Strategic Planning Studies Reserve	128,885.07	0.00	0.00	0.00	0.00	128,885.07
Pathways Reserve	315,889.37	0.00	0.00	0.00	0.00	315,889.37
Asset / Rates Revaluation Reserve	328,666.34	0.00	0.00	0.00	0.00	328,666.34
Refuse & Recycling Bin Replacement Reserve	54,644.89	0.00	0.00	0.00	0.00	54,644.89
Sale of Land Reserve	4,566,488.23	0.00	0.00	0.00	0.00	4,566,488.23
Storm Water Reserve	157,848.01	0.00	0.00	0.00	0.00	157,848.01
	14,841,031.85	0.00	0.00	0.00	0.00	14,841,031.85
<i>Statute Restricted</i>						
Contribution to Works Reserve	670,642.44	83,529.55	0.00	0.00	0.00	754,171.99
Eaton Drive - Access Construction Reserve	154,824.78	42,970.91	0.00	0.00	0.00	197,795.69
Eaton Drive - Scheme Construction Reserve	914,153.40	33,009.10	0.00	0.00	0.00	947,162.50
Fire Control Reserve	11,535.50	0.00	0.00	0.00	0.00	11,535.50
Collie River (Eaton Drive) Bridge Construction Reserve	1,564,304.17	15,439.52	0.00	0.00	0.00	1,579,743.69
Unspent Grants Reserve	3,795,446.83	776,085.00	0.00	838,564.75	0.00	3,732,967.08
Swimming Pool Inspection Reserve	4,488.00	0.00	0.00	0.00	0.00	4,488.00
Unspent Specified Area Rate - Bulk Waste Collection Reserve	80,609.91	0.00	0.00	0.00	0.00	80,609.91
Unspent Specified Area Rate - Eaton Landscaping Reserve	127,172.20	0.00	0.00	0.00	0.00	127,172.20
Eaton POS Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Dardanup POS Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Burekup POS Reserve	0.00	72,500.00	0.00	0.00	0.00	72,500.00
Wanju Developer Contribution Plan Unspent Loan Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Dardanup Expansion Developer Contribution Plan Reserve	41,206.57	0.00	0.00	0.00	0.00	41,206.57
	7,364,383.80	1,023,534.08	0.00	838,564.75	0.00	7,549,353.13
Interest	0.00	0.00	130,524.53	0.00	0.00	130,524.53
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	22,205,415.65	1,023,534.08	130,524.53	838,564.75	0.00	22,520,909.51

(Appendix ORD: 12.4.2B)



Notes to the Statement of Financial Activity For the Period Ended 30 June 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
	\$	\$	\$	\$	\$	\$
Retention Bonds						
Ardross Estate Pty Ltd	45,590.02	0.00	0.00	(45,590.02)	0.00	0.00
Parkridge Group	51,384.53	34,682.53	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	30,868.39	0.00	0.00	(8,104.65)	0.00	22,763.74
Holland Loop Pty Ltd	17,644.12	22,730.00	0.00	(21,004.12)	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	0.00	0.00	36,393.21
Burekup Developments Pty Ltd	4,700.36	2,550.55	0.00	0.00	0.00	7,250.91
Total - Retention Bonds	324,995.85	59,963.08	0.00	(74,698.79)	0.00	310,260.14
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	93,776.15	0.00	0.00	0.00	0.00	93,776.15
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	146,915.96	0.00	0.00	0.00	0.00	146,915.96
Sundry Deposits						
Unclaimed Monies	1,683.92	20.68	0.00	0.00	0.00	1,704.60
Bunbury Wellington Group of Councils	37,164.30	3,500.00	0.00	0.00	0.00	40,664.30
Cristal - Paint the Shire REAd project	5,030.01	0.00	0.00	(5,030.01)	0.00	0.00
Total - Sundry Deposits	43,878.23	3,520.68	0.00	(5,030.01)	0.00	42,368.90
Key Bonds	272.68	400.00	0.00	(320.00)	0.00	352.68
Hire Bonds	2,330.00	6,650.00	0.00	(5,600.00)	0.00	3,380.00
Kerb Bonds	75,041.91	0.00	0.00	0.00	0.00	75,041.91
Less Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	746,593.71	70,533.76	0.00	(85,648.80)	0.00	731,478.67

