



ATTACHMENTS

Special Council Meeting – 24 January 2023

7.1.1(1)	Ordinary Meeting of Council Meeting – 13 December 2023
7.2(1)	Audit and Risk Management Committee Meeting Minutes – 20 December 2023
9.2.1(1)	Creditor List of Accounts
9.2.2(1)	Monthly Financial Report
9.2.3(1)	Annual Financial Statements
9.2.3(2)	Audit Opinion 2022/2023
9.2.3(3)	Management Letter
9.2.3(4)	Interim Audit Management Letter
9.2.4(1)	Letter from Auditor General
9.2.4(2)	Office of the Auditor General Financial Audit Results Local Government 2021-2022
9.2.5(1)	2022/2023 Annual Report
9.2.7(1)	Application – Mr Ian Telfer
9.2.7(2)	Application – Mr Angelo Loguidice



MINUTES OF ORDINARY MEETING OF COUNCIL

Held on

Wednesday 13 December 2023

Commenced at 5:00pm

Shire of Donnybrook Balingup Council Chamber, Donnybrook

A handwritten signature in black ink, appearing to read 'Garry Hunt'.

Garry Hunt
Temporary Chief Executive Officer

21 December 2023

Disclaimer

Please note the items and recommendations in this document are not final and are subject to change or withdrawal.

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SHIRE OF DONNYBROOK BALINGUP
MINUTES OF ORDINARY COUNCIL MEETING

Held at the Council Chambers
Wednesday, 13 December 2023 at 5:00pm

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President – Acknowledgment of Country

The Shire President acknowledged the traditional custodians of the land, the Wardandi People of the Noongar Nation, paying respects to Elders, past, present, and emerging.

The Shire President declared the meeting open at 5:02pm and welcomed the public gallery.

The Shire President advised that the meeting is being live streamed and recorded in accordance with Council Policy EM/CP-2. The President further stated the following:

“This meeting is being livestreamed and digitally recorded in accordance with Council Policy.”

“Members of the public are reminded that no other visual or audio recording of this meeting by any other means is allowed without the permission of the chairperson.”

“Whilst every endeavour has been made to only record those who are actively participating in the meeting, loud comments or noises from the gallery may be picked up on the recording.”

2 ATTENDANCE

MEMBERS PRESENT

COUNCILLORS	STAFF
Cr Vivienne MacCarthy (President)	Garry Hunt – Chief Executive Officer (Temporary)
Cr Lisa Glover (Deputy President)	Kim Dolzadelli – Director Finance and Corporate
Cr John Bailey	Ross Marshall – Director Operations
Cr Peter Gubler	Loren Clifford – Manager Corporate Services
Cr Anita Lindemann	Samantha Farquhar – Administration Officer Corporate Services
Cr Anne Mitchell	
Cr Grant Patrick	

PUBLIC GALLERY

9 members of the public were in attendance.

2.1 APOLOGIES

Nil.

2.2 APPROVED LEAVE OF ABSENCE

Cr Alexis Davy was granted a leave of absence at the Ordinary Council Meeting held on the 22 November 2023 for the Ordinary Council Meeting on 13 December 2023. Resolution number 128/23.

Cr Deanna Shand was granted a leave of absence at the Ordinary Council Meeting held on the 22 November 2023 for the Ordinary Council Meeting on 13 December 2023. Resolution number 129/23.

2.3 APPLICATION FOR A LEAVE OF ABSENCE

Nil.

3 ANNOUNCEMENTS FROM PRESIDING MEMBER

We have been successful in attracting grant funding of \$409,656 to help eradicate blackberries throughout the 3 Shires including the Shire of Donnybrook Balingup, Collie, and Dardanup. There have been blackberries identified as a biosecurity hazard and this project aims to provide support to landowners to control blackberries and revegetate the areas previously inundated and conserve and protect biodiversity of the vegetation along waterways. They will do that through fencing of livestock. Without funding, a large proportion of landowners will continue to struggle to control the blackberries.

The second announcement is that I had the privilege to present the end of year awards to the primary and secondary schools of Donnybrook High School. I was totally impressed by the staff and the children of the school who clearly reflected the school's values of Consider, Aspire, respect, engage and care. I was totally looked after the whole time I was there and the school captains who presided over both graduation ceremonies were outstanding.

The Shire Presented the Frank Arbuthnott Award for the 65th time since its inception in 1958. Frank Arbuthnott was a music teacher active in the Donnybrook and Balingup social club as well as doing his teaching from 1946 until 1947. When he passed away his loss was felt deeply by the community, and they pulled together to create this award for year 10 students. Like Frank, the award goes to students who are passionate about the art and Chloe Watson was the recipient of the award.

4 DECLARATION OF INTEREST

Mr Garry Hunt – Chief Executive Officer (Temporary) declared an impartiality interest regarding report 9.1.9 as the applicant is known to him.

Mr Garry Hunt – Chief Executive Officer (Temporary) declared a financial interest regarding report 9.3.1 as he holds the Chief Executive Officer position (Temporary).

5 PUBLIC QUESTION TIME

5.1 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Question: Victoria Buckley

Regarding a property (vacant land) opposite 10A Palmer Street. The property currently is a fire hazard and I ask the Council to review the situation and have action taken to reduce the fire risk.

Response: Manager Works and Services

The property mentioned during public question time on the 22 November 2023 is (lot 9) 5 Palmer Street, Donnybrook **A740** and is zoned residential. Rangers have this property listed for an inspection on 1 December 2023.

The property must comply with the Shires annual Fire Break Order as of the 1 of December 2023.

The Shires current procedure is to inspect properties during the compliance period and should they be found to not comply an infringement may be issued along with a Notice instructing the owner to make the property compliant within 14 days.

Should the property remain non-compliant after the 14 days the Shire may issue a second infringement and engage a contractor to carry out the works, invoicing the owner accordingly.

An exemption to this is where a landowner has made an attempt to comply and it would be more appropriate to issue only a Work Order in place of an infringement giving the property owner 14 days to make the property compliant.

Should after the 14 day period the property again be found to be non-complaint the Shire may then issue an infringement and engage a contractor to carry out the works, invoicing the owner accordingly.

Unpaid costs associated with these works are recorded as a debt against the property and recoverable in the same means as unpaid rates.

Question: Colin Sharp

What plans does the shire have in place to protect the town? Fuel reduction seems to have been overlooked for many years and fire burning periods (when permits are needed.... not in the middle of winter when burning is impossible) are becoming smaller and smaller windows for this to happen.

Response: Director Operations

The Shire of Donnybrook Balingup has participated in the Mitigation Activity Fund since 2018/19 financial year. This funding is intended to support mitigation works at eligible locations throughout the Shire.

During the 2022/23 round of funding, the following mitigation treatments were completed:

Completed Treatments		
Treatment Address	Treatment Type	Status
Campbell St, Balingup	Chemical Works	Complete
Tassone Road, Upper Capel	Chemical Works	Complete
Kelly Street, Donnybrook	Chemical Works	Complete
Allnutt St (Tuia Lodge), Donnybrook	Chemical Works	Complete
Bentley St (St Mary's), Donnybrook	Chemical Works	Complete
Grimwade Rd, Balingup	Chemical Works	Complete
Jenkins St, Balingup	Chemical Works	Complete
Macquarie St, Noggerup	Planned Burn	Complete
Wade Rd, Brookhampton	Mechanical Works	Complete
Mead St, Donnybrook	Planned Burn	Complete
Bakewell St, Donnybrook	Planned Burn	Complete
Macquarie St, Noggerup	Mechanical Works	Complete
Goodwood Rd, Upper Capel	Chemical Works	Complete
Vernon Rd, Upper Capel	Chemical Works	Complete
Russells Rd, Balingup	Chemical Works	Complete
South Western Highway, Mullalyup	Planned Burn	Complete
Incomplete Treatments		
Treatment Address	Treatment Type	Status
Russells Rd, Balingup	Planned Burn	Deferred
Cemetery Road, Donnybrook	Planned Burn	Deferred
Cemetery Road, Donnybrook	Planned Burn	Deferred
Cemetery Road, Donnybrook	Planned Burn	Deferred
Hetherington Rd, Argyle	Fire Access Track	Deferred

Several planned burns have been deferred predominantly due to unfavourable weather conditions or unsuitable resource availability. It is anticipated that the Shire of Donnybrook Balingup will perform these works in the 2024 calendar year.

It should also be noted that the Department of Biodiversity, Conservation and Attractions and the Department of Fire and Emergency Services are also responsible for reserves abutting the Donnybrook Townsite. The Shire understands that plans for prescribed burning activities are in place for a large majority of these reserves, however, due to drier than expected conditions, these burns did not eventuate as they could not be conducted safely. The Shire of Donnybrook Balingup has been liaising with each of these agencies and has offered support by means of resourcing.

On 22/11/2023, the Shire of Donnybrook Balingup was advised that it has been awarded a further \$315,180 to treat identified areas of high to extreme risk throughout the Shire of Donnybrook Balingup:

Treatment Address	Treatment Type	Treatment Objective
Hetherington Rd, Argyle	Fire Access Track	Construct fire access track for emergency vehicles, divide reserve into smaller sections
Campbell St, Balingup	Mechanical Works	Maintain asset protection zone for dwellings and agricultural assets
Bovell St, Balingup	Mechanical Works	Maintain asset protection zone for dwellings and agricultural assets
Grimwade Rd, Balingup	Mechanical Works	Maintain asset protection zone for dwellings and agricultural assets
Langridge Rd, Brookhampton	Mechanical Works	Create asset protection zone for dwellings and agricultural assets
Noggerup Townsite	Mechanical Works	Reduce fuel loads on Shire-managed reserved to less than 8 tonnes per hectare, buffer zone creation
Wade Rd, Brookhampton	Chemical Works	Follow up treatment to target non-native species that may contribute to spread of fire
Wade Rd, Brookhampton	Mechanical Works	Create asset protection zone for dwellings
Airstrip Rd, Balingup	Fire Access Track	Upgrade access and create buffer zone for dwellings. Bridge asset protection zone creation.
Mullalyup Townsite	Mechanical Works	Create asset protection zone for dwellings and critical infrastructure (fire station). Fire break upgrades/maintenance
Castle St, Kirup	Mechanical Works	Create Hazard separation and buffer zone for assets
South Western Highway, Newlands	Mechanical Works	Maintain asset protection zone near infrastructure (Newlands Hall)
Cherrydale Way, Beelerup	Fire Access Track	Maintain/create fire access tracks for emergency vehicles, divide reserve into smaller sections in preparation for future prescribed burning
Cherrydale Way, Beelerup	Planned Burning	Reduce fuel loads in Shire-managed reserves adjacent to commercial businesses, asset protection
Wattle Court, Donnybrook	Planned Burning	Reduce fuel loads in Shire-managed reserve (old trotting track), asset protection for dwellings and critical infrastructure (SES Building)
Balingup Transfer Station	Mechanical Works	Create buffer zone for critical infrastructure – Transfer Station, Highway & Cemetery
Balingup Transfer Station	Planned Burning	Reduce fuel loads to protect critical infrastructure – Transfer Station, Highway & Cemetery
Lowden Fire Station	Mechanical Works	Create asset protection zone for critical infrastructure (Lowden Fire Station, Donnybrook Boyup Brook Road)
Russells Rd, Balingup	Planned Burning	Reduce fuel loads in shire-managed reserves to protect dwellings and critical infrastructure (Highway)

The Shire intends to conduct further community consultation in relation to these proposed works, following the conclusion of the 2023/24 Bushfire Season, due to staff availability.

Question: Kev Johns

There was a skip bin over there at some point, I don't know if it was JP Metals or Hastie Waste but having a quick look through the video and the photographs, all of it isn't there. There's stuff like bolts missing, bits of steel. Where has it all gone?

Response: Director Operations

Shire Officers have reviewed accounting records and contract information but couldn't find any specific information to answer your question.

5.2 PUBLIC QUESTION TIME

Question: Siân Blackledge

Can the attachments, which as one document and download are too large, be divided into categories? For example, the minutes and documents for previous meeting as one, the attachments and minutes for other committees (e.g. the very important fire and emergency paperwork) as a separate category, expenditure and financials in a standalone category and the attachments required for upcoming meetings as another. In this way the attachments will be easier to read and worked through.

Response: Manager Corporate Services

Dividing the attachments into categories would require substantial restructuring and be quite labour-intensive. Careful considering will be given to this matter during the next review of the Agenda and Minutes structure. Thanks for your input.

Question: Siân Blackledge

In regard to item 9.1.9 on the agenda: due to some previous development applications and subsequent issues/changes where no site visits have been conducted can the Shire President please organise a site visit prior to approval?

Response: Director Operations

A site visit was carried out 12 December 2023, this included a number of Councillors and Shire Officers.

Question: Julieanne Hilbers

How will Council assess the cumulative effect on neighbours and the community of the multiple activities being undertaken and planned for Preston Vale Estate: Major extractive industry operating Monday to Friday from one (potentially 2 sites) and event venue operating potentially 7 days a week 24 hours a day. Of particular concern is impact of noise given this property is located in a valley where noise is funnelled up an along the valley.

Response: Director Operations

Proposed conditions of this development application require an Acoustic Report to consider the cumulative effects of operations occurring on site; as well as any noise attenuation measures that may need to be built into the new building or noise management measures that may need to be implemented to ensure compliance with the State noise legislation.

Question: Julieanne Hilbers

If and when the approved/proposed activities at Preston Vale Estate are in place there will be increased traffic, equipment and people on the property. Given the Preston River Valley is supported by volunteer fire fighters what contribution is Preston Vale Estate required to make towards actively supporting the community in responding to bushfires?

Response: Director Operations

Planning legislation requires consideration of bushfire risks where developments are proposed within a designated bushfire prone area. This development is located outside of a designated bushfire prone area. The provisions of the Shire's existing Fire Break Order would therefore apply. Although the applicant has indicated at the site visit that the water in their dam is used for firefighting on land in the locality this is a separate matter that does not form part of the planning considerations for this application.

Question: Jay McCormack

How will the noise assessment that is being proposed to assess the event venue account for the lived experiences of residents living along Preston River Valley and actual typography of the landscape (mindful that ground truthing over different time periods, days of the week, times of the year does not always match computer based modelling)?

Response: Director Operations

As mentioned before a condition is proposed that require an Acoustic Report. The outcome of the modelling and the details of the Acoustic Report will further inform any noise attenuation measures that may need to be built into the new building or noise management measures that may need to be implemented to ensure compliance with the State noise legislation.

Question: Jay McCormack

What compliance monitoring activities will be undertaken by the Shire in relation to meeting any specified conditions such as limits on patron numbers, noise, access to the extraction site(s) by patrons, environmental impacts on local wetlands and river?

Response: Director Operations

Compliance with conditions is a routine function of our Planning department on an as needs basis. Conditions where patron numbers are limited or where there are environmental concerns are routinely underpinned by additional/supporting approvals

such as liquor licensing, onsite effluent disposal system location and design and public building legislation.

Question: Shane Sercombe

Did the significant donors of the original Apple Fun Park equipment ever place a caveat or claim ownership of the equipment?

Response: Director Operations

There is no record on file.

Question: Shane Sercombe

Generally, local governments receive their Annual Audited Financials by December, has SoDB received its Auditors Report and when is the Audit Exit Meeting expected to occur?

Response: Director Finance and Corporate

The audit has been completed and the Audit Exit Meeting was held on Friday the 8 of December.

Question: Angelo Loguidice

My question is about the Meliora festival in Newlands. When will the landowners surrounding this festival be notified with 15 days to the festival.

Response: Director Operations

We have been advised by the event holders that they have sent out letters to all landowners within the 10km radius.

Question: Angelo Loguidice

Have there been conditions put on the event regarding compliance. My concern is fire. Are there enough firefighting appliances on the property to mitigate any fire risks.

Response: Director Operations

Part of the application includes a number of plans and we have asked for local fires to be strictly forbidden, so no gas bottles, no fireworks or open fires. They are out of the bush fire prone zone, and they moved the event for that reason. There is a risk management plan as part of that assessment and as far as having firefighting equipment on site, there is nothing in my documents to say they have or haven't.

Question: Julieanne Hilbers

My question is regarding item 9.1.9. the applicant nominates up to 20 events, but the shire planner has advised he has asked for a no limit to the number of events. He has also nominated 100 to 200 patrons maximum but has asked for no limit on that as well. So that could mean events 24/7 at least with a minimum of up to 200 people at a time.

How will the number and types of events and number of patrons be determined as appropriate should this application be considered appropriate.

Response: Director Operations

The Officers have reviewed the application and are quite happy to approve and limit it to 150 patrons.

Question: Julieanne Hilbers

How are you determining what is the appropriate number of events.

Response: Director Operations

There is no limit so as far as approval goes under the planning guidelines.

Question: Siân Blackledge

Regarding 9.1.9, different figures have been brought up. The traffic assessment was done on 100 guests and the proposal is 150. The traffic assessment was done on weekends only whilst page 471 of the attachment's states both weekend and weekday events. They were also talking about 4 events per week not just on the weekend. Is there a reason for all that discrepancy and information.

Response: Director Operations

We acknowledge that there is some conflicting information, so the Officers have assessed the overall application and conditioned it accordingly.

Question: Angelo Loguidice

Regarding item 9.1.9, I would just like to know who is monitoring the event and have the conditions been met.

Response: Director Operations

From a compliance point of view, the Shire will be. The Environmental Health Officer and I will be attending site of the 28 of December to carry out inspections and compliance checks. No, the conditions have not been met at this stage.

Question: Angelo Loguidice

If these conditions haven't been met, what is the status of the approval.

Response:

There is no approval until the conditions have been met.

Question: Angelo Loguidice

In regard to making sure that it is compliant, when would the land holders know?

Response: Director Operations

I don't think there is any obligation to advise the landowners, but it is something we can take on notice and consider.

6 PRESENTATIONS

6.1 PETITIONS

Nil.

6.2 PRESENTATIONS

Nil.

6.3 DEPUTATIONS

Nil.

7 CONFIRMATION OF MINUTES

7.1 ORDINARY MEETING OF COUNCIL – 22 NOVEMBER 2023

Minutes of the Ordinary Meeting of Council held 22 November 2023 are attached (Attachment 7.1(1)).

EXECUTIVE RECOMMENDATION

That the Minutes from the Ordinary Meeting of Council held 22 November 2023 be confirmed as a true and accurate record.

COUNCIL RESOLUTION 144/23

MOVED: Cr Mitchell

SECONDED: Cr Lindemann

That the Minutes from the Ordinary Meeting of Council held 22 November 2023 be confirmed as a true and accurate record.

CARRIED: 7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

Against: Nil.

7.2 BUSH FIRE ADVISORY COMMITTEE MEETING 26 OCTOBER 2023

Minutes of the Bush Fire Advisory Committee Meeting held on 26 October 2023 are attached in Attachment 7.2.(1).

EXECUTIVE RECOMMENDATION

That Council receive the minutes of the Bush Fire Advisory Committee as attached in Attachment 7.2.(1).

COUNCIL RESOLUTION 145/23

MOVED: Cr Patrick

SECONDED: Cr Gubler

That Council receive the minutes of the Bush Fire Advisory Committee as attached in Attachment 7.2.(1).

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

Against: Nil.

7.3 LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING

Minutes of the Local Emergency Management Committee Meeting held on 21 November 2023 are attached in Attachment 7.3.(1).

EXECUTIVE RECOMMENDATION

That Council receive the minutes of the Local Emergency Management Committee as attached in Attachment 7.3.(1)

COUNCIL RESOLUTION 146/23

MOVED: Cr Bailey

SECONDED: Cr Mitchell

That Council receive the minutes of the Local Emergency Management Committee as attached in Attachment 7.3.(1).

CARRIED: 7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

Against: Nil.

8 REPORTS OF COMMITTEES

Nil.

9 REPORTS OF OFFICERS

9.1 DIRECTOR OPERATIONS

9.1.1 REQUEST FOR 2022/23 BUSH FIRE SEASON DEBRIEF

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FRC 01
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.1(1) Shire of Donnybrook Balingup Debrief Information 2022/23 Bushfire Season
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION

That Council:

1. **Instruct the Chief Executive Officer to table the debrief information captured by Shire of Donnybrook Balingup at the next Local Emergency Management Committee Meeting.**
2. **Accept the debrief information and suggested action items collated by the Shire of Donnybrook Balingup.**
3. **Instruct the Chief Executive Officer to facilitate a debrief for any significant event (Level 2, Level 3 or Critical) attended by Shire of Donnybrook Balingup Bush Fire Brigades in the Shire of Donnybrook Balingup within one month of the conclusion of event.**

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

Outcome	3.	The natural environment is well managed for the benefit of current and future generations.
Objective	3.2	Develop community readiness to cope with natural disasters and emergencies.

EXECUTIVE SUMMARY

The Bush Fire Advisory Committee (BFAC) considered this report at its meeting held 26 October 2023; this item is now presented to Council for consideration of the Committees recommendation.

BACKGROUND

Following the 2022/23 Bushfire season, it has been requested that the Shire of Donnybrook Balingup facilitate a forum-style interagency debrief.

The Shire has provided numerous opportunities for brigades to provide feedback, which has been collated and distributed to relevant and appropriate stakeholders.

Given the resources that would be required to facilitate such a request, it is requested that the BFAC provide guidance as to whether such a forum would be beneficial.

On Tuesday 3 October 2023, the Shire received an email from Mr G Hatch, Captain Mumballup/Noggerup Bush Fire Brigade:

“Feedback to the Brigades on what are the learnings from all the post-fire reviews carried out Brigades, at the request of Acting CESM Linden, following the Burra Buroo and Mumballup-Yabberup fires, last summer.

Our Brigade formally requests an opportunity for all Brigades to meet in a forum-style meeting with representatives from the Shire and other Government agencies who were involved, to discuss what could have been done better and reflect on what was done well. We believe that it is only by confronting and discussing the issues that were raised in the post-fire reviews, that we are able to avoid repeating the same errors and can capitalise on the positive aspects of how these 2 large fires were managed.”

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Nil.

CONSULTATION

Shire of Donnybrook Balingup Bush Fire Brigades.

Shire of Donnybrook Balingup Bush Fire Advisory Committee.

OFFICER COMMENT

As per a request in May's BFAC Meeting, Brigade leaders were approached for further feedback via email in August 2023, with most brigades providing a response. This information was collated and distributed to the Shire of Donnybrook Bush Fire Brigades along with suggested solutions to improve the issues raised. This information can be found in Attachment 9.1.1(1) which was also distributed to representatives of the Department of Fire and Emergency Services and the Department of Biodiversity, Conservation and Attractions.

It is unlikely that the facilitation of an event of this scale prior to the upcoming High Threat Period (1 December 2023 – 31 March 2023) would be successful and would put significant strain on Shire resources. It is also unlikely that key agencies would be able to contribute to this event on short notice due to pre-fire season commitments such as training facilitation and spring burning activities.

It is suggested that the collated information be tabled at the Shire of Donnybrook Balingup Local Emergency Management Committee meeting, as representatives from key stakeholders form this committee.

The Shire of Donnybrook Balingup Bush Fire Advisory Committee has considered the merits in holding a further debrief regarding the 2022/23 Bush Fire Season and has provided a recommendation to Council as a separate report contained within the agenda.

COUNCIL RESOLUTION 147/23

MOVED: Cr Glover

SECONDED: Cr Lindemann

That Council:

- 1. Instruct the Chief Executive Officer to table the debrief information captured by Shire of Donnybrook Balingup at the next Local Emergency Management Committee Meeting.**
- 2. Accept the debrief information and suggested action items collated by the Shire of Donnybrook Balingup.**
- 3. Instruct the Chief Executive Officer to facilitate a debrief for any significant event (Level 2, Level 3 or Critical) attended by Shire of Donnybrook Balingup Bush Fire Brigades in the Shire of Donnybrook Balingup within one month of the conclusion of event.**

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

Against: Nil.

9.1.2 REVIEW OF COUNCIL POLICY EMERG/CP-2 PERMITS FOR ROAD VERGE BURNING

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FRC 01
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.2(1) Council Policy EMERG/CP-2 Permits for Road Verge burning
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION
That Council endorse the unchanged policy EMERG/CP-2 Permits for Road verge Burning.

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- | | | |
|-----------|-----|--|
| Outcome | 3. | The natural environment is well managed for the benefit of current and future generations. |
| Objective | 3.2 | Develop community readiness to cope with natural disasters and emergencies. |

EXECUTIVE SUMMARY

The Bush Fire Advisory Committee considered this report at its meeting held 26 October 2023; this item is now presented to Council for consideration of the Committees recommendation.

BACKGROUND

Council Policy EMERG/CP-2 Permits for Road Verge Burning has been identified as requiring a periodic review in December 2023.

Council Policy EMERG/CP-2 was last reviewed by the Shire of Donnybrook Balingup in 2021. Several changes were implemented following this process, which were endorsed by Bush Fire Advisory Committee (BFAC) and adopted by Council.

Council Policy EMERG/CP-2 was previously named “*Fire Control Policy 8.3 – Road Verge Burning of Shire Controlled Roads*”. The name and document formatting were updated to better align with updated document control protocols within the Shire.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Council Policy EMERG/CP-2 Permits for Road Verge Burning.
Council Policy EXE/CP-8 – Policy Framework.

STATUTORY COMPLIANCE

Nil.

CONSULTATION

Nil.

OFFICER COMMENT

Since 2021, there have been no reported issues or concerns relating to this policy.
Council Policy EMERG/CP-2 is attached for consideration.

COUNCIL RESOLUTION 148/23

MOVED: Cr Mitchell

SECONDED: Cr Patrick

That Council endorse the unchanged policy EMERG/CP-2 Permits for Road verge Burning.

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

Against: Nil.

9.1.3 DEVELOPMENT OF OPERATIONAL GUIDELINES - CHAINSAWS

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FRC 01
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.3(1) LGGs ineligible expenditure
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION	
<p>That Council:</p> <ol style="list-style-type: none"> 1. Instruct the Chief Executive Officer to hold a consultation session with Shire of Donnybrook Balingup Bush Fire Brigade leaders to develop Operational Guidelines relating to the use of chainsaws by volunteers. 2. Instruct the Chief Executive Officer to Prepare draft operational guidelines regarding the use of chainsaws for consideration at the next BFAC meeting. 	

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- | | | |
|-----------|-----|--|
| Outcome | 3. | The natural environment is well managed for the benefit of current and future generations. |
| Objective | 3.2 | Develop community readiness to cope with natural disasters and emergencies. |

EXECUTIVE SUMMARY

The Bush Fire Advisory Committee considered this report at its meeting held 26 October 2023; this item is now presented to Council for consideration of the Committees recommendation.

BACKGROUND

The Shire of Donnybrook Balingup has been made aware that several Bush Fire Brigades possess chainsaws for use whilst performing operational duties.

Given the high risk of injury that exists through their use, Chainsaws are not to be used by Bush Fire Service Volunteers until endorsed operational procedures are implemented and appropriate training provided.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Nil.

CONSULTATION

Shire of Donnybrook Balingup Bush Fire Brigades
Department of Fire and Emergency Services

OFFICER COMMENT

Chainsaws are not a recognised piece of equipment for the Shire of Donnybrook Balingup Bush Fire Service Volunteers, with no training program, maintenance schedule or operational procedures currently in place.

Funding for all other approved operational equipment is provided by the Department of Fire and Emergency Services (DFES), through the Local Government Grant Scheme (LGGS). As Chainsaws are not approved for the use of Bush Fire Services Volunteers, costs associated with them are ineligible through the LGGS and training is not provided. Refer Attachment 9.1.3(1)

Should the use of chainsaws by bushfire service volunteers be recommended by BFAC to Council, all costs relating to them will need to be borne by sources other than the LGGS, such as Shire Annual Budget, external grant funding or Shire of Donnybrook Balingup Bush Fire Brigades.

It is recommended that, in consultation with Shire of Donnybrook Balingup Bush Fire Brigades, operational procedures for the use of chainsaws be developed to provide operational guidance around their appropriate use, maintenance and training standards.

COUNCIL RESOLUTION 149/23

MOVED: Cr Bailey

SECONDED: Cr Lindemann

That Council:

- 1. Instruct the Chief Executive Officer to hold a consultation session with Shire of Donnybrook Balingup Bush Fire Brigade leaders to develop Operational Guidelines relating to the use of chainsaws by volunteers.**
- 2. Instruct the Chief Executive Officer to Prepare draft operational guidelines regarding the use of chainsaws for consideration at the next BFAC meeting.**

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick

Against: Nil.

9.1.4 ESTABLISHMENT OF DEFAULT UHF SECTOR CHANNELS

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FRC 01
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.4(1) Shire of Donnybrook Balingup Preformed Communications Plan
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION	
<p>That Council instruct the Chief Executive Officer to update the existing Shire of Donnybrook Balingup Preformed Bushfire Communications Plan to incorporate UHF channels 50-53 and 54-60 as required.</p>	

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- | | | |
|-----------|-----|--|
| Outcome | 3. | The natural environment is well managed for the benefit of current and future generations. |
| Objective | 3.2 | Develop community readiness to cope with natural disasters and emergencies. |

EXECUTIVE SUMMARY

The Bush Fire Advisory Committee (BFAC) considered this report at its meeting held 26 October 2023; this item is now presented to Council for consideration of the Committees recommendation.

BACKGROUND

It was encouraged that the Shire of Donnybrook Balingup BFAC consider the information provided and incorporate predetermined UHF radio channels to the Shire of Donnybrook Balingup Preformed Communications Plan.

Following numerous unsuccessful attempts to procure additional VHF handheld radios from the Department of Fire and Emergency Services, it was determined that CB radios should be purchased to ensure effective communication is maintained at incidents within the Shire of Donnybrook Balingup.

In June 2023, the Shire was successful in obtaining \$9,300 of Grant Funding for UHF (CB) radios through Forest Products Commission’s Community Fire Protection Grants program.

Through this grant funding, 16 5-Watt UHF CB twin pack radios were purchased for distribution to Shire of Donnybrook Balingup Bush Fire Brigade’s. It is recognised that some brigades have already purchased or do not wish to carry UHF radios.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Nil.

CONSULTATION

Shire of Donnybrook Balingup Bush Fire Brigades.
Department of Fire and Emergency Services.

OFFICER COMMENT

Following several informal discussions with brigade leaders throughout the Shire, it has been suggested that the BFAC consider incorporating predetermined UHF channels for inclusion on the Preformed Bushfire Communications Plan (Attachment 9.1.4(1)) Currently, the document states that CB1 – 80 can be considered.

Earth 2 Ocean have been approached for advice regarding this matter and have provided the following information:

UHF CB Channels	Usage
5 and 35	Emergency use only
40	Road safety, trucks
11, 22, 23, 61, 62, 63	Reserved for specific purposes
1 to 8 and 41 to 48 31 to 38 and 71 to 78	Repeater channel pairs - only use if there is no CB repeater on that channel in your area
10 and 18	4WD and caravan club use
All other channels	General chat

COUNCIL RESOLUTION 150/23

MOVED: Cr Glover

SECONDED: Cr Gubler

That Council instruct the Chief Executive Officer to update the existing Shire of Donnybrook Balingup Preformed Bushfire Communications Plan to incorporate UHF channels 50-53 and 54-60 as required.

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick

Against: Nil.

9.1.5 DEVELOPMENT OF FATIGUE MANAGEMENT GUIDELINES

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FRC 01
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	Nil.
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION	
<p>That Council instruct the Chief Executive Officer to develop draft Fatigue Management Guidelines for consideration at the next BFAC meeting.</p>	

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- Outcome 3. The natural environment is well managed for the benefit of current and future generations.
- Objective 3.2 Develop community readiness to cope with natural disasters and emergencies.

EXECUTIVE SUMMARY

The Bush Fire Advisory Committee (BFAC) considered this report at its meeting held 26 October 2023; this item is now presented to Council for consideration of the Committees recommendation.

BACKGROUND

Following several investigations into incident reports received during the 2022/23 Bush Fire Season, it has been recommended that the Shire of Donnybrook Balingup should develop Fatigue Management Guidelines for its Bushfire Service Volunteers.

The implementation of Fatigue Management Guidelines will enable better compliance with the *Work Health and Safety Act 2022* by addressing the Duty of Care that the Shire of Donnybrook Balingup has to its workforce, including Bush Fire Service Volunteers.

During the 2022/23 Bushfire season, the Shire of Donnybrook Balingup received reports of several incidents where, following internal investigations, it was determined that fatigue was likely to have been a major contributing factor. It was determined that the Shire

should consider implementing of Fatigue Management Guidelines for Bush Fire Service Volunteers.

It is acknowledged that some brigades within the Shire have also developed their own internal fatigue management processes, which should be considered if Fatigue Management Guidelines are developed across all brigades.

It is also anticipated that other Local Governments within the Department of Fire and Emergency Services Lower South West Region will also endorse policies, procedures or guidelines relating to fatigue management applicable to Bush Fire Service volunteers.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Work Health and Safety Act 2020 – S19 (g).

CONSULTATION

Shire of Donnybrook Balingup Bush Fire Brigades.

OFFICER COMMENT

It is recommended that the Shire of Donnybrook Balingup Bush Fire Advisory Committee request that the Shire of Donnybrook Balingup develop a Fatigue Management Guidelines for consideration at the next BFAC meeting.

COUNCIL RESOLUTION 151/23

MOVED: Cr Patrick

SECONDED: Cr Mitchell

That Council instruct the Chief Executive Officer to develop draft Fatigue Management Guidelines for consideration at the next BFAC meeting.

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick

Against: Nil.

9.1.6 REVIEW OF BFAC TERMS OF REFERENCE

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FRC 01
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.6(1) Reformatted BFAC Terms of Reference
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION
<p>That Council endorse the updated Shire of Donnybrook Balingup Bush Fire Advisory Committee Terms of Reference.</p>

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- | | | |
|-----------|-----|--|
| Outcome | 3. | The natural environment is well managed for the benefit of current and future generations. |
| Objective | 3.2 | Develop community readiness to cope with natural disasters and emergencies. |

EXECUTIVE SUMMARY

The Bush Fire Advisory Committee considered this report at its meeting held 26 October 2023; this item is now presented to Council for consideration of the Committees recommendation.

BACKGROUND

The Shire of Donnybrook Balingup Bush Fire Advisory Committee (BFAC) Terms of Reference has been identified as requiring review, having last been completed in 2021.

The Shire of Donnybrook Balingup Bush Fire Advisory Committee Terms of Reference was initially endorsed by BFAC and adopted by Council in October 2016. This Document was last reviewed at the April 2021 BFAC Annual General Meeting, where several changes were made.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Nil.

CONSULTATION

Nil.

OFFICER COMMENT

The Shire has recently updated its Document Style Guide, and the BFAC Terms of Reference has been updated to reflect this. No other changes to the content of the document have been made.

The draft updated Shire of Donnybrook Balingup Bushfire Advisory Committee Terms of Reference is attached. It is recommended that BFAC endorse these changes for Council adoption.

COUNCIL RESOLUTION 152/23

MOVED: Cr Mitchell

SECONDED: Cr Patrick

That Council endorse the updated Shire of Donnybrook Balingup Bush Fire Advisory Committee Terms of Reference.

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

Against: Nil.

Director Corporate and finance left the room at 5:38pm and re entered the room at 5:41pm.

9.1.7 RAIL CORRIDOOR MAINTENANCE

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FRC 01
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	Nil.
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION
<p>That Council:</p> <ol style="list-style-type: none"> 1. Instruct the Chief Executive Officer to request a schedule of proposed mitigation works within rail corridors in the Shire of Donnybrook Balingup from Arc Infrastructure for distribution to BFAC. 2. Instruct the Chief Executive Officer to provide a written response to Mumballup/Noggerup Bush Fire Brigade that outlines the Shire’s Firebreak inspection process.

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- | | | |
|-----------|-----|--|
| Outcome | 3. | The natural environment is well managed for the benefit of current and future generations. |
| Objective | 3.2 | Develop community readiness to cope with natural disasters and emergencies. |

EXECUTIVE SUMMARY

The Bush Fire Advisory Committee (BFAC) considered this report at its meeting held 26 October 2023; this item is now presented to Council for consideration of the Committees recommendation.

BACKGROUND

The Shire has been made aware of concerns within the community regarding the lack of bushfire mitigation and firebreak order compliance inside rail corridors.

ARC infrastructure Pty Ltd has informally been approached regarding these concerns following receipt of a written complaint from the Mumballup/Noggerup Bush Fire Brigade.