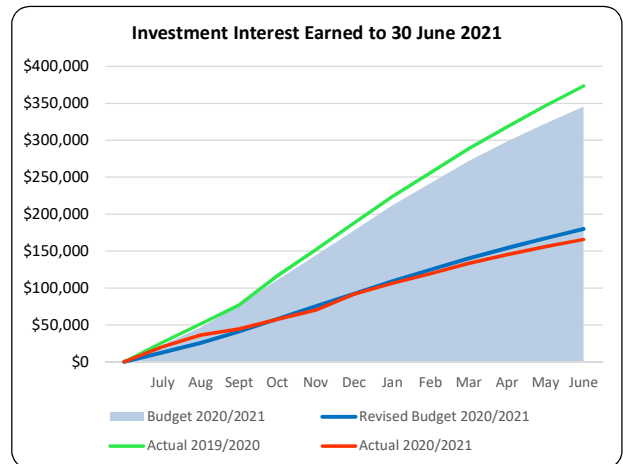
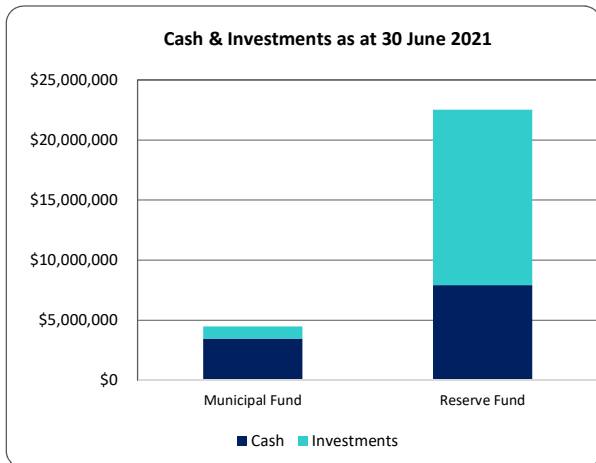
(Appendix ORD: 12.4.2B)



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

6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCEMENT	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2020-2021
<u>MUNICIPAL FUND</u>								
CBA	Municipal Fund Bank Account	\$ 3,482,835.59	0.05%					\$1,104.64
Macquaire	Term Deposit	\$ 1,000,000.00	0.65%	182	1/2021	7/2021	\$3,241.10	\$23,085.39
	Interest received on matured deposits							\$24,190.03
		<u>\$ 4,482,835.59</u>					<u>\$3,241.10</u>	<u>\$24,190.03</u>
<u>TRUST FUND</u>								
CBA	Trust Fund Bank Account	\$ 916,561.52	0.05%				\$38.19	\$220.43
		<u>\$ 916,561.52</u>					<u>\$38.19</u>	<u>\$220.43</u>
<u>RESERVE FUND</u>								
CBA	Reserve Bank Account	\$ 7,909,244.86	0.05%					\$1,372.95
AMP	Term Deposit	\$ 1,100,000.00	0.80%	365	8/2020	8/2021	\$8,800.00	
NAB	Term Deposit	\$ 1,500,295.89	0.80%	356	8/2020	8/2021	\$11,706.42	
NAB	Term Deposit	\$ 1,000,000.00	0.72%	365	9/2020	9/2021	\$7,200.00	
WBC	Tailored Term Deposit	\$ 4,000,000.00	0.80%	365	8/2020	8/2021	\$32,000.00	\$23,934.24
ANZ	Term Deposit	\$ 3,000,000.00	0.82%	367	10/2020	10/2021	\$24,734.79	
ANZ	Term Deposit	\$ 3,011,368.76	0.10%	183	4/2021	10/2021	\$1,509.81	
ME Bank	Term Deposit	\$ 1,000,000.00	0.45%	181	3/2021	9/2021	\$2,231.51	
	Interest received on matured deposits							\$107,963.24
		<u>\$ 22,520,909.51</u>					<u>\$88,182.53</u>	<u>\$133,270.43</u>
Total Interest Received					\$ 14,611,664.65			<u><u>\$157,680.89</u></u>



(Appendix ORD: 12.4.2B)



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

6. STATEMENT OF INVESTMENTS (continued)

Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ 1,000,000.00
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 14,611,664.65
	<u>\$ 15,611,664.65</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.