The Shire of Donnybrook Balingup has received a written complaint from the Mumballup/Noggerup Bush Fire Brigade, relating to the fire risk that exists within the rail the corridor adjacent to the Donnybrook Boyup Brook Road:

“our Brigade is concerned that no work has been done for many years to manage the rail reserve and reduce the fire hazard, particularly from the Mumby pub through to Noggerup townsite and along the fire access track that runs along parallel to the creek on McQuarie St. Our concern is that local landowners are bound by Shire regulations with regard to having to do firebreaks to help manage fire risk and provide safe access for fire fighters in the event of a fire, yet it appears that Arc Infrastructure can operate with impunity with regards to their fire mitigation responsibilities.

The Brigade would like feedback from the Shire on what action they intend to take on this matter. Perhaps it could be suggested to Arc that they provide some funding to the local Brigade who would be only too happy to assist in some hazard reduction burning, if they are unwilling to, or are unable to, meet their obligations.”

It is understood that the rail corridor mentioned in this correspondence has been a concern within the community for several years, based on informal discussions and feedback from community groups and residents following the significant fires experienced in the area during the 2022/23 Bushfire Season.

As a result of these informal discussions, the Shire’s Community Emergency Services Manager approached ARC Infrastructure via email requesting information relating to rail corridor maintenance plans:

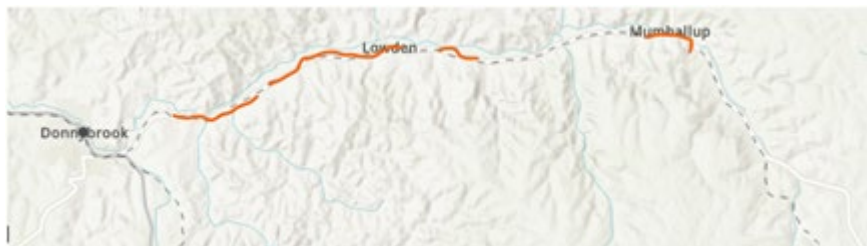
“Can you please advise whether there are any plans to maintain the rail corridor that passes through the Shire of Donnybrook Balingup, specifically the line that runs parallel with the Donnybrook-Boyup Brook Road through the localities of Lowden, Mumballup and Noggerup?”

This line has not been used for many years and local residents are now raising concerns with the Local Government surrounding fire risk. Local Bush Fire Brigades have also shown interest in providing assistance, particularly following the busy fire season experienced last Summer.”

ARC infrastructure provided the following response, advising that plans are in place, with a focus on more populated areas:

“After speaking with our regional lead, I can confirm sections of the line you’ve referred to are part of our annual program for bushfire mitigation and firebreak management, mainly around the more populated areas. The sections of line which have been

maintained within the last six months are approximately indicated in orange on the map below.



Arc has a risk framework which is used to identify areas on our network which require bushfire mitigation as part of our annual program of maintenance.

Our regional lead has flagged there can be areas with neighboring vegetation, such as in road reserves (outside rail corridor), not getting the same level of attention giving the impression we're not managing the vegetation appropriately."

This correspondence was also forwarded to the Shire of Donnybrook Balingup BFAC Committee for comment via email in July 2023. Nil responses were received.

The written complaint from Mumballup/Noggerup Bush Fire Brigade has also been forwarded to the Shire's Ranger Services for consideration during the Firebreak Compliance Period (1 December – 31 March annually).

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Section 33, Bush Fires Act 1956.

Shire of Donnybrook Balingup Fire Break Order.

CONSULTATION

ARC Infrastructure,
Shire of Donnybrook Balingup Bush Fire Advisory Committee, and
Shire of Donnybrook Balingup Ranger Services.

OFFICER COMMENT

It is acknowledged that there are concerns within the community pertaining to perceived fire risk within rail corridors in the Shire. Written complaints have been forwarded to Ranger Services for their attention during the Firebreak Compliance period.

ARC infrastructure has also been made aware of these complaints and have advised the Shire of Donnybrook Balingup that it intends to develop a detailed mitigation plan to better manage fire risk within its land tenure.

EXECUTIVE RECOMMENDATION

MOVED: Cr Lindemann

SECONDED: Cr Patrick

That Council:

- 1. Instruct the Chief Executive Officer to request a schedule of proposed mitigation works within rail corridors in the Shire of Donnybrook Balingup from Arc Infrastructure for distribution to BFAC.**
- 2. Instruct the Chief Executive Officer to provide a written response to Mumballup/Noggerup Bush Fire Brigade that outlines the Shire's Firebreak inspection process.**

AMENDMENT: CR BAILEY

COUNCIL RESOLUTION 153/23

MOVED: Cr Bailey

SECONDED: Cr Glover

That Council:

- 1. Instruct the Chief Executive Officer to request a schedule of proposed mitigation works within rail corridors in the Shire of Donnybrook Balingup from Arc Infrastructure for distribution to BFAC.**
- 2. Instruct the Chief Executive Officer to provide a written response to Mumballup/Noggerup Bush Fire Brigade that outlines the Shire's Firebreak inspection process.**
- 3. Request the Chief Executive Officer to invite ARC Infrastructure to attend a Council meeting with Councillors, Shire Officers including CESM, CFCO and Mumballup/Noggerup VBFB Representatives for the purpose of informing the Shire of Donnybrook Balingup of ARC's proposed mitigation strategies and responsibilities within rail corridors.**

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick

Against: Nil.

9.1.8 REVIEW OF SHIRE OF DONNYBROOK BALINGUP LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	CSV 23
Author	Jess Cooper, Community Emergency Services Manager
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.8(1) Draft Local Emergency Management Arrangements 9.1.8(2) Annexure 1 – LEMC Terms of Reference 9.1.8(3) Annexure 2 – LEMC Emergency Risk Management 9.1.8(4) Annexure 3 – LEMC Hazard Plans
Voting Requirements	Simple Majority

COMMITTEE RECOMMENDATION	
That Council:	
1.	Adopt the endorsed and updated Shire of Donnybrook Balingup Local Emergency Management Arrangements 2023 included in Attachments 9.1.8(1) – 9.1.8(4).
2.	Instruct the Chief Executive Officer to facilitate the completion of signing the endorsed Shire of Donnybrook Balingup Recovery Plan 2021.
3.	Instruct the Chief Executive Officer to provide a copy of the adopted Local Emergency Management Arrangements to the District Emergency Management Committee for noting.

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- | | | |
|-----------|-----|--|
| Outcome | 3. | The natural environment is well managed for the benefit of current and future generations. |
| Objective | 3.2 | Develop community readiness to cope with natural disasters and emergencies. |

EXECUTIVE SUMMARY

The Shire of Donnybrook Balingup Local Emergency Management Arrangements (LEMA) were last reviewed and updated in 2017. It has been identified that these arrangements required a comprehensive review that incorporated opportunities for stakeholder feedback and contribution.

On 21 November 2023, The Shire of Donnybrook Balingup Local Emergency Management Committee endorsed the updated arrangements and made recommendation that they be adopted by Council.

BACKGROUND

The LEMA is a suite of documents that are required to be produced by the Local Government pursuant to sections 36 and 41 of the *Emergency Management Act 2005*.

These arrangements are utilised for planning, responding to, and supporting communities impacted by emergencies relevant to the local area.

In 2022, it was identified that the Shire's LEMA was due for review but was unable to facilitate a comprehensive review internally. The Shire of Donnybrook Balingup successfully made a joint application with the Shire of Bridgetown-Greenbushes for funding from the State Emergency Management Committee's. All West Australians Reducing Emergencies (AWARE) program for an external party to facilitate this review.

The Shire utilised these funds to engage Plan-it Consulting WA to perform the review, which commenced in January 2023. This review included several community workshops, and surveys.

In October 2023, the final draft LEMA was provided to the Local Emergency Management Committee, for an out of session review, feedback, and endorsement.

Following endorsement from the Shire of Donnybrook Balingup Council, the updated LEMA is to be provided to the District Emergency Management Committee for noting at their December meeting.

FINANCIAL IMPLICATIONS

AWARE Grant Funding.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Sections 36 and 41 of the *Emergency Management Act 2005*.

CONSULTATION

In May 2023, a community survey was prepared and advertised locally within the Preston Press. The survey was also made available via:

- The Shire's website,
- The Shire's social media pages,
- Balingup Public Library,
- Donnybrook Community Library,
- Donnybrook Community Resource Centre,
- Balingup Post Office, and
- The Shire Administration Office.

Community workshops were advertised locally and facilitated in both Balingup (1) and Donnybrook (2). The workshops that were held in Donnybrook were also livestreamed to encourage greater participation in these sessions.

Feedback from the community was forwarded to Plan-it Consulting, who utilised this data to ensure that the risks and measures identified in the LEMA were still relevant to the local community.

Draft copies of the LEMA were provided to the LEMC via email, which enabled the document to be periodically reviewed and updated to capture current practices and terminology.

OFFICER COMMENT

The draft updated Shire of Donnybrook Balingup Local Emergency Management Arrangements is attached. It is recommended that council adopt these arrangements and forward to the District Emergency Management Committee (DEMC) to noting.

COUNCIL RESOLUTION 154/23

MOVED: Cr Bailey

SECONDED: Cr Patrick

That Council:

- 1. Adopt the endorsed and updated Shire of Donnybrook Balingup Local Emergency Management Arrangements 2023 included in Attachments 9.1.8(1) – 9.1.8(4).**
- 2. Instruct the Chief Executive Officer to facilitate the completion of signing the endorsed Shire of Donnybrook Balingup Recovery Plan 2021.**

- 3. Instruct the Chief Executive Officer to provide a copy of the adopted Local Emergency Management Arrangements to the District Emergency Management Committee for noting.**

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

Against: Nil.

9.1.9 DEVELOPMENT APPLICATION P23013: RECEPTION CENTRE AND CAMPING AREA – LOT 3245 DONNYBROOK – BOYUP BROOK ROAD, YABBERUP

Location	Lot 3245 Donnybrook – Boyup Brook Road, Yabberup
Applicant	E Stroud on behalf of Old Valley Pty Ltd
File Reference	A4781 (P23013)
Author	Cecilia Muller, Principal Planner
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.9(1) Original Development Application and Plans 9.1.9(2) Development Plans - September 2023 9.1.9(3) Traffic Impact Assessment Report 2023 9.1.9(4) Noise Management Plan 9.1.9(5) Site and Soil Evaluation 9.1.9(6) Safety Management Plan 9.1.9(7) Bushfire Prone Area map 9.1.9(8) Public Submissions 9.1.9(9) Agency Comments 9.1.9(10) Assessment under Clause 67
Voting Requirements	Simple Majority

EXECUTIVE RECOMMENDATION

That Council:

Pursuant to Schedule 2, Part 9, Clause 68(2)(b) of the *Planning and Development (Local Planning Schemes) Regulations 2015* and the provisions of the Shire of Donnybrook Balingup Local Planning Scheme No. 7 (LPS7), approves the Development Application P23013 for a Reception Centre and a Camping Area on Lot 3245 Donnybrook – Boyup Brook Road, Yabberup subject to the following conditions:

1. The layout of the site and the size, design and location of the buildings and works permitted must always accord with the endorsed plans, including any notations, and must not be altered or modified without the further written consent of the Shire.

Approved plans:

- Site Plan, received September 2023
- Site Access, received September 2023
- Function Centre Floor Plan A-04P dated Jan 2023
- Function Centre Elevations Plan A-04E1 dated Jan 2023
- Function Centre Elevations Plan A-04E2 dated Jan 2023

2. The total number of guests on site shall not exceed 150 patrons accommodated in the reception centre and incidental camping area. Any increase in this number of patrons would require a further development approval from the Shire.

- 3. Use of the Camping Area is only permitted in conjunction with functions associated with the Reception Centre and not independently, unless otherwise approved by the Shire.**
- 4. Prior to the lodgement of a building permit, the landowner is to demonstrate that the development will be provided with a suitable potable water supply to the satisfaction of the Shire. Thereafter, the potable water supply is to be installed to the satisfaction of the Shire.**
- 5. Prior to the lodgement of a building permit, details are to be submitted regarding the provision for onsite storage and collection of waste. A waste storage and collection area must be graded, drained and screened from public view, and the waste collected regularly, to the satisfaction of the Shire of Donnybrook Balingup.**
- 6. Any dust associated with the construction of the development and associated works is to be managed appropriately in accordance with the Shire of Donnybrook-Balingup *Animals, Environment and Nuisance Local Law 2017*.**
- 7. Prior to the lodgement of a building permit, an Acoustic Report that has been prepared by a suitably qualified acoustic consultant must be submitted to and approved by the Shire, that includes the following:**
 - 7.1. demonstrates that noise from the reception centre will comply with the Environmental Protection (Noise) Regulations 1997 at nearby sensitive receptors.**
 - 7.2. demonstrate that impacts of accumulative noise impacts from other activities in the vicinity such as the approved extractive industry at Lot 10 have also been considered.**
 - 7.3. demonstrate that consideration has been given to the location of the reception centre on top of a hill and how this location would impact on noise measurements.**
 - 7.4. details the noise mitigation and management measures that will be implemented to make the noise comply with the Environmental Protection (Noise) Regulations 1997**

Once approved the plan will form part of this approval and must be complied with at all times.
- 8. Prior to the commencement of the use, the road intersection with Donnybrook-Boyup Brook Road is to be designed, constructed, drained, and sealed for the first 20m of the road to the satisfaction of the Shire of Donnybrook Balingup in consultation with Main Roads WA and the Public Transport Authority.**
- 9. Prior to the commencement of the use, all internal driveways gained through Lot 3245, 10, 2061, 2064, 3671 and 3728 that provides access to the reception centre and camping area are to be constructed to a gravel standard to the satisfaction of the Shire and thereafter maintained.**
- 10. Prior to the commencement of the use, a minimum of 38 car parking bays, and manoeuvring areas, generally in the locations identified on the**

approved plans, are to be constructed to a gravel standard, drained and clearly designated to the satisfaction of the Shire and thereafter maintained.

11. All stormwater from the proposed development including buildings, camping area, driveway, parking area and hardstand area(s) shall be managed by the landowner in perpetuity, in accordance with the Shire's stormwater management standards and the Animals, Environment and Nuisance Local Law 2017 to the satisfaction of the Shire.
12. Any erosion and/or sedimentation issues that occur due to insufficient drainage and/or stormwater management from the proposed development, including any driveway or accessway, is to be rectified, so as not to impact any surrounding properties, including any infrastructure, or watercourses or dam to the satisfaction of the Shire.
13. A Manager must always be on-site while functions are undertaken, including overnight where the Camping Area is utilised.
14. As per Clause 4.34 of the Shire of Donnybrook-Balingup Local Planning Scheme No. 7, it is acknowledged that legal access for Lot 3245 is currently gained through Lot 10, 2061, 2064, 3671 and 3728 as it is currently in the same ownership. If either of the properties change ownership, it is the landowner's responsibility to ensure development is continued to be provided with legal, constructed access in perpetuity, which may require an easement on the Titles.

Advice

- a. Advertising signage does not form part of this approval. Any advertising signage is subject to a separate assessment and may require prior development approval from the Shire. It is recommended that you contact the Shire prior to the placement of any advertising signage onsite.
- b. With regards to condition 13, "Manager" means a landowner, or a person duly appointed by the landowner, to have management and care of the site and approved uses.
- c. The Shire Environmental Health Services advises that:
 - i. An approved on-site effluent disposal system adequate to the proposed use of the premises will be required to fully comply with the 'Government Sewerage Policy 2019'. Please note that the prescribed 'Application to construct or install an Apparatus for the Treatment of Sewerage' and fee is to accompany the building licence application for assessment by the Shire.
 - ii. A grease trap is required to be installed to remove fats and grease prior to the wastewater entering the effluent disposal system.

- iii. **Food handling, preparation and storage areas to be designed and constructed in accordance with Food Act 2008, Food Regulations 2009 and the Food Standards Code requirements.**
 - iv. **Compliance with the *Caravan Parks and Camping Grounds Act 1995* is required for the Camping Areas. An application for a camping ground licence under Part 2, Division 1, Section 6 of the Act must be submitted to, and approved by the Shire.**
 - v. **In regard to Condition 4, an adequate potable water supply to be provided in accordance with Australian Drinking Water Guidelines. Water supply to be provided with an appropriate filtration and disinfection equipment. (For example, water filter with UV Treatment)**
- d. **The reception centre and camping area is within proximity to an established commercial timber plantation and may experience increased impacts including but not limited to noise and dust emissions during plantation management and/or any other associated impact. The reception centre and camping area are not to impact negatively on the plantation operations.**
- e. **Department of Water and Environmental Regulation advises that:**
- i. **There may be seasonal freshwater mosquito breeding habitat within proximity to the subject land. Additionally, there is the potential for mosquitoes to breed in on site infrastructure and constructed water bodies if they are poorly designed or not maintained. It is best practice for the applicant to ensure that onsite works activities and water holding infrastructure including constructed wetlands and stormwater drainage do not contribute to or support mosquito breeding onsite.**
 - ii. **The applicant is to email the Department’s water licensing officer (kym.pennefather@dwer.wa.gov.au), providing details on how water will be used to support the additional activity. This will enable assessment of the applicant’s surface water license SWL66218(4).**
 - iii. **The applicant is to apply for a ‘bed and banks’ permit from the Department if any waterway crossing is proposed.**
- f. **The Public Transport Authority advises that:**
- i. **Should the railway reserve be activated, upgrades to the rail level crossing will be required subject to the recommendations of an ALCAM assessment for the level crossing prior to the opening of rail line.**
 - ii. **Any future development of this subject land must ensure it is not land locked.**

- g. The applicant is advised to investigate whether approval is required pursuant to the Aboriginal Heritage Act 1972. The applicant should conduct a search of the Register of Aboriginal Sites to determine if any aboriginal sites have been recorded in the vicinity of their application, and this heritage information should be submitted to the Department of Planning Lands and Heritage (Indigenous Affairs) with a request for advice.**
- h. Compliance with the Building Code of Australia is required. A Building Permit Application must be submitted to, and approved by, the Shire prior to the commencement of any development. The Building Permit plans must reflect the relevant conditions and approved plans of this Development Approval.**
- i. If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.**
- j. Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought or obtained.**
- k. If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with Part 14 of the Planning and Development Act 2005. An application must be made within 28 days of the determination.**

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

Outcome	6	The built environment is responsibly planned and well maintained.
Objective	6.1	Ensure sufficient land is available for residential, industrial and commercial uses.

EXECUTIVE SUMMARY

The purpose of this report is for Council to consider an application for development approval for a reception centre and camping area on Lot 3245 Donnybrook – Boyup Brook Road, Yabberup.

Officers do not have delegation to determine applications for development approval where objections are received. Officers consider that the proposal is consistent with the planning framework and should be granted approval subject to conditions.

BACKGROUND

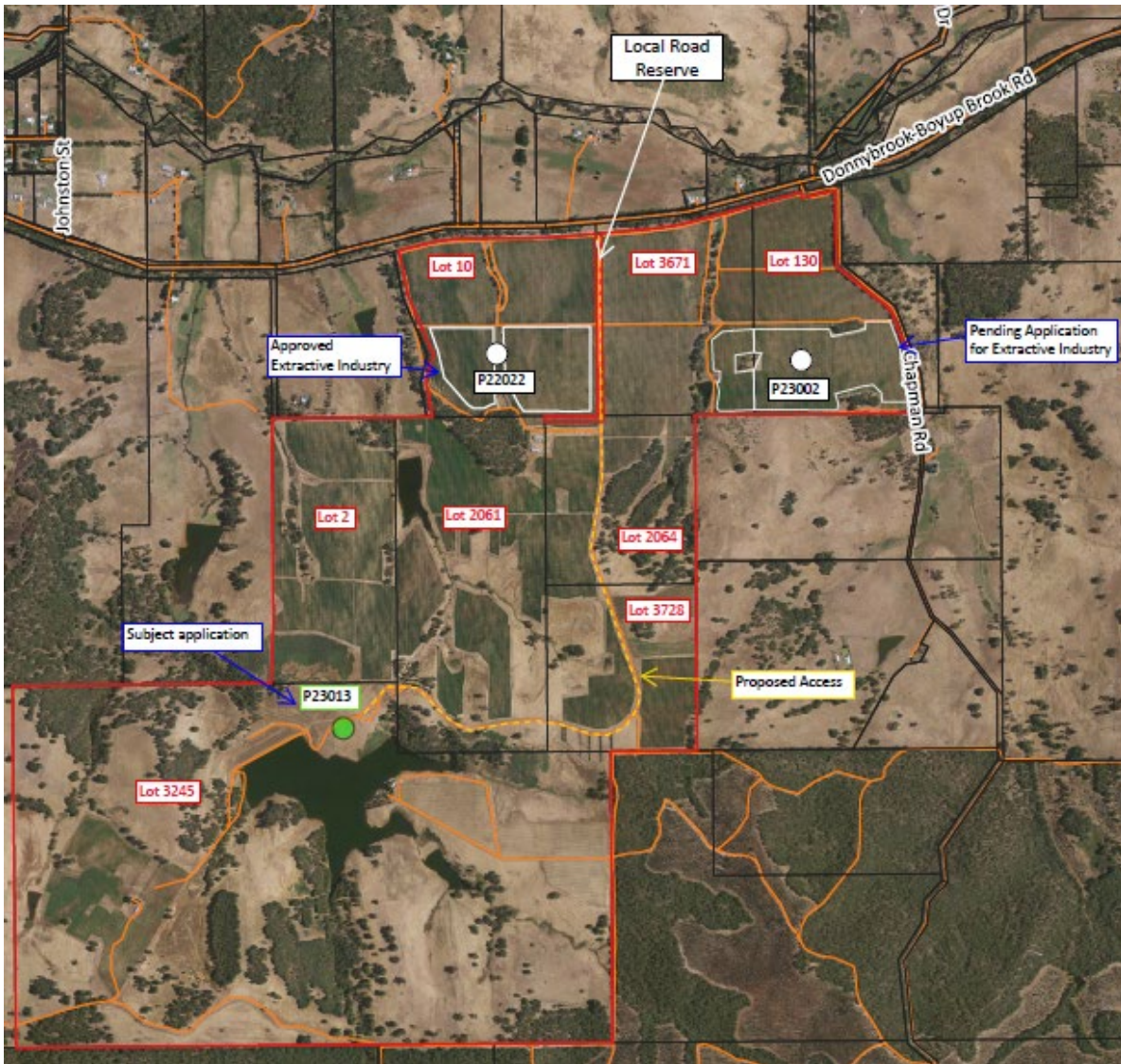
On 3 March 2023 the Shire received a development application for a reception centre and camping area on Lot 3245 (2038) Donnybrook - Boyup Brook Road, Yabberup. Initially the proposal was to construct the development to the south of the existing dam on Lot 3245, but the proposal was amended in September and the development was moved to an area north of the existing dam. The original development application and plans are contained in Attachment 9.1.9(1). The amended site plan and site access plan is contained in Attachment 9.1.9(2).

Lot 3245 is 259.6394ha in size, and it is one of eight lots belonging to the same landowner being Old Valley Pty Ltd. Lot 3245 forms part of a farm known as Preston Vale Estate. It is located approximately 20km east of the Donnybrook townsite. Information provided by the applicant indicates that Lot 3245 has largely been developed with vineyards. The proposed reception centre and camping area sits on a hill overlooking a large dam with views of the Wilga State Forrest which is located to the south of the application lot. Beyond the immediate site the landscape consists of predominantly rural farmland.

The landowner of Lot 3245 also has approval for an extractive industry on Lot 10 further to the north of the proposed development (application reference number P22022); and an application pending consideration for an extractive industry on Lots 130 and 3671 to the northeast of the proposed development (application reference number P23002).

Location Plan

Land forming part of Preston Vale Estate and under ownership of Old Valley Pty Ltd are identified on the map below:



Proposal

On 11 September the applicant lodged an amended application with the Shire for the development of the reception centre and camping area on Lot 3245 Donnybrook - Boyup Brook Road, Yabberup. The amended site plan and site access plan is contained in Attachment 9.1.9(2).

The applicant provided the following information (some information received in September contained in the Traffic Impact Assessment, Noise Management Plan and Safety Management Plan is different from the information contained in the original application):

- The project manager is Westwall Holdings.
- The applicant is seeking approval for a tourism-based land use consisting of an all-inclusive eco-based venue for events such as weddings, school groups and corporate functions.
- The proposal includes construction of a reception centre building consisting of a 160m² function area, with a kitchen and bar facility of 75.2m², a storeroom of 124.8m², a cool room, and ablutions.

- Up to 20 events will be hosted annually.
- Events will be hosted on weekends as stated in the Events Safety Management Plan
- Originally it was proposed that each event will cater for up to 150 people.
- No plant, machinery or other heavy equipment will be used during events.
- A wastewater treatment system will be installed.
- The projected number of employees working per major event (weekends) will be approx. 10 (including catering, cooking, cleaning, service, etc.).
- Parking area will be allocated at the site.

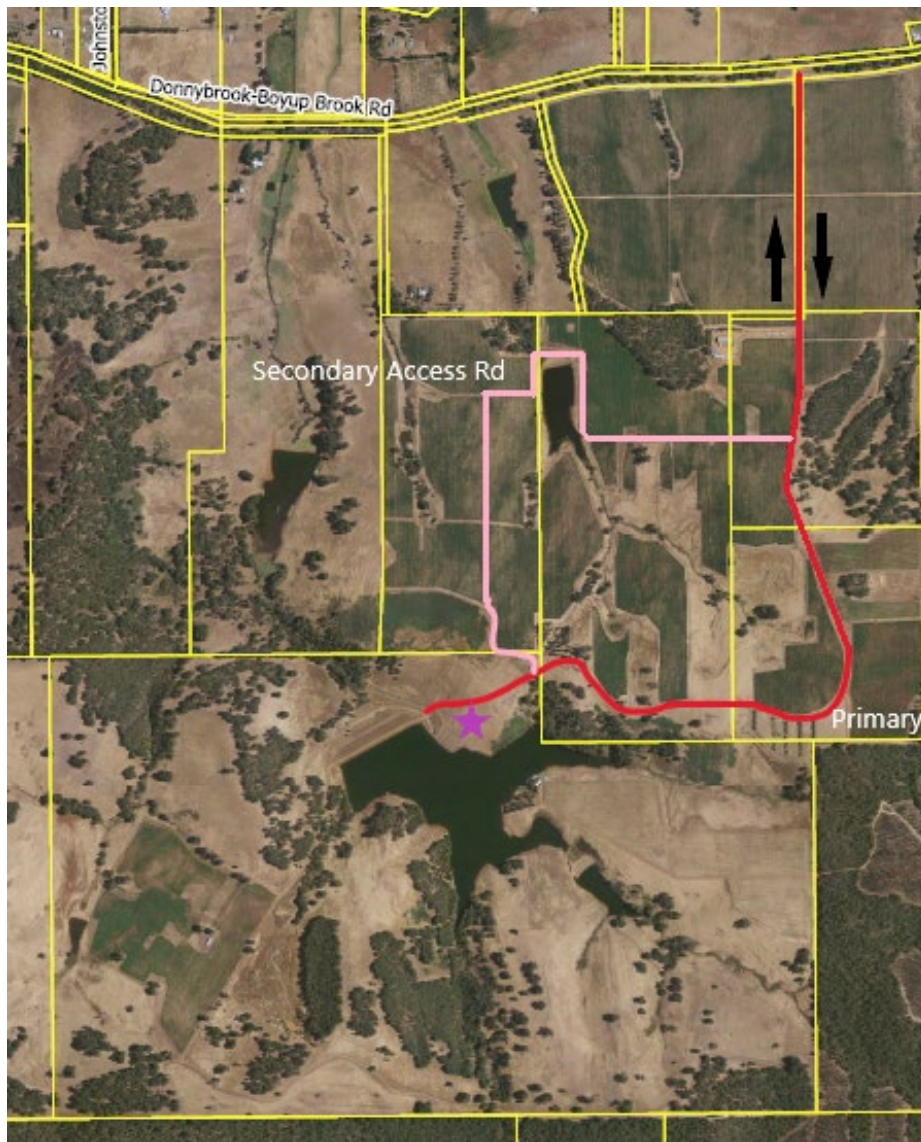
In support of the amended proposal the applicant provided the following additional information:

- Site and Soil Evaluation;
- Traffic Impact Assessment;
- Amended site plan;
- Amended access plan;
- Noise Management Plan;
- Safety Management Plan; and
- Map of bushfire prone area (location of development outside of it).

The applicant provided the following reasons for the relocation of the development to the northern side of the existing dam:

- access becomes safer;
- sewage treatment is safer and further away from the development; and
- development is not in the bushfire prone area.

Amended site access plan



FINANCIAL IMPLICATIONS

All relevant application fees have been paid by the applicant.

If the application is refused by Council the applicant may exercise the right to have the decision reviewed by the State Administrative Tribunal, if that is the case then it may be likely that there will be additional resourcing required (staff time and/or the cost of appointing a consultant to represent the Shire).

POLICY COMPLIANCE

State Planning Policy 2.5 – Rural Planning (SPP 2.5)

Clause 5.5 (C) of SPP 2.5 states that WAPC policy is to “support small scale tourism opportunities, such as bed and breakfast, holiday house, chalet, art gallery, micro-brewery and land uses associated with primary production, within the rural zone;”.

The proposal is consistent with this policy direction.

State Planning Policy 3.7: Planning in Bushfire Prone Areas

The development footprint is wholly outside the Bushfire Prone Area. The policy does not apply.

STATUTORY COMPLIANCE

The application has been assessed against the relevant and applicable statutory provisions as follows.

Shire of Donnybrook Balingup Local Planning Scheme No.7

Part 3 – Zones and the Use of Land

Lot 3245 is zoned 'General Agriculture' under the Shire of Donnybrook Balingup Local Planning Scheme No. 7 (LPS7) and the purpose and objectives of the zone are:

3.5.1 Purpose

The purpose of the General Agriculture zone is to provide for the sustainable use of rural land which primarily accommodates a broad range of rural pursuits and complementary non-agricultural uses that are compatible with the capability of the land, and which retain the rural character and amenity of the locality.

3.5.2 Objectives

The local government's objectives in managing and guiding land use, development and subdivision within the General Agriculture zone are –

- (v) *recognise the aesthetic and tourism importance of the scenic landscape, realise the need to retain the rural scenic character of a site and of the district by ensuring through siting and landscaping provision that any development does not detrimentally change the scenic rural character.*
- (vii) *support non-rural uses where they are compatible with adjacent and nearby rural and other uses, and where environmental, landscape and servicing considerations are appropriately addressed.*

The proposed development of a reception centre and camping area complies with the purpose of the zone and the objective to support non-rural uses where they are compatible with rural uses and where it will have no adverse impacts on the landscape.

The proposed development is considered consistent with the definition of: -

'Reception centre' within LPS7 which means '*premises used for functions on formal or ceremonial occasions but not for un-hosted use for general entertainment purposes.*

‘Camping area’ within LPS7 which means ‘land set aside for the erection of tents and other similar structure for temporary accommodation, and ‘camping’ has a compatible meaning’.

Under LPS7, both land uses are ‘A’ uses in the General Agriculture zone which means that *‘the use is not permitted unless the local government has exercised its discretion by granting development approval after giving special notice in accordance with clause 64 of the deemed provisions’.* The proposal was advertised, and submissions were received from nearby landowners and various agencies and departments. These are considered under the ‘Consultation’ section of this report.

Part 4 – General Development Requirements

The relevant general development requirements of LPS7 have been assessed as summarised below:

Clause 4.17 General Appearance of Buildings and Preservation of Amenity

Relevant provisions

- (iv) the effect of the building or works on nearby properties, and on the occupants of those buildings*
- (v) the effect on the landscape and environment generally*

The proposal is for a single storey reception centre building to be constructed. The plans demonstrate that the building will be clad with metal sheeting with some large glass sliding doors that will open onto a covered deck overlooking the dam. No colour scheme or schedule of finishes has been provided with the application. The building size and appearance is not dissimilar from any proposed dwelling/farm building. The building is of a contemporary design and is unlikely to have any negative visual impacts.

Impacts from ‘site works may involve recontouring to create flat terraced areas for camping. If recontouring is to occur, stormwater runoff is to be responsibly managed by the applicant who is also to ensure that no erosion and/or sedimentation occur. Conditions are recommended for the applicant to consider management measures so that there is no impact on the environment.

Clause 4.27 Car Parking and Vehicle Access Requirements

The amended site plan dated September 2023 proposes parking bays to the north of the driveway and a parking area closer to the reception centre. There is no parking requirement under LPS7 for a reception centre. The closest match under LPS7 would be the requirement for a restaurant which is one bay per 4 patrons. As the proposal is to be capped at 150 patrons this development would potentially require 38 bays plus an additional 10 bays for staff. As the camping area is to be incidental to the reception centre use no additional parking is required for the proposed camping area use. Officers consider that the lot is a large rural lot with sufficient space available for a parking area accommodating a minimum of 48 parking bays. Any overflow would also be easily accommodated without impacting adjoining landowners. A condition is recommended for a parking area to be constructed to a gravel standard.

Clause 4.54 General Agriculture Zone

The relevant development requirements for the General Agriculture Zone under LPS7 have been assessed as summarised below:

Clause 4.54.8 – Development standards

- (i) *Minimum front setback – 30m*
- (ii) *Minimum side setback – 20m*
- (iii) *Minimum rear setback – 20m*
- (iv) *Where the land adjoins State Forest, National Park, Conservation Reserve or other timbered Crown or local government controlled land, in the opinion of the local government the setback from the common boundary shall be 100m.*

The development is a minimum of 145m setback from all boundaries. The intent of the setback provisions is to minimise land use conflict to ensure the continued operation of the existing agriculture activities on the application lot and on surrounding rural properties. Officers consider that the introduction of the proposed uses of reception centre and camping area will not impact negatively on any agriculture activities.

Clause 4.54.8.8 – In assessing applications for development approval, the local government will consider the following:

- (i) *the availability of services required to support the proposed development and the economic impact of the provision of, extension or upgrading of those services that may be required*

The applicant would need to provide suitable potable water to the satisfaction of the Shire and a condition is recommended to this effect. The development would need to be connected to an onsite effluent disposal system complying with the 'Government Sewerage Policy 2019'. The applicant is aware of this, and an advice note is recommended with further information regarding the application process.

Local Planning Strategy

Lot 3245 is identified as General Agriculture under the Shire of Donnybrook Balingup Local Planning Strategy. The proposal is consistent with the future intention of the area.

CONSULTATION

Public consultation

The application was advertised in accordance with Schedule 2, Part 8, Clause 64(1)(b)(i) of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* relating to development that is a class A use in relation to the zone in which the development is located.

The advertising period was for 15 days (concluding on 30 March 2023) and involved a written notice to adjoining landowners within approximately 1km of the subject site.

In response to the advertising, a total of six submissions were received, of which three were objections to the proposal. The public submissions are contained in Attachment 9.1.9(8). The amended proposal was also referred back to the submitters with no changes to the outcome as objections were retained.

The key issues raised in the submissions are summarised below along with Officer comments in response and further details are also provided in the ‘Officer Comment’ section of this report:

Issue Raised	Officer Comment
<i>Object as not on shire website and neighbouring properties were not informed.</i>	If an application is not a complex application and relates to a class ‘A’ use such as this proposal, then it is not mandatory for the shire to publish a notice on the shire website. A written notice was sent to adjoining landowners within approximately 1km of the subject site. Officers consider the consultation was appropriate for this level of proposal where it was also referred to several external agencies and departments.
<i>Significant commercial timber plantation operating adjacent and plantation management are carried out periodically that may create noise and dust that could impact the users of the development. Plantation operations are not to be impacted negatively by the proposed development.</i>	The proposal does not encroach onto the plantation lot and the amended access location has increased the separation for the plantation. An advice note is recommended to inform the applicant of the nearby plantation management activities and potential impacts on the development.
<i>Support only if this is a genuine business pursuit that will bring tourism into the Preston Valley and all mining / extraction applications needs to be withdrawn.</i>	Each application relates to a specific use class and needs to be considered on its own merits.
<i>Morrissey Road is already poorly maintained without increased traffic, any increase in traffic would make Morrissey Road dangerous.</i>	<p>The proposal does not obtain access via Morrissey Road. The amended access proposal includes use of a local road reserve to access Donnybrook-Boyup Brook Road. The local road reserve is not maintained by the Shire and has informally been managed by the applicant. A condition is recommended to ensure that the road intersection is to the Shire satisfaction in consultation with Main Roads and the PTA.</p> <p>Information contained in the TIA is based on the number of patrons being capped at 100 per function. Notwithstanding this, the applicant</p>

Issue Raised	Officer Comment
	<p>has indicated that the application is for 150 patrons per function not 100. Officers consider that although this will add to the traffic generation the condition for the upgrading of the crossover is sufficient to ensure safe access onto Donnybrook Boyup - Brook Road.</p>
<p><i>Concerned about environmental matters that include noise, and dust and increased light in the context of other proposals associated with this landowner relating to extractive industries. Request better understanding of how noise move through the valley.</i></p>	<p>Noise: Each application is considered on its merits; and must demonstrate compliance with the <i>Environmental Protection (Noise) Regulations 1997</i>. The applicant did not provide an acoustic assessment with the application. This is also a concern raised by Department of Water and Environmental Regulation and a condition is recommended that require an acoustic assessment.</p> <p>This matter is also further considered under the ‘Officer Comment’ section of this report.</p> <p>Dust: There may be some dust nuisance during the construction of the camping area, reception centre and associated carparking area and driveways.</p> <p>An advice note is recommended to inform the applicant that any dust associated with the construction of the development and associated works is to be managed appropriately in accordance with the Shire of Donnybrook-Balingup <i>Animals, Environment and Nuisance Local Law 2017</i>.</p> <p>Increased light: Due to the setbacks of the development to boundaries it is unlikely that there will be any light spill onto adjoining properties.</p>

Consultation with Government/Service Agencies

The application was referred to the following agencies in accordance with the Schedule 2, Part 9, Clause 66 of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*:

- Main Roads WA;
- Public Transport Authority;
- Department of Health;
- Department of Water and Environmental Regulation;
- Department of Primary Industries and Regional Development; and
- Department of Biodiversity, Conservation and Attractions.