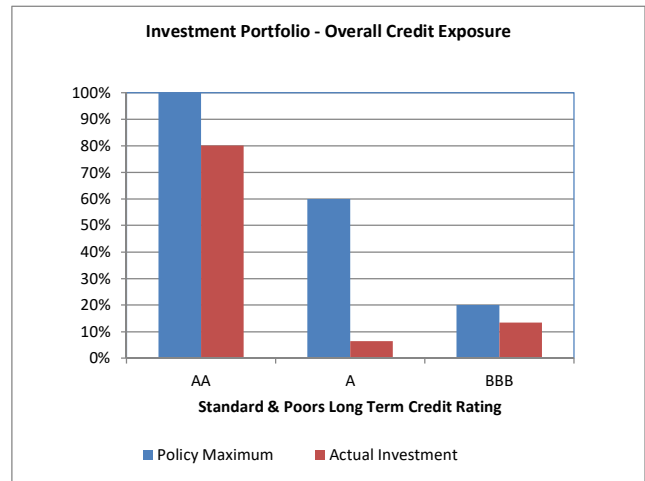
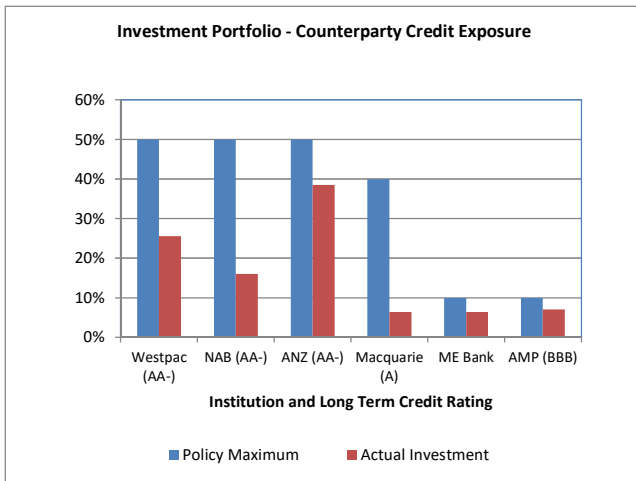
Counterparty Credit Exposure

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: 12.4.2B)



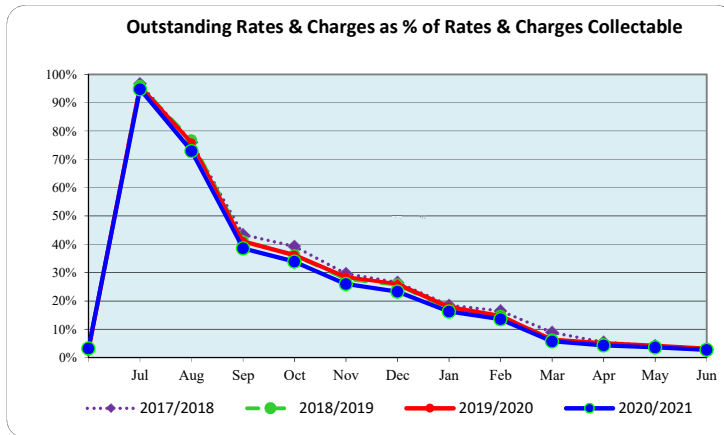
Notes to the Statement of Financial Activity For the Period Ended 30 June 2021

7. Accounts Receivable as at 30 June 2021

Rates and Charges Outstanding

2020/21 annual rates were raised on 16 July 2020 and were due for by 10 September 2020 for payment in full or for the first of four instalments. The final instalment was due by 18 March 2021.

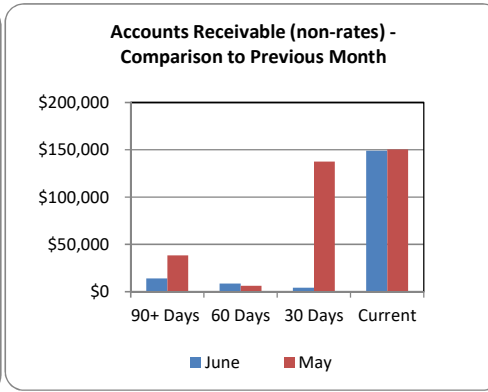
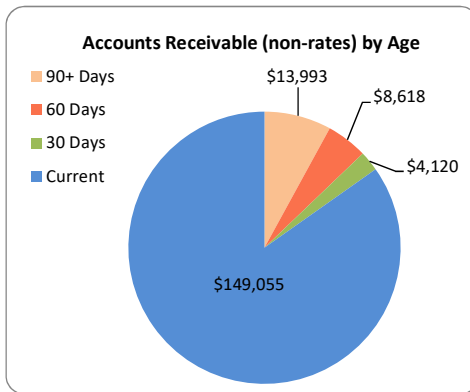
At 30 June, total outstanding rates and charges (including pensioner deferred rates) is \$443,608. This equates to 2.7% of rates and charges collectable. This achieves the objective of management to have less than 4% of rates and charges outstanding by 30 June.