The period for comment was 42 days (concluding on Tuesday 25 April 2023). In response comments were received from six agencies. The agency comments are contained in Attachment 9.1.9(9). The amended proposal was referred to relevant agencies with further comment received as summarized in the table below:

Issue Raised	Officer Comment
<p>Public Transport Authority (PTA)</p> <p>No objection subject to the following conditions and advice:</p>	<p>Noted.</p>
<p><i>No part of the development is to encroach into the railway reserve.</i></p>	<p>Lot 3245 does not abut the railway reserve. Access to Lot 3245 is obtained via an existing local road reserve. A condition is recommended to ensure that the road intersection is to the Shire satisfaction in consultation with Main Roads and the PTA.</p>
<p><i>No construction works, vehicles or materials are permitted within the rail corridor at any time.</i></p>	<p>Noted.</p>
<p><i>Drainage must not be discharged into the railway reserve.</i></p>	<p>Noted.</p>
<p><i>No clearing of Native vegetation is permitted in the railway reserve.</i></p>	<p>Noted.</p>
<p><i>Effective hygiene and biosecurity management must be in place to ensure there is no spread of weeds or diseases into rail corridor land to the satisfaction of the Public Transport Authority (PTA).</i></p>	<p>Noted.</p>
<p><i>All bushfire management must be achieved within the boundaries of Lot 3245.</i></p>	<p>Noted.</p>

Issue Raised	Officer Comment
<p><i>Advice:</i></p> <p>a. <i>Should the railway reserve be activated, upgrades to the rail level crossing will be required subject to the recommendations of an ALCAM assessment for the level crossing prior to the opening of rail line.</i></p> <p>b. <i>Any future development of this subject land must ensure it is not land locked.</i></p>	<p>Advice notes are recommended to inform the applicant of the PTA’s access requirements if the railway reserve is activated in future.</p>
<p>Main Roads WA</p> <p>No objection, subject to the following comments and conditions.</p>	<p>Noted.</p>
<p><i>The applicant will need to prepare a Traffic Impact Assessment Report for the proposed development to determine requirements for any turning treatments for the driveway intersection to the satisfaction of Main Roads.</i></p>	<p>The applicant provided a Traffic Impact Assessment Report. On 11 October 2023 Main Roads WA confirmed that the Traffic Impact Assessment is considered adequate and supported the proposal subject to conditions.</p>
<p><i>Main Roads has previously requested a condition for upgrading the driveway / crossover from the property to Donnybrook - Boyup Brook Road for a proposed extractive industry on this property.</i></p> <p><i>On 11 October 2023 Main Roads WA confirmed that the following condition is required for the proposed development.</i></p> <p><i>“The access driveway intersection with Donnybrook - Boyup Brook Road to be upgraded including bitumen sealing of the first 20 metres to the specifications and satisfaction of Main Roads.”</i></p>	<p>A condition is recommended to ensure that the road intersection is to the satisfaction of the Shire in consultation with Main Roads and the PTA.</p>
<p>Department of Primary Industries and Regional Development (DPIRD)</p> <p>No objection.</p>	<p>Noted.</p>
<p>Department of Health</p> <p>Not supported.</p>	<p>Noted.</p>
<p><i>Wastewater Disposal</i></p>	<p>To support the amended proposal the applicant provided a Site and Soil Evaluation.</p>

Issue Raised	Officer Comment
<p><i>On 11 October 2023 the DoH considered the amended location of the proposal and provided the following, the department is unable to support the development until it can demonstrate the following:</i></p> <p><i>The Site and Soil Evaluation (SSE) report indicates that a primary treatment system is suitable for this site and proposes the installation of an additional holding tank to allow for dosing of the effluent. DoH requires further information regarding the capacity of the tanks, water balance calculations, the number of required leach drains, and the length of the leach drains.</i></p> <p><i>The report indicates that a slope of more than 10% is present at the site. However, the SSE report does not explain how the leach drains are going to be installed on the site.</i></p> <p><i>The site plan only shows two leach drains without any further details. DoH is concerned that this may not be adequate for disposing of wastewater generated on the site.</i></p> <p><i>The leach drains area indicated on the site plan may be subject to surface inundation.</i></p> <p><i>A separation distance of 30 meters from the dam to the dispersal area should be maintained in accordance with the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations of 1974.</i></p>	<p>The Site and Soil Evaluation investigates the existing environment and the suitability of the subject site for onsite effluent disposal and the appropriate location for onsite effluent disposal in accordance with the relevant regulations and guidelines.</p> <p>The use of onsite effluent disposal within the subject site is considered suitable provided the following measures are implemented:</p> <ul style="list-style-type: none"> • Install additional holding tank to allow for dosing of the effluent to occur. • Reduce flow of wastewater using water-saving devices. • Minimise discharge of sodium salts to application area; and • The removal of boulders within the LAA, where encountered. <p>Approval of a septic system follows a separate process like the building permit process. The matters of concern listed by DoH would need to be considered and appropriately addressed by the applicant prior approval granted for the system. An advice note is recommended informing the applicant of the process.</p>
<p>Food Act Requirements</p> <p><i>All food related areas (kitchen, preparation areas, etc.) to comply with the provisions of the Food Act 2008 and related code, regulations and guidelines.</i></p>	<p>An advice note is recommended to inform the applicant of the requirements under the Food Act.</p>
<p>Medical Entomology</p> <p><i>There may be seasonal freshwater mosquito breeding habitat within proximity to the subject land. Additionally, there is the potential for mosquitoes to</i></p>	<p>An advice note is recommended to inform the applicant of best practice management measures to ensure that mosquito breeding do not occur onsite.</p>

Issue Raised	Officer Comment
<p><i>breed in on site infrastructure and constructed water bodies if they are poorly designed or not maintained. It is best practice for the applicant to ensure that onsite works activities and water holding infrastructure including constructed wetlands and stormwater drainage do not contribute to or support mosquito breeding onsite.</i></p>	
<p>Drinking water</p> <p>All drinking water provided on site must meet the health-related requirements and risk management framework set out in version 3.7 of the Australian Drinking Water Quality Guidelines 2011. Any non-drinking water (i.e., water that is not intended or suitable for drinking) must be managed to ensure it cannot be confused with or contaminate the drinking water supply. This requires satisfactory labelling of non-drinking water taps and, depending on system configuration, suitable backflow prevention arrangements</p>	<p>The applicant would need to provide suitable potable water to the satisfaction of the Shire and a condition is recommended to this effect.</p>
<p>Department of Biodiversity, Conservation and Attractions’ (DBCA) Parks, and Parks and Wildlife Service’s South West Region</p> <p>No objection.</p>	
<p><i>The Shire of Donnybrook Balingup’s (Shire) email dated 14 March 2023 refers to access for the development possibly being within the State Forest. The western portion of the Lot 3245 southern boundary is adjacent to the Wilga State Forest, which is managed by DBCA.</i></p> <p><i>The Lot 3245 northern, western and eastern boundaries are adjacent to private land. The Lot 3245 existing and proposed access ways (Figure 1) do not appear to traverse through the western portion of the southern boundary, into the adjoining State Forest.</i></p>	<p>Since the original proposal the applicant has amended the location of the reception centre on Lot 3245 and the access driveway has also been relocated. The driveway is not impacting any land other than land owned by the same landowner.</p>
<p><i>DBCA recommends that the Lot 3245 internal access way (pink line, Figure 1) is aligned to avoid native vegetation clearing where possible.</i></p>	<p>Noted.</p>
<p><i>Lot 3245 contains several water courses. The proposed internal access road linking to Morrissey Road (pink line) appears to cross several streamlines. Consideration should be given to the protection of stream water quality and the</i></p>	<p>This is no longer relevant due to the access driveway being relocated.</p>

Issue Raised	Officer Comment
<i>installation of suitable bridge/crossing structures to avoid impacts to the watercourse.</i>	
<i>DBCA recommends that the applicant seek advice from the Department of Water and Environmental Regulation (DWER) in relation to potential surface water/stream impacts.</i>	DWER comment has been obtained.
The Department of Water and Environmental Regulation (DWER) recommends that due to the absence of information with regards to on-site sewage disposal (wastewater) this proposal is not supported in its current form.	Noted.
<p><i>Wastewater disposal</i></p> <p><i>Prior to any approval, the applicant should be required to demonstrate that the proposal can meet best practice approach to the provision of on-site sewage treatment and disposal, in accordance with the principals of the ‘Government Sewerage Policy 2019’ (GSP) and Australian/New Zealand Standard 1547 ‘On-site domestic wastewater management’.</i></p>	The applicant provided a Site and Soil Evaluation that demonstrated the use of onsite effluent disposal within the subject site is considered suitable provided some measures are implemented. An advice note is recommended.
<p><i>Water supply and waterway crossing</i></p> <p><i>The applicant is to email the Department’s water licensing officer (kym.pennefather@dwer.wa.gov.au), providing details on how water will be used to support the additional activity. This will enable assessment of the applicant’s surface water license SWL66218(4).</i></p> <p><i>The applicant is to apply for a ‘bed and banks’ permit from the Department regarding the waterway crossing.</i></p>	An advice note is recommended to ensure the applicant complies with DWER requirements regarding water supply and waterway crossing.
<p><i>Native vegetation</i></p> <p><i>In the event the clearing of native vegetation is proposed, the following is advised:</i></p> <ul style="list-style-type: none"> • <i>Clearing for the building/structures: The applicant is to obtain Developmental Approval prior to clearing to ensure the clearing is exempt under the ‘Environmental Protection Act 1986’ (EP Act) and clearing to be in accordance with the Shire’s Firebreak and Fuel Hazard Reduction notice.</i> 	Noted, however, the proposal does not involve the clearing of vegetation.

Issue Raised	Officer Comment
<ul style="list-style-type: none"> • <i>Clearing for the access track outside the riparian zone: this is likely to be exempt from the requirement for a clearing permit under Regulation 5, Item 12 of the Clearing Regulations.</i> • <i>Clearing over the waterway (riparian zone): A permit to clear native vegetation under the EP Act would be required. Additional information on how to apply for a clearing permit is available from Clearing permit forms Western Australian Government (www.wa.gov.au), and the Department can be contacted for clarification at admin.nvp@dwer.wa.gov.au</i> 	
<p><i>Noise</i></p> <p><i>It would be beneficial to request an assessment of noise emissions from pre-recorded or live music occurring on site. Modelling and noise assessment to focus on ‘typical’ event(s) e.g., wedding DJ and other event(s) with music.</i></p> <p><i>Noise emissions associated with mechanical plant and the small camp site are not likely significant to warrant a noise assessment.</i></p>	<p>Similar concerns were raised by adjoining landowners during the consultation period. A condition is recommended for an Acoustic Report and Noise Management Plan to be prepared by a suitably qualified acoustic consultant. This matter is further considered under the ‘Officer Comment’ section of this report.</p>

OFFICER COMMENT

The proposal has been assessed in accordance with Schedule 2, Part 9, Clause 67 (2) of the deemed provisions of the Planning and Development (Local Planning Schemes) Regulations 2015. A full assessment is contained in Attachment 9.1.9(10). Key considerations identified as zoning, land use class permissibility, consultation which identified several amenity concerns and traffic impacts issues.

Zoning and Land Use Class Permissibility

Under LPS7, both land uses of reception centre and camping area are ‘A’ uses in the General Agriculture zone which means that the uses are not permitted unless the local government has exercised its discretion by granting development approval after giving special notice of the proposal. The proposal complies with the purpose and objectives of the zone.

Noise

A reception centre may potentially create some noise impacts. Nearby residents and the Department of Water and Environmental Regulation have raised concerns during the

advertising period. The applicant did not provide an acoustic assessment and the noise management plan does not demonstrate that noise was modelled considering potential noise received at nearby sensitive receptors. It is therefore recommended that an acoustic assessment be completed and submitted to the Shire for consideration prior to the lodgement of a building permit. This is to ensure that recommendations from the acoustic report are implemented during construction of the reception centre. The acoustic report may also need to include some noise management measures to ensure ongoing compliance with the *Environmental Protection (Noise) Regulations 1997*.

In terms of the impacts of accumulative noise impacts from other activities in the vicinity such as the approved extractive industry at Lot 10, these are unlikely to occur as the reception centre will operate during a different timeframe and mostly over weekends. Notwithstanding, accumulative noise impacts are a matter to be considered. It would also be needed to consider the lay of the land and how far noise will travel with the reception centre to be constructed on top of a hill. A condition is recommended requesting an acoustic assessment by a suitably qualified consultant prior to the lodgement of the building permit application.

Dust

There is likely to be some dust emissions during construction. An advice note is recommended to inform the applicant that any dust associated with the construction of the development and associated works is to be managed appropriately in accordance with the *Shire of Donnybrook-Balingup Animals, Environment and Nuisance Local Law 2017*.

Increased light

The reception centre will be constructed on top of the hill. The reception centre is a single storey building with a covered deck facing the dam with the camping area sitting lower and closer to the dam. Due to the setbacks of the development to boundaries it is unlikely that there will be any impact from light spill onto adjoining properties.

Traffic Impacts

During the consultation period concerns were raised with Morrissey Road not being suitable. The amended access proposal does not involve the use of Morrissey Road as access is obtained via a local road reserve. The local road reserve is not maintained by the Shire and has informally been managed by the applicant.

To support the amended proposal the applicant provided a Traffic Impact Assessment that indicates:

- Donnybrook - Boyup Brook Road has low traffic volumes (1200 vehicles per day) and is suitable for the proposed use.
- the proposed reception centre will add some additional traffic on weekends and public holidays but not impact adversely.
- access from Donnybrook - Boyup Brook Road crossover should be sealed to Main Roads standards.

The Traffic Impact Assessment contains an assessment of safety issues under Part 4.8 on page 10. The current access is a gravel access which can form potholes under wetter conditions. The proposal is to seal the access to Main Roads WA standards. The access crossover has also been flagged by Main Roads WA as a concern.

MRWA have noted that the existing intersection between this local road reserve would be inadequate for the proposal. They have requested that the intersection and the first 20m of the road reserve be upgraded to a bitumen sealed standard. A condition is recommended to ensure that the road intersection is to the Shire satisfaction in consultation with Main Roads and the PTA.

What is to be noted is that the information contained in the Traffic Impact Assessment is based on the number of patrons being capped at 100 per function. Notwithstanding this, the applicant has indicated that the application is for 150 patrons per function not 100. Officers consider that although the Traffic Impact Assessment does not reflect the correct number of patrons the upgrading of the intersection onto Donnybrook - Boyup Brook Road to a bitumen sealed standard would ensure safe access.

As is evident from the amended access plan the access driveway crosses several lot boundaries. This is not an issue while the lots are in the same ownership. However, an access easement would need to be registered if any of these lots are sold in future. A condition to this effect is recommended.

Conclusion

The proposed reception centre and camping area is compatible with the surrounding development context and character of the area. Matters raised during the advertising period regarding amenity and traffic can be appropriately managed by conditions. Officers consider that the application complies with the requirement of orderly and proper planning and are therefore recommending conditional approval of the application.

EXECUTIVE RECOMMENDATION

MOVED: Cr Lindemann

SECONDED: Cr Patrick

That Council:

A. Pursuant to Schedule 2, Part 9, Clause 68(2)(b) of the *Planning and Development (Local Planning Schemes) Regulations 2015* and the provisions of the Shire of Donnybrook Balingup Local Planning Scheme No. 7 (LPS7), approves the Development Application P23013 for a Reception Centre and a Camping Area on Lot 3245 Donnybrook – Boyup Brook Road, Yabberup subject to the following conditions:

- 1. The layout of the site and the size, design and location of the buildings and works permitted must always accord with the endorsed plans, including any notations, and must not be altered or modified without the further written consent of the Shire.**

Approved plans:

- **Site Plan, received September 2023**
 - **Site Access, received September 2023**
 - **Function Centre Floor Plan A-04P dated Jan 2023**
 - **Function Centre Elevations Plan A-04E1 dated Jan 2023**
 - **Function Centre Elevations Plan A-04E2 dated Jan 2023**
 - **Function Centre Site Plan A-04S dated Jan 2023**
2. **The total number of guests on site shall not exceed 150 patrons accommodated in the reception centre and incidental camping area. Any increase in this number of patrons would require a further development approval from the Shire.**

 3. **Use of the Camping Area is only permitted in conjunction with functions associated with the Reception Centre and not independently, unless otherwise approved by the Shire.**

 4. **Prior to the lodgement of a building permit, the landowner is to demonstrate that the development will be provided with a suitable potable water supply to the satisfaction of the Shire. Thereafter, the potable water supply is to be installed to the satisfaction of the Shire.**

 5. **Prior to the lodgement of a building permit, details are to be submitted regarding the provision for onsite storage and collection of waste. A waste storage and collection area must be graded, drained and screened from public view, and the waste collected regularly, to the satisfaction of the Shire of Donnybrook Balingup.**

 6. **Any dust associated with the construction of the development and associated works is to be managed appropriately in accordance with the Shire of Donnybrook-Balingup *Animals, Environment and Nuisance Local Law 2017*.**

 7. **Prior to the lodgement of a building permit, an Acoustic Report that has been prepared by a suitably qualified acoustic consultant must be submitted to and approved by the Shire, that includes the following:**
 - 7.1. **demonstrates that noise from the reception centre will comply with the Environmental Protection (Noise) Regulations 1997 at nearby sensitive receptors.**
 - 7.2. **demonstrate that impacts of accumulative noise impacts from other activities in the vicinity such as the approved extractive industry at Lot 10 have also been considered.**
 - 7.3. **demonstrate that consideration has been given to the location of the reception centre on top of a hill and how this location would impact on noise measurements.**
 - 7.4. **details the noise mitigation and management measures that will be implemented to make the noise comply with the Environmental Protection (Noise) Regulations 1997**
- Once approved the plan will form part of this approval and must be complied with at all times.**

8. Prior to the commencement of the use, the road intersection with Donnybrook-Boyup Brook Road is to be designed, constructed, drained, and sealed for the first 20m of the road to the satisfaction of the Shire of Donnybrook Balingup in consultation with Main Roads WA and the Public Transport Authority.
9. Prior to the commencement of the use, all internal driveways gained through Lot 3245, 10, 2061, 2064, 3671 and 3728 that provides access to the reception centre and camping area are to be constructed to a gravel standard to the satisfaction of the Shire and thereafter maintained.
10. Prior to the commencement of the use, a minimum of 38 car parking bays, and manoeuvring areas, generally in the locations identified on the approved plans, are to be constructed to a gravel standard, drained and clearly designated to the satisfaction of the Shire and thereafter maintained.
11. All stormwater from the proposed development including buildings, camping area, driveway, parking area and hardstand area(s) shall be managed by the landowner in perpetuity, in accordance with the Shire's stormwater management standards and the Animals, Environment and Nuisance Local Law 2017 to the satisfaction of the Shire.
12. Any erosion and/or sedimentation issues that occur due to insufficient drainage and/or stormwater management from the proposed development, including any driveway or accessway, is to be rectified, so as not to impact any surrounding properties, including any infrastructure, or watercourses or dam to the satisfaction of the Shire.
13. A Manager must always be on-site while functions are undertaken, including overnight where the Camping Area is utilised.
14. As per Clause 4.34 of the Shire of Donnybrook-Balingup Local Planning Scheme No. 7, it is acknowledged that legal access for Lot 3245 is currently gained through Lot 10, 2061, 2064, 3671 and 3728 as it is currently in the same ownership. If either of the properties change ownership, it is the landowner's responsibility to ensure development is continued to be provided with legal, constructed access in perpetuity, which may require an easement on the Titles.

Advice

- a. Advertising signage does not form part of this approval. Any advertising signage is subject to a separate assessment and may require prior development approval from the Shire. It is recommended that you contact the Shire prior to the placement of any advertising signage onsite.
- b. With regards to condition 13, "Manager" means a landowner, or a person duly appointed by the landowner, to have management and care of the site and approved uses.

c. The Shire Environmental Health Services advises that:

- i. An approved on-site effluent disposal system adequate to the proposed use of the premises will be required to fully comply with the 'Government Sewerage Policy 2019'. Please note that the prescribed 'Application to construct or install an Apparatus for the Treatment of Sewerage' and fee is to accompany the building licence application for assessment by the Shire.**
- ii. A grease trap is required to be installed to remove fats and grease prior to the wastewater entering the effluent disposal system.**
- iii. Food handling, preparation and storage areas to be designed and constructed in accordance with Food Act 2008, Food Regulations 2009 and the Food Standards Code requirements.**
- iv. Compliance with the *Caravan Parks and Camping Grounds Act 1995* is required for the Camping Areas. An application for a camping ground licence under Part 2, Division 1, Section 6 of the Act must be submitted to, and approved by the Shire.**
- v. In regard to Condition 4, an adequate potable water supply to be provided in accordance with Australian Drinking Water Guidelines. Water supply to be provided with an appropriate filtration and disinfection equipment. (For example, water filter with UV Treatment)**

d. The reception centre and camping area is within proximity to an established commercial timber plantation and may experience increased impacts including but not limited to noise and dust emissions during plantation management and/or any other associated impact. The reception centre and camping area are not to impact negatively on the plantation operations.

e. Department of Water and Environmental Regulation advises that:

- i. There may be seasonal freshwater mosquito breeding habitat within proximity to the subject land. Additionally, there is the potential for mosquitoes to breed in on site infrastructure and constructed water bodies if they are poorly designed or not maintained. It is best practice for the applicant to ensure that onsite works activities and water holding infrastructure including constructed wetlands and stormwater drainage do not contribute to or support mosquito breeding onsite.**
- ii. The applicant is to email the Department's water licensing officer (kym.pennefather@dwer.wa.gov.au), providing details on how water will be used to support the additional activity. This will enable assessment of the applicant's surface water license SWL66218(4).**

- iii. **The applicant is to apply for a ‘bed and banks’ permit from the Department if any waterway crossing is proposed.**
- f. **The Public Transport Authority advises that:**
 - i. **Should the railway reserve be activated, upgrades to the rail level crossing will be required subject to the recommendations of an ALCAM assessment for the level crossing prior to the opening of rail line.**
 - ii. **Any future development of this subject land must ensure it is not land locked.**
- g. **The applicant is advised to investigate whether approval is required pursuant to the Aboriginal Heritage Act 1972. The applicant should conduct a search of the Register of Aboriginal Sites to determine if any aboriginal sites have been recorded in the vicinity of their application, and this heritage information should be submitted to the Department of Planning Lands and Heritage (Indigenous Affairs) with a request for advice.**
- h. **Compliance with the Building Code of Australia is required. A Building Permit Application must be submitted to, and approved by, the Shire prior to the commencement of any development. The Building Permit plans must reflect the relevant conditions and approved plans of this Development Approval.**
- i. **If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.**
- j. **Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought or obtained.**
- k. **If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with Part 14 of the Planning and Development Act 2005. An application must be made within 28 days of the determination.**

AMENDMENT TO DEFER: CR GLOVER

MOVED: Cr Glover

SECONDED: Cr Bailey

That Council:

Defer Application P23013 for a period of up to 8 weeks for further advice to be provided to the Shire of Donnybrook Balingup, concerning the following matters:

- 1. Further community consultation.**
- 2. Clarity around the scope for the camping grounds.**
- 3. Acoustic Noise assessment**

LOST: 2/5

For: Cr Bailey, Cr Glover.

Against: Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick.

AMENDMENT: CR BAILEY

MOVED: Cr Bailey

SECONDED: Cr Gubler

- B. Council continues to inform the community of the updates on the conditions of the application that has been approved including a meeting be held at Yabberup Hall to update the community on the project.**

CARRIED:6/1

For: Cr MacCarthy, Cr Glover, Cr Bailey, Cr Gubler, Cr Lindemann, Cr Patrick.

Against: Cr Mitchell

SUBSTANTIVE MOTION

COUNCIL RESOLUTION 155/23

MOVED: Cr Bailey

SECONDED: Cr Gubler

That Council:

- A. Pursuant to Schedule 2, Part 9, Clause 68(2)(b) of the *Planning and Development (Local Planning Schemes) Regulations 2015* and the provisions of the Shire of Donnybrook Balingup Local Planning Scheme No. 7 (LPS7), approves the Development Application P23013 for a Reception Centre and a Camping Area on Lot 3245 Donnybrook – Boyup Brook Road,**
-

Yabberup subject to the following conditions:

- 1. The layout of the site and the size, design and location of the buildings and works permitted must always accord with the endorsed plans, including any notations, and must not be altered or modified without the further written consent of the Shire.**

Approved plans:

- Site Plan, received September 2023**
- Site Access, received September 2023**
- Function Centre Floor Plan A-04P dated Jan 2023**
- Function Centre Elevations Plan A-04E1 dated Jan 2023**
- Function Centre Elevations Plan A-04E2 dated Jan 2023**
- Function Centre Site Plan A-04S dated Jan 2023**

- 2. The total number of guests on site shall not exceed 150 patrons accommodated in the reception centre and incidental camping area. Any increase in this number of patrons would require a further development approval from the Shire.**
- 3. Use of the Camping Area is only permitted in conjunction with functions associated with the Reception Centre and not independently, unless otherwise approved by the Shire.**
- 4. Prior to the lodgement of a building permit, the landowner is to demonstrate that the development will be provided with a suitable potable water supply to the satisfaction of the Shire. Thereafter, the potable water supply is to be installed to the satisfaction of the Shire.**
- 5. Prior to the lodgement of a building permit, details are to be submitted regarding the provision for onsite storage and collection of waste. A waste storage and collection area must be graded, drained and screened from public view, and the waste collected regularly, to the satisfaction of the Shire of Donnybrook Balingup.**
- 6. Any dust associated with the construction of the development and associated works is to be managed appropriately in accordance with the Shire of Donnybrook-Balingup *Animals, Environment and Nuisance Local Law 2017*.**
- 7. Prior to the lodgement of a building permit, an Acoustic Report that has been prepared by a suitably qualified acoustic consultant must be submitted to and approved by the Shire, that includes the following:**
 - 7.1. demonstrates that noise from the reception centre will comply with the Environmental Protection (Noise) Regulations 1997 at nearby sensitive receptors.**
 - 7.2. demonstrate that impacts of accumulative noise impacts from other activities in the vicinity such as the approved extractive industry at Lot 10 have also been considered.**

7.3. demonstrate that consideration has been given to the location of the reception centre on top of a hill and how this location would impact on noise measurements.

7.4. details the noise mitigation and management measures that will be implemented to make the noise comply with the Environmental Protection (Noise) Regulations 1997

Once approved the plan will form part of this approval and must be complied with at all times.

- 8. Prior to the commencement of the use, the road intersection with Donnybrook-Boyup Brook Road is to be designed, constructed, drained, and sealed for the first 20m of the road to the satisfaction of the Shire of Donnybrook Balingup in consultation with Main Roads WA and the Public Transport Authority.**
- 9. Prior to the commencement of the use, all internal driveways gained through Lot 3245, 10, 2061, 2064, 3671 and 3728 that provides access to the reception centre and camping area are to be constructed to a gravel standard to the satisfaction of the Shire and thereafter maintained.**
- 10. Prior to the commencement of the use, a minimum of 38 car parking bays, and manoeuvring areas, generally in the locations identified on the approved plans, are to be constructed to a gravel standard, drained and clearly designated to the satisfaction of the Shire and thereafter maintained.**
- 11. All stormwater from the proposed development including buildings, camping area, driveway, parking area and hardstand area(s) shall be managed by the landowner in perpetuity, in accordance with the Shire's stormwater management standards and the Animals, Environment and Nuisance Local Law 2017 to the satisfaction of the Shire.**
- 12. Any erosion and/or sedimentation issues that occur due to insufficient drainage and/or stormwater management from the proposed development, including any driveway or accessway, is to be rectified, so as not to impact any surrounding properties, including any infrastructure, or watercourses or dam to the satisfaction of the Shire.**
- 13. A Manager must always be on-site while functions are undertaken, including overnight where the Camping Area is utilised.**
- 14. As per Clause 4.34 of the Shire of Donnybrook-Balingup Local Planning Scheme No. 7, it is acknowledged that legal access for Lot 3245 is currently gained through Lot 10, 2061, 2064, 3671 and 3728 as it is currently in the same ownership. If either of the properties change ownership, it is the landowner's responsibility to ensure development is continued to be provided with legal, constructed access in perpetuity, which may require an easement on the Titles.**

Advice

- a. **Advertising signage does not form part of this approval. Any advertising signage is subject to a separate assessment and may require prior development approval from the Shire. It is recommended that you contact the Shire prior to the placement of any advertising signage onsite.**
- b. **With regards to condition 13, “Manager” means a landowner, or a person duly appointed by the landowner, to have management and care of the site and approved uses.**
- c. **The Shire Environmental Health Services advises that:**
 - i. **An approved on-site effluent disposal system adequate to the proposed use of the premises will be required to fully comply with the ‘Government Sewerage Policy 2019’. Please note that the prescribed ‘Application to construct or install an Apparatus for the Treatment of Sewerage’ and fee is to accompany the building licence application for assessment by the Shire.**
 - ii. **A grease trap is required to be installed to remove fats and grease prior to the wastewater entering the effluent disposal system.**
 - iii. **Food handling, preparation and storage areas to be designed and constructed in accordance with Food Act 2008, Food Regulations 2009 and the Food Standards Code requirements.**
 - iv. **Compliance with the *Caravan Parks and Camping Grounds Act 1995* is required for the Camping Areas. An application for a camping ground licence under Part 2, Division 1, Section 6 of the Act must be submitted to, and approved by the Shire.**
 - v. **In regard to Condition 4, an adequate potable water supply to be provided in accordance with Australian Drinking Water Guidelines. Water supply to be provided with an appropriate filtration and disinfection equipment. (For example, water filter with UV Treatment)**
- d. **The reception centre and camping area is within proximity to an established commercial timber plantation and may experience increased impacts including but not limited to noise and dust emissions during plantation management and/or any other associated impact. The reception centre and camping area are not to impact negatively on the plantation operations.**
- e. **Department of Water and Environmental Regulation advises that:**
 - i. **There may be seasonal freshwater mosquito breeding habitat within proximity to the subject land. Additionally, there is the potential for**

mosquitoes to breed in on site infrastructure and constructed water bodies if they are poorly designed or not maintained. It is best practice for the applicant to ensure that onsite works activities and water holding infrastructure including constructed wetlands and stormwater drainage do not contribute to or support mosquito breeding onsite.

- ii. The applicant is to email the Department’s water licensing officer (kym.pennefather@dwer.wa.gov.au), providing details on how water will be used to support the additional activity. This will enable assessment of the applicant’s surface water license SWL66218(4).**
- iii. The applicant is to apply for a ‘bed and banks’ permit from the Department if any waterway crossing is proposed.**
- f. The Public Transport Authority advises that:**
 - i. Should the railway reserve be activated, upgrades to the rail level crossing will be required subject to the recommendations of an ALCAM assessment for the level crossing prior to the opening of rail line.**
 - ii. Any future development of this subject land must ensure it is not land locked.**
- g. The applicant is advised to investigate whether approval is required pursuant to the Aboriginal Heritage Act 1972. The applicant should conduct a search of the Register of Aboriginal Sites to determine if any aboriginal sites have been recorded in the vicinity of their application, and this heritage information should be submitted to the Department of Planning Lands and Heritage (Indigenous Affairs) with a request for advice.**
- h. Compliance with the Building Code of Australia is required. A Building Permit Application must be submitted to, and approved by, the Shire prior to the commencement of any development. The Building Permit plans must reflect the relevant conditions and approved plans of this Development Approval.**
- i. If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.**
- j. Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought or obtained.**
- k. If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with Part 14 of the Planning and Development Act 2005. An application must be made within 28 days of the determination.**

B. Council continues to inform the community of the updates on the conditions of the application that has been approved including a meeting be held at Yabberup Hall to update the community on the project.

CARRIED:7/0

For: Cr MacCarthy, Cr Mitchell, Cr Glover, Cr Bailey, Cr Gubler, Cr Lindemann, Cr Patrick.

Against: Nil.

9.1.10 CHANGE OF USE – HOLIDAY HOUSE – LOT 502 (1016) CHARLEY CREEK ROAD, THOMSON BROOK

Location	Lot 502 (1016) Charley Creek Road, Thomson Brook
Applicant	Paul Lewkowski
File Reference	A4213
Author	Cecilia Muller, Principal Planner
Responsible Manager	Ross Marshall, Director Operations
Attachments	9.1.10(1) – Location Plan 9.1.10(2) – Locality Plan 9.1.10(3) – Site Plan 9.1.10(4) – Floor Plan 9.1.10(5) – Full copy of Initial Public Submissions 9.1.10(6) – Final correspondence from initial objectors
Voting Requirements	Simple Majority

EXECUTIVE RECOMMENDATION

That Council:

1. Pursuant to Schedule 2, Part 9, Clause 68 (2)(b) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, grants Development Approval P23024 for a change of use – Holiday House at Lot 501 (1016) Charley Creek Road, Thomson Brook, subject to the following conditions:
2. The layout of the site and the size, design and location of the buildings and works permitted must always accord with the endorsed plans, including any notations, and must not be altered or modified without the further written consent of the Shire.

Approved plans:

- Site plan
 - Floor plan
3. A manager is to be designated for the Holiday House and the details of the manager are to be provided to the Shire. Should the dedicated manager change, details of the new manager must be provided to the Shire prior to the next use of the Holiday House.
 4. The maximum number of guests using the Holiday House shall not exceed eight (8) adults and four (4) children.
 5. A minimum number of five (5) parking spaces must be provided on the lot to the satisfaction of the Shire.
 6. No more than a total of two dogs may be brought on to the lot by guests and must be appropriately secured within the premises.

- 7. The applicant is to demonstrate that the Holiday House is provided with a suitable potable water supply, to the satisfaction of the Shire.**
- 8. A management plan is to be prepared for the Holiday House and must be submitted to and approved by the Shire, that includes the following:**
 - 8.1 Mitigation plan**
 - 8.2 Complaints management procedure**
 - 8.3 Guest check-in and check-out procedures**
 - 8.4 Emergency Evacuation Plan**

Once approved the plan will form part of this approval and must be always complied with.

Advice Notes

- a. Compliance with the Building Code of Australia is required. A Building Permit Application must be submitted to, and approved by, the Shire prior to the commencement of any development. The Building Permit plans must reflect the relevant conditions and approved plans of this Development Approval. Any subsequent revisions to the plans may require prior development approval.**
- b. With regards to Condition 2, a “manager” means a person duly appointed by the landowner to have management and care of the Holiday House. The manager is the contact person responsible for the day-to-day compliance of the Holiday House operations as per the conditions of this approval. The manager may be a landowner or caretaker of the site. Details provided are to include a full name and appropriate contact details.**
- c. The dedicated manager as per Condition 2, is responsible for the implementation of the management plan and the following management conditions for the use of the Holiday House:**
 - i. Surrounding landowners are to be provided with the contact details of the manager prior to the commencement of the use;**
 - ii. Prior to each guest stay, the guest (s) are to be provided with the contact details of the manager;**
 - iii. The manager must be contactable at all times while the Holiday House is in use;**
 - iv. It is the manager’s responsibility to ensure that all guests behave appropriately and do not unreasonably disturb surrounding premises.**
 - v. Prior to each guest stay, the guest (s) are to be notified that ‘Charley Creek Road is an unsealed road which experiences periodic maintenance grading. The condition of unsealed roads can be subject to sudden change with major contributing factors being weather conditions, traffic type, traffic volume and traffic speed. Unlike sealed roads,**

permanent speed limit signs are not used on unsealed roads because the condition of such roads cannot be assured, and vehicles must always be driven to suit the conditions.