Sundry Debtors Outstanding (non-rates)

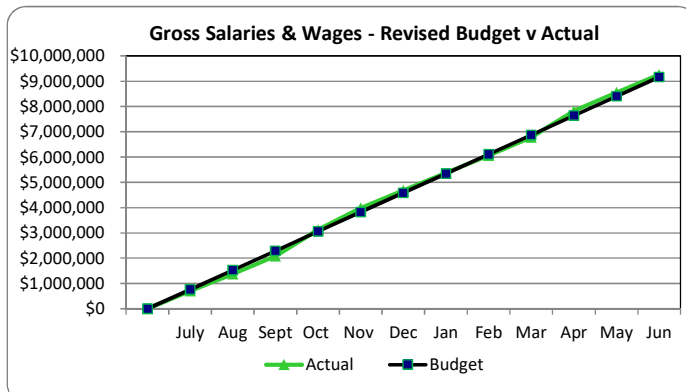
As at the reporting date, the total outstanding Sundry Debtors amount to \$175,786.

The significant invoice outstanding is \$110,450 for a government grant. It is anticipated this will be paid by the end of July 2021. Other debts outstanding in excess of 90 days remain under review and may result in legal actions being instigated against these default debtors to recover the debts in the Court.



8. Salaries and Wages to 30 June 2021

At the reporting date, total salaries and wages expenditure is \$9,255,328 (101%) of the revised annual budget of \$9,163,754 for the 2020/21 financial year.





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

9. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2020/21		2020/21		2020/21		2020/21		2019/20	
				Revised Budget rate	Revised Budget interim rates	Revised Budget back rates	Revised Budget total revenue	Actual total revenue	Actual total revenue	Actual total revenue	Actual total revenue		
Differential general rate or general rate													
Gross rental valuations													
General Rates - GRV: Residential	0.100662	3,152	56,779,220	5,746,655	0	0	5,746,655	5,715,510	5,620,662	5,620,662	5,620,662	5,620,662	5,620,662
General Rates - GRV: Commercial	0.100662	59	14,495,740	1,428,025	0	0	1,428,025	1,459,170	1,369,549	1,369,549	1,369,549	1,369,549	1,369,549
General Rates - GRV: Industrial	0.100662	68	7,586,727	763,695	0	0	763,695	763,695	757,975	757,975	757,975	757,975	757,975
General Rates - GRV: Small Holding	0.100662	336	7,599,124	765,545	0	0	765,545	764,943	806,389	806,389	806,389	806,389	806,389
General Rates - GRV: Interim and Back Rates	0.100662	0	0	85,000	0	0	85,000	86,122	91,938	91,938	91,938	124,249	124,249
Unimproved valuations													
General Rates - UV: Broad Acre Rural	0.006259	491	274,608,000	1,718,765	0	0	1,718,765	1,718,315	1,709,026	1,709,026	1,709,026	1,709,026	1,709,026
General Rates - UV: Mining	0.006259	0	0	0	0	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates	0.006259	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Totals		4,106	361,068,811	10,422,685	85,000	0	10,507,685	10,507,755	10,355,539	10,355,539	10,387,850	10,387,850	10,387,850
Minimum payment													
Gross rental valuations													
General Rates - GRV: Residential	1,547.50	1,651	21,331,732	2,554,923	0	0	2,554,923	2,554,923	2,571,945	2,571,945	2,571,945	2,571,945	2,571,945
General Rates - GRV: Commercial	1,547.50	7	61,400	10,833	0	0	10,833	10,833	10,833	10,833	10,833	10,833	10,833
General Rates - GRV: Industrial	1,547.50	47	590,450	72,733	0	0	72,733	72,732	80,470	80,470	80,470	80,470	80,470
General Rates - GRV: Small Holding	1,547.50	85	682,270	131,538	0	0	131,538	131,538	111,420	111,420	111,420	111,420	111,420
General Rates - GRV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0	0	0	0	0
Unimproved valuations													
General Rates - UV: Broad Acre Rural	1,547.50	119	17,457,460	184,153	0	0	184,153	184,152	208,913	208,913	208,913	208,913	208,913
General Rates - UV: Mining	1,547.50	18	399,256	27,855	0	0	27,855	27,855	30,950	30,950	30,950	30,950	30,950
General Rates - UV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Totals		1,927	40,522,568	2,982,035	0	0	2,982,035	2,982,033	3,014,531	3,014,531	3,014,531	3,014,531	3,014,531
Discounts/concessions/write-off													
Total amount raised from general rates													
Specified area rates													
Total rates		6,033	401,591,379	13,404,720	85,000	0	13,489,720	13,489,788	13,370,070	13,370,070	13,402,381	13,402,381	13,402,381
Total amount raised from general rates													
Specified area rates													
Total rates								(29,124)	(1,016)	(1,016)	(5,000)	(5,000)	(5,000)
Total amount raised from general rates													
Specified area rates													
Total rates								13,460,596	13,369,054	13,369,054	13,397,381	13,397,381	13,397,381
Total amount raised from general rates													
Specified area rates													
Total rates								13,810,596	13,716,705	13,716,705	13,742,181	13,742,181	13,742,181