- d. The word “guest” refers to any user of the Holiday House that has either paid to utilise the facility or is accompanying a person who has paid to use the facility.**
- e. With regards to Condition 4, the current on-site sewer system *may* not be sufficient to accommodate 12 persons on site. The applicant/landowner is advised that the lot must have sufficient effluent disposal capacity to accommodate the maximum guest numbers in accordance with the *Health (Miscellaneous Provisions) Act 1911* and *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*. It is recommended to contact the Shire’s Environmental Health Services for further advice.**
- f. The development the subject of this development approval must comply with the *Environmental Protection Act 1986* and the *Environmental Protection (Noise) Regulations 1997* in relation to noise emissions. Further information can be obtained from the Shire’s Environmental Health Services on (08) 9780 4200.**
- g. *Advertising signage does not form part of this approval. Any advertising signage is subject to a separate assessment and may require prior development approval from the Shire. It is recommended that you contact the Shire prior to the placement of any advertising signage on-site.***
- h. If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with Part 14 of the *Planning and Development Act 2005*. An application must be made within 28 days of the determination.**
- i. penalty fee applies to an application seeking subsequent approval. Within 30days of this approval the applicant is to pay a penalty fee of \$590 to the Shire of Donnybrook Balingup.**

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

Outcome	6	The built environment is responsibly planned and well maintained
Objective	6.1	Ensure sufficient land is available for residential, industrial and commercial uses.

EXECUTIVE SUMMARY

An application for development approval was received by the Shire on 31 May 2023 for a change of use from a dwelling to a Holiday House at Lot 501 (1016) Charley Creek Road, Thomson Brook.

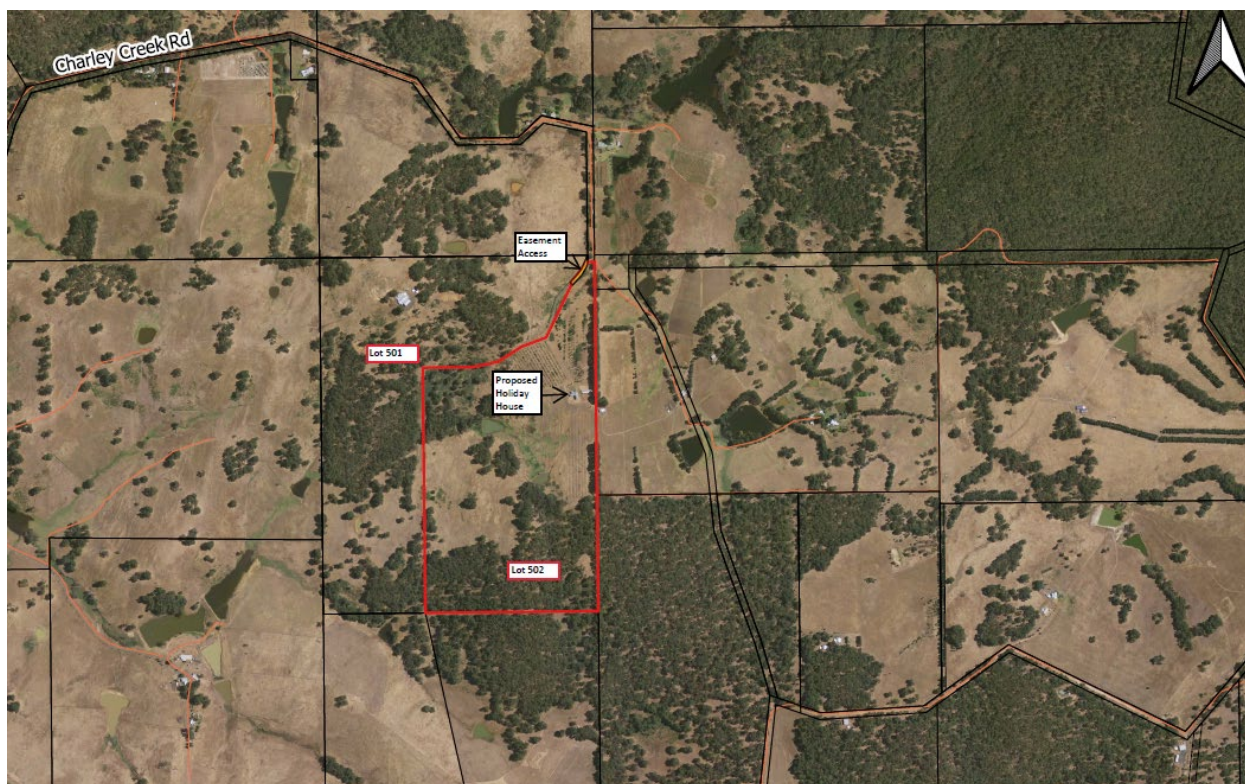
Officers do not have delegation to determine applications for development approval where objections are received. Officers consider that the proposal is consistent with the planning framework and should be granted approval subject to conditions.

BACKGROUND

On 31 May 2023 the Shire received an application for development approval for a change of use from a dwelling to a Holiday House at Lot 501 (1016) Charley Creek Road, Thomson Brook. The subject lot is 40.5945 hectares and is zoned 'General Agriculture' under the Shire of Donnybrook Balingup *Local Planning Scheme No. 7* (LPS7).

The lot has an easement benefit over Lot 501 (1014) Charley Creek Road to Charley Creek Road. The lot is bounded by private rural land which is predominantly used for extensive agricultural activities. The lot is within designated bushfire prone area, but the development footprint is wholly outside of this area. A Location Plan is provided in Attachment 9.1.10(1) and a Locality Plan illustrating the surrounding area in further detail is provided in Attachment 9.1.10(2).

Location Plan



Proposal

On 31 May 2023 the Shire received an application for development approval for a change of use from a dwelling to a Holiday House at Lot 501 (1016) Charley Creek Road, Thomson Brook.

The applicant provided the following information with the proposal:

- The applicants have owned the property on Charley Creek Road, Thomson Brook for the last 15 years.
- The applicants developed the property with a five-bedroom house.
- The property is used for sheep farming.
- The applicants have moved to Perth where their children are now in school.
- The property is leased to the neighbours and continue to be used for sheep farming.
- The applicant is seeking a change of use to be able to use the property for short stay holiday accommodation in addition to farming use.
- The applicants consider the property suitable for hosting up to 2 family's which will contribute to the town's tourism.
- The neighbour at 1014 Charley Creek Road who is leasing the land for sheep farming is also amenable to the proposal of short stay accommodation. They will be providing the managerial and servicing/cleaning requirements for the property while being able to manage any immediate attention that may be required.
- Water supply for the property is via three potable quality polyethylene water tanks where rainwater is harvested via the shed roof. The tanks are sealed from vermin and mosquitos and has a two Stage Davey Aquasafe Centurion water filter with ultraviolet sterilization.

FINANCIAL IMPLICATIONS

All relevant application fee of \$295 has been paid by the applicant.

A penalty fee applies to an application seeking subsequent approval, and it is recommended that Council resolve to request the applicant to pay a penalty fee of \$590 to the Shire of Donnybrook Balingup.

POLICY COMPLIANCE

State Planning Policy 2.5 – Rural Planning (SPP 2.5)

Notably, Clause 5.5 (C) of SPP 2.5 states that WAPC policy is to “*support small scale tourism opportunities, such as bed and breakfast, holiday house, chalet, art gallery, micro-brewery and land uses associated with primary production, within the rural zone*”.

The proposal is consistent with this policy direction.

State Planning Policy 3.7: Planning in Bushfire Prone Areas

The development footprint is wholly outside the Bushfire Prone Area. The relevant policy does not apply where the development footprint is wholly outside this area. As such, information has not been provided addressing the policy. Notwithstanding, officers are recommending that the Management Plan include and Emergency Evacuation Plan to assist guest to safely evacuate the premises during a bushfire.

Planning for Tourism and Short-term Rental Accommodation Guidelines

The *Planning for Tourism and Short-Term Rental Accommodation Position Statement* and associated Guidelines (Position Statement & Guidelines) were recently endorsed by the Western Australian Planning Commission (WAPC). This is one of the documents that recommend changes to planning schemes to ensure a more consistent approach to Short-term Rental Accommodation across the State. It also includes strategic principles and considerations for local government to consider when planning for tourism land uses.

The position statement under clause 4.4.2 state that where appropriate, local government may require the applicant to prepare a management plan to address potential amenity impacts arising from short-term rental accommodation and necessary emergency protocols. A management plan could form a condition of development approval and might include, but not be limited to the following:

- Mitigation plan
- Complaints management procedure
- Guest check-in and check-out procedures
- Health and safety protocols
- Management and provision of car parking
- Waste management

Officers consider it would be appropriate to recommend a condition requesting the applicant to prepare a management plan for the development to address the matters of

concern raised by the nearby landowners during the consultation period. This matter is further considered under the ‘Officer Comment’ section of this report.

STATUTORY COMPLIANCE

The application has been assessed against the relevant and applicable statutory provisions as follows.

Shire of Donnybrook Balingup Local Planning Scheme No.7

Part 3 – Zones and the Use of Land

Lot 502 is zoned ‘General Agriculture’ under the Shire of Donnybrook Balingup Local Planning Scheme No. 7 (LPS7). Clause 3.5 of LPS7 state the purpose and objectives of the General Agriculture zone. The purpose of the zone, objective (v) and objective (vii) are particularly relevant.

3.5.1 Purpose

The purpose of the General Agriculture zone is to provide for the sustainable use of rural land which primarily accommodates a broad range of rural pursuits and complementary non-agricultural uses that are compatible with the capability of the land, and which retain the rural character and amenity of the locality.

3.5.2 Objectives

- (v) recognise the aesthetic and tourism importance of the scenic landscape, realise the need to retain the rural scenic character of a site and of the district by ensuring through siting and landscaping provision that any development does not detrimentally change the scenic rural character.*
- (vii) with adjacent and nearby rural and other uses, and where environmental, landscape and servicing considerations are appropriately addressed.*

Based on the context of the site and the scale of the development, the proposal is generally consistent with the above objectives of the General Agriculture zone. In addition, the proposal does not jeopardise the intent of the General Agriculture zone and will not adversely or unreasonably impact the surrounding area and future ability of the land for agricultural purposes.

The proposed development is considered consistent with the definition of: -
‘Holiday House’ within LPS7 which means “a dwelling together with its associated outbuildings –

- (a) designed primarily as a dwelling for permanent residential purposes whether or not occupied periodically as such; and*
- (b) used, whether or not for commercial gain or reward, from time to time for unsupervised, short-stay tourist accommodation purposes excluding people that are*

members of the owner's family but including all people where the owner is a company; but does not include a "bed and breakfast" facility."

Under LPS7, a 'Holiday House' is an 'A' use in the General Agriculture zone which means that "the use is not permitted unless the local government has exercised its discretion by granting development approval after giving special notice in accordance with clause 64 of the deemed provisions". In this regard, all applications for a Holiday House in the General Agriculture zone require prior approval from the Shire. The proposal was advertised, and submissions were received from nearby landowners. These are considered under the 'Consultation' section of this report.

Part 4 – General Development Requirements

The relevant and applicable general development requirements of LPS7 have been assessed and summarised below:

4.27 Car Parking and Vehicle Access Requirements

There is no parking requirement under LPS7 for a Holiday House. The closest match under LPS7 would be the requirement for a guesthouse which is one bay per bedroom and 1 space for each staff member. As the house has five bedrooms officers consider that as a minimum at least five parking bays are to be marked out on site. Given the size of the lots there is adequate space for parking of any vehicles associated with the development. Any overflow would also be easily accommodated without impacting adjoining landowners. A condition is recommended for a parking area to be constructed to a gravel standard.

4.32 Vehicle Crossovers/Entrances

Proposed access is from existing crossover that services Lot 501 (1014) Charley Creek Road over an existing easement that benefit Lot 502. Access appears to be appropriately constructed for the development.

4.35 Holiday Accommodation Uses – Short Stay Restrictions

Clause 4.35.1 requires that no person shall occupy any holiday accommodation use, as specified in the Zoning Table for more than a total of 3 months in any 12-month period unless approved by the local government for management purposes and staff accommodation. Ongoing compliance with this scheme provision is to be managed by the applicant.

4.37 Services to All Development

The local government shall not grant development approval to the carrying out of any development on any land unless –

(i) a water supply and facilities for the removal or disposal of sewerage and drainage are available to that land (unless the applicant can demonstrate that the use does not require these services to the satisfaction of the local government);

The Dwelling has existing water supply from water tanks and existing approved effluent disposal system. The effluent system may require some upgrading and advice will be

provided to the applicant to ensure compliance with the 'Government Sewerage Policy 2019'.

Clause 4.42 Bush Fire Hazard and Fire Management Plans

Development footprint is located outside of designated bushfire prone area and the development is exempt from the requirements of SPP 3.7.

4.45 Advertisements

No advertising signage proposed. An advice note is to be provided informing the applicant that advertising signage is subject to separate approval.

Clause 4.54 General Agriculture Zone

The relevant development requirements for the General Agriculture Zone under LPS7 have been assessed as summarised below:

Clause 4.54.8 – Development standards

4.54.8.1 Development in the General Agriculture zone shall conform to the following standards-

- (i) Minimum front setback – 30m
- (ii) Minimum side setback – 20m
- (iii) Minimum rear setback – 20m
- (iv) Where the land adjoins State Forest, National Park, Conservation Reserve or other timbered Crown or local government-controlled land, in the opinion of the local government the setback from the common boundary shall be 100m.

The structure exists and does not vary any development setbacks. The intent of the setback provisions is to minimise land use conflict to ensure the continued operation of the existing activities on the application lot and on surrounding rural properties. Officers consider that the introduction of the proposed use of Holiday House will not impact negatively on any agriculture activities.

Clause 4.54.8.3 - With the exception of a single dwelling, where the proposed development is for a non-agricultural purpose, the local government shall require a minimum setback of 100 metres from existing intensive agricultural activities on any adjacent lot, whether owned by the applicant or a third party.

The development is similar to a single dwelling and not to be occupied on a permanent basis. The dwelling is existing and does not meet the 100-meter setback. A review of aerial imagery and a site inspection confirmed that there are no current intensive-agricultural operations within 100m of the development. The intent of the setback provisions is to minimise land use conflict to ensure the continued operation of the existing agriculture activities on the application lot and on surrounding rural properties. Officers consider that the introduction of the proposed holiday accommodation will not impact negatively on any agriculture activities.

Clause 4.54.8.8 – In assessing applications for development approval, the local government will consider the following:

- (i) the availability of services required to support the proposed development and the economic impact of the provision of, extension or upgrading of those services that may be required;
- (ii) the adequacy of the roads, existing or proposed in the area which may be needed to support the amount of road traffic expected to be generated by the development; and
- (iii) the need to enforce such conditions as the local government deems appropriate, in order to minimise any adverse effect, the development may have on the general environment of the area.

The applicant would need to provide suitable potable water to the satisfaction of the Shire and a condition is recommended to this effect. The development would need to be connected to an onsite effluent disposal system complying with the 'Government Sewerage Policy 2019'. The applicant is aware of this, and an advice note is recommended with further information regarding the application process.

The proposed road access is from Charley Creek Road. Proposed traffic related to the development is a maximum of 5 cars, one per bedroom. Charley Creek Road is a lower order gravel road which experiences intermittent maintenance through grading. The impact of this proposal to the long-term condition of the road is unlikely to be significant, particularly when compared to current use and surrounding agricultural activities.

Planning and Development (Local Planning Schemes) Regulations 2015

Schedule 2, Part 9, Clause 67 (2) outlines the matters to be considered by a local government when assessing an Application for Development Approval. The relevant matters relating to this proposal have already been addressed with the above noted policies and scheme provision consideration.

CONSULTATION

Neighbour Notification

Schedule 2, Part 9, Clause 64 (1) (b) (i) of the *Planning and Development (Local Planning Scheme) Regulations 2015*, specifies that the Shire is to undertake advertising when considering an application for development approval for an 'A' use.

The advertising period was for 14 days (concluding on 27 June 2023) and involved a written notices to adjoining landowners.

A total of five submissions were received with three in support, and two objecting. The issues noted in these submissions have been summarised below. A full copy of all submissions is attached (Attachments 9.1.10(5) and 9.1.10(6)).

Following the receipt of the submissions, Shire officers consulted with those objecting to identify reasonable conditions that would address their concerns. Following this consultation, one objection was removed.

Issue Raised in Submission	Officer Comment
<p>That the applicant had operated the use prior to applying for approval from the Shire.</p>	<p>In applying for the application, the applicant had not specified that they had been operating prior to making application to the Shire.</p> <p>The <i>Planning and Development (Local Planning Scheme) Regulations 2015</i>, under Clause 65 makes provision for Subsequent approval of development.</p> <p>The Shire may consider requesting a penalty fee where development has occurred prior to approval being sought.</p>
<p>That during the above unauthorised use, that antisocial behaviour occurred included trespassing on adjacent properties, loud events, and excess traffic.</p>	<p>Antisocial behaviour is a matter for the police. Notwithstanding, the development would need to comply with the <i>Environmental Protection (Noise) Regulations 1997</i>. Officers consider that these matters can be addressed by requiring a manager to be designated for the site and the details of the manager to be provided to the Shire. A condition is also recommended for a management plan to be prepared to address the relevant potential amenity impacts.</p>
<p>Ongoing advertising of the accommodation for thirteen persons.</p>	<p>The Shire's health and building departments reviewed the proposal in terms of their compliance with the relevant legislation.</p> <p>Under the Shire's Health Local Laws 1999, bedrooms are required to have:</p> <ul style="list-style-type: none"> • for every person over the age of 10 years using the room at least 14 cubic metres of air space per person; and • for every person between the ages of 1 and 10 years at least 8 cubic metres of air space per person

Issue Raised in Submission	Officer Comment
	<p>For a standard bedroom, this calculates to two persons per bedroom (if over the age of 10) and four persons per bedroom (if under the age of 10).</p> <p>Given the proposal includes 5 bedrooms, this would allow for 12 persons total (assuming one bedroom is used for minors).</p> <p>The Building Code of Australia (BCA) has similar requirements. This includes the requirement to reclassify the building to a Class 1b building.</p> <p>As per the Health comments noted above the building can only accommodate 12 persons (where 4 persons are under the age of 10). The number of guests can be appropriately conditioned; and advice provided to inform the applicant of his responsibility to comply with building legislation for the reclassification of the building.</p>
<p>The inadequacy of the existing road condition of Charley Creek Road and the impact to that road condition.</p>	<p>The Shire’s works and services department have reviewed the road condition and are satisfied that it is sufficient to cater for the development.</p> <p>In addition, the proposed impact of the development is quite minor when compared to a standard rural dwelling and surrounding agricultural activities.</p>

OFFICER COMMENT

The proposal has been assessed in accordance with the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*. Key considerations identified that the use is generally consistent with the objectives of the General Agriculture zone. In addition, the proposal does not jeopardise the intent of the General Agriculture zone and will not adversely or unreasonably impact the surrounding area and future ability of the land for agricultural purposes.

Under LPS7, a ‘Holiday House’ is an ‘A’ use in the General Agriculture zone which means that “the use is not permitted unless the local government has exercised its discretion by granting development approval after giving special notice.

The proposal was advertised, and submissions received from nearby landowners. Key considerations identified includes traffic/road condition, occupancy numbers, noise, the adequacy of services for the proposal and previous operation of the proposal.

Traffic/road condition

The existing road condition is that of a lower order gravel road. In noting this, the development itself is minor in nature like a single dwelling and is unlikely to significantly impact the condition of this road, the road is considered fit for purpose.

Occupancy Numbers

The existing number of bedrooms is only capable of being occupied by a maximum of 12 persons (where one bedroom is used for persons under the age of 10 years old). As such a restriction on numbers of people should be conditioned and would address any potential issues.

Noise

While noise has been noted as a potential issue, the development is a small-scale development with significant setbacks from nearby sensitive receptors. The development would be required to comply with the *Environmental Protection (Noise) Regulations 1997*.

Servicing

Given the proposal may have 12 persons on site, it would need to be provided with appropriate servicing of water and effluent disposal provision. The existing infrastructure may need to be upgraded to cater for this. This can be conditioned or advise provided to the applicant.

Previous operation of the proposal

The Holiday House has operated prior to applying to the Shire for approval. This was not communicated to Shire officers when the application was lodged. The *Planning and Development (Local Planning Scheme) Regulations 2015*, under Clause 65 makes provision for Subsequent approval of development. The usual procedures relating to applications for development approval apply, with any modifications necessary to an application for development approval for development already commenced or carried out. A penalty fee would apply to an application seeking subsequent approval, Council may want to resolve to direct the applicant to pay the penalty fee. The penalty fee is \$590 in addition to the application fee of \$295 which has already been paid by the applicant. To comply with the *Planning and Development (Local Planning Scheme) Regulations 2015* due process is to be followed, instead of operators seeking retrospective approval.

Management plan

The *Planning for Tourism and Short-Term Rental Accommodation Position Statement* and associated Guidelines (Position Statement & Guidelines) were recently endorsed by the Western Australian Planning Commission (WAPC). The position statement under clause 4.4.2 state that where appropriate, local government may require the applicant to prepare a management plan to address potential amenity impacts arising from short-term rental accommodation and necessary emergency protocols.

The management plan is to include the following:

- Mitigation plan - A mitigation plan is required to ensure that anti-social behaviour, noise, and any other potential conflicts are dealt with appropriately. Anti-social behaviour should be dealt with by the police in the same manner as a property being used as a residential dwelling.
- Complaints management procedure - The manager must be contactable if a complaint is made. The guest should have 24-hour access to the manager via phone, email, or an online app. The operator is also to provide a record of complaints made against the short-term rental if requested to do so. This should be included in the complaints management procedure.
- Guest check-in and check-out procedures - Clear check-in and check-out procedures should be outlined in the management plan.
- Emergency Evacuation Plan - *Guests should be advised upon arrival of the plan in case of a bushfire event.*

Officers consider it would be appropriate to recommend a condition requesting the applicant to prepare a management plan for the development to address the matters of concern raised by the nearby landowners during the consultation period.

Conclusion

Officers consider that concerns raised by the two objectors during the advertising period regarding amenity and traffic can be appropriately managed by conditions. Following the assessment of the proposal officers consider that the application complies with the requirement of orderly and proper planning and recommend conditional approval of the application.

EXECUTIVE RECOMMENDATION

MOVED: Cr Patrick

SECONDED: Cr Bailey

That Council:

1. Pursuant to Schedule 2, Part 9, Clause 68 (2)(b) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, grants Development Approval P23024 for a change of use – Holiday House at Lot 501 (1016) Charley Creek Road, Thomson Brook, subject to the following conditions:
2. The layout of the site and the size, design and location of the buildings and works permitted must always accord with the endorsed plans, including any notations, and must not be altered or modified without the further written consent of the Shire.

Approved plans:

- Site plan

- **Floor plan**

3. **A manager is to be designated for the Holiday House and the details of the manager are to be provided to the Shire. Should the dedicated manager change, details of the new manager must be provided to the Shire prior to the next use of the Holiday House.**
4. **The maximum number of guests using the Holiday House shall not exceed eight (8) adults and four (4) children.**
5. **A minimum number of five (5) parking spaces must be provided on the lot to the satisfaction of the Shire.**
6. **No more than a total of two dogs may be brought on to the lot by guests and must be appropriately secured within the premises.**
7. **The applicant is to demonstrate that the Holiday House is provided with a suitable potable water supply, to the satisfaction of the Shire.**
8. **A management plan is to be prepared for the Holiday House and must be submitted to and approved by the Shire, that includes the following:**
 - 8.1 **Mitigation plan**
 - 8.2 **Complaints management procedure**
 - 8.3 **Guest check-in and check-out procedures**
 - 8.4 **Emergency Evacuation Plan**

Once approved the plan will form part of this approval and must be always complied with.

Advice Notes

- a. **Compliance with the Building Code of Australia is required. A Building Permit Application must be submitted to, and approved by, the Shire prior to the commencement of any development. The Building Permit plans must reflect the relevant conditions and approved plans of this Development Approval. Any subsequent revisions to the plans may require prior development approval.**
- b. **With regards to Condition 2, a “manager” means a person duly appointed by the landowner to have management and care of the Holiday House. The manager is the contact person responsible for the day-to-day compliance of the Holiday House operations as per the conditions of this approval. The manager may be a landowner or caretaker of the site. Details provided are to include a full name and appropriate contact details.**
- c. **The dedicated manager as per Condition 2, is responsible for the implementation of the management plan and the following management conditions for the use of the Holiday House:**
 - i. **Surrounding landowners are to be provided with the contact details of the manager prior to the commencement of the use;**

- ii. **Prior to each guest stay, the guest (s) are to be provided with the contact details of the manager;**
 - iii. **The manager must be contactable at all times while the Holiday House is in use;**
 - iv. **It is the manager’s responsibility to ensure that all guests behave appropriately and do not unreasonably disturb surrounding premises.**
 - v. **Prior to each guest stay, the guest (s) are to be notified that ‘Charley Creek Road is an unsealed road which experiences periodic maintenance grading. The condition of unsealed roads can be subject to sudden change with major contributing factors being weather conditions, traffic type, traffic volume and traffic speed. Unlike sealed roads, permanent speed limit signs are not used on unsealed roads because the condition of such roads cannot be assured, and vehicles must always be driven to suit the conditions.**
- d. **The word “guest” refers to any user of the Holiday House that has either paid to utilise the facility or is accompanying a person who has paid to use the facility.**
- e. **With regards to Condition 4, the current on-site sewer system *may* not be sufficient to accommodate 12 persons on site. The applicant/landowner is advised that the lot must have sufficient effluent disposal capacity to accommodate the maximum guest numbers in accordance with the *Health (Miscellaneous Provisions) Act 1911* and *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*. It is recommended to contact the Shire’s Environmental Health Services for further advice.**
- f. **The development the subject of this development approval must comply with the *Environmental Protection Act 1986* and the *Environmental Protection (Noise) Regulations 1997* in relation to noise emissions. Further information can be obtained from the Shire’s Environmental Health Services on (08) 9780 4200.**
- g. ***Advertising signage does not form part of this approval. Any advertising signage is subject to a separate assessment and may require prior development approval from the Shire. It is recommended that you contact the Shire prior to the placement of any advertising signage on-site.***
- h. **If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with Part 14 of the *Planning and Development Act 2005*. An application must be made within 28 days of the determination.**

- i. **penalty fee applies to an application seeking subsequent approval. Within 30days of this approval the applicant is to pay a penalty fee of \$590 to the Shire of Donnybrook Balingup.**
-

AMENDMENT: CR GLOVER

MOVED: Cr Glover

SECONDED: Cr Bailey

- A. **Instruct the CEO to advise the requirement for all applications for short term holiday homes to approved by the shire of Donnybrook Balingup, fail to comply may result in a penalty.**

LOST:6/1

For: Cr Glover

Against: Cr Bailey. Cr MacCarthy, Cr Gubler, Cr Lindemann, Cr Mitchell, Cr Patrick.

SUBSTANTIVE MOTION

COUNCIL RESOLUTION 156/23

MOVED: Cr Patrick

SECONDED: Cr Bailey

That Council:

1. **Pursuant to Schedule 2, Part 9, Clause 68 (2)(b) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, grants Development Approval P23024 for a change of use – Holiday House at Lot 501 (1016) Charley Creek Road, Thomson Brook, subject to the following conditions:**
2. **The layout of the site and the size, design and location of the buildings and works permitted must always accord with the endorsed plans, including any notations, and must not be altered or modified without the further written consent of the Shire.**

Approved plans:

- **Site plan**
- **Floor plan**

3. **A manager is to be designated for the Holiday House and the details of the manager are to be provided to the Shire. Should the dedicated manager change, details of the new manager must be provided to the Shire prior to the next use of the Holiday House.**

4. The maximum number of guests using the Holiday House shall not exceed eight (8) adults and four (4) children.
5. A minimum number of five (5) parking spaces must be provided on the lot to the satisfaction of the Shire.
6. No more than a total of two dogs may be brought on to the lot by guests and must be appropriately secured within the premises.
7. The applicant is to demonstrate that the Holiday House is provided with a suitable potable water supply, to the satisfaction of the Shire.
8. A management plan is to be prepared for the Holiday House and must be submitted to and approved by the Shire, that includes the following:
 - 8.1 Mitigation plan
 - 8.2 Complaints management procedure
 - 8.3 Guest check-in and check-out procedures
 - 8.4 Emergency Evacuation Plan

Once approved the plan will form part of this approval and must be always complied with.

Advice Notes

- d. Compliance with the Building Code of Australia is required. A Building Permit Application must be submitted to, and approved by, the Shire prior to the commencement of any development. The Building Permit plans must reflect the relevant conditions and approved plans of this Development Approval. Any subsequent revisions to the plans may require prior development approval.
- e. With regards to Condition 2, a “manager” means a person duly appointed by the landowner to have management and care of the Holiday House. The manager is the contact person responsible for the day-to-day compliance of the Holiday House operations as per the conditions of this approval. The manager may be a landowner or caretaker of the site. Details provided are to include a full name and appropriate contact details.
- f. The dedicated manager as per Condition 2, is responsible for the implementation of the management plan and the following management conditions for the use of the Holiday House:
 - i. Surrounding landowners are to be provided with the contact details of the manager prior to the commencement of the use;
 - ii. Prior to each guest stay, the guest (s) are to be provided with the contact details of the manager;
 - iii. The manager must be contactable at all times while the Holiday House is in use;
 - iv. It is the manager’s responsibility to ensure that all guests behave appropriately and do not unreasonably disturb surrounding

premises.

- v. Prior to each guest stay, the guest (s) are to be notified that ‘Charley Creek Road is an unsealed road which experiences periodic maintenance grading. The condition of unsealed roads can be subject to sudden change with major contributing factors being weather conditions, traffic type, traffic volume and traffic speed. Unlike sealed roads, permanent speed limit signs are not used on unsealed roads because the condition of such roads cannot be assured, and vehicles must always be driven to suit the conditions.**

- j. The word “guest” refers to any user of the Holiday House that has either paid to utilise the facility or is accompanying a person who has paid to use the facility.**

- k. With regards to Condition 4, the current on-site sewer system *may* not be sufficient to accommodate 12 persons on site. The applicant/landowner is advised that the lot must have sufficient effluent disposal capacity to accommodate the maximum guest numbers in accordance with the *Health (Miscellaneous Provisions) Act 1911* and *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*. It is recommended to contact the Shire’s Environmental Health Services for further advice.**

- l. The development the subject of this development approval must comply with the *Environmental Protection Act 1986* and the *Environmental Protection (Noise) Regulations 1997* in relation to noise emissions. Further information can be obtained from the Shire’s Environmental Health Services on (08) 9780 4200.**

- m. *Advertising signage does not form part of this approval. Any advertising signage is subject to a separate assessment and may require prior development approval from the Shire. It is recommended that you contact the Shire prior to the placement of any advertising signage on-site.***

- n. If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with Part 14 of the *Planning and Development Act 2005*. An application must be made within 28 days of the determination.**

- o. penalty fee applies to an application seeking subsequent approval. Within 30days of this approval the applicant is to pay a penalty fee of \$590 to the Shire of Donnybrook Balingup.**

CARRIED:6/1

For: Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick, Cr Glover.

Against: Cr Bailey.

9.2 DIRECTOR FINANCE AND CORPORATE

9.2.1 ACCOUNTS FOR PAYMENT – NOVEMBER 2023

The Schedule of Accounts Paid under Delegation (No. 1.2.23) is presented for public information (Attachment 9.2.1(1)).

EXECUTIVE RECOMMENDATION

That the accounts for payment report for the period ended November 2023 be received.

COUNCIL RESOLUTION 157/23

MOVED: Cr Gubler

SECONDED: Cr Bailey

That the accounts for payment report for the period ended November 2023 be received.

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick

Against: Nil.

9.2.2 MONTHLY FINANCIAL REPORT – OCTOBER 2023 AND NOVEMBER 2023

The Monthly Financial Report for October 2023 and November 2023 is attached (Attachment 9.2.2(1)).

EXECUTIVE RECOMMENDATION

That the monthly financial report for the period ended October 2023 and November 2023 be received.

COUNCIL RESOLUTION 158/23

MOVED: Cr Patrick

SECONDED: Cr Mitchell

That the monthly financial report for the period ended October 2023 and November 2023 be received.

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick

Against: Nil.

Director Operations and Director Finance and Corporate left the room at 6:36pm.

9.3 CHIEF EXECUTIVE OFFICER

9.3.1 ESTABLISHMENT CHIEF EXECUTIVE OFFICER RECRUITMENT AND PERFORMANCE REVIEW COMMITTEE

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	PSN 24/23
Author	Loren Clifford, Manager Corporate Services
Responsible Manager	Dr Garry Hunt PSM, Chief Executive Officer (Temporary)
Attachments	9.3.1(1) Chief Executive Officer Recruitment and Performance Review Committee - Terms of Reference 9.3.1(2) Standards for CEO Recruitment Performance and Termination
Voting Requirements	Absolute Majority

EXECUTIVE RECOMMENDATION
<p>That Council:</p> <ol style="list-style-type: none"> 1. Pursuant to Section 5.8 of the <i>Local Government Act 1995</i> establish the Chief Executive Officer Recruitment and Performance Review Committee; and 2. Adopt the Terms of Reference as per Attachment .3.1(1); and 3. Appoint all Elected Members onto Chief Executive Officer Recruitment and Performance Review Committee.

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

Outcome	12	A well respected, professionally organisation.
Objective	12.1	Deliver effective and efficient operations and service provision.
Objective	12.2	Continuously improve workplace culture.

EXECUTIVE SUMMARY

It's recommended that Council, in accordance with section 5.8 of the *Local Government Act 1995*, establishes the Chief Executive Officer Recruitment and Performance Review

Committee. The Attachment 9.3.1(1) outlines the Committee's Terms of Reference. The Council is encouraged to appoint all Elected Members to the committee.

BACKGROUND

At its Ordinary Council Meeting (Commissioner), 19 October 2023 appointed a Temporary Chief Executive Officer for a period of up to six (6) months.

COUNCIL DECISION 126/23

Moved: Commissioner McGowan

That Council (the Commissioner):

- 1. Notes Council Policy HR/CP-4-Temporary Employment or Appointment of Chief Executive Officer (Attachment 12.1.1(1)) and Council Policy EM/CP-6-Caretaker (Attachment 12.1.1(2)).*
- 2. Authorises the Commissioner to execute the Draft Contract of Employment (Attachment 12.1.1(3)) to appoint Mr Garry George Hunt to the position of Temporary Chief Executive Officer for a period of up to 6 months.*

*3. Thanks, Mr Kim Dolzadelli for performing the role of
Carried: Commissioner McGowan*

The Temporary Chief Executive Officer assumes the responsibility of overseeing and facilitating the entire CEO recruitment process.

During the Concept Forum held on December 6, 2023, the Chief Executive Officer (Temporary) delivered a presentation to the Council regarding the intricacies of the CEO Recruitment process including the adopted standards. The forum served as a platform for Councillors to engage in discussions and provide input towards the establishment of a new Committee of Council

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Section 5.8 *Local Government Act 1995*.

CONSULTATION

During the Concept Forum held on December 6, 2023, the Chief Executive Officer (Temporary) delivered a presentation to the Council regarding the intricacies of the CEO Recruitment process including the adopted standards. The forum served as a platform for Councillors to engage in discussions and provide input towards the establishment of a new Committee of Council

OFFICER COMMENT

The draft Terms of Reference recommends that Council shall appoint all Elected Members to the Committee and refers to the adopted Standards for CEO Recruitment Performance and Termination at Attachment 9.3.1(2).

COUNCIL RESOLUTION 159/23

MOVED: Cr Bailey

SECONDED: Cr Glover

That Council:

- 1. Pursuant to Section 5.8 of the *Local Government Act 1995* establish the Chief Executive Officer Recruitment and Performance Review Committee; and**
- 2. Adopt the Terms of Reference as per Attachment 9.3.1(1); and**
- 3. Appoint all Elected Members onto Chief Executive Officer Recruitment and Performance Review Committee.**

CARRIED:7/0

For: Cr Bailey, Cr Glover, Cr Gubler, Cr Lindemann, Cr MacCarthy, Cr Mitchell, Cr Patrick

Against: Nil.

Director Operations and Director Finance and Corporate re entered the room at 6:38pm.

10 ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil.

12 MEETINGS CLOSED TO THE PUBLIC

12.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil.

12.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil.

13 CLOSURE

The Shire President to advise that the next Agenda Briefing will be held on 21 February 2024 commencing at 5:00pm in the Shire of Donnybrook Balingup Council Chamber.

The Shire President declared the meeting closed at 6:39pm.



MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

Held on

Wednesday, 20 December 2023

Commenced at 3.00pm

Shire of Donnybrook Balingup Council Chamber, Donnybrook



Garry Hunt
Chief Executive Officer (Temporary)

21 December 2023

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SHIRE OF DONNYBROOK BALINGUP
MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE

Held at the Council Chamber
20 December 2023 at 3.02pm

1 DECLARATION OF OPENING

The Chief Executive Officer declared the meeting open at 3:02pm and welcomed the members of the Committee and the public gallery.

Additionally, the Chief Executive Officer acknowledged the traditional custodians of the land, the Wardandi People of the Noongar Nation, paying respects to Elders, both past, and present, and acknowledging emerging leaders.

2 ATTENDANCES

MEMBERS PRESENT

MEMBERS	STAFF
Vivienne MacCarthy, Shire President	Garry Hunt, Chief Executive Officer (Temporary)
John Bailey, Councillor	Kim Dolzadelli, Director Finance and Corporate
Ian Telfer, External Member	Belinda Richards, Manager Financial Services
	Loren Clifford, Manager Corporate Services

2.1 APOLOGIES

Alexis Davy, Councillor

2.2 APPROVED LEAVE OF ABSENCE

Nil.

3 ANNOUNCEMENTS FROM CHAIRPERSON

The Chief Executive Officer announced that he would preside over the meeting until a Presiding Member has been elected by the committee.

4 DECLARATIONS OF INTEREST

Nil.

5 ELECTION OF PRESIDING MEMBER

The Chief Executive Officer called for nominations for the role of Presiding Member of the Audit and Risk Management Committee for the next two years.

President MacCarthy put forward her nomination for the position of Presiding Member, and no other nominations were submitted.

The Chief Executive Officer confirmed the election of President MacCarthy as the Presiding Member of the Audit and Risk Management Committee. President MacCarthy assumed the role of Chair.

6 ELECTION OF DEPUTY PRESIDING MEMBER

President MacCarthy inquired whether the committee wished to appoint a Deputy Presiding Member. Both members indicated that such an appointment was unnecessary.

No nominations were put forward.

7 PUBLIC QUESTION TIME

7.1 PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil.

7.2 PUBLIC QUESTION TIME

Question: Shane Sercombe

Earlier correspondence from President MacCarthy inferred that councillors were not invited to the audit exit meeting to ensure that the audit findings are not disclosed prematurely and or to protect the identity of the auditors performing the audit Do you conclude your 8 fellow councillors cannot be trusted with the same information as yourself?

Response: Director Finance and Corporate

The meeting was called by the Assistant Director from the Office of the Auditor General. The Assistant Director made it very clear who was to attend the audit exit meeting. Myself as the Director Finance and Corporate, the Chief Executive Officer, our Manager of Financial Services and President MacCarthy.

Question: Shane Sercombe

Seems quite unusual as in the past that the definitely the audit Committee is invited, given it should be the biggest event on the audit committees calendar and also. My direct feedback from the office of Auditor General was that there is an expectation or it's definitely normal for elected members to be invited, I guess ultimately by the Shire President to come along to the audit exit meeting.

Response: President MacCarthy

We're giving you the answer Mr Sercombe. That was the stipulations that were given to us in setting the meeting.

Question: Shane Sercombe

When will the audit concluding report be released to the Councillors?

Response: Director Finance and Corporate

The audit concluding memo is treated as confidential. While I successfully obtained permission from the auditors to release it publicly last year, my recent efforts, including approaching them and reiterating the request during the exit meeting, were met with a written denial. Councillors will be receiving a copy of the concluding memo. However, I'd like to clarify that the confidential audit concluding memo will not be made available as a public document.

Question: Shane Sercombe

Could you please give a summary of the Shires financial results?

Response: Chief Executive Officer

That question will be answered at the Annual General Meeting of Electors, so that more detail can be given.

Question: Shane Sercombe

With the Shire's 2023 net result being at \$9 million less than budgeted and capital expenses also \$14 million less than budgeted. Can the counselling community have faith in the current budget process?

Response: Director Finance and Corporate

Question taken on notice.

8 CONFIRMATIONS OF MINUTES

8.1 AUDIT AND RISK MANAGEMENT COMMITTEE MEETING – 15 AUGUST 2023

Minutes of the Audit and Risk Management Committee meeting held 15 August 2023 are attached (Attachment 8.1(1)).

EXECUTIVE RECOMMENDATION

That the Minutes of the Audit and Risk Management Committee Meeting held 15 August 2023 be confirmed as a true and correct record.

Advice notes: the Minutes of the Audit and Risk Management Committee Meeting held 15 August 2023 were received by Council at the Ordinary Council meeting held 23 August 2023, Council Resolution 99/23.

COMMITTEE RESOLUTION ARM 15/23

MOVED: IAN TELFER

SECONDED: PRESIDENT MCCARTHY

That the Minutes of the Audit and Risk Management Committee Meeting held 15 August 2023 be confirmed as a true and correct record.

CARRIED: 3/0

Advice notes: – CEO stated that he would include a note to acknowledge/note that Cr Bailey was not a member, nor did he attend the ARMC meeting held 15 August 2023 and was casting his vote on the assurance of the two other members whom were present at the meeting.

9 REPORTS OF OFFICERS

9.1.1 ANNUAL FINANCIAL STATEMENTS AND AUDIT OPINION 2022/2023

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FNC 02A
Author	Kim Dolzadelli, Director Finance and Corporate
Responsible Manager	Kim Dolzadelli, Director Finance and Corporate
Attachments	9.1.1 (1) - Annual Financial Statements 2022/23 9.1.1 (2) - Audit Opinion 2022/23 9.1.1 (3) – Management Letter 2022/23 9.1.1 (4) – Interim Audit Management Letter 2022/23
Voting Requirements	Simple Majority

EXECUTIVE RECOMMENDATION

That the Audit and Risk Management Committee recommend to Council that it:

- 1. Receive the Annual Financial Report, Audit Report, Final Management Letter and Interim Audit Management letter for the year ending 30 June 2023; and**
- 2. Note that a report on significant findings in accordance with Section 7.12A(4)(b) of the *Local Government Act 1995*, for the year ending 30 June 2023, is not required.**

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan 2022 – 2032 relate to this proposal:

Outcome	11	Strong, visionary leadership
Objective	11.1	Provide strategically focused, open and accountable governance
Outcome	12	A well respected, professionally run organisation
Objective	12.1	Deliver effective and efficient operations and service provision

EXECUTIVE SUMMARY

The Office of the Auditor General (OAG) has completed the Audit of the Annual Financial Report for the year ended 30 June 2023. The Independent Auditor's Report was issued on 11 December 2023 and is attached to this item for reference.

The audit opinion is unqualified and concludes that the report fairly represents the results of the operations of the Shire for the period ended 30 June 2023.

No matters were raised in the Audit Report that requires any action to be taken by the local government in accordance with the Local Government Act 1995, Part – 7 Audit.

The Interim and Final Audit Management reports are also attached to this Agenda with Managements responses included as attachments to this agenda.

BACKGROUND

The Shire of Donnybrook Balingup audit for year ending 30 June 2023 was conducted by the Office of the Auditor (OAG) using a private contractor; Moore Australia.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Local Government Act 1995 Part – 7 Audit

7.12A. Duties of local government with respect to audits

- (3) A local government must —***
 - (aa) examine an audit report received by the local government; and***
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and***
 - (b) ensure that appropriate action is taken in respect of those matters.***
- (4) A local government must —***
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and***
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.***
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.***

Local Government (Audit) Regulations 1996

16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
 - (in) its functions under Part 6 of the Act; and*
 - (ii) its functions relating to other audits and other matters related to financial management;**
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
 - (i) report to the council the results of that review; and*
 - (ii) give a copy of the CEO's report to the council;**
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and*
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);**
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and*
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);**
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.*

CONSULTATION

Nil.

OFFICER CONCLUSION

The audit opinion is unqualified and concludes that the report fairly represents the results of the operations of the Shire for the period ended 30 June 2023.

COMMITTEE RESOLUTION ARM 16/23

MOVED: CR BAILEY

SECONDED: IAN TELFER

That the Audit and Risk Management Committee recommend to Council that it:

- 1. Receive the Annual Financial Report, Audit Report, Final Management Letter and Interim Audit Management letter for the year ending 30 June 2023; and**
- 2. Note that a report on significant findings in accordance with Section 7.12A(4)(b) of the *Local Government Act 1995*, for the year ending 30 June 2023, is not required.**

CARRIED: 3/0

DRAFT

9.1.2 OFFICE OF THE AUDITOR GENERAL FINANCIAL AUDIT RESULTS LOCAL GOVERNMENT 2021/2022

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FNC 02A
Author	Kim Dolzadelli, Director Finance and Corporate
Responsible Manager	Kim Dolzadelli, Director Finance and Corporate
Attachments	9.1.2 (1) Letter from Auditor General 9.1.2 (2) Office of the Auditor General Financial Audit Results Local Government 2021/2022
Voting Requirements	Simple Majority

EXECUTIVE RECOMMENDATION

That the Audit and Risk Management Committee receive the Office of the Auditor General Financial Audit Results Local Government 2021/2022 and letter of advice from the Auditor General.

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan 2022 – 2032 relate to this proposal:

- Outcome 11 Strong, visionary leadership
- Objective 11.1 Provide strategically focused, open and accountable governance
- Outcome 12 A well respected, professionally run organisation
- Objective 12.1 Deliver effective and efficient operations and service provision

EXECUTIVE SUMMARY

In accordance with section 24 of the *Auditor General Act 2006*, Attachment 9.1.2 (2), summarises the final results of the Office of the Auditor Generals annual audits of 146 of 148 local government entities for the year ended 30 June 2022 and the 16 remaining audits from 30 June 2021.

It is pleasing to see that the Shire of Donnybrook Balingup was listed in the “Best practice top 20 entities” as listed on Page 22 of Attachment 9.1.2 (2). This is a testament to the dedicated Finance staff working for the Shire.

Excerpt Page 22 of the Attachment 9.1.2 (2):

Best practice entities

This is the first year we have rated entities on their financial reporting and financial controls, though we have been reporting on this for the State sector for many years. The quality of financial reporting is measured against five criteria:

- timeliness of financial statements
- quality of financial statements and notes
- quality of working papers
- resolution of accounting issues
- availability of key staff.

Of the 148 entities, 85 were scored audit ready, representing 57% of all local government entities and signalling room for improvement.

Most noteworthy is the number of regional shires that have made the better practice list. We commend all those who have made this inaugural list and trust others will now be inspired to strive to compete for inclusion.

Best practice top 20 entities			
City of Albany	Murchison Regional Vermin Council	Shire of Dumbleyung	Shire of Murray
City of Greater Geraldton	Shire of Boddington	Shire of Gingin	Shire of Pingelly
City of Melville	Shire of Bridgetown-Greenbushes	Shire of Jerramungup	Shire of Wagin
City of Swan	Shire of Cranbrook	Shire of Donnybrook-Balingup	Shire of Waroona
Eastern Metropolitan Regional Council	Shire of Cue	Shire of Mingenew	Shire of Wongan-Ballidu

Source: OAG

Table 4: Best practice entities for 2021-22

BACKGROUND

Responsibility for financial auditing of Western Australia’s local governments transitioned from the Department of Local Government, Sport, and Cultural Industries to the Office of the Auditor General with the proclamation of the *Local Government Amendment (Auditing) Act 2017*.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Nil.

CONSULTATION

Nil.

OFFICER CONCLUSION

That the information be received.

COMMITTEE RESOLUTION ARM 17/23

MOVED: IAN TELFER

SECONDED: CR BAILEY

That the Audit and Risk Management Committee receive the Office of the Auditor General Financial Audit Results Local Government 2021/22 and letter of advice from the Auditor General.

CARRIED:3/0

10 CLOSURES

President MacCarthy declared the meeting closed at 3:22pm.

SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995

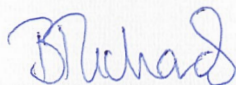
**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE
 CHIEF EXECUTIVE OFFICER IN ACCORDANCE WITH
 DELEGATION NO. 3.2 AND PRESENTED TO COUNCIL
 ON 24 JANUARY 2024.**

SUMMARY:

<i>Bank</i>	<i>Cheque Number</i>	<i>Amount</i>
Municipal	EFT27655B-EFT27824A, 53781, DD27460 & DD27473	\$1,777,860.10
Trust		\$0.00
<i>Monthly Cheque Totals</i>		<u><u>\$1,777,860.10</u></u>

CERTIFICATION OF MANAGER FINANCIAL SERVICES

This schedule of accounts paid under delegated authority (No 3.1) covering cheques numbered from EFT27655B-EFT27824A, 53781, DD27460 & DD27473 totalling \$1,777,860.10 is herewith presented to Council. The payments have been checked and are fully supported by vouchers and invoices which have been duly certified as to the goods and the rendition of services, prices and computations and the amounts shown were due for payment.



MANAGER FINANCIAL SERVICES

08.01.2024

DATE

SHIRE OF DONNYBROOK BALINGUP
SCHEDULE OF ACCOUNTS PAID UNDER DELEGATION (NO 3.1) IS PRESENTED FOR PUBLIC INFORMATION
PAYMENTS FROM 1 DECEMBER TO 31 DECEMBER 2023

CREDIT CARD/EFT/CHQ	DATE	NAME	DESCRIPTION	AMOUNT
EFT27655B	01/12/2023	WESTNET PTY LTD	PAYMENT	-234.88
INVOICE	17/11/2023	WESTNET PTY LTD	BUSINESS NBN50 VALUE - FTTN SERVICE FOR PERIOD 01/12/2023 TO 01/01/2024	234.88
EFT27655C	04/12/2023	AUSTRALIAN TAX OFFICE	PAYMENT	-71512.00
INVOICE	30/11/2023	AUSTRALIAN TAX OFFICE	PAYG FOR PERIOD ENDING 29/11/2023	71512.00
EFT27656	14/12/2023	HARMONIC IT	PAYMENT	-26846.60
INVOICE	06/12/2023	HARMONIC IT	MICROSOFT 365 BUSINESS STANDARD (12 MONTH MINIMUM COMMIT) X 9 COUNCILLORS	2217.60
INVOICE	06/12/2023	HARMONIC IT	FORTIAP-U231F 1 YEAR FORTICARE PREMIUM SUPPORT X 4, 1-PORT GIGABIT POE POWER INJECTOR, 802.3AT UP TO 30W FOR GPI-130 GIGABIT, POE INJECTOR X 4	1786.40
INVOICE	06/12/2023	HARMONIC IT	INDOOR WIRELESS UNIVERSAL AP - TRI RADIO (802.11 B/G/N/AX 2X2 MU-MIMO, 802.11 A/N/AC/AX 2X2 MU-MIMO AND 1X 802.11 A/B/G/N/AC WAVE 2, 2X2), INTERNAL ANTENNAS, 2X 10/100/1000 RJ45 PORT, BT/BLE, 1X TYPE A USB, 1X RS-, 232 RJ45 SERIAL PORT. CEILING/WALL MOUNT KIT INCLUDED.FOR POWER ORDER:, 802.3AT POE INJECTOR GPI-130 OR AC ADAPTER SP-FAP250-PA-10. REGION CODE, N X 4	4373.60
INVOICE	06/12/2023	HARMONIC IT	INDOOR WIRELESS UNIVERSAL AP - TRI RADIO (802.11 B/G/N/AX 2X2 MU-MIMO, 802.11 A/N/AC/AX 2X2 MU-MIMO AND 1X 802.11 A/B/G/N/AC WAVE 2, 2X2), INTERNAL ANTENNAS, 2X 10/100/1000 RJ45 PORT, BT/BLE, 1X TYPE A USB, 1X RS-, 232 RJ45 SERIAL PORT. CEILING/WALL MOUNT KIT INCLUDED.FOR POWER ORDER:, 802.3AT POE INJECTOR GPI-130 OR AC ADAPTER SP-FAP250-PA-10. REGION CODE, N X 1, FORTIAP-U231F 1 YEAR FORTICARE PREMIUM SUPPORT X 1, 1-PORT GIGABIT POE POWER INJECTOR, 802.3AT UP TO 30W FOR GPI-130 GIGABIT, POE INJECTOR X 1	1540.00
INVOICE	20/12/2023	HARMONIC IT	IT SUPPORT AGREEMENT - 120 BLOCK HOURS	16929.00
EFT27657	14/12/2023	AUSTRALIA POST - ACCOUNTS	PAYMENT	-1552.27
INVOICE	03/12/2023	AUSTRALIA POST - ACCOUNTS	SHIRE POSTAGE - NOVEMBER 2023	1552.27
EFT27658	14/12/2023	AUSTRALIAN SERVICES UNION WESTERN AUSTRALIAN BRANCH	PAYMENT	-26.50
INVOICE	13/12/2023	AUSTRALIAN SERVICES UNION WESTERN AUSTRALIAN BRANCH	PAYROLL DEDUCTION 13/12/2023	26.50
EFT27659	14/12/2023	ALL TECH PLUMBING	PAYMENT	-288.20
INVOICE	27/11/2023	ALL TECH PLUMBING	DBK REC CTR - FIXING OF TAP AND SINK IN THE FIRST AID ROOM.	288.20
EFT27660	14/12/2023	WINC AUSTRALIA PTY LTD - ACCOUNTS	PAYMENT	-719.61
INVOICE	27/11/2023	WINC AUSTRALIA PTY LTD - ACCOUNTS	BATTERIES, CHARGER & SD CARD 32GB TO SUIT TRAIL CAMERAS AT SHIRE POUND FACILITY	288.85
INVOICE	01/12/2023	WINC AUSTRALIA PTY LTD - ACCOUNTS	WHITE BOARD, WHITE BOARD MARKERS & ERASER - CEO, VARIOUS STATIONERY ITEMS - ADMIN	187.74
INVOICE	06/12/2023	WINC AUSTRALIA PTY LTD - ACCOUNTS	ADMIN - GENERAL STATIONERY , A4 PAPER, A3 LAMINATING POUCHES, A4 LAMINATING POUCHES	243.02
EFT27661	14/12/2023	ALLENS TRAFFIC MANAGEMENT	PAYMENT	-24946.90
INVOICE	01/12/2023	ALLENS TRAFFIC MANAGEMENT	TRAFFIC MANAGEMENT FOR BUS FIRE CLEAN UP CREW	485.10
INVOICE	01/12/2023	ALLENS TRAFFIC MANAGEMENT	TRAFFIC HAZARD WARNING SIGNS - ONGOING MONITORING OF ROAD FAILURE	858.00

SHIRE OF DONNYBROOK BALINGUP
SCHEDULE OF ACCOUNTS PAID UNDER DELEGATION (NO 3.1) IS PRESENTED FOR PUBLIC INFORMATION
PAYMENTS FROM 1 DECEMBER TO 31 DECEMBER 2023

INVOICE	01/12/2023	ALLENS TRAFFIC MANAGEMENT	TRAFFIC MANAGEMENT FOR JAYES ROAD UPGRADE WORKS - 30/10/2023 TO 30/11/2023	23603.80
EFT27662	14/12/2023	MAIA FINANCIAL	PAYMENT	-5587.99
INVOICE	20/11/2023	MAIA FINANCIAL	LEASE AGREEMENT - DBK REC CTR - MATRIX FITNESS EQUIPMENT FOR PERIOD 01/01/2024 TO 31/03/2024	5587.99
EFT27663	14/12/2023	ALL WEST BUILDING APPROVALS	PAYMENT	-550.00
INVOICE	07/12/2023	ALL WEST BUILDING APPROVALS	CERTIFICATION OF BA2 BUILDING APPLICATION ON BEHALF OF SHIRE OF DONNYBROOK-BALINGUP	550.00
EFT27664	14/12/2023	AQUAMONIX	PAYMENT	-5001.70
INVOICE	30/11/2023	AQUAMONIX	REPLACE UPGRADED (3G-4G) MODEMS FOR REMOTE RETICULATION	5001.70
EFT27665	14/12/2023	ARM SECURITY	PAYMENT	-142.78
INVOICE	11/12/2023	ARM SECURITY	BEELERUP BFB - SECURITY MONITORING - 01/01/2024 TO 31/03/2024	142.78
EFT27666	14/12/2023	DEBRA MARY ALLEN	PAYMENT	-68.96
INVOICE	11/12/2023	DEBRA MARY ALLEN	REIMBURSEMENT FOR PURCHASE OF GROCERIES FOR STAFF 30/11/2023 IGA DONNYBROOK	68.96
EFT27667	14/12/2023	AGTRAC MACHINERY	PAYMENT	-128.14
INVOICE	29/11/2023	AGTRAC MACHINERY	P&G - 2X DISCHARGE COVERS	128.14
EFT27668	14/12/2023	ADVANCED HEARING WA	PAYMENT	-216.00
INVOICE	04/12/2023	ADVANCED HEARING WA	OSH - 6 X EMPLOYEE HEARING TESTS	216.00
EFT27669	14/12/2023	ANNA FOLEY	PAYMENT	-825.00
INVOICE	10/12/2023	ANNA FOLEY	OSH - CORE STRETCH TRAINING SESSION FOR MANUAL HANDLING AND LIFTING - 9 NOV 2023	825.00
EFT27670	14/12/2023	BUNBURY MACHINERY	PAYMENT	-1586.14
INVOICE	04/12/2023	BUNBURY MACHINERY	HIRE AND DELIVERY OF 600AJ BOOM LIFT FROM 29/11/23 TO 01/12/23	1586.14
EFT27671	14/12/2023	BUNNINGS GROUP LIMITED	PAYMENT	-2124.56
INVOICE	10/11/2023	BUNNINGS GROUP LIMITED	W&S - CLEANING PRODUCT FOR BITUMEN	28.46
INVOICE	20/11/2023	BUNNINGS GROUP LIMITED	P&G - CHRISTMAS DECORATIONS FOR TOWN CENTRE AND GARDENS	656.43
INVOICE	22/11/2023	BUNNINGS GROUP LIMITED	6 SHEETS OF MARINE PLY 1200 X2400 X 12MM	262.20
INVOICE	05/12/2023	BUNNINGS GROUP LIMITED	MINNINUP COTTAGES - BATHROOM TOWEL RING, CORD, BRACKET, FLOOR PROTECTION SURFACE GARD	134.71
INVOICE	05/12/2023	BUNNINGS GROUP LIMITED	STEEL CAPPED SAFETY BOOTS FOR OUTDOOR CREW MEMBER	114.00
INVOICE	06/12/2023	BUNNINGS GROUP LIMITED	MINNINUP COTTAGES - RECONSITUTED LIMESTONE BLOCKS	389.76
INVOICE	07/12/2023	BUNNINGS GROUP LIMITED	DBK SES - COLLECTION BOX FOR DELIVERIES	539.00
EFT27672	14/12/2023	BELL FIRE EQUIPMENT COMPANY PTY LTD	PAYMENT	-4122.25
INVOICE	28/11/2023	BELL FIRE EQUIPMENT COMPANY PTY LTD	SUNDRY PLANT - 9KG FIRE EXTINGUISHER BRACKET	143.00
INVOICE	05/12/2023	BELL FIRE EQUIPMENT COMPANY PTY LTD	ALL BFB'S - 6 MTH FIRE EXTINGUISHER SERVICE	1042.80
INVOICE	08/12/2023	BELL FIRE EQUIPMENT COMPANY PTY LTD	SHIRE BUILDINGS & VEHICLES - 6 MTH FIRE EXTINGUISHER SERVICE	2936.45
EFT27673	14/12/2023	BALINGUP LIQUOR & GENERAL STORE	PAYMENT	-1074.92
INVOICE	01/12/2023	BALINGUP LIQUOR & GENERAL STORE	MUNRO BFB - FUEL PURCHASES - NOVEMBER 2023	134.19
INVOICE	01/12/2023	BALINGUP LIQUOR & GENERAL STORE	BALINGUP BFB - FUEL PURCHASES - NOVEMBER 2023	365.56
INVOICE	01/12/2023	BALINGUP LIQUOR & GENERAL STORE	KIRUP BFB - FUEL PURCHASES - NOVEMBER 2023	133.66

SHIRE OF DONNYBROOK BALINGUP
SCHEDULE OF ACCOUNTS PAID UNDER DELEGATION (NO 3.1) IS PRESENTED FOR PUBLIC INFORMATION
PAYMENTS FROM 1 DECEMBER TO 31 DECEMBER 2023

INVOICE	01/12/2023	BALINGUP LIQUOR & GENERAL STORE	FERNDALE BFB - FUEL PURCHASES - NOVEMBER 2023	158.21
INVOICE	01/12/2023	BALINGUP LIQUOR & GENERAL STORE	MULLALYUP BFB - FUEL PURCHASES - NOVEMBER 2023	283.30
EFT27674	14/12/2023	BCE SURVEYING PTY LTD	PAYMENT	-1045.00
INVOICE	30/11/2023	BCE SURVEYING PTY LTD	PROVISION OF ENGINEERING SURVEYING SERVICES - VC MITCHELL PARK SPORTS PAVILION	1045.00
EFT27675	14/12/2023	BANKS PEST AND WEED CONTROL	PAYMENT	-4499.00
INVOICE	23/11/2023	BANKS PEST AND WEED CONTROL	TERMITE INSPECTIONS FOR ALL SHIRE MANAGED BRIDGES	3751.00
INVOICE	08/12/2023	BANKS PEST AND WEED CONTROL	SPRAY BLACKBERRY ON THOMSON BROOK ROAD, MARMION STREET & NIEUWENHUYZE ROAD	748.00
EFT27676	14/12/2023	AGRI SPARK AUTO ELECTRICS	PAYMENT	-1385.00
INVOICE	02/11/2023	AGRI SPARK AUTO ELECTRICS	SUPPLY & FIT RAPTOR NUMBER PLATE LED KIT - 90W TO DB009 TOYOTA FORTUNER	650.00
INVOICE	09/11/2023	AGRI SPARK AUTO ELECTRICS	DB4517 GRADER - FAULT FIND AND REPAIR A/C	511.00
INVOICE	24/11/2023	AGRI SPARK AUTO ELECTRICS	DB631 BUILDING SURVEYORS VEHICLE - INVESTIGATE AND REPAIR FAULT THAT'S CAUSING RE-OCCURRING BLOWN FUSE	224.00
EFT27677	14/12/2023	BUNBURY TELECOM SERVICE PTY LTD	PAYMENT	-412.50
INVOICE	12/12/2023	BUNBURY TELECOM SERVICE PTY LTD	LOCATE AND MARK UNDERGROUND SERVICES IN ROAD VERGE ON DONNYBROOK BOYUP BROOK ROAD OPPOSITE THE LOWDEN GENERAL STORE FOR INSTALLATION OF FIRE SIGNAGE	412.50
EFT27678	14/12/2023	BLUE FORCE PTY LTD	PAYMENT	-230.52
INVOICE	12/12/2023	BLUE FORCE PTY LTD	PRESTON VILLAGE - MONTHLY EMERGENCY HELP MONITORING - NOVEMBER 2023	230.52
EFT27679	14/12/2023	BUNBURY HARVEY REGIONAL COUNCIL	PAYMENT	-4305.50
INVOICE	30/11/2023	BUNBURY HARVEY REGIONAL COUNCIL	ORGANICS DISPOSAL - NOVEMBER 2023	4305.50
EFT27680	14/12/2023	BETTER TELCO SOLUTIONS PTY LTD - PHONE ACCOUNT	PAYMENT	-931.55
INVOICE	28/11/2023	BETTER TELCO SOLUTIONS PTY LTD - PHONE ACCOUNT	ADMIN - MONTHLY PHONE/SIP ACCOUNT - NOVEMBER/DECEMBER 2023	931.55
EFT27681	14/12/2023	KIM PHILLIP BENZIE	PAYMENT	-93.87
INVOICE	06/12/2023	KIM PHILLIP BENZIE	REFUND BUNNINGS PURCHASES TO FIX LEAKING SHED (24/11/2023)	93.87
EFT27682	14/12/2023	BRIDGETOWN HIGH SCHOOL	PAYMENT	-1156.00
INVOICE	09/12/2023	BRIDGETOWN HIGH SCHOOL	BOND REFUND FOR HIRE OF BALINGUP OVAL - 03/11/2023	1156.00
EFT27683	14/12/2023	COCA COLA AMATIL (AUST) P/L	PAYMENT	-453.72
INVOICE	05/12/2023	COCA COLA AMATIL (AUST) P/L	DBK REC CTR - KIOSK SUPPLIES - PUMP WATER, POWERADE BERRY ICE, POWERADE MOUNTAIN BLAST, POWERADE BLACK CURRENT, COCA COLA 375ML CAN, COCA COLA NO SUGAR 375ML CAN	453.72
EFT27684	14/12/2023	CITY & REGIONAL FUELS	PAYMENT	-19324.47
INVOICE	31/10/2023	CITY & REGIONAL FUELS	DB252 PRINCIPLE ENVIRONMENTAL HEALTH OFFICER - UNLEADED FUEL EXPENSES	23.59
INVOICE	01/11/2023	CITY & REGIONAL FUELS	BULK DIESEL EXPENSES	1568.70
INVOICE	02/11/2023	CITY & REGIONAL FUELS	DB2222 MGR WORKS & SERVICES - DIESEL EXPENSES	99.34
INVOICE	03/11/2023	CITY & REGIONAL FUELS	DB252 PRINCIPLE ENVIRONMENTAL HEALTH OFFICER - UNLEADED FUEL EXPENSES	85.07
INVOICE	07/11/2023	CITY & REGIONAL FUELS	BULK DIESEL EXPENSES	4886.27
INVOICE	08/11/2023	CITY & REGIONAL FUELS	DB252 PRINCIPLE ENVIRONMENTAL HEALTH OFFICER - UNLEADED FUEL EXPENSES	83.35

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INVOICE	08/11/2023	CITY & REGIONAL FUELS	DB463 PRINCIPLE PLANNER VEHICLE - UNLEADED FUEL EXPENSES	95.14
INVOICE	10/11/2023	CITY & REGIONAL FUELS	DB2222 MGR WORKS & SERVICES - DIESEL EXPENSES	115.02
INVOICE	13/11/2023	CITY & REGIONAL FUELS	BULK DIESEL EXPENSES	3917.50
INVOICE	15/11/2023	CITY & REGIONAL FUELS	DB252 PRINCIPLE ENVIRONMENTAL HEALTH OFFICER - UNLEADED FUEL EXPENSES	93.21
INVOICE	16/11/2023	CITY & REGIONAL FUELS	DB8891 MGR RECREATION SERVICES - UNLEADED FUEL EXPENSES	88.48
INVOICE	16/11/2023	CITY & REGIONAL FUELS	DB009 DIRECTOR CORPORATE SERVICES - DIESEL FUEL EXPENSES	138.80
INVOICE	16/11/2023	CITY & REGIONAL FUELS	DB463 PRINCIPLE PLANNER VEHICLE - UNLEADED FUEL EXPENSES	98.42
INVOICE	17/11/2023	CITY & REGIONAL FUELS	DB8887 MGR FINANCIAL SERVICES VEHICLE - UNLEADED FUEL EXPENSES	70.02
INVOICE	20/11/2023	CITY & REGIONAL FUELS	DB252 PRINCIPLE ENVIRONMENTAL HEALTH OFFICER - UNLEADED FUEL EXPENSES	91.62
INVOICE	21/11/2023	CITY & REGIONAL FUELS	BULK DIESEL EXPENSES	3618.02
INVOICE	22/11/2023	CITY & REGIONAL FUELS	DB8891 MGR RECREATION SERVICES - UNLEADED FUEL EXPENSES	90.52
INVOICE	22/11/2023	CITY & REGIONAL FUELS	DB8887 MGR FINANCIAL SERVICES VEHICLE - UNLEADED FUEL EXPENSES	84.01
INVOICE	23/11/2023	CITY & REGIONAL FUELS	DB252 PRINCIPLE ENVIRONMENTAL HEALTH OFFICER - UNLEADED FUEL EXPENSES	89.47
INVOICE	23/11/2023	CITY & REGIONAL FUELS	DBK REC CTR - NEVERFAIL WATER BOTTLES 15L X4	60.00
INVOICE	24/11/2023	CITY & REGIONAL FUELS	DB009 DIRECTOR CORPORATE SERVICES - DIESEL FUEL EXPENSES	127.71
INVOICE	28/11/2023	CITY & REGIONAL FUELS	BULK DIESEL EXPENSES	3800.21
EFT27685	14/12/2023	DUG CROSS ELECTRICS	PAYMENT	-2045.00
INVOICE	09/12/2023	DUG CROSS ELECTRICS	PRESTON VILLAGE - UNIT 2 - HOT WATER SYSTEM IS TRIPPING ELECTRICAL SWITCH - SUPPLY & REPLACE FAULTY SOLAR ELEMENT	275.00
INVOICE	09/12/2023	DUG CROSS ELECTRICS	REPAIRS TO BORE PUMP AT MITCHELL PARK	880.00
INVOICE	09/12/2023	DUG CROSS ELECTRICS	DONNYBROOK DEPOT - SUPPLY AND INSTALL ADDITIONAL SEPARATE CURCUIT, DONNYBROOK COMMUNITY CENTRE - SUPPLY AND INSTALL NEW LED BATTEN LIGHT, REPLACE BROKEN FIXTURE TO CRECHE SIDE OF BUILDING	890.00
EFT27686	14/12/2023	CLEANAWAY OPERATIONS PTY LTD	PAYMENT	-2444.20
INVOICE	30/11/2023	CLEANAWAY OPERATIONS PTY LTD	BLN TRANSFER STN - CLEAR 4.5M RECYCLING WASTE BINS - NOVEMBER 2023	833.36
INVOICE	30/11/2023	CLEANAWAY OPERATIONS PTY LTD	BLN TRANSFER STN - CLEAR 4.5M & 9M GENERAL WASTE BINS - NOVEMBER 2023,	1610.84
EFT27687	14/12/2023	BIDFOOD BUNBURY	PAYMENT	-445.64
INVOICE	30/11/2023	BIDFOOD BUNBURY	DBK REC CTR - KIOSK SUPPLIES - STRAWBERRY CLOUDS, CURLY WURLY, RED FROGS, KILLER PYTHONS, MARS BAR, PAPER BAGS, BBQ CRINKLE CUT CHIPS, ORGINAL CRINKLE CUT CHIPS, SALT AND VINEGAR CRINKLE CUT CHIPS. CHEESE TWISTIES	445.64
EFT27688	14/12/2023	ERNEST NEIL CHARTERIS	PAYMENT	-468.28
INVOICE	12/12/2023	ERNEST NEIL CHARTERIS	RATES REFUND	468.28
EFT27689	14/12/2023	CLEANAWAY	PAYMENT	-49802.00
INVOICE	01/12/2023	CLEANAWAY	REFUSE COLLECTION - NOVEMBER 2023	49802.00
EFT27690	14/12/2023	CB TRAFFIC SOLUTIONS PTY LTD	PAYMENT	-2148.85
INVOICE	26/11/2023	CB TRAFFIC SOLUTIONS PTY LTD	TRAFFIC MANAGEMENT FOR SOUTHAMPTON AND OLD PADBURY ROAD WORKS - RESURFACING PATH AND REINSTATING A WATER CORP CROSSING	685.85
INVOICE	26/11/2023	CB TRAFFIC SOLUTIONS PTY LTD	SUPPLY ONE VMS SIGN , JAYES ROAD BALINGUP SIX WEEKS, 01/11/2023 - 01/12/2023	731.50