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

10. INFORMATION ON BORROWINGS

Debtenture Repayments

Particulars	Loan No.	Principal Opening Balance 01 July 2020		New Loans 2020/21		Principal Repayments 2020/21		Interest Repayments 2020/21		Principal Outstanding 30 June 2021	
		Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget
Community Amenities											
Wanju/Waterloo Industrial Park	New	0	750,000	0	750,000	0	0	0	0	750,000	750,000
Developer Contribution Plans											
Recreation and Culture											
Eaton Recreation Centre	59	280,690	0	(88,117)	(88,117)	(16,120)	(16,870)	(16,120)	(16,870)	192,573	192,573
Glen Huon Oval Club Rooms	69	965,470	0	(41,174)	(41,174)	(40,021)	(43,234)	(40,021)	(43,234)	924,296	924,296
Transport											
Depot Land	66	503,104	0	(58,628)	(58,628)	(21,586)	(23,169)	(21,586)	(23,169)	444,476	444,476
Economic Services											
Gravel Pit Land - Panizza Road	61	90,549	0	(23,901)	(23,901)	(5,546)	(5,805)	(5,546)	(5,805)	66,648	66,648
Other Property and Services											
Administration Building Extensions	65	123,303	0	(38,296)	(38,296)	(8,479)	(8,887)	(8,479)	(8,887)	85,007	85,007
		1,963,116	750,000	(250,116)	(250,116)	(91,752)	(97,965)	(91,752)	(97,965)	2,463,000	2,463,000

All debtenture repayments are financed by general purpose revenue.