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INVOICE	30/11/2023	CB TRAFFIC SOLUTIONS PTY LTD	SUPPLY ONE VMS SIGN , JAYES ROAD BALINGUP SIX WEEKS, 27/11/2023 - 30/11/2023	418.00
INVOICE	03/12/2023	CB TRAFFIC SOLUTIONS PTY LTD	SUPPLY ONE VMS SIGN , JAYES ROAD BALINGUP SIX WEEKS, 01/12/2023 TO 03/12/2023	313.50
EFT27691	14/12/2023	CORSIGN WA	PAYMENT	-55.00
INVOICE	06/12/2023	CORSIGN WA	SNAKE SIGHTED WARNING SIGNS X 2	55.00
EFT27692	14/12/2023	CAFE 48	PAYMENT	-220.00
INVOICE	06/11/2023	CAFE 48	MELBOURNE CUP LUNCH CATERING FOR STAFF	70.00
INVOICE	28/11/2023	CAFE 48	AFTERNOON TEA FOR POTENTIAL OCCUPANTS OF THE PUMP TRACK BUILDING	150.00
EFT27693	14/12/2023	CORE ELEMENTS COACHING	PAYMENT	-1155.00
INVOICE	27/11/2023	CORE ELEMENTS COACHING	DBK REC CTR - GROUP TRAINING INSTRUCTOR AND PT 20.11.2023 & 27.11.2023	595.00
INVOICE	11/12/2023	CORE ELEMENTS COACHING	DBK REC CTR - GROUP FITNESS TRAINING 04.12.2023 & 11.12.2023	560.00
EFT27694	14/12/2023	COUNTRY LANDSCAPING & IRRIGATION	PAYMENT	-385.88
INVOICE	07/12/2023	COUNTRY LANDSCAPING & IRRIGATION	PRESTON RETIREMENT VILLAGE - REPAIRS TO RETICULATION	385.88
EFT27695	14/12/2023	CSSTECH	PAYMENT	-1143.81
INVOICE	04/12/2023	CSSTECH	IT - APPLE IPAD GEN 10 64GB, IPAD 10TH GEN CASE WITH KEYBOARD, FREIGHT	1143.81
EFT27696	14/12/2023	DONNYBROOK BUTCHERS	PAYMENT	-165.00
INVOICE	09/12/2023	DONNYBROOK BUTCHERS	CATERING FOR STAFF CHRISTMAS MEETING	165.00
EFT27697	14/12/2023	DONNYBROOK FRUIT BARN PTY LTD	PAYMENT	-1770.71
INVOICE	01/11/2023	DONNYBROOK FRUIT BARN PTY LTD	LOWDEN BFB - FUEL EXPENSES - NOVEMBER 2023	63.46
INVOICE	01/11/2023	DONNYBROOK FRUIT BARN PTY LTD	VARIOUS BFB'S - FUEL EXPENSES - NOVEMBER 2023	1538.65
INVOICE	02/11/2023	DONNYBROOK FRUIT BARN PTY LTD	ARGYLE BFB - FUEL EXPENSES - NOVEMBER 2023	168.60
EFT27698	14/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	PAYMENT	-5038.00
INVOICE	11/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	REPLACE BROKEN DISABLED PAN WITH STAINLESS PAN, REPLACE TOILET LID AT VIN FARLEY PRK	3366.00
INVOICE	11/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	REPAIR BURST WATER PIPE AT HTE OLD WORKS DEPOT IN VICTORY LANE	264.00
INVOICE	11/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	MULLALYUP BFB - INVESTIGATE AND REPAIR INTERMITTENT LEAKING IN WC	209.00
INVOICE	11/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	DONNYBROOK DENTAL SURGERY - CALL OUT FEE - INVESTIGATE GURGLING NOISE, CLEAR PIPES	132.00
INVOICE	11/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	BALINGUP TRANSIT PARK - UNBLOCK URINAL	297.00
INVOICE	11/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	BALINGUP TRANSIT PARK - UNBLOCK HAND BASIN IN LADIES TOILET	198.00
INVOICE	11/12/2023	DONNYBROOK & DISTRICTS PLUMBING SERVICE	REPAIR BURST WATER PIPE FOR THE MAIN ST TOILETS	572.00
EFT27699	14/12/2023	DONNYBROOK BRIDGESTONE TYRE SERVICE	PAYMENT	-358.00
INVOICE	04/11/2023	DONNYBROOK BRIDGESTONE TYRE SERVICE	DB631P BUILDING SURVEYOR VEHICLE - REPAIR PUNCTURE AND ROTATE TYRES	88.00
INVOICE	30/11/2023	DONNYBROOK BRIDGESTONE TYRE SERVICE	DB193 TRACTOR MOWER - SUPPLY AND FIT 2 TYRES	270.00
EFT27700	14/12/2023	DONNYBROOK DISTRICT HIGH SCHOOL	PAYMENT	-1195.43
INVOICE	30/11/2023	DONNYBROOK DISTRICT HIGH SCHOOL	DBK LIBRARY - SHARED OPERATING EXPENSES	773.70
INVOICE	30/11/2023	DONNYBROOK DISTRICT HIGH SCHOOL	DBK LIBRARY - SHARED OPERATING EXPENSES - ELECTRICITY 18/10/2023 TO 16/11/2023	421.73
EFT27701	14/12/2023	DONNYBROOK FARM SERVICE	PAYMENT	-4300.70
INVOICE	01/11/2023	DONNYBROOK FARM SERVICE	SOLENOID VALVE	149.60
INVOICE	07/11/2023	DONNYBROOK FARM SERVICE	CALL OUT FEE TO FAULT FIND ON BORE	209.00

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INVOICE	07/11/2023	DONNYBROOK FARM SERVICE	SOCKET, NIPPLE, SPRINKLER, ELBOW	175.08
INVOICE	08/11/2023	DONNYBROOK FARM SERVICE	SPRINKLER, SOCKET, NOZZLE	69.74
INVOICE	08/11/2023	DONNYBROOK FARM SERVICE	END CAPS X4	5.28
INVOICE	09/11/2023	DONNYBROOK FARM SERVICE	PINE POST X1	15.40
INVOICE	09/11/2023	DONNYBROOK FARM SERVICE	FARM FENCE WIRE	324.50
INVOICE	10/11/2023	DONNYBROOK FARM SERVICE	PRESSURE GAUGE	44.00
INVOICE	14/11/2023	DONNYBROOK FARM SERVICE	PUMP FOR THE BORE PUMP AT MITCHELL PARK	825.00
INVOICE	16/11/2023	DONNYBROOK FARM SERVICE	DBK REC CTR - SODIUM HYPOCHLORITE SOLUTION - 200LTR DRUM, SULPHURIC ACID - 200LTR DRUM, DELIVERY	712.80
INVOICE	20/11/2023	DONNYBROOK FARM SERVICE	4 PACKS OF 2.4 MTR STAR PICKETS FOR GABION BASKETS	528.00
INVOICE	20/11/2023	DONNYBROOK FARM SERVICE	SOLENOID	149.60
INVOICE	27/11/2023	DONNYBROOK FARM SERVICE	SEASOL 20L	214.50
INVOICE	27/11/2023	DONNYBROOK FARM SERVICE	SPRINKLERS & NOZZLES	47.30
INVOICE	28/11/2023	DONNYBROOK FARM SERVICE	DBK REC CTR - 200LTRE DRUM OF SODIUM HYPOCHLORITE SOLUTION	404.80
INVOICE	29/11/2023	DONNYBROOK FARM SERVICE	SPRINKLERS	47.70
INVOICE	30/11/2023	DONNYBROOK FARM SERVICE	4 STATION NODE CONTROLLER FOR MELDINE PARK	378.40
EFT27702	14/12/2023	DONNYBROOK FRESH SUPA IGA	PAYMENT	-2095.10
INVOICE	01/11/2023	DONNYBROOK FRESH SUPA IGA	JAYES RD FIRE - MEALS FOR VOLUNTEERS	376.07
INVOICE	01/11/2023	DONNYBROOK FRESH SUPA IGA	SHERP - MINNINUP COTTAGES DAILY MEALS - 30.10.23 TO 05.11.23	63.88
INVOICE	02/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN BREAK ROOM - TEABAGS, COFFEE, SUGAR SOFT DRINK, GLEN 20	164.99
INVOICE	02/11/2023	DONNYBROOK FRESH SUPA IGA	SHERP - MINNINUP COTTAGES DAILY MEALS - 30.10.23 TO 05.11.23	124.79
INVOICE	03/11/2023	DONNYBROOK FRESH SUPA IGA	SHERP - MINNINUP COTTAGES DAILY MEALS - 30.10.23 TO 05.11.23	138.48
INVOICE	07/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN STAFF ROOM - MILK, EARL GREY TEA BAGS	40.18
INVOICE	07/11/2023	DONNYBROOK FRESH SUPA IGA	W&S ADMIN - MILK AND GENERAL GROCERIES	14.60
INVOICE	07/11/2023	DONNYBROOK FRESH SUPA IGA	MELBOURNE CUP LUNCH - BREAD BUNS, CHICKEN	28.38
INVOICE	08/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN BREAK ROOM - ASSORTED SOFT DRINKS, MILK, BUTTER	102.70
INVOICE	08/11/2023	DONNYBROOK FRESH SUPA IGA	FIREFIGHTING SKILLS TRAINING - GROCERIES	172.38
INVOICE	10/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN BREAKROOM - MILK, DISH WASHING TABLETS, RUBBISH BAGS	57.87
INVOICE	13/11/2023	DONNYBROOK FRESH SUPA IGA	WORKS DEPOT - COFFEE, SUGAR AND MILK	87.40
INVOICE	14/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN BREAK ROOM - MILK	33.87
INVOICE	15/11/2023	DONNYBROOK FRESH SUPA IGA	AFTERNOON TEA FOR COUNCILLORS	53.02
INVOICE	17/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN BREAK ROOM - COFFEE AND MILK	76.88
INVOICE	17/11/2023	DONNYBROOK FRESH SUPA IGA	CATERING FOR COMMUNITY YARN EVENT: BUNS, DRINK, SAUCE, SERVIETTES ETC	119.37
INVOICE	17/11/2023	DONNYBROOK FRESH SUPA IGA	BAGS OF ICE FOR YARNING CIRCLE	12.87
INVOICE	21/11/2023	DONNYBROOK FRESH SUPA IGA	SHERP - MINNINUP COTTAGES - MEALS AND CLEANING	54.34
INVOICE	22/11/2023	DONNYBROOK FRESH SUPA IGA	AFTERNOON TEA FOR CITIZENSHIP CEREMONY - 22 NOVEMBER 2023	23.61
INVOICE	22/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN BREAK ROOM - MILK	45.16

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INVOICE	24/11/2023	DONNYBROOK FRESH SUPA IGA	FAREWELL MORNING TEA & FLOWERS FOR ASHLEY ALLEN	82.26
INVOICE	26/11/2023	DONNYBROOK FRESH SUPA IGA	ESL - GROCERIES FOR INCIDENT CONTROL CENTRE	137.09
INVOICE	27/11/2023	DONNYBROOK FRESH SUPA IGA	YOUTH PRECINCT STAKEHOLDER MEETING - FOOD ITEMS	12.06
INVOICE	29/11/2023	DONNYBROOK FRESH SUPA IGA	ADMIN STAFF ROOM - COFFEE, TEABAGS, MILK	72.85
EFT27703	14/12/2023	DONNYBROOK ARTS & CRAFT GROUP INC	PAYMENT	-300.00
INVOICE	23/11/2023	DONNYBROOK ARTS & CRAFT GROUP INC	2023 - 2024 MINOR COMMUNITY GRANT FUNDING - JULY SCHOOL HOLIDAY WORKSHOP	300.00
EFT27704	14/12/2023	DATA#3	PAYMENT	-431.35
INVOICE	08/12/2023	DATA#3	SUBSCRIPTION TO ACROBAT PRO FOR TEAMS X 2	431.35
EFT27705	14/12/2023	DELL AUSTRALIA PTY LTD	PAYMENT	-1925.00
INVOICE	01/12/2023	DELL AUSTRALIA PTY LTD	IT - DELL 24 TOUCH MONITOR USB-C HUB MONITOR - P2424HT	462.00
INVOICE	04/12/2023	DELL AUSTRALIA PTY LTD	ARGYLE IRISHTOWN BFB - REPLACEMENT LAPTOP AS PER DFES CAPITAL REPLACEMENT SCHEDULE, DELL VOSTRO 3530	1463.00
EFT27706	14/12/2023	DELL FINANCIAL SERVICES PTY LTD	PAYMENT	-821.46
INVOICE	16/11/2023	DELL FINANCIAL SERVICES PTY LTD	LEASE AGREEMENT - 33 X DELL LAPTOP COMPUTERS 01/01/2024 TO 31/01/2024	821.46
EFT27707	14/12/2023	DE LAGE LANDEN PTY LTD	PAYMENT	-670.12
INVOICE	01/12/2023	DE LAGE LANDEN PTY LTD	LEASE CONTRACT 22/11/2023 TO 21/12/2023 - CISCO CATALYST L3 STACKING SWITCHES INCLUDING ACCESSORIES, SUPPORT & LICENSES X 3	670.12
EFT27708	14/12/2023	EMERG SOLUTIONS PTY LTD	PAYMENT	-1680.00
INVOICE	06/12/2023	EMERG SOLUTIONS PTY LTD	ALL BRIGADES - BART REGIONAL GROUP SUBSCRIPTION	1680.00
EFT27709	14/12/2023	FULLER NEW & SECONDHAND	PAYMENT	-3162.00
INVOICE	04/12/2023	FULLER NEW & SECONDHAND	PURCHASE OF REPLACEMENT OFFICE DESKS X 2 AND SMALL METAL DRAWER SETS X 6 PLUS DELIVERY	3162.00
EFT27710	14/12/2023	DONNYBROOK RURAL FENCING	PAYMENT	-2409.00
INVOICE	05/12/2023	DONNYBROOK RURAL FENCING	BALINGA DRIVE - FENCE REPAIRS FOLLOWING MITIGATION DAMAGE IN 2022	2409.00
EFT27711	14/12/2023	FAIRTEL PTY LTD	PAYMENT	-154.00
INVOICE	28/11/2023	FAIRTEL PTY LTD	DONNYBROOK SES - PHONE AND NBN SERVICE	154.00
EFT27712	14/12/2023	LISA KATHLEEN GLOVER	PAYMENT	-100.00
INVOICE	11/12/2023	LISA KATHLEEN GLOVER	REFUND COUNCILLOR NOMINATION BOND	100.00
EFT27713	14/12/2023	GARRISON BUILDING SOLUTIONS	PAYMENT	-984.33
INVOICE	12/12/2023	GARRISON BUILDING SOLUTIONS	SHERP - MINNINUP COTTAGES - BANK OF 8 LETTER BOXES	530.82
INVOICE	12/12/2023	GARRISON BUILDING SOLUTIONS	SHERP - MINNINUP COTTAGES - BANK OF 4 LETTER BOXES	318.21
INVOICE	12/12/2023	GARRISON BUILDING SOLUTIONS	SHERP - MINNINUP COTTAGES - FREIGHT ON LETTER BOXES	135.30
EFT27714	14/12/2023	HARVEY NORMAN AV/IT SUPERSTORE BUNBURY	PAYMENT	-184.47
INVOICE	01/12/2023	HARVEY NORMAN AV/IT SUPERSTORE BUNBURY	2023 PHOTOGRAPHIC COMPETITION PRINTS AND FRAMES FOR 1ST, 2ND & 3RD WINNERS	184.47
EFT27715	14/12/2023	HASTIE WASTE PTY LTD	PAYMENT	-40587.60
INVOICE	30/11/2023	HASTIE WASTE PTY LTD	SHERP - MINNINUP COTTAGES - SKIP BIN	445.50
INVOICE	30/11/2023	HASTIE WASTE PTY LTD	DONNYBROOK WASTE MANAGEMENT FACILITY - EMPTY FRONTLIFT RECYCLING BINS - NOVEMBER 2023	312.00

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INVOICE	30/11/2023	HASTIE WASTE PTY LTD	DWMF - WEEKLY CARDBOARD RECYCLING SERVICE - NOVEMBER 2023	860.00
INVOICE	30/11/2023	HASTIE WASTE PTY LTD	CLIFFORD ST - SERVICING OF FRONTLIFT WASTE BIN FOR MONTH OF NOVEMBER 2023	90.00
INVOICE	30/11/2023	HASTIE WASTE PTY LTD	SOUTH WEST HWY - SERVICING OF FRONTLIFT WASTE BIN FOR MONTH OF NOVEMBER 2023	90.00
INVOICE	30/11/2023	HASTIE WASTE PTY LTD	BALINGUP TRANSFER STATION - MANAGEMENT - NOVEMBER 2023	13351.00
INVOICE	30/11/2023	HASTIE WASTE PTY LTD	DBK WASTE MANAGEMENT FACILITY - MANAGEMENT - NOVEMBER 2023	25249.10
INVOICE	06/12/2023	HASTIE WASTE PTY LTD	BLN TRANSFER STN - PROCESSING OF MATTRESSES FOR RECYCLING - NOVEMBER 2023, DBK WMF - PROCESSING OF MATTRESSES FOR RECYCLING - NOVEMBER 2023	165.00
INVOICE	09/12/2023	HASTIE WASTE PTY LTD	REFUND PAYMENT MADE AT BALINGUP TRANSFER STATION. PAYMENT FOR MULCH WAS PROCESSED THROUGH SHIRE EFTPOS INSTEAD OF HASTIE WASTE	25.00
EFT27716	14/12/2023	HEATLEYS SAFETY & INDUSTRIAL	PAYMENT	-277.92
INVOICE	28/11/2023	HEATLEYS SAFETY & INDUSTRIAL	P&G - 3 X NECK BAND EAR MUFFS, 3 X BOTTLES OF HAND SANITISER	126.98
INVOICE	08/12/2023	HEATLEYS SAFETY & INDUSTRIAL	SLIPPERY WHEN WET SIGNS - 2 X 4 SIDED CONES & 4 X A-FRAME SIGNS	150.94
EFT27717	14/12/2023	SKIPPERS PLUMBING SERVICES	PAYMENT	-5560.50
INVOICE	12/12/2023	SKIPPERS PLUMBING SERVICES	DBK REC CTR - SUPPLY AND INSTALL OF THREE WATER DRINKING FOUNTAINS WITH FILTERED WATER, BUBBLER AND WATER BOTTLE FILLER	5560.50
EFT27718	14/12/2023	GARRY GEORGE HUNT	PAYMENT	-3993.60
INVOICE	11/12/2023	GARRY GEORGE HUNT	REIMBURSE - ACOMMODATION EXPENSES	3993.60
EFT27719	14/12/2023	INSTITUTE OF PUBLIC WORKS AND ENGINEERING AUSTRALIA (WA)	PAYMENT	-450.00
INVOICE	25/10/2023	INSTITUTE OF PUBLIC WORKS AND ENGINEERING AUSTRALIA (WA)	ATTENDANCE AT ANNUAL COUNTRY MEETING FOR IPWEA - 3 X STAFF	450.00
EFT27720	14/12/2023	IT VISION	PAYMENT	-11306.90
INVOICE	29/11/2023	IT VISION	UPDATE PAYSIP TEMPLATE TO ALIGN WITH INDUSTRIAL RELATION REQUIREMENTS	831.60
INVOICE	06/12/2023	IT VISION	SYNERGYSOFT HEALTH MODULE & IMPLEMENTATION SERVICES, SYNERGYSOFT HEALTH ANNUAL LICENCE FEE	10475.30
EFT27721	14/12/2023	INFIELD SERVICES PTY LTD	PAYMENT	-5043.82
INVOICE	30/11/2023	INFIELD SERVICES PTY LTD	DB2523 - BEELERUP BFB - DFES A SERVICE	4174.27
INVOICE	11/12/2023	INFIELD SERVICES PTY LTD	DB1714 - BALINGUP 3.4 - REPAIR PUMP PANEL DAMAGE FOLLOWING FIREGROUND INCIDENT	869.55
EFT27722	14/12/2023	JOMAR (WA) PTY LTD	PAYMENT	-3564.00
INVOICE	28/11/2023	JOMAR (WA) PTY LTD	EMERGENCY PROPPING WORKS, BRIDGE 3616 IRISHTOWN ROAD, INVOICE PERIOD SEPT - 2023 DEC	3564.00
EFT27723	14/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	PAYMENT	-3767.75
INVOICE	28/11/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	PRESTON VILLAGE - WATER BLAST BRICK WORKS AND LETTERBOX'S	192.50
INVOICE	05/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	MINNINUP COTTAGES - GROUNDS MAINTENANCE - MULCH	275.00
INVOICE	05/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	PRESTON COMMUNITY CENTRE - REPAIRS TO DECK RAIL POSTS AND REPAINT DECK BOARDS WITH AQUAPAINT AND REFIX LOOSE BOARDS	1400.00
INVOICE	06/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	PRESTON VILLAGE - GROUND MAINTENANCE 2023-2024	55.00
INVOICE	10/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	LANGLEY VILLAS - GROUND GARDENING	165.00

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INVOICE	11/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	MINNINUP COTTAGES - GARDEN MAINTENANCE	448.25
INVOICE	12/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	MINNINUP COTTAGES - LIMESTONE WALLS AND GARDEN PREPARATION	1232.00
EFT27724	14/12/2023	ANTHONY JAMES	PAYMENT	-33.00
INVOICE	30/11/2023	ANTHONY JAMES	CANCELLATION OF DONNYBROOK TRANSIT PARK BOOKING- 27/11/2023 TO 29/11/2023	33.00
EFT27725	14/12/2023	WESFARMERS KLEENHEAT GAS P/L - ACC'S	PAYMENT	-75.90
INVOICE	30/11/2023	WESFARMERS KLEENHEAT GAS P/L - ACC'S	BLN HALL, DBK HALL - GAS FACILITY FEE	75.90
EFT27726	14/12/2023	LANDGATE CUSTOMER ACCOUNT	PAYMENT	-2533.00
INVOICE	01/12/2023	LANDGATE CUSTOMER ACCOUNT	SLIP SUBSCRIPTION SERVICES - SMALL, LICENSE: EX SLIP 1045-2017-1, 27 NOVEMBER 2023 - 26 NOVEMBER 2024	2533.00
EFT27727	14/12/2023	LIVING SPRINGS	PAYMENT	-75.00
INVOICE	30/11/2023	LIVING SPRINGS	ADMIN OFFICE/CHAMBER - 15 LTR BOTTLED SPRINGWATER	75.00
EFT27728	14/12/2023	LEISURE INSTITUTE OF WA AQUATIC (INC.)	PAYMENT	-140.00
INVOICE	28/11/2023	LEISURE INSTITUTE OF WA AQUATIC (INC.)	DBK REC CTR - LIWA MEMBERSHIP FOR JAN SCHUIJLING	140.00
EFT27729	14/12/2023	MALATESTA ROAD PAVING & HOTMIX	PAYMENT	-640.00
INVOICE	07/12/2023	MALATESTA ROAD PAVING & HOTMIX	400 LITRES OF EMULSION FOR ROAD PATCHING	640.00
EFT27730	14/12/2023	METAL ARTWORK CREATIONS	PAYMENT	-88.17
INVOICE	16/11/2023	METAL ARTWORK CREATIONS	NEW/REPLACEMENT STAFF NAME BADGES	49.78
INVOICE	07/12/2023	METAL ARTWORK CREATIONS	NAME BADGES FOR NEW STAFF	38.39
EFT27731	14/12/2023	MCLEODS BARRISTERS & SOLICITORS	PAYMENT	-2169.25
INVOICE	30/11/2023	MCLEODS BARRISTERS & SOLICITORS	LEGAL ADVICE - UNAUTHORISED DEVELOPMENT	1982.25
INVOICE	08/12/2023	MCLEODS BARRISTERS & SOLICITORS	SOLICITOR REPRESENTATION LETTER FOR EOFY AUDIT 22/23	187.00
EFT27733	14/12/2023	BENJAMIN DAVID MOTT	PAYMENT	-80.30
INVOICE	05/12/2023	BENJAMIN DAVID MOTT	REFUND BUILDING PLAN SEARCH FEE - NO RECORDS FOUND	80.30
EFT27734	14/12/2023	NATURALISTE HYGIENE SERVICES	PAYMENT	-275.00
INVOICE	07/12/2023	NATURALISTE HYGIENE SERVICES	DBK TRANSIT PARK - SERVICE SANITARY BINS DUE TO SMELL COMPLAINT (CAUSE WAS NOT BINS)	275.00
EFT27735	14/12/2023	NIGHTGUARD SECURITY SERVICE SW	PAYMENT	-220.00
INVOICE	30/11/2023	NIGHTGUARD SECURITY SERVICE SW	ADMIN - ATTEND TO AFTER HOURS SECURITY TO EVALUATE ALARM INCIDENTS - NOVEMBER 2023	220.00
EFT27736	14/12/2023	NATURALISTE TURF	PAYMENT	-14338.50
INVOICE	04/12/2023	NATURALISTE TURF	BALINGUP OVAL - TURF RENOVATIONS - HOLLOW TINING, SCALP CUT, VERTI CUT	7562.50
INVOICE	04/12/2023	NATURALISTE TURF	VC MITCHELL - TURF RENOVATIONS - VERTI CUT SCALP HOLLOW TINED COREING	6776.00
EFT27737	14/12/2023	NATURAL AREA CONSULTING MANAGEMENT SERVICES	PAYMENT	-6182.00
INVOICE	01/12/2023	NATURAL AREA CONSULTING MANAGEMENT SERVICES	PRE-CLEARING FAUNA ASSESSMENT OF PALMER ROAD GRAVEL PIT	6182.00
EFT27738	14/12/2023	NOLAN DRAFTING	PAYMENT	-1750.00
INVOICE	05/12/2023	NOLAN DRAFTING	PRESTON RIVER LOOP PATH - STAGE 1 DESIGN REVIEW ADDITIONS	800.00

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INVOICE	05/12/2023	NOLAN DRAFTING	PRESTON RIVER LOOP PATH - STAGE 2 DESIGN	950.00
EFT27739	14/12/2023	OFFICEWORKS	PAYMENT	-1068.28
INVOICE	26/11/2023	OFFICEWORKS	ADMIN - GENERAL STATIONERY	479.89
INVOICE	30/11/2023	OFFICEWORKS	PRINTING OF 2500 FLYERS FOR RECREATION CENTRE PROMOTION	300.00
INVOICE	01/12/2023	OFFICEWORKS	ADMIN GENERAL STATIONERY	64.28
INVOICE	06/12/2023	OFFICEWORKS	2024 AUSTRALIA DAY EVENT - COFFEE STICKS & DECAF COFFEE JAR PLUS FREIGHT	165.13
INVOICE	06/12/2023	OFFICEWORKS	2024 AUSTRALIA DAY EVENT - PK10 INKJET H/DUTY LABELS	58.98
EFT27740	14/12/2023	PRESTON PRESS	PAYMENT	-563.00
INVOICE	06/12/2023	PRESTON PRESS	MONTHLY SHIRE CONNECT DOUBLE PAGE FEATURE - DECEMBER 2023	480.00
INVOICE	06/12/2023	PRESTON PRESS	HALF PAGE ADVERTISING IN THE PRESTON PRESS FOR DECEMBER 2023	83.00
EFT27741	14/12/2023	PRESTON VALLEY MAINTENANCE	PAYMENT	-7007.01
INVOICE	04/12/2023	PRESTON VALLEY MAINTENANCE	INSTALLATION OF SAFETY BOLLARD BETWEEN COVERED CARPARK AND OFFICE	264.00
INVOICE	04/12/2023	PRESTON VALLEY MAINTENANCE	DBK REC CTR - FIRST AID CABINET TO BE ATTACHED TO THE WALL, TOWEL HOLDER MOVED FROM SPINDLE TO FIRST AID ROOM, FIX THE BABY CHANGE TABLE (INSTALL HOOK AND EYE TO KEEP CHANGE TABLE CLOSED), INSTALL FIXINGS FOR NEW POOL HOIST	313.50
INVOICE	06/12/2023	PRESTON VALLEY MAINTENANCE	VIN FARLEY PARK – REPAIR SHADE SAIL	209.00
INVOICE	06/12/2023	PRESTON VALLEY MAINTENANCE	REPAIR POWER BOXES AT THE WAR MEMORIAL	198.00
INVOICE	06/12/2023	PRESTON VALLEY MAINTENANCE	MINNINUP COTTAGES - FINAL FIXING CARPENTER WORK, MINNINUP COTTAGES - UNITS 11, SUPPLY AND INSTALL GUTTER AND DOWNPIPE TO PERGOLA., INSTALL DRAIN PIT & PIPE THROUGH BRICKWORK, BENDIGO BANK - REMOVE AND DISPOSE OF ROLLER DOOR FROM REAR OF PROPERTY	1628.01
INVOICE	07/12/2023	PRESTON VALLEY MAINTENANCE	MINNINUP COTTAGES - UNIT 12 - REPAIRS TO WASHING MACHINE	49.50
INVOICE	07/12/2023	PRESTON VALLEY MAINTENANCE	MINNINUP COTTAGES - TRIM DECKING ACCESS HATCHES TO WATER SHUT OFF VALVES, PRESSURE WASH OIL STAIN ON DRIVEWAY, COLLECT & DELIVER PICNIC BENCH, INSTALL INTERNAL GRAB RAILS TO UNITS 10 & 11, INSTALL TOWEL RINGS IN LAUNDRY TO UNITS 9-12	759.00
INVOICE	07/12/2023	PRESTON VALLEY MAINTENANCE	MAIN ADMIN BUILDING - INSTALL 2 X DESK FRONT PANELS, DONNYBROOK TELECENTRE (CRC) - SUPPLY AND INSTALL COLONIAL STYLE GUTTER IN MANOR RED (SLOTTED), SUPPLY AND INSTALL EXTRA DOWNPIPE IN GUTTER, PLUMB TO EXISTING STORMWATER, DISPOSE OF OLD GUTTER	1023.00
INVOICE	11/12/2023	PRESTON VALLEY MAINTENANCE	VIN FARLEY PARK - DIG 80.5M SERVICE TRENCH FOR ELECTRICAL CONDUITS (INSTALLED BY OTHERS), FROM METER BOX TO ABLUTION BUILDING, INCLUDES BACK FILLING	1980.00
INVOICE	12/12/2023	PRESTON VALLEY MAINTENANCE	APEX PARK PUBLIC TOILETS - REMOVE GRAFFITI FROM MIDDLE CUBICLE, ADMINISTRATION CENTRE - INCREASE HEIGHT OF SAFETY BOLLARD TO 1800MM, APEX PARK BBQ - REPAIR AND REINSTALL LOCK BOX OVER GPO, MINNINUP COTTAGES UNIT 10 - INSTALL ADDITIONAL DOOR STOPS, SECURE RUBBER RAMP AT REAR SLIDING DOOR	583.00
EFT27742	14/12/2023	PFD FOOD SERVICE PTY LTD	PAYMENT	-353.15
INVOICE	08/12/2023	PFD FOOD SERVICE PTY LTD	DBK REC CTR - KIOSK SUPPLIES - VANILLA DRUMSTICK, KIT KAT ICE CREAM, DAIRY MILK VANILLA, MILO SCOOP SHAKE, MAXIBON HONEYCOMB	353.15
EFT27743	14/12/2023	PRESTON POWER EQUIPMENT	PAYMENT	-661.20
INVOICE	07/11/2023	PRESTON POWER EQUIPMENT	EYELET - SUPERCUT 10/20	9.00

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INVOICE	14/11/2023	PRESTON POWER EQUIPMENT	MITIGATION - CHAINSAW SERVICE AND REPLACEMENT CHAIN	245.20
INVOICE	16/11/2023	PRESTON POWER EQUIPMENT	E12 EDGER BLADES	60.00
INVOICE	16/11/2023	PRESTON POWER EQUIPMENT	PREWOUND SPOOL 20-2 SUPERCUT & SUPERCUT 20-2	72.00
INVOICE	22/11/2023	PRESTON POWER EQUIPMENT	GRINDING WHEEL	118.00
INVOICE	22/11/2023	PRESTON POWER EQUIPMENT	STIHL 5L HP ULTRA 2 STROKE OIL	157.00
EFT27744	14/12/2023	WA DISTRIBUTORS PTY LTD	PAYMENT	-165.25
INVOICE	07/12/2023	WA DISTRIBUTORS PTY LTD	DBK REC CTR - HENRY HOOVER BAGS, BIN LINERS, DELIVERY	165.25
EFT27745	14/12/2023	PORT SHIPPING CONTAINERS PTY LTD	PAYMENT	-198.00
INVOICE	07/12/2023	PORT SHIPPING CONTAINERS PTY LTD	SHERP - MINNINUP COTTAGES, HIRE OF 2 X 20' SHIPPING CONTAINERS - 08/12/2023 TO 07/01/2024	198.00
EFT27746	14/12/2023	HOLCIM (AUSTRALIA) PTY LTD	PAYMENT	-4634.86
INVOICE	05/12/2023	HOLCIM (AUSTRALIA) PTY LTD	JAYES ROAD - 21.02 TONNES OF 100MM NOMINAL SIZE ROCK	1196.57
INVOICE	06/12/2023	HOLCIM (AUSTRALIA) PTY LTD	80 TONNES OF 200MM NOMINAL SIZE ROCK	2284.98
INVOICE	07/12/2023	HOLCIM (AUSTRALIA) PTY LTD	80 TONNES OF 200MM NOMINAL SIZE ROCK	1153.31
EFT27747	14/12/2023	ROYAL LIFE SAVING SOCIETY WA INC.	PAYMENT	-209.00
INVOICE	07/12/2023	ROYAL LIFE SAVING SOCIETY WA INC.	DBK REC CTR - CERTIFICATES FOR SWIM SCHOOL	209.00
EFT27748	14/12/2023	BELINDA MARIE RICHARDS	PAYMENT	-1299.95
INVOICE	01/12/2023	BELINDA MARIE RICHARDS	REIMBURSE SEMESTER 2/2023 STUDY EXPENSES FOR CPA COURSE	1260.00
INVOICE	04/12/2023	BELINDA MARIE RICHARDS	REIMBURSE INTERNET EXPENSES - DECEMBER 2023	39.95
EFT27749	14/12/2023	STUART RUSSELL ROMERO	PAYMENT	-200.00
INVOICE	06/12/2023	STUART RUSSELL ROMERO	DONNYBROOK SES - MOVET SOFTWARE HOSTING FOR 2024	200.00
EFT27750	14/12/2023	ROCKLEA TRUCK PARTS PTY LTD	PAYMENT	-1517.00
INVOICE	05/12/2023	ROCKLEA TRUCK PARTS PTY LTD	DB4806 TRACTOR - REPLACEMENT SEAT & FREIGHT	1517.00
EFT27751	14/12/2023	REPCO - DONNYBROOK	PAYMENT	-992.31
INVOICE	01/11/2023	REPCO - DONNYBROOK	FILTER-OIL SPIN ON	10.12
INVOICE	02/11/2023	REPCO - DONNYBROOK	LED COMBO LAMP 12/24V SLIM DESIGN	144.10
INVOICE	03/11/2023	REPCO - DONNYBROOK	P CLIPS 7.9MM AND GAFFA TAPE	16.22
INVOICE	09/11/2023	REPCO - DONNYBROOK	9-33V LED STOP/TAIL/IND/REV	116.60
INVOICE	09/11/2023	REPCO - DONNYBROOK	LOAD RESISTOR-LED 12V 21W	17.88
INVOICE	10/11/2023	REPCO - DONNYBROOK	DB4050 - UHF GME 3500	427.90
INVOICE	10/11/2023	REPCO - DONNYBROOK	LED MD08-LICENCE PLATE-CHARG/BLK	21.73
INVOICE	16/11/2023	REPCO - DONNYBROOK	BREAKER BAR 1/2 DR 375MM & SOCKET 1/2 DR 24MM	76.00
INVOICE	17/11/2023	REPCO - DONNYBROOK	TAPE SELF AMALGAMATING 19MMX9M	79.75
INVOICE	29/11/2023	REPCO - DONNYBROOK	INLINE STD BLADE F/HOLD MAX 30A & SCREW PK-S/TAP S/LESS PAN 8GX1/2	17.16
INVOICE	30/11/2023	REPCO - DONNYBROOK	LICENCE PLATE LAMP	13.75
INVOICE	30/11/2023	REPCO - DONNYBROOK	50A GREY CONNECTORS PACK 2	14.58

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INVOICE	30/11/2023	REPCO - DONNYBROOK	GLOBE-H3 24V 70W BL, ENERGISER 2032 LITH COIN BATT 2PK, ENERGISER 2032 LITH COIN BATT 2PK	36.52
EFT27752	14/12/2023	SARA RUNCIMAN	PAYMENT	-30.00
INVOICE	11/12/2023	SARA RUNCIMAN	PART REFUND DOG REGISTRATION	30.00
EFT27753	14/12/2023	STEWART & HEATON CLOTHING CO. P/L	PAYMENT	-6690.40
INVOICE	29/11/2023	STEWART & HEATON CLOTHING CO. P/L	VARIOUS BFB'S - PROTECTIVE CLOTHING & PPE	3805.26
INVOICE	05/12/2023	STEWART & HEATON CLOTHING CO. P/L	VARIOUS BFB'S - PROTECTIVE CLOTHING & PPE	104.58
INVOICE	11/12/2023	STEWART & HEATON CLOTHING CO. P/L	VARIOUS BFB'S - PROTECTIVE CLOTHING & PPE	2780.56
EFT27754	14/12/2023	ST JOHN AMBULANCE DONNYBROOK SUB CENTRE	PAYMENT	-595.00
INVOICE	30/11/2023	ST JOHN AMBULANCE DONNYBROOK SUB CENTRE	DBK REC CTR - CPR REFRESHER COURSE	595.00
EFT27756	14/12/2023	SOS OFFICE EQUIPMENT	PAYMENT	-4438.66
INVOICE	30/11/2023	SOS OFFICE EQUIPMENT	ADMIN - PHOTOCOPIER EXPENSES	4438.66
EFT27757	14/12/2023	JBS&G AUSTRALIA PTY LTD	PAYMENT	-13959.00
INVOICE	25/11/2023	JBS&G AUSTRALIA PTY LTD	GROUNDWATER MONITORING BORE INSTALLATION OVERSIGHT, SAMPLING AND DATA REPORT (20/11/23, 21/11/23, 29/11/23)	13959.00
EFT27758	14/12/2023	SEEK LIMITED	PAYMENT	-616.00
INVOICE	30/11/2023	SEEK LIMITED	1 X SEEK ADVERT FOR THE POSITION OF PLANNING OFFICER	313.50
INVOICE	07/12/2023	SEEK LIMITED	1 X SEEK AD FOR RECREATION CENTRE LIFEGUARDS - CASUAL	302.50
EFT27759	14/12/2023	SHAPE MANAGEMENT	PAYMENT	-7499.80
INVOICE	29/11/2023	SHAPE MANAGEMENT	PROJECT MANAGEMENT AND SUPERINTENDENCY SERVICES FOR THE VC MITCHELL PARK PROJECT - NOVEMBER 2023	7499.80
EFT27760	14/12/2023	SOUTH WEST CLEANING	PAYMENT	-14489.09
INVOICE	30/11/2023	SOUTH WEST CLEANING	CLEANING CONSUMABLES - NOVEMBER 2023	374.00
INVOICE	30/11/2023	SOUTH WEST CLEANING	PUBLIC TOILET FACILITIES AND BBQ CLEANING - NOVEMBER 2023	7775.79
INVOICE	30/11/2023	SOUTH WEST CLEANING	CONTRACT CLEANING OF BUILDINGS - NOVEMBER 2023	6339.30
EFT27761	14/12/2023	SOUTHWEST ELECTRICAL & COMMUNICATION	PAYMENT	-6755.21
INVOICE	29/11/2023	SOUTHWEST ELECTRICAL & COMMUNICATION	MAIN ADMIN BUILDING - IT OFFICE, SUPPLY & INSTALL - 2 X CAT6 DATA CABLES FROM MAIN RACK TO IT OFFICE, ALLOWANCE FOR SURFACE MOUNT DUCT AS REQUIRED, 2 X DOUBLE 10A GPO FROM LOCAL CIRCUIT, TEST WITH DSX5000, PROVIDE TEST RESULTS, TCA1 FORM, LABELLING FIELD AND PATCH PANEL, REFER QU-001044, MAIN ADMIN BUILDING - BUILDING SURVEYORS OFFICE, SUPPLY & INSTALL - 2 X CAT6 DATA CABLES FROM MAIN RACK TO BUILDING SURVEYORS OFFICE, ALLOWANCE FOR SURFACE MOUNT DUCT AS REQUIRED, 1 X DOUBLE 10A GPO FROM LOCAL CIRCUIT, TEST WITH DSX5000, PROVIDE TEST RESULTS, TCA1 FORM, LABELLING FIELD AND PATCH PANEL, REFER QU-001052, MAIN ADMIN BUILDING - HEALTH DEPARTMENT OFFICE, SUPPLY & INSTALL - 2 X CAT6 DATA CABLES FROM MAIN RACK TO BUILDING SURVEYORS OFFICE, ALLOWANCE FOR SURFACE MOUNT DUCT AS REQUIRED, 1 X DOUBLE 10A GPO FROM LOCAL CIRCUIT, TEST WITH DSX5000, PROVIDE TEST RESULTS, TCA1 FORM, LABELLING FIELD AND PATCH	3313.20

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INVOICE	29/11/2023	SOUTHWEST ELECTRICAL & COMMUNICATION	4 X CAT6 DATA CABLES FROM RACK TO MANAGER'S OFFICE, , 2 X CAT6 DATA CABLES FROM RACK TO MANAGER'S OFFICE, 2 X CAT6 DATA CABLES FROM RACK TO FRONT OFFICE	3442.01
EFT27762	14/12/2023	TELSTRA - MELBOURNE ACCOUNTS	PAYMENT	-658.00
INVOICE	18/11/2023	TELSTRA - MELBOURNE ACCOUNTS	RETICULATION CONNECTIONS & MOBILE PHONE MONTHLY SERVICE	216.00
INVOICE	28/11/2023	TELSTRA - MELBOURNE ACCOUNTS	DEPOT - SMARTFILL	20.00
INVOICE	29/11/2023	TELSTRA - MELBOURNE ACCOUNTS	ARGYLE/IRISHTOWN BFB - INTERNET & DATA SERVICES & EQUIPMENT RENTAL	99.99
INVOICE	29/11/2023	TELSTRA - MELBOURNE ACCOUNTS	TELEPHONE - BLN LIBRARY	35.26
INVOICE	01/12/2023	TELSTRA - MELBOURNE ACCOUNTS	TELEPHONE - DBK LIBRARY	91.87
INVOICE	02/12/2023	TELSTRA - MELBOURNE ACCOUNTS	TELEPHONE - DBK REC CTR	124.99
INVOICE	08/12/2023	TELSTRA - MELBOURNE ACCOUNTS	TELEPHONE - THOMSON BROOK BFB	69.89
EFT27763	14/12/2023	TEAM GLOBAL EXPRESS PTY LTD	PAYMENT	-205.29
INVOICE	26/11/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT EXPENSES - GOGGLES	48.46
INVOICE	03/12/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT EXPENSES - ITR, QUALITY PRESS, SOS OFFICE, STEWART & HEATON	156.83
EFT27764	14/12/2023	TPG NETWORK PTY LTD	PAYMENT	-1040.60
INVOICE	01/12/2023	TPG NETWORK PTY LTD	ADMIN - MONTHLY FAST FIBRE INTERNET AND LINE SERVICE - 01/11/2023 TO 30/11/2023	1040.60
EFT27765	14/12/2023	WATER CORPORATION - ACCOUNTS	PAYMENT	-33062.69
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP STANDPIPE - 04.10.23 - 29.11.23	9990.64
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP HALL AND LIBRARY - 04.10.23 - 29.11.23	88.88
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - ESL BALINGUP BUSH FIRE BRIGADE - 04.10.23 - 29.11.23, SEWERAGE - ESL BALINGUP BUSH FIRE BRIGADE - 04.10.23 - 29.11.23	153.26
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP VILLAGE GREEN - 04.10.23 - 29.11.23	68.81
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP VILLAGE GREEN - FORREST ST SIDE - 04.10.23 - 29.11.23	487.39
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP MEMORIAL PARK - 04.10.23 - 29.11.23	490.26
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP OVAL - 04.10.23 - 29.11.23	169.15
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP RECREATION CENTRE - 04.10.23 - 29.11.23	60.21
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP DEPOT - 04.10.23 - 29.11.23	163.42
INVOICE	30/11/2023	WATER CORPORATION - ACCOUNTS	WATER - BALINGUP VILLAGE GREEN - BROCKMAN ST SIDE 04.10.2023 - 29.11.2023	364.11
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK COMMUNITY CENTRE - PLAYGROUP - 06.10.23 - 04.12.23	215.03
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK ADMINISTRATION CENTRE - 06.10.23 - 04.12.23	536.13
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK MEMORIAL HALL - 06.10.23 - 04.12.23, SEWERAGE - DONNYBROOK MEMORIAL HALL - 06.10.23 - 04.12.23	450.35
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - KIRUP HALL - 05.10.23 - 04.12.23	5.74
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - MULLALYUP BUSH FIRE BRIGADE - 05.10.23 - 04.12.23	78.72
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK SES BUILDING (CHAPMAN STREET, DONNYBROOK) - 04.10.23 - 04.12.23	71.68
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - MILL PARK, KIRUP LOT 153 SOUTH WESTERN HWY - 05.10.23 - 04.12.23	25.80
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - MULLALYUP PLAYGROUND - 05.10.23 - 04.12.23	421.45
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - MULLALYUP MEMORIAL PARK - 05.10.23 - 04.12.23	1118.13

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INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - MEMORIAL RSL PARK KIRUP - 05.10.23 - 04.12.23	278.10
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - JIM MCDONALD OVAL KIRUP - 05.10.23 - 04.12.23	11.47
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK DEPOT VICTORY LANE - 06.10.23 - 04.12.23	34.40
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - KIRUP STANDPIPE - 05.10.23 - 04.12.23	17.20
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - MELDENE ESTATE PUBLIC OPEN SPACE - 05.10.23 - 04.12.23	1545.31
INVOICE	05/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK DEPOT (CHERRYDALE WAY) - 06.10.23 - 04.12.23	134.75
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 5 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 5 LANGLEY VILLAS - 10.10.23 - 06.12.23	67.68
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 6 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 6 LANGLEY VILLAS - 10.10.23 - 06.12.23	242.57
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - GARDENS AT LANGLEY VILLAS - 10.10.23 - 06.12.23	263.76
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 9 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE- UNIT 9 LANGLEY VILLAS - 10.10.23 - 06.12.23	87.75
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 8 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 8 LANGLEY VILLAS - 10.10.23 - 06.12.23	76.28
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 7 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 7 LANGLEY VILLAS - 10.10.23 - 06.12.23	59.08
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK DENTAL SURGERY - 10.10.23 - 05.12.23, SEWERAGE - DONNYBROOK DENTAL SURGERY - 10.10.23 - 05.12.23	750.43
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - STATIONMASTERS HOUSE/COMMUNITY RESOURCE CENTRE - 05.10.23 - 05.12.23, SEWERAGE - STATIONMASTERS HOUSE/COMMUNITY RESOURCE CENTRE - 05.10.23 - 05.12.23	98.48
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	DONNYBROOK STANDPIPE - WATER SERVICE CHARGES - 09.10.23 - 06.12.23	3488.48
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - BANK AT 70 (LOT 58) SOUTH WESTERN HWY, DONNYBROOK - 05.10.23 - 05.12.23, SEWERAGE - BANK AT 70 (LOT 58) SOUTH WESTERN HWY, DONNYBROOK - 05.10.23 - 05.12.23	542.51
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK RAILWAY STATION VISITOR CENTRE - 05.10.23 - 05.12.23, SEWERAGE - DONNYBROOK RAILWAY STATION VISITOR CENTRE - 05.10.23 - 05.12.23	53.35
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 1 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 1 LANGLEY VILLAS - 10.10.23 - 06.12.23	208.17
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 2 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 2 LANGLEY VILLAS - 10.10.23 - 06.12.23	107.82
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNITS 9 - 12 MINNINUP COTTAGES - 10.10.23 - 05.12.23, SEWERAGE - UNITS 9 - 12 MINNINUP COTTAGES - 10.10.23 - 05.12.23	171.56
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNITS 1 - 4 MINNINUP COTTAGES - 10.10.23 - 05.12.23, SEWERAGE - UNITS 1 - 4 MINNINUP COTTAGES - 10.10.23 - 05.12.23	151.49
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNITS 5 - 8 MINNINUP COTTAGES - 10.10.23 - 05.12.23, SEWERAGE - UNITS 5 - 8 MINNINUP COTTAGES - 10.10.23 - 05.12.23	171.56
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 3 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 3 LANGLEY VILLAS - 10.10.23 - 06.12.23	179.50
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - UNIT 4 LANGLEY VILLAS - 10.10.23 - 06.12.23, SEWERAGE - UNIT 4 LANGLEY VILLAS - 10.10.23 - 06.12.23	56.21

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INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - APPLE FUN PARK -06.10.23 - 05.1.23, SEWERAGE - APPLE FUN PARK - 06.10.23 - 05.12.23, WATER - GOODS SHED - 06.10.23 - 05.12.23	590.83
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - VC MITCHELL PARK VIN FARLEY PLAYGROUND - 06.10.23 - 05.12.23	8.60
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - EGAN PARK - 06.10.23 - 05.12.23, SEWERAGE - EGAN PARK - 06.10.23 - 05.12.23	2176.95
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - TRIGWELL PLACE/APEX PARK - 10.10.23 - 05.12.23, SEWERAGE - TRIGWELLPLACE/APEX PARK - 10.10.23 - 05.12.23,	183.77
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - PUBLIC TOILETS DONNYBROOK AYERS GARDEN - 05.10.23 - 05.12.23, SEWERAGE - PUBLIC TOILETS DONNYBROOK AYERS GARDEN - 05.10.23 - 05.12.23	1605.02
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK RECREATION CENTRE - 09/10/2023 TO 05/12/2023	2071.29
INVOICE	07/12/2023	WATER CORPORATION - ACCOUNTS	WATER - PRESTON VILLAGE 05/10/2023 TO 05/12/2023, SEWERAGE - PRESTON VILLAGE 01/11/2023 TO 31/12/2023	2637.62
INVOICE	08/12/2023	WATER CORPORATION - ACCOUNTS	WATER - DONNYBROOK CEMETERY - 09.10.23 - 07.12.23	31.54
EFT27766	14/12/2023	SYNERGY	PAYMENT	-26853.88
INVOICE	27/11/2023	SYNERGY	ELECTRICITY - STANDPIPE - WADE RD - THOMSON BROOK BFB - 23.09.23 - 21.11.23	118.32
INVOICE	27/11/2023	SYNERGY	ELECTRICITY - ESL EXPENDITURE - LOWDEN BFB - 23.09.23 - 21.11.23	312.87
INVOICE	27/11/2023	SYNERGY	ELECTRICITY - WORKS DEPOT - DONNYBROOK - 23.09.23 - 21.11.23	755.70
INVOICE	28/11/2023	SYNERGY	ELECTRICITY - RAC CHARGING STATION - 18.10.23 - 21.11.23	660.67
INVOICE	30/11/2023	SYNERGY	ELECTRICITY - EGAN PARK - 03.10.23 - 29.11.23	1103.01
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - COMMERCIAL PREMISES 70/LOT 58 SOUTH WESTERN HWY DONNYBROOK (BANK BUILDING) - 03.10.23 - 30.11.23	1124.16
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - LOT 322 BENTLEY ST (VACANT) - OLD SES BUILDING - 04.10.23 - 30.11.23	135.17
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - WORKS & SERVICES ADMIN BUILDING - 116B SOUTH WESTERN HWY DONNYBROOK - 03.10.23 - 30.11.23	325.34
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - STATION SQUARE - 04.10.23 - 30.11.23	4769.30
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - COUNCIL CHAMBER - 04.10.23 - 30.11.23	224.96
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - MINNINUP COTTAGES UNIT 8 - VACANT - 03.10.23 - 30.11.23	80.21
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - UNIT 5 MINNINUP COTTAGES - 01.11.23 - 30.11.23	79.30
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - WORKS DEPOT - DONNYBROOK - VICTORY LANE - 04.10.23 - 30.11.23	207.92
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - VC MITCHELL PARK - 04.10.23 - 30.11.23	1256.15
INVOICE	01/12/2023	SYNERGY	ELECTRICITY - AYERS GARDEN PRECINCT - 04.10.23 - 30.11.23	819.15
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - LANGLEY VILLAS - UNIT 5 - 30.09.23 - 28.11.23	148.54
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - LANGLEY VILLAS UNIT 3 - 30.09.23 - 28.11.23	182.44
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - PRESTON VILLAGE GROUNDS - 30.09.23 - 28.11.23	292.44
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - PRESTON VILLAGE UNIT 5 - VACANT - 30.09.23 - 28.11.23	73.36
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - PRESTON VILLAGE UNIT 3 - VACANT - 30.09.23 - 28.11.23	75.21
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - ADMINISTRATION CENTRE - 18.10.23 - 21.11.23	902.46
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - UNIT 10 MINNINUP COTTAGES - 15.11.23 - 28.11.23	59.05
INVOICE	04/12/2023	SYNERGY	ELECTRICITY - 9791 SOUTH WESTERN HWY DONNYBROOK - 30.09.23 - 28.11.23	118.32

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INVOICE	04/12/2023	SYNERGY	ELECTRICITY - DONNYBROOK RECREATION CENTRE 18.10.2023 TO 21.11.2023	7180.38
INVOICE	05/12/2023	SYNERGY	ELECTRICITY - LANGLEY VILLAS (U1 - U6) - 30.09.23 - 28.11.23, ELECTRICITY - LANGLEY VILLAS (U7 - U9) - 30.09.23 - 28.11.23	66.28
INVOICE	05/12/2023	SYNERGY	ELECTRICITY - DONNYBROOK HALL - 03.10.23 - 29.11.23	596.18
INVOICE	05/12/2023	SYNERGY	ELECTRICITY - APPLE FUN PARK - 03.10.23 - 29.11.23	481.10
INVOICE	05/12/2023	SYNERGY	ELECTRICITY - PUBLIC TOILETS - AYRES GARDENS - 03.10.23 - 29.11.23	924.53
INVOICE	07/12/2023	SYNERGY	ELECTRICITY - DONNYBROOK TRANSIT PARK - 05.10.23 - 01.12.23	1513.77
INVOICE	07/12/2023	SYNERGY	ELECTRICITY - EGAN PARK - 05.10.23 - 01.12.23	1255.03
INVOICE	07/12/2023	SYNERGY	ELECTRICITY - AYERS GARDEN PRECINCT - 05.10.23 - 01.12.23	182.81
INVOICE	08/12/2023	SYNERGY	ELECTRICITY - STANDPIPE - HETHERINGTON RD - ARGYLE/IRISHTOWN BFB - 06.10.23 - 04.12.23	118.32
INVOICE	08/12/2023	SYNERGY	ELECTRICITY - STANDPIPE - GEMMELL ROAD ARGYLE/IRISHTOWN BFB - 06.10.23 - 04.12.23	118.32
INVOICE	11/12/2023	SYNERGY	ELECTRICITY - ESL EXPENDITURE - THOMSON BROOK BFB - 10/10/2023 - 05/12/2023	160.28
INVOICE	12/12/2023	SYNERGY	ELECTRICITY - LIONS CLUB BUILDING 04/10/2023 TO 11/12/2023	432.83
EFT27767	14/12/2023	WA LOCAL GOVERNMENT ASSOCIATION	PAYMENT	-1952.50
INVOICE	29/11/2023	WA LOCAL GOVERNMENT ASSOCIATION	TRAINING COURSE FOR DEPUTY PRESIDENT LISA GLOVER - THE ROLE OF MAYORS AND PRESIDENTS 7 DECEMBER 2023	434.50
INVOICE	29/11/2023	WA LOCAL GOVERNMENT ASSOCIATION	TRAINING FOR PRESIDENT VIVIENNE MACCARTHY - COMMUNITY DISSASTER RECOVERY WITH WALGA, 17 NOVEMBER 2023	759.00
INVOICE	29/11/2023	WA LOCAL GOVERNMENT ASSOCIATION	TRAINING FOR PRESIDENT VIVIENNE MACCARTHY - WALGA EMERGENCY MANAGEMENT FOUNDATION FOR LG, 16 NOVEMBER 2023	759.00
EFT27768	14/12/2023	VEOLIA ENVIRONMENTAL SERVICES	PAYMENT	-1056.13
INVOICE	26/11/2023	VEOLIA ENVIRONMENTAL SERVICES	SWEEPING OF ROADS (INC BRIDGE, PALMER, TIMMS, MIDDLETON, KELLY, SMITH, SHORTELL)	1056.13
EFT27769	14/12/2023	WORKWISE ADVISORY SERVICES	PAYMENT	-247.50
INVOICE	08/12/2023	WORKWISE ADVISORY SERVICES	SOLICITOR'S REPRESENTATION LETTER FOR 22/23 EOFY AUDIT	247.50
EFT27770	14/12/2023	WA'S SMALLEST ART GALLERY	PAYMENT	-787.00
INVOICE	18/10/2023	WA'S SMALLEST ART GALLERY	2023 - 2024 COMMUNITY GRANT FUNDING SCHEME MAJOR EVENT SPONSORSHIP - WA'S SMALLEST ART GALLERY - TINY ART EXHIBITION	787.00
EFT27771	14/12/2023	WIN TELEVISION WA PTY LTD	PAYMENT	-407.00
INVOICE	30/11/2023	WIN TELEVISION WA PTY LTD	TELEVISION ADVERT BROADCAST FROM NOVEMBER TO END OF DECEMBER - 01/11/2023 TO 30/11/2023	407.00
EFT27772	14/12/2023	ANNALISE WEBSTER	PAYMENT	-199.00
INVOICE	09/12/2023	ANNALISE WEBSTER	REFUND GYM MEMBERSHIP DEDUCTIONS 31/08/2023 TO 23/11/2023	199.00
EFT27773	14/12/2023	WA COUNTRY HEALTH SERVICE SOUTH WEST - ACCOUNTS PAYBLE HUB	PAYMENT	-4090.35
INVOICE	12/12/2023	WA COUNTRY HEALTH SERVICE SOUTH WEST - ACCOUNTS PAYBLE HUB	RATES REFUND	4090.35
EFT27774	14/12/2023	SAMANTHA LEE WRIGHT	PAYMENT	-119.08
INVOICE	12/12/2023	SAMANTHA LEE WRIGHT	REFUND GYM MEMBERSHIP DEDUCTIONS 21/09/2023 TO 02/11/2023	119.08
EFT27775	14/12/2023	ZIPFORM	PAYMENT	-2441.43

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INVOICE	30/11/2023	ZIPFORM	PRINT AND POSTAGE OF RATES 2ND INSTALMENT, DUE 19/12/2023	1291.93
INVOICE	30/11/2023	ZIPFORM	1000 RATES NOTICE BASE STOCK, 500 FINAL NOTICE BASE STOCK	1149.50
EFT27775A	14/12/2023	SHIRE OF DONNYBROOK BALINGUP	PAYMENT	-154727.21
INVOICE	14/12/2023	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 13/12/2023	154727.21
EFT27776	18/12/2023	ANNE BEATRICE MITCHELL	PAYMENT	-100.00
INVOICE	09/12/2023	ANNE BEATRICE MITCHELL	COUNCILLOR NOMINATION BOND REFUND	100.00
EFT27777	18/12/2023	SOUTH WEST RUBBER STAMPS	PAYMENT	-68.20
INVOICE	05/12/2023	SOUTH WEST RUBBER STAMPS	REPLACEMENT INK PADS VARIOUS STAMPS - BUILDING SURVEYOR	68.20
EFT27778	22/12/2023	HARMONIC IT	PAYMENT	-658.79
INVOICE	15/12/2023	HARMONIC IT	MANAGED FORTIANALYZER AGREEMENT 5 FIREWALLS - DECEMBER 2023	658.79
EFT27779	22/12/2023	AUSTRALIAN SERVICES UNION WESTERN AUSTRALIAN BRANCH	PAYMENT	-26.50
INVOICE	27/12/2023	AUSTRALIAN SERVICES UNION WESTERN AUSTRALIAN BRANCH	PAYROLL DEDUCTION 27/12/2023	26.50
EFT27780	22/12/2023	WINC AUSTRALIA PTY LTD - ACCOUNTS	PAYMENT	-1045.50
INVOICE	12/12/2023	WINC AUSTRALIA PTY LTD - ACCOUNTS	5X REPLACEMENT VISITOR CHAIRS - MEETING ROOM/OFFICE	1045.50
EFT27781	22/12/2023	ALL TERRAIN FARM & MAINTENANCE SERVICES	PAYMENT	-2365.00
INVOICE	17/12/2023	ALL TERRAIN FARM & MAINTENANCE SERVICES	SLASHING AND FIREBREAK INSTALLATION OF UNDEVELOPED VICTORIA PARADE BLOCKS	2365.00
EFT27782	22/12/2023	BUILDING AND CONSTRUCTION INDUSTRY TRAINING BOARD	PAYMENT	-383.50
INVOICE	19/12/2023	BUILDING AND CONSTRUCTION INDUSTRY TRAINING BOARD	BCITF LEVY COLLECTIONS - NOVEMBER 2023	383.50
EFT27783	22/12/2023	SYLVIE MAY BUCHANAN	PAYMENT	-799.00
INVOICE	19/12/2023	SYLVIE MAY BUCHANAN	RATES REFUND	799.00
EFT27784	22/12/2023	CARBONE BROS. PTY LTD	PAYMENT	-269483.17
INVOICE	13/12/2023	CARBONE BROS. PTY LTD	RFT 01/2324 CUNDINUP-KIRUP ROAD - ROAD UPGRADE	269483.17
EFT27785	22/12/2023	DUG CROSS ELECTRICS	PAYMENT	-3445.00
INVOICE	13/12/2023	DUG CROSS ELECTRICS	BALINGUP TRANSIT PARK - REPAIR ELECTRICAL FAULT TO SITE # 10 POWER HEAD	275.00
INVOICE	13/12/2023	DUG CROSS ELECTRICS	DBK REC CENTRE - 2X NEW LED LIGHT REPLACEMENTS, WATER COOLER CONNECTION TO POWER	575.00
INVOICE	13/12/2023	DUG CROSS ELECTRICS	VIN FARLEY PARK - PUBLIC TOILETS, SUPPLY AND INSTALL 80.5M UNDERGROUND SUBMAINS TO TOILET BLOCK, NOTE: TRENCHING BY OTHERS	2595.00
EFT27786	22/12/2023	AUSTRALIAN GOVERNMENT - SERVICES AUSTRALIA - CHILD SUPPORT	PAYMENT	-18.90
INVOICE	27/12/2023	AUSTRALIAN GOVERNMENT - SERVICES AUSTRALIA - CHILD SUPPORT	PAYROLL DEDUCTION 27/12/2023	18.90
EFT27787	22/12/2023	ANNE JANET CULLEN	PAYMENT	-58.70
INVOICE	19/12/2023	ANNE JANET CULLEN	REIMBURSEMENT OF NATIONAL POLICE CLEARANCE	58.70
EFT27788	22/12/2023	CB TRAFFIC SOLUTIONS PTY LTD	PAYMENT	-731.50
INVOICE	10/12/2023	CB TRAFFIC SOLUTIONS PTY LTD	SUPPLY ONE VMS SIGN 04/12/2023 TO 10/12/2023, JAYES ROAD BALINGUP	731.50

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EFT27789	22/12/2023	CONNECT CALL CENTRE SERVICES	PAYMENT	-171.27
INVOICE	15/12/2023	CONNECT CALL CENTRE SERVICES	AFTER HOURS CALL SERVICE FOR 2023/2024 - WORKS & SERVICES, PARKS & GARDENS & RANGER SERVICES FOR NOVEMBER 2023	171.27
EFT27790	22/12/2023	CS LEGAL	PAYMENT	-473.91
INVOICE	21/12/2023	CS LEGAL	INTERNATIONAL SKIP TRACE TO ENABLE COMMENCEMENT OF DEBT RECOVERY	473.91
EFT27791	22/12/2023	DONNYBROOK HARDWARE & GARDEN	PAYMENT	-845.15
INVOICE	06/11/2023	DONNYBROOK HARDWARE & GARDEN	TAP ADAPTOR 12MM	7.10
INVOICE	06/11/2023	DONNYBROOK HARDWARE & GARDEN	BRUSH DISPOSABLE CHIP 12MM	1.00
INVOICE	06/11/2023	DONNYBROOK HARDWARE & GARDEN	COL HAND SHEARS BLUE & CYCLONE SUPER RAKE	85.00
INVOICE	08/11/2023	DONNYBROOK HARDWARE & GARDEN	SCREW BATT GAL 14G X 100 PK25 & SCREW HXT17TG B8+SL 12GX50PK50	40.40
INVOICE	08/11/2023	DONNYBROOK HARDWARE & GARDEN	ORGANIC 2000 25KG, ORGANIC 2000 25KG	24.50
INVOICE	08/11/2023	DONNYBROOK HARDWARE & GARDEN	PINE DAR 70X19X2.4	135.00
INVOICE	09/11/2023	DONNYBROOK HARDWARE & GARDEN	CLOUT GAL 40X2.8 500G, NUTSETTER 5/16X66MM & NUTSETTER 3/8X66MM	32.15
INVOICE	09/11/2023	DONNYBROOK HARDWARE & GARDEN	SCREW HX T17 B8+SL 14GX75 PK25 X2	43.98
INVOICE	13/11/2023	DONNYBROOK HARDWARE & GARDEN	TIP CLEANER	11.70
INVOICE	14/11/2023	DONNYBROOK HARDWARE & GARDEN	LEUCOSPERMUM TANGO 175MM, ACACIA COGNAGTA LIMELIGHT 140MM, LEUCOSPERMUM MOONLIGHT 175MM	63.40
INVOICE	14/11/2023	DONNYBROOK HARDWARE & GARDEN	ACACIA COGNATA LIMELIGHT 140MM, OSMOCOTE NATIVE GARDENS 700G	58.45
INVOICE	20/11/2023	DONNYBROOK HARDWARE & GARDEN	BLOOD N BONE 20KG	90.00
INVOICE	21/11/2023	DONNYBROOK HARDWARE & GARDEN	PIPE PVC 20MM CL18	68.97
INVOICE	22/11/2023	DONNYBROOK HARDWARE & GARDEN	KWIKSET 20KG (72 BAG/PALLET)	18.50
INVOICE	22/11/2023	DONNYBROOK HARDWARE & GARDEN	HILL HERITAGE HOSE 12MM X 15M	54.85
INVOICE	22/11/2023	DONNYBROOK HARDWARE & GARDEN	METAL SPRINKLERS, METAL BUTTERFLY SPRINKLER HEAD, 4 WAY ANTI VANDAL KEY	45.10
INVOICE	23/11/2023	DONNYBROOK HARDWARE & GARDEN	REAL GOOD BRUSH 50/50 BLEND 38MM	7.30
INVOICE	27/11/2023	DONNYBROOK HARDWARE & GARDEN	SPRAY GUN 10 FUNCTION 12MM	16.55
INVOICE	29/11/2023	DONNYBROOK HARDWARE & GARDEN	PADBOLT SINGLE EYE ZINC 10MM X 100MM, SPRAY K/RUST PRIMER HD 300G, ZINC GUARD FLAT BLACK 325GM	41.20
EFT27792	22/12/2023	DONNYBROOK PANEL BEATERS	PAYMENT	-550.00
INVOICE	15/12/2023	DONNYBROOK PANEL BEATERS	DB631 BUILDING SURVEYORS CREWCAB UTE - REPLACE CRACKED WINDSCREEN	550.00
EFT27793	22/12/2023	DONNYBROOK COUNTRY CLUB	PAYMENT	-2792.30
INVOICE	17/12/2023	DONNYBROOK COUNTRY CLUB	CATERING FOR STAFF CHRISTMAS FUNCTION 15 DECEMBER 2023	1200.00
INVOICE	17/12/2023	DONNYBROOK COUNTRY CLUB	CHRISTMAS FUNCTION 15 DECEMBER 2023 - BOWLS AND REFRESHMENTS	1592.30
EFT27794	22/12/2023	DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY - BUILDING COMMISSION	PAYMENT	-4633.88
INVOICE	19/12/2023	DEPARTMENT OF ENERGY, MINES, INDUSTRY REGULATION AND SAFETY - BUILDING COMMISSION	BSL LEVY COLLECTIONS - NOVEMBER 2023	4633.88

SHIRE OF DONNYBROOK BALINGUP
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EFT27795	22/12/2023	DBCEC (WA) PTY LTD	PAYMENT	-12841.85
INVOICE	20/12/2023	DBCEC (WA) PTY LTD	686.73 TONNE OF GRAVEL FOR ROAD WORKS	12841.85
EFT27796	22/12/2023	DONNYBROOK AUTO SERVICE PTY LTD	PAYMENT	-444.20
INVOICE	20/12/2023	DONNYBROOK AUTO SERVICE PTY LTD	DB5 CEO VEHICLE - 10,000KM SERVICE	444.20
EFT27797	22/12/2023	EZ AUSTRALIA PTY LTD	PAYMENT	-1260.00
INVOICE	09/11/2023	EZ AUSTRALIA PTY LTD	POUND - S688 DARK 4G TRAIL CAMERA, PORTABLE SOLAR TO GO WITH CAMERA, FREIGHT	1260.00
EFT27798	22/12/2023	PETER FYFE	PAYMENT	-66.00
INVOICE	20/12/2023	PETER FYFE	CANCELLATION OF DBK TRANSIT PARKING BOOKING 24/12/2023 TO 27/12/2023	66.00
EFT27799	22/12/2023	GJ FREIGHT	PAYMENT	-264.00
INVOICE	30/11/2023	GJ FREIGHT	GRADER P4517 - DELIVERY OF PARTS FOR PLANT REPAIRS	264.00
EFT27800	22/12/2023	TOTAL GREEN RECYCLING	PAYMENT	-1306.01
INVOICE	15/10/2023	TOTAL GREEN RECYCLING	DBK WMF - E-WASTE RECYCLING PROCESSING	1306.01
EFT27801	22/12/2023	PATSIE GUBLER	PAYMENT	-799.00
INVOICE	22/12/2023	PATSIE GUBLER	RATES REFUND	799.00
EFT27802	22/12/2023	RUSSELL JOHN JONES	PAYMENT	-62.00
INVOICE	15/12/2023	RUSSELL JOHN JONES	REIMBURSE PHONE ALLOWANCE FOR NOVEMBER 2023	62.00
EFT27803	22/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	PAYMENT	-467.50
INVOICE	17/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	PRESTON VILLAGE - GROUNDS MAINTENANCE	137.50
INVOICE	19/12/2023	JONNO'S HANDYMAN AND CARPENTRY SERVICES	MINNINUP COTTAGES - GARDEN MAINTENANCE	330.00
EFT27804	22/12/2023	JAMES W KHAN	PAYMENT	-5600.00
INVOICE	19/12/2023	JAMES W KHAN	ABORIGINAL MONITORING SERVICES (INCLUDING TRAVEL) FOR CLEARING AND EXTRACTION ACTIVITY AT PALMER ROAD PIT GRIMWADE - DECEMBER 2023	5600.00
EFT27805	22/12/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA	PAYMENT	-395.00
INVOICE	14/12/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA	FINANCE FOR NON-FINANCIAL PEOPLE - FEBRUARY 2024 - ROSS MARSHALL	395.00
EFT27806	22/12/2023	LESCHENAULT CATCHMENT COUNCIL	PAYMENT	-1000.00
INVOICE	14/12/2023	LESCHENAULT CATCHMENT COUNCIL	ANNUAL CONTRIBUTION FOR PLANTS AND MATERIALS FOR THE PURPOSES OF PRESTON RIVER REVITALISATION PROJECT	1000.00
EFT27807	22/12/2023	LGIS BROKING - JLT RISK SOLUTIONS PTY LTD	PAYMENT	-6501.99
INVOICE	10/12/2023	LGIS BROKING - JLT RISK SOLUTIONS PTY LTD	REGIONAL RISK COORDINATOR FEES DECEMBER 2023	6501.99
EFT27808	22/12/2023	METAL ARTWORK CREATIONS	PAYMENT	-115.50
INVOICE	11/12/2023	METAL ARTWORK CREATIONS	NAME BADGES FOR COUNCILLORS 2023	115.50
EFT27809	22/12/2023	MORLEY CANVAS	PAYMENT	-660.00
INVOICE	18/12/2023	MORLEY CANVAS	DBK REC CTR - REPAIR POOL BLANKET	660.00
EFT27810	22/12/2023	NOLAN DRAFTING	PAYMENT	-150.00
INVOICE	20/12/2023	NOLAN DRAFTING	DESIGN PRESTON RIVER LOOP PATH , IFC REV 1 DRAWINGS	150.00
EFT27811	22/12/2023	PERKINS BUILDERS	PAYMENT	-501256.65