**Notes to the Statement of Financial Activity
For the Period Ended 30 June 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
Budget Adoption							
Permanent Changes							
	Opening surplus adjustment		Opening Surplus	\$	\$	\$	218,988
0521502	DFES Mitigation Activity Fund grant to reduce bushfire risk	29/07/20 - 212-20	Operating Revenue		92,449		311,437
0511503	Bushfire Risk Management Plan - treatments to mitigate bushfire	29/07/20 - 212-20	Operating Expense		189,440	(189,440)	500,877
J11221	Pratt Road Reserve maintenance - erosion repairs	26/08/20 - 231-20	Operating Expense			(38,707)	311,437
1221507	Disaster Recovery Grant	26/08/20 - 231-20	Operating Revenue		38,707		311,437
0522501	LGGS capital grant to replace Dardanup Central BFB station	30/09/20 - 261-20	Non-operating Revenue		450,000		761,437
0522503	Donation of bequeathed estate for Dardanup Central BFB	30/09/20 - 261-20	Non-operating Revenue		90,000		851,437
J05022	Building construction - Dardanup Central BFB station	30/09/20 - 261-20	Asset Acquisition			(540,000)	311,437
1318004	Economic Development - Designated Area Migration Agreement	30/09/20 - 267-20	Operating Expense		55,000	(55,000)	256,437
1328501	Contributions to Designated Area Migration Agreement	30/09/20 - 267-20	Operating Revenue				311,437
J12306	Renewal - Bridge 3678 - Pile Road	30/09/20 - 274-20	Asset Acquisition			(250,000)	61,437
J12303	Renewal - Bridge 3658 - Ferguson Road	30/09/20 - 274-20	Asset Acquisition			(276,000)	(214,563)
J12310	Renewal - Bridge 4821 - Martin Pelusey Road	30/09/20 - 274-20	Asset Acquisition			(136,000)	(350,563)
1221504	Grant revenue Transport - Special Projects	30/09/20 - 274-20	Non-operating Revenue		526,000		175,437
0341003	Transfer from Reserve - Unspent Grants	30/09/20 - 274-20	Reserve Transfer		136,000		311,437
J12909	Ferguson Road Survey and Design	30/09/20 - 275-20	Asset Acquisition			(52,500)	258,937
J12907	Project preliminaries expenditure - reduced budget	30/09/20 - 275-20	Asset Acquisition		17,500		276,437
1221503	Grant revenue - Regional Road Group	30/09/20 - 275-20	Non-operating Revenue		35,000		311,437
0523502	Grant revenue - Animal Welfare Plan	28/10/20 - 288-20	Operating Revenue		10,000		321,437
0513503	Grant expenditure - animal control	28/10/20 - 288-20	Operating Expense			(10,000)	311,437
1021501	Grant revenue - waste management	12/11/20 - 308-20	Operating Revenue		59,051		370,488
0331003	Transfer to Reserve - Unspent Grants	12/11/20 - 308-20	Reserve Transfer		20,000	(59,051)	311,437
1124003	Fees & Charges Rec Centre - Admissions	25/11/20 - 312-20	Operating Revenue			(20,000)	331,437
1114013	Advertising - Rec Centre	25/11/20 - 312-20	Operating Expense		982		311,437
1123003	Fees & Charges - Lease of Reserves (Lot 101 Martin Pelusey Rd)	25/11/20 - 313-20	Operating Revenue			(30,000)	312,419
0522503	Capital Contributions - Fire Prevention (Poad bequest)	25/11/20 - 320-20	Non-operating Revenue		20,000		282,419
1121501	Grant revenue - CSRFF for skate park pump track	25/11/20 - 315-20	Non-operating Revenue		40,000		302,419
1141001	Transfer from Reserve - Building Maint. - skate park pump track	25/11/20 - 315-20	Reserve Transfer				342,419

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

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						342,419
J11644	Pump Track (Eaton Skate park)	25/11/20 - 315-20	Asset Acquisition			(60,000)	282,419
1221504	Grant revenue Transport - Special projects	25/11/20 - 325-20	Non-operating Revenue	834			283,253
J12678	2020/21 Grant funded - Local Roads and Community Infrastructure Program (LRCI)						
J12678	Burekup parking bay	25/11/20 - 325-20	Asset Acquisition		360,000		643,253
J12680	Murdoch Crescent / Margaret Circle Pathway	25/11/20 - 325-20	Asset Acquisition		(34,659)		608,594
J12681	Leicester Reserve Wetlands / Watson Reserve Pathway	25/11/20 - 325-20	Asset Acquisition		(47,312)		561,282
J12605	Clarke / Crampton / Shier reserve Pathway	25/11/20 - 325-20	Asset Acquisition		(120,134)		441,148
J12602	Peppermint Way Pathway	25/11/20 - 325-20	Asset Acquisition		(65,663)		375,485
J12629	Collie River Heritage Trail	25/11/20 - 325-20	Asset Acquisition		(52,438)		323,047
1121501	Grant revenue - LRCI - Sporting Buildings (Eaton Skate Park)	25/11/20 - 325-20	Non-operating Revenue	230,000			513,047
J11576	Skateparks - Upgrade	25/11/20 - 325-20	Asset Acquisition		(230,000)		283,047
1123501	Grant revenue - LRCI - Parks & Reserves Capital	25/11/20 - 325-20	Non-operating Revenue	245,041			528,088
J11573	Glen Huon Reserve - Development Works	25/11/20 - 325-20	Asset Acquisition		(118,500)		409,588
J11636	Gnomesville Master Plan - pathways and boardwalks	25/11/20 - 325-20	Asset Acquisition		(75,000)		334,588
J11625	Millars Creek Lighting	25/11/20 - 325-20	Asset Acquisition		(54,637)		279,951
1221504	Grant revenue Transport - Special projects	25/11/20 - 325-20	Non-operating Revenue	40,000			319,951
J12602	Peppermint Way Pathway	25/11/20 - 325-20	Asset Acquisition		(40,000)		279,951
1027501	Grant revenue - Other Community Amenities	25/11/20 - 325-20	Non-operating Revenue	100,000			379,951
J10308	Charlotte Street Toilets (and Rail Crossing)	25/11/20 - 325-20	Asset Acquisition		(100,000)		279,951
1221508	Contributions to Works - Roads	16/12/20 - 340-20	Non-operating Revenue	14,600			294,551
1241002	Transfer from Reserve - Road Construction Reserve	16/12/20 - 340-20	Reserve Transfer	11,930			306,481
J12910	Orchard Road Upgrade	16/12/20 - 340-20	Asset Acquisition		(26,530)		279,951
0522501	Grant revenue - DFES for installation of bushfire water tanks	20/01/21 - 07-21	Non-operating Revenue	102,335			382,286
J05022	Dardanup Central BFB - new fire station	20/01/21 - 07-21	Asset Acquisition		(20,467)		361,819
J05024	Burekup BFB - new water tank	20/01/21 - 07-21	Asset Acquisition		(20,467)		341,352
J05025	Joshua/Crooked Brook BFB - new water tank	20/01/21 - 07-21	Asset Acquisition		(20,467)		320,885
J05006	Waterloo BFB - fire station upgrade	20/01/21 - 07-21	Asset Acquisition		(20,467)		300,418
J05023	Wellington Mills BFB - fire station upgrade	20/01/21 - 07-21	Asset Acquisition		(20,467)		279,951

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

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						279,951
1016506	Land Development Expenses - Reserve 49275 - Kerr Rd, Picton East	24/02/21 - 24-21	Operating Expense			(50,000)	229,951
1026501	Contributions - Sale of land - Reserve 49275 Kerr Rd, Picton East	24/02/21 - 24-21	Operating Revenue	50,000			279,951
J11710	Burekup Hall - installation of roller shutters	24/02/21 - 26-21	Asset Acquisition			(5,400)	274,551
0412507	Other Governance - minor assets	24/02/21 - 26-21	Operating Expense	5,400			279,951
J08717	Diggers Club remembrance wall	24/02/21 - 37-21	Operating Expense			(5,000)	274,951
0827001	Contribution - Diggers Club remembrance wall	24/02/21 - 37-21	Operating Revenue	5,000			279,951
	Mid-year budget review - various amendments	31/03/21 - 76-21	Various		(129,296)		150,655
J11405	Comprehensive service and wheels replacement - ERC grandstands	28/04/21 - 105-21	Operating Expense		(30,000)		120,655
1144002	Transfer from Reserve - Eaton Recreation Centre Equipment Reserve	28/04/21 - 105-21	Reserve Transfer	30,000			150,655
1133003	Vehicle Purchase - Parks & Gardens (Trailers)	28-04-21 - 111-21	Asset Acquisition			(7,200)	143,455
1232003	Vehicle Purchase - Transport (Trailers)	28-04-21 - 111-21	Asset Acquisition	9,545			153,000
1143004	Sale of Asset - Parks & Gardens (Trailers)	28-04-21 - 111-21	Asset Disposal	600			153,600
1242001	Sale of Asset - Transport (Trailers)	28-04-21 - 111-21	Asset Disposal	749			154,349
J11637	Transfer from Reserve - Plant and Engineering Equipment Reserve	28-04-21 - 111-21	Reserve Transfer		(3,694)		150,655
J11574	Burekup Entry Statement - additional expenditure	26-05-21 - 150-21	Asset Acquisition	3,902		(17,000)	133,655
J11574	Burekup Oval Playground - shade sails	26-05-21 - 150-21	Asset Acquisition	11,555			137,557
J12662	Burekup Lighting	26-05-21 - 150-21	Asset Acquisition	1,543			149,112
J11627	Parks and Reserves - renew various playgrounds	26-05-21 - 150-21	Asset Acquisition				150,655
				2,910,714	(3,071,496)		

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			RESIDUAL RISK RATING
		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.	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.	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.	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.	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.	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.	Not required.