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INVOICE	13/12/2023	PERKINS BUILDERS	PROGRESS CLAIM #8 (RETURN WATER CORP AMT), VC MITCHELL PARK SPORTING AND RECREATION PRECINCT STAGE 1 - DESIGN PHASE & STAGE 2 CONSTRUCTION PHASE	501256.65
EFT27812	22/12/2023	PRESTON VALLEY MAINTENANCE	PAYMENT	-2191.00
INVOICE	11/12/2023	PRESTON VALLEY MAINTENANCE	BALINGUP DEPOT - REPAIR HINGE AND FIT RESTRICTOR CHAIN ON WORKSHOP DOOR	165.00
INVOICE	15/12/2023	PRESTON VALLEY MAINTENANCE	APPLE FUN PARK - FIX PLAYGROUND EQUIPMENT RELOCATE SPRING AND ALL NUTS TIGHTENED	275.00
INVOICE	19/12/2023	PRESTON VALLEY MAINTENANCE	VIN FARLEY PARK - PUBLIC TOILETS, REMOVE GRAFFITI, REPLACE SOAP DISPENSER, LANGLEY VILLAS - RELOCATE REFUSE INTO SKIP BINS, MINNINUP COTTAGES - INSTALL MAIL BOXES, APEX PARK PUBLIC TOILETS - STORE ROOM DOOR KICKED IN, REPAIR LOCK BLOCK AREA, MAIN STREET PUBLIC TOILETS - REPLACE DAMAGED TOILET SEAT IN MENS CUBICLE, DONNYBROOK TRANSIT PARK - ADJUST DOOR CLOSERS TO PUSH DOORS HARD UP AGAINST FRAMES (X 6 DOORS), BALINGUP TRANSIT PARK - REPAIR TOILET ROLL DISPENSER IN MENS CUBICLE	1619.00
INVOICE	19/12/2023	PRESTON VALLEY MAINTENANCE	PAINT OVER GRAFFITI AT VIN FARLEY PARK	132.00
EFT27813	22/12/2023	PROLUDIC PTY LTD	PAYMENT	-4536.80
INVOICE	13/12/2023	PROLUDIC PTY LTD	SUPPLY MONSOON SWING POMMEL QTY 4, APPLE FUN PARK	4536.80
EFT27814	22/12/2023	HOLCIM (AUSTRALIA) PTY LTD	PAYMENT	-1521.76
INVOICE	08/12/2023	HOLCIM (AUSTRALIA) PTY LTD	JAYES ROAD - 20 TONNES OF 7MM AGREGATE FOR ROAD PATCHING	1521.76
EFT27815	22/12/2023	REDFISH TECHNOLOGIES PTY LTD	PAYMENT	-49389.19
INVOICE	13/12/2023	REDFISH TECHNOLOGIES PTY LTD	COUNCIL CHAMBERS UPGRADE - EQUIPMENT, CABLING, SOFTWARE LICENSING, COMMISSIONING, TRAINING & DOCUMENTATION, EXCLUDING OPTIONAL 905 HEARING ASSISTANCE	49389.19
EFT27816	22/12/2023	SOUTH WEST CLEANING	PAYMENT	-114.40
INVOICE	07/12/2023	SOUTH WEST CLEANING	DONNYBROOK SES - CLEANING FOLLOWING SEVERAL EMERGENCY MANAGEMENT MEETINGS	114.40
EFT27817	22/12/2023	SOUTHWEST ELECTRICAL & COMMUNICATION	PAYMENT	-1264.64
INVOICE	12/12/2023	SOUTHWEST ELECTRICAL & COMMUNICATION	COUNCIL CHAMBER - LIVE STREAMING & IT UPGRADES, SUPPLY AND INSTALL POWER POINTS FOR NEW TV SCREENS INCLUDING MATERIALS & LABOUR	1264.64
EFT27818	22/12/2023	SLIMLINE WAREHOUSE	PAYMENT	-5482.62
INVOICE	13/10/2023	SLIMLINE WAREHOUSE	BALINGUP TOURIST INFORMATION BAY - OUTDOOR BULLETIN BOARD - EXTRA LARGE SIZE COLOUR: BLACK, ADMIN EXTERIOR IMPROVEMENTS - OUTDOOR BULLETIN BOARD EXTRA LARGE SIZE. COLOUR: BLACK	5482.62
EFT27819	22/12/2023	TELSTRA - MELBOURNE ACCOUNTS	PAYMENT	-3205.33
INVOICE	08/12/2023	TELSTRA - MELBOURNE ACCOUNTS	TELEPHONE - THOMSON BROOK BFB	69.89
INVOICE	09/12/2023	TELSTRA - MELBOURNE ACCOUNTS	TELEPHONE - ADMIN, BLN DEPOT, DBK DEPOT	1266.94
INVOICE	10/12/2023	TELSTRA - MELBOURNE ACCOUNTS	EMERGENCY COMMUNICATION SATELLITE PHONES X 3 - SATELLITE PLAN	165.00
INVOICE	15/12/2023	TELSTRA - MELBOURNE ACCOUNTS	TELEPHONE - DBK SES BULDING	35.26
INVOICE	18/12/2023	TELSTRA - MELBOURNE ACCOUNTS	RETICULATION CONNECTION & MOBILE PHONE PLANS	216.00
INVOICE	19/12/2023	TELSTRA - MELBOURNE ACCOUNTS	MOBILE PHONE AND DATA PLANS	1452.24
EFT27820	22/12/2023	LORNA CAROL THORPE	PAYMENT	-799.00
INVOICE	22/12/2023	LORNA CAROL THORPE	RATES REFUND	799.00
EFT27821	22/12/2023	WATER CORPORATION - ACCOUNTS	PAYMENT	-498.86

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INVOICE	11/12/2023	WATER CORPORATION - ACCOUNTS	WATER - VC MITCHELL PARK 06/10/2023 TO 07/12/2023	498.86
EFT27822	22/12/2023	SYNERGY	PAYMENT	-1547.55
INVOICE	14/12/2023	SYNERGY	ELECTRICITY - MEMORIAL RSL PARK, KIRUP 12/10/2023 TO 08/12/2023	179.75
INVOICE	14/12/2023	SYNERGY	ELECTRICITY - PIONEER PARK MULLALYUP 12/10/2023 TO 11/12/2023	128.59
INVOICE	14/12/2023	SYNERGY	ELECTRICITY - KIRUP HALL 12/10/2023 TO 08/12/2023	82.75
INVOICE	14/12/2023	SYNERGY	ELECTRICITY - STANDPIPE - MARSHALL RD - ARGYLE/IRISHTOWN BFB 14/10/2023 TO 08/12/2023	116.89
INVOICE	14/12/2023	SYNERGY	ELECTRICITY - ESL EXPENDITURE - MULLALYUP BFB 12/10/2023 TO 11/12/2023	163.58
INVOICE	15/12/2023	SYNERGY	ELECTRICITY - BALINGUP OVAL 13/11/2023 TO 11/12/2023	515.92
INVOICE	15/12/2023	SYNERGY	BALINGUP BUSH FIRE BRIGADE - ELECTRICITY FOR 14/10/2023 TO 11/12/2023	175.71
INVOICE	18/12/2023	SYNERGY	ELECTRICITY - WASTE MANAGEMENT FACILITY - DONNYBROOK 28/09/2023 TO 24/11/2023	184.36
EFT27823	22/12/2023	WA LOCAL GOVERNMENT ASSOCIATION	PAYMENT	-660.00
INVOICE	29/11/2023	WA LOCAL GOVERNMENT ASSOCIATION	SOUTHWEST COUNTRY ZONE ANNUAL SUBSCRIPTION 2023/2024	660.00
EFT27824	22/12/2023	WORK CLOBBER	PAYMENT	-206.10
INVOICE	14/12/2023	WORK CLOBBER	STEEL CAPPED WORK BOOTS FOR PARKS & GARDENS STAFF	206.10
EFT27824A	22/12/2023	SHIRE OF DONNYBROOK BALINGUP	PAYMENT	-152473.07
INVOICE	22/12/2023	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 27/12/2023	152473.07
53781	19/12/2023	DEPARTMENT OF TRANSPORT	PAYMENT	-400.00
INVOICE	19/12/2023	DEPARTMENT OF TRANSPORT	CUSTOMER PURCHASE OF SHIRE LOGO NUMBER PLATE	200.00
INVOICE	19/12/2023	DEPARTMENT OF TRANSPORT	CUSTOMER PURCHASE OF SHIRE LOGO NUMBER PLATE	200.00
DD27460.1	13/12/2023	SPECTRUM SUPER	PAYMENT	-28.59
INVOICE	13/12/2023	SPECTRUM SUPER	EMPLOYEE SUPER DEDUCTIONS	28.59
DD27460.2	13/12/2023	MLC PLUM SUPER	PAYMENT	-389.10
INVOICE	13/12/2023	MLC PLUM SUPER	EMPLOYEE SUPER DEDUCTIONS	389.10
DD27460.3	13/12/2023	BT PANORAMA SUPER	PAYMENT	-69.69
INVOICE	13/12/2023	BT PANORAMA SUPER	EMPLOYEE SUPER DEDUCTIONS	69.69
DD27460.4	13/12/2023	UNISUPER	PAYMENT	-606.10
INVOICE	13/12/2023	UNISUPER	EMPLOYEE SUPER DEDUCTIONS	606.10
DD27460.5	13/12/2023	AWARE SUPER	PAYMENT	-21329.90
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	300.00
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	866.94
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	1002.08
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	123.57
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	247.98
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	127.41
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	17001.31
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	476.43

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INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	160.00
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	8.03
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	148.26
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	378.61
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	133.57
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	55.20
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	176.81
INVOICE	13/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	123.70
DD27460.6	13/12/2023	AUSTRALIAN SUPER	PAYMENT	-4319.97
INVOICE	13/12/2023	AUSTRALIAN SUPER	EMPLOYEE SUPER DEDUCTIONS	139.75
INVOICE	13/12/2023	AUSTRALIAN SUPER	EMPLOYEE SUPER DEDUCTIONS	4180.22
DD27460.7	13/12/2023	COLONIAL FIRSTCHOICE WHOLESALE PERSONAL SUPER	PAYMENT	-35.85
INVOICE	13/12/2023	COLONIAL FIRSTCHOICE WHOLESALE PERSONAL SUPER	EMPLOYEE SUPER DEDUCTIONS	35.85
DD27460.8	13/12/2023	REST SUPERANNUATION	PAYMENT	-776.78
INVOICE	13/12/2023	REST SUPERANNUATION	EMPLOYEE SUPER DEDUCTIONS	776.78
DD27460.9	13/12/2023	AUSTRALIAN RETIREMENT TRUST	PAYMENT	-357.67
INVOICE	13/12/2023	AUSTRALIAN RETIREMENT TRUST	EMPLOYEE SUPER DEDUCTIONS	357.67
DD27460.10	13/12/2023	HOSTPLUS	PAYMENT	-37.49
INVOICE	13/12/2023	HOSTPLUS	EMPLOYEE SUPER DEDUCTIONS	37.49
DD27460.11	13/12/2023	MERCER SUPER TRUST	PAYMENT	-243.71
INVOICE	13/12/2023	MERCER SUPER TRUST	EMPLOYEE SUPER DEDUCTIONS	243.71
DD27460.12	13/12/2023	PRIME SUPER PTY LTD	PAYMENT	-271.80
INVOICE	13/12/2023	PRIME SUPER PTY LTD	EMPLOYEE SUPER DEDUCTIONS	271.80
DD27473.1	27/12/2023	SPECTRUM SUPER	PAYMENT	-28.59
INVOICE	27/12/2023	SPECTRUM SUPER	EMPLOYEE SUPER DEDUCTIONS	28.59
DD27473.2	27/12/2023	PRIME SUPER PTY LTD	PAYMENT	-271.81
INVOICE	27/12/2023	PRIME SUPER PTY LTD	EMPLOYEE SUPER DEDUCTIONS	271.81
DD27473.3	27/12/2023	MLC PLUM SUPER	PAYMENT	-389.10
INVOICE	27/12/2023	MLC PLUM SUPER	EMPLOYEE SUPER DEDUCTIONS	389.10
DD27473.4	27/12/2023	BT PANORAMA SUPER	PAYMENT	-174.23
INVOICE	27/12/2023	BT PANORAMA SUPER	EMPLOYEE SUPER DEDUCTIONS	174.23
DD27473.5	27/12/2023	UNISUPER	PAYMENT	-587.79
INVOICE	27/12/2023	UNISUPER	EMPLOYEE SUPER DEDUCTIONS	587.79
DD27473.6	27/12/2023	AWARE SUPER	PAYMENT	-21705.69
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	300.00

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INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	866.94
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	968.91
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	128.09
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	252.55
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	17267.18
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	127.34
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	625.13
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	160.00
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	18.66
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	148.26
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	352.72
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	134.35
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	55.20
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	176.81
INVOICE	27/12/2023	AWARE SUPER	EMPLOYEE SUPER DEDUCTIONS	123.55
DD27473.7	27/12/2023	AUSTRALIAN SUPER	PAYMENT	-4261.93
INVOICE	27/12/2023	AUSTRALIAN SUPER	EMPLOYEE SUPER DEDUCTIONS	145.13
INVOICE	27/12/2023	AUSTRALIAN SUPER	EMPLOYEE SUPER DEDUCTIONS	4116.80
DD27473.8	27/12/2023	COLONIAL FIRSTCHOICE WHOLESALE PERSONAL SUPER	PAYMENT	-42.75
INVOICE	27/12/2023	COLONIAL FIRSTCHOICE WHOLESALE PERSONAL SUPER	EMPLOYEE SUPER DEDUCTIONS	42.75
DD27473.9	27/12/2023	REST SUPERANNUATION	PAYMENT	-737.54
INVOICE	27/12/2023	REST SUPERANNUATION	EMPLOYEE SUPER DEDUCTIONS	737.54
DD27473.10	27/12/2023	AUSTRALIAN RETIREMENT TRUST	PAYMENT	-376.73
INVOICE	27/12/2023	AUSTRALIAN RETIREMENT TRUST	EMPLOYEE SUPER DEDUCTIONS	376.73
DD27473.11	27/12/2023	HOSTPLUS	PAYMENT	-18.75
INVOICE	27/12/2023	HOSTPLUS	EMPLOYEE SUPER DEDUCTIONS	18.75
DD27473.12	27/12/2023	AMP LIFE LIMITED	PAYMENT	-38.33
INVOICE	27/12/2023	AMP LIFE LIMITED	EMPLOYEE SUPER DEDUCTIONS	38.33
DD27473.13	27/12/2023	MERCER SUPER TRUST	PAYMENT	-237.02
INVOICE	27/12/2023	MERCER SUPER TRUST	EMPLOYEE SUPER DEDUCTIONS	237.02
			TOTAL PAYMENTS	-1777860.10
			TOTAL INVOICES	1777860.10

SHIRE OF DONNYBROOK BALINGUP

Statement of Financial Activity

31/12/2023



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**SHIRE OF DONNYBROOK BALINGUP
RATE SETTING STATEMENT
31/12/2023**

	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
	Original Budget	Budget Amendments	Current Budget	YTD Budget	Actual
	\$	\$	\$	\$	\$
REVENUES					
Governance	17,725	0	17,725	8,834	16,516
General Purpose Funding	7,480,012	96,252	7,576,264	7,358,217	7,377,981
Law, Order, Public Safety	607,400	10,000	617,400	325,892	294,340
Health	165,093	0	165,093	82,528	80,287
Education and Welfare	2,641,057	0	2,641,057	1,325,484	1,281,715
Housing	0	0	0	0	0
Community Amenities	1,106,041	20,000	1,126,041	978,787	982,558
Recreation and Culture	9,178,853	0	9,178,853	4,419,332	1,045,955
Transport	5,601,636	170,000	5,771,636	1,464,234	348,114
Economic Services	251,756	0	251,756	115,838	133,602
Other Property and Services	249,148	0	249,148	116,064	86,335
	27,298,721	296,252	27,594,973	16,195,210	11,647,404
EXPENSES					
Governance	(1,262,480)	0	(1,262,480)	(784,668)	(713,662)
General Purpose Funding	(300,135)	0	(300,135)	(151,034)	(110,372)
Law, Order, Public Safety	(1,419,600)	0	(1,419,600)	(737,859)	(677,206)
Health	(306,321)	0	(306,321)	(155,906)	(139,770)
Education and Welfare	(1,003,327)	0	(1,003,327)	(504,821)	(352,561)
Housing	0	0	0	0	0
Community Amenities	(2,480,459)	(20,000)	(2,500,459)	(1,250,876)	(1,074,457)
Recreation and Culture	(4,450,882)	0	(4,450,882)	(2,237,342)	(1,707,732)
Transport	(7,052,117)	0	(7,052,117)	(3,526,054)	(930,399)
Economic Services	(819,865)	0	(819,865)	(413,508)	(362,205)
Other Property and Services	(205,116)	0	(205,116)	(154,570)	(179,237)
	(19,300,301)	(20,000)	(19,320,301)	(9,916,638)	(6,247,601)
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Revenue					
(Profit)/Loss on Asset Disposals	(32,119)	0	(32,119)	(7,558)	0
Depreciation on Assets	7,338,039	0	7,338,039	3,668,932	0
Movement in Preston Village Fixed Loan Liability Current	(221,712)	0	(221,712)	0	(221,712)
Capital Expenditure and Revenue					
Infrastructure - Roads	(3,109,139)	(170,000)	(3,279,139)	(1,639,578)	(889,950)
Infrastructure - Bridges	(2,991,300)	0	(2,991,300)	(10,000)	(3,065)
Infrastructure - Footpaths	(136,590)	0	(136,590)	(68,292)	(6,950)
Infrastructure - Other	(262,425)	40,000	(222,425)	(123,712)	(43,077)
Plant And Equipment	(1,141,106)	(10,000)	(1,151,106)	(618,054)	(464,586)
Furniture And Equipment	(159,900)	0	(159,900)	(127,448)	(132,067)
Buildings	(14,783,780)	0	(14,783,780)	(2,374,594)	(2,038,738)
Proceeds from Disposal of Assets Plant and Equipment	291,000	0	291,000	84,932	100,386
Repayment of Debentures	(52,207)	0	(52,207)	(25,914)	(25,914)
Principal elements of finance lease payments	(32,375)	0	(32,375)	(20,578)	(21,613)
Repayment of Lease Liability	(630,000)	0	(630,000)	0	0
Proceeds from New Debentures	2,900,000	0	2,900,000	0	0
Proceeds from new Leases	630,000	0	630,000	0	0
Self-Supporting Loan Principal Income	9,922	0	9,922	0	4,927
Loan Principal Income	13,333	0	13,333	3,333	6,667
Transfers To Reserves (Restricted Assets)	(739,961)	0	(739,961)	0	0
Transfers /From Reserves (Restricted Assets)	2,132,677	(45,868)	2,086,809	0	0
Estimated Surplus/(Deficit) July 1 B/Fwd	2,979,222	0	2,979,223	2,979,223	2,915,504
Estimated Surplus/(Deficit)	(0)	90,384	90,384	7,999,263	4,579,616



SHIRE OF DONNYBROOK BALINGUP

**Material Variance Reporting
31/12/2023**

Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, Council adopted a material variance for reporting of \$10,000 for 2023-2024

Operating Revenues		VARIANCE
Law, Order, Public Safety	(31,552)	Grant B/Fire Mitigation \$7.8k under, CESH Reimb \$31k under, Fees & Charges \$5k over, Aware Grant \$3k under
Education & Welfare	(43,769)	Fees & Charges \$21.6k under, Reimbursements \$27k under and Sherp Grant \$5k over
Recreation and Culture	(3,373,377)	Rec Centre Fees & Charges \$18.5k over, Govt Grant - VC Mitchell \$1.795m under, Contribution to Asset \$1.498m under, Hall Grant \$98k under, Reimbursements \$4k over, Fees & Charges \$3.2k under
Transport	(1,116,120)	Blackspot \$345k under, Grant Sundry Const \$121k under, Contribution to Asset \$34.k under, LRCI Grant \$154k under, Regional Road Group \$231k under, Roads to Recovery \$160k under and Bike Grant \$32k under, Reimbursements \$19k under and P/L Sale of Asset \$19k under
Other Property and Service	(29,729)	Reimb \$29k Workers Compensation under
Operating Expenses		VARIANCE
Governance	71,006	Members of council op exp \$16.5k over, Other Governance Expenditure \$4k over and Admin General \$86.5 under
General Purpose Funding	40,662	Rating Valuations \$46k under, Other Rate Expenditure \$6k over
Law, Order, Public Safety	60,653	Fire prevention expenses \$97k over, Fire Depreciation (Non Cash) \$151k under, Animal expenses \$15.5k over, Other law & order expenses \$13.7k under, Depreciation (Non Cash) \$8k under.
Health	16,136	Health Insp Expenses \$6.6k under, Other Health Expenses \$9.5k under
Education and Welfare	152,260	Preston village expenses \$7k under, Preston Depreciation (Non Cash) \$38k under, Tuia expenses \$6k under, Tuia lodge Depreciation (Non Cash) \$57k under, Community & youth \$18.5k under, Other welfare \$16k under, Other Welfare Depreciation
Community Amenities	176,419	Sanitation refuse expenses \$28k under, Sanitation Depreciation (Non Cash) \$59.8k under, Urban Stormwater \$4k under, Town planning expenses \$57k under and Other community amenities \$16.5k under, Protection Environment \$7.5k under
Recreation and Culture	529,610	Hall Depreciation (Non Cash) \$98K under, Rec centre depreciation \$67.5k under, Rec Cntr Expenditure \$26k over, Other Rec depreciation \$265k under, Other rec & sport Expenses \$16.8k under, Libraries depreciation (Non Cash) \$60.7k under Library expenditure \$5.5k under and Other Culture \$44k under
Transport	2,595,655	Depreciation (Non Cash) \$2.581m under, Bridgeworks \$16.5k over, Roadworks Gen Mtce \$45.5k over, Lighting \$18.5k under, St Pruning \$9k under, St Cleaning \$11k under, Depot \$13k over, P/L Asset \$16k under and Other Mtce expenses \$19k under
Economic Services	51,303	Building Expenses \$6k under and Rural Services \$3k over, Economic Dev (Expenses/Grants & ED Strategy) \$40.5k under and Other Economic \$8.5k under
Other Property and Services	(24,667)	PWO Costs \$52k over and Plant Costs \$46.5k under and Project Costs \$18.5k over



SHIRE OF DONNYBROOK BALINGUP
Material Variance Reporting
31/12/2023

Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, Council adopted a material variance for reporting of \$10,000 for 2023-2024

Adjustment for Cash Budget Requirements: VARIANCE

Depreciation on Assets	(3,668,932)	Depreciation yet to be raised
Capital Expenditure and Revenue		
Infrastructure - Roads	749,628	Roadworks Gen \$40k over, RRG \$39.5 over, RTR \$151.5k under, Blackspot \$495k under and Com.Route \$182k under
Infrastructure - Footpaths	61,342	Footpaths \$61k under
Infrastructure - Other	80,635	Egan Park Infras \$14.6k under, Cemeteries \$11.3k under, Dbk Waste Mgmt \$5k over, Other Infras Dbk \$7k under, Park Equip \$13k under, Blp Skatepark \$10k under, Bins \$7k under, Council Carpark \$18k under and Other Minor \$5k under
Plant And Equipment	153,468	Plant purchases - timing
Buildings	335,856	SHERP \$5k over, Public Toilet \$40k under, Halls \$112k under, Community Centre \$43k under, Admin \$19.5k under, Dbk Rec \$70k under, Depot building \$12.5k under, Medical Cntr \$10.5k under, Transit Park \$8.8k under, Other Minor \$22k under



SHIRE OF DONNYBROOK BALINGUP
NET CURRENT ASSETS
31/12/2023

Composition of Estimated Net Current Asset Position

2022/2023 YTD
Actual

CURRENT ASSETS

Cash At Bank - Municipal Fund	2,536,552
Municipal Trust Bank	0
Bank Overdraft	0
Petty Cash On Hand	960
Cash At Bank - Reserve Fund	202,193
Cash At Bank - Reserve Fund Investments	5,000,000
Cash At Bank - Municipal Fund Investments	6,015,266
Cash At Bank - Trust Fund	56,967
Accrued Income	0
Sub Total Cash	<u>13,811,937</u>

Restricted Assets	0
Accounts Receivable - Rates Debtors Total	2,005,894
Accounts Receivable - Rates Debtors Esl Total	94,402
Sundry Debtors Other	1,875,838
Gst Asset Account	134,575
Prepayments Total	0
Accounts Receivable - Loan Debtors Total	23,255
Inventories - Stock On Hand Total	203,311
Contract Assets - Grants Total	92,051
Total Current Assets	<u>18,241,263</u>

LESS: CURRENT LIABILITIES

Provsn For Annual Leave	(441,310)
Prov For Lsl	(463,577)
Bonds / Deposits - Tuia Lodge Rad	(315,756)
Bonds / Deposits - Bciff & Brb	(7,647)
Bonds / Deposits - Extractive Industry License Bonds	(134,611)
Bonds / Deposits - Election Nomination Deposits	(1,000)
Bonds / Deposits - Developer Retention Bonds	(84,183)
Bonds / Deposits - Transportable Building Bonds	(20,000)
Bonds / Deposits - Sundry Bonds / Deposits	(25,963)
Bonds / Deposits (Current Liability - Restricted) - Hockey Pitch Retn	(8,941)
Bonds/Deposits - Sherp Retention	(59,050)
Sundry Creditors	(214,207)
Paye Account	(45,895)
Sdy Debtors Rates -Excess	(98,826)
Contract Liability (Current) - Grant Revenue	(5,511,367)
Contract Liability (Current) - Contribution To Works	(479,632)
Lease Liability - Current Total	(32,375)
Gst Liability Account	(277,927)
Esl Levied	(139,340)
Current Liability (Clay Stock Pile)	(50,000)
Current Loan Liability	(52,207)
	<u>(8,463,815)</u>

NET CURRENT ASSET POSITION

9,777,449

Less: Cash - Restricted Reserves	(5,202,193)
Less: Cash - Restricted Trust	(56,967)
Less: Self Supporting Loans	(23,255)
Add: Current Portion Lease Liabilities	32,375
Add: Current Portion Borrowings	52,207

ESTIMATED SURPLUS/(DEFICIENCY) C/FWD

4,579,616



SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE AND TYPE
31/12/2023

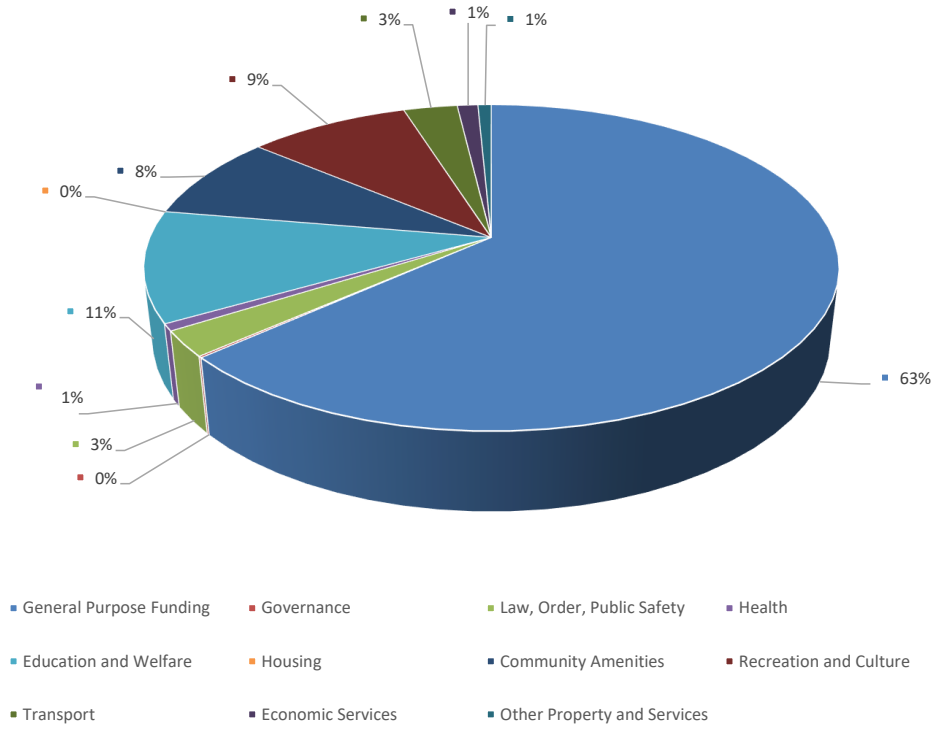
	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
	Original Budget	Budget Amendments	Current Budget	YTD Budget	Actual
	\$	\$	\$	\$	\$
REVENUE					
Rates	7,115,460	0	7,115,460	7,102,245	7,093,372
Operating Grants	1,129,108	126,252	1,255,360	723,166	619,478
Subsidies and Contributions	123,379	0	123,379	35,158	24,592
Fees and Charges	2,127,042	0	2,127,042	1,550,487	1,582,155
Interest Earnings	282,014	0	282,014	152,473	185,313
Other Revenue	420	0	420	206	0
Revenue	10,777,423	126,252	10,903,675	9,563,734	9,504,910
EXPENSES					
Employee Costs	(6,424,907)	0	(6,424,907)	(3,343,556)	(3,351,103)
Materials and Contracts	(4,263,515)	(20,000)	(4,283,515)	(2,202,139)	(1,956,723)
Utility Charges	(479,022)	0	(479,022)	(239,278)	(204,273)
Depreciation	(7,338,039)	0	(7,338,039)	(3,668,932)	0
Interest Expenses	(6,665)	0	(6,665)	(3,483)	(4,529)
Insurance Expenses	(442,121)	0	(442,121)	(266,760)	(477,525)
Other Expenditure	(311,043)	0	(311,043)	(175,000)	(252,962)
Expense	(19,265,312)	(20,000)	(19,285,312)	(9,899,148)	(6,247,115)
NET	(8,487,890)	106,252	(8,381,638)	(335,414)	3,257,795
Non-Operating Grants	13,385,391	170,000	13,555,391	5,072,030	2,140,566
Subsidies and Contributions	3,068,800	0	3,068,800	1,534,398	1,443
Profit on Asset Disposals	64,607	0	64,607	23,800	0
Loss on Asset Disposals	(32,488)	0	(32,488)	(16,242)	0
NET RESULT	7,998,420	276,252	8,274,672	6,278,572	5,399,804
Other Comprehensive Income	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME	7,998,420	276,252	8,274,672	6,278,572	5,399,804



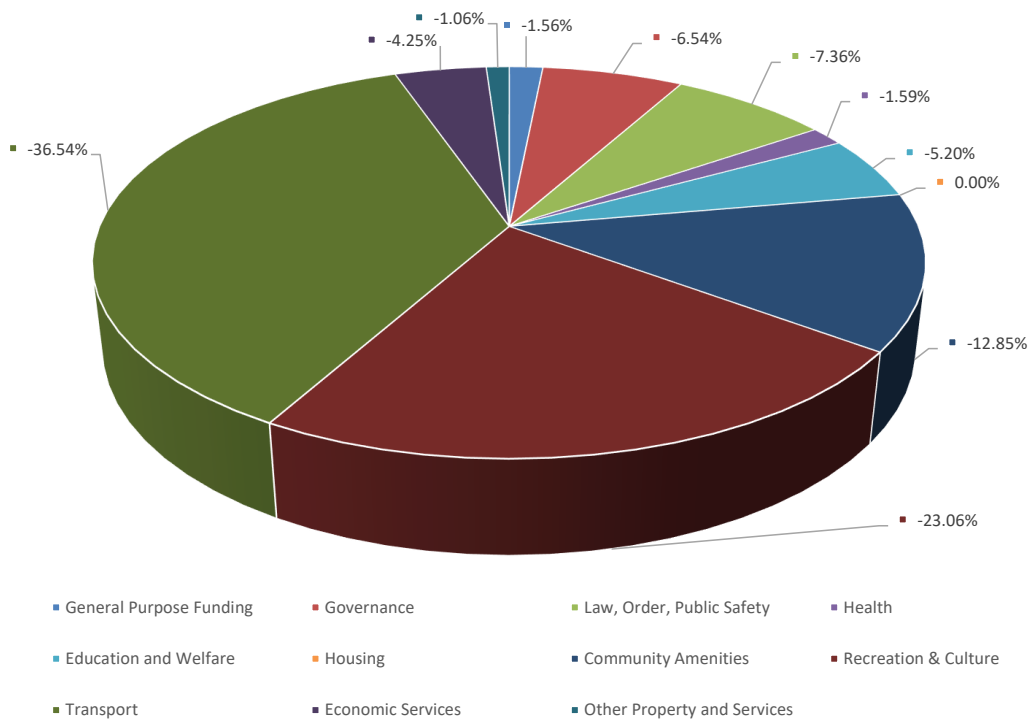
SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
31/12/2023

	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
	Original Budget	Budget Amendments	Current Budget	YTD Budget	Actual
	\$	\$	\$	\$	\$
REVENUE					
General Purpose Funding	7,480,012	96,252	7,576,264	7,358,217	7,377,981
Governance	17,725	0	17,725	8,834	16,516
Law, Order, Public Safety	607,400	10,000	617,400	325,892	294,340
Health	165,093	0	165,093	82,528	80,287
Education and Welfare	2,641,057	0	2,641,057	1,325,484	1,281,715
Housing	0	0	0	0	0
Community Amenities	1,106,041	20,000	1,126,041	978,787	982,558
Recreation and Culture	9,178,853	0	9,178,853	4,419,332	1,045,955
Transport	5,601,636	170,000	5,771,636	1,464,234	348,114
Economic Services	251,756	0	251,756	115,838	133,602
Other Property and Services	249,148	0	249,148	116,064	86,335
	27,298,721	296,252	27,594,973	16,195,210	11,647,404
EXPENSES					
General Purpose Funding	(300,135)	0	(300,135)	(151,034)	(110,372)
Governance	(1,262,480)	0	(1,262,480)	(784,668)	(713,662)
Law, Order, Public Safety	(1,419,600)	0	(1,419,600)	(737,859)	(677,206)
Health	(306,321)	0	(306,321)	(155,906)	(139,770)
Education and Welfare	(1,003,327)	0	(1,003,327)	(504,821)	(352,561)
Housing	0	0	0	0	0
Community Amenities	(2,480,458.96)	(20,000)	(2,500,459)	(1,250,876)	(1,074,457)
Recreation & Culture	(4,450,882)	0	(4,450,882)	(2,237,342)	(1,707,732)
Transport	(7,052,117)	0	(7,052,117)	(3,526,054)	(930,399)
Economic Services	(819,865)	0	(819,865)	(413,508)	(362,205)
Other Property and Services	(205,116)	0	(205,116)	(154,570)	(179,237)
	(19,300,301)	(20,000)	(19,320,301)	(9,916,638)	(6,247,601)
NET RESULT	7,998,420	276,252	8,274,672	6,278,572	5,399,804
Other Comprehensive Income	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME	7,998,420	276,252	8,274,672	6,278,572	5,399,804

YTD Actual Income by Program



YTD Actual Expenditure by Program



Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
General Purpose Funding							
Rate Revenue - Expenditure							
0076		ADMIN SALARIES REALLOCATED TO RATES	31,707	0	31,707	15,852	16,739
0126		GEN ADMIN COSTS REALLOCATED TO RATES	21,501	0	21,501	10,750	13,774
0131		RATES WRITTEN OFF	2,500	0	2,500	1,248	486
0142		SALARIES - RATING	90,667	0	90,667	45,330	51,804
1932		RATING VALUATIONS	97,755	0	97,755	48,872	2,673
1952		POSTAGE & STATIONERY	17,123	0	17,123	8,560	11,954
1962		LEGAL COSTS (RATES)	14,000	0	14,000	6,998	918
1972		ADVERTISING & OTHER EXP.	5,993	0	5,993	2,994	983
5022		TRAINING EXPENSES - RATING	1,578	0	1,578	786	395
5842		SUPERANNUATION (RATES)	15,323	0	15,323	7,658	6,268
6102		EMPLOYEE INSURANCE - WORKERS COMPENSATION	1,987	0	1,987	1,986	4,378
Total Operating Income Rate Revenue			300,135	0	300,135	151,034	110,372
General Purpose Funding							
Rate Revenue - Income							
0011		RATES - GENERAL RATES LEVIED	(7,089,027)	0	(7,089,027)	(7,089,027)	(7,089,027)
0031		INTEREST - RATES INSTALMENT	(20,843)	0	(20,843)	(20,843)	(22,589)
0061		INTEREST - ARREARS	(40,556)	0	(40,556)	(20,276)	(27,584)
0071		RATES - INTERIM & BACK RATES	(29,812)	0	(29,812)	(14,904)	(5,709)
0081		LESS: RATES - DISCOUNTS / CONCESSIONS	879	0	879	438	879
0101		INTEREST - DEFERRED PENSIONERS	(2,100)	0	(2,100)	(2,100)	(4,998)
0121		REIMBURSEMENT - DEBT RECOVERY	(12,500)	0	(12,500)	(6,248)	(324)
2163		FEES & CHARGES - RATES INSTALMENTS / PAYMENT ARRANGEMENTS	(28,240)	0	(28,240)	(28,240)	(28,463)
Total Operating Income Rate Revenue			(7,222,199)	0	(7,222,199)	(7,181,199)	(7,177,816)
General Purpose Funding - Schedule 3							
General Purpose Grants - Income							
0091		GRANTS - LGGC FINANCIAL ASSISTANCE GRANTS	(5,000)	(56,534)	(61,534)	(30,767)	(30,767)
1031		GRANTS - LGGC LOCAL ROAD GRANT	(2,000)	(39,718)	(41,718)	(20,859)	(20,859)
Total Operating Income General Purpose Grants			(7,000)	(96,252)	(103,252)	(51,626)	51,626
General Purpose Funding - Schedule 3							
Other General Purpose Funding - Income							
0643		FEES & CHARGES	(31,458)	0	(31,458)	(15,726)	(18,157)
0911		OTHER REVENUE	(420)	0	(420)	(206)	(0)
0981		FEES & CHARGES (GST FREE) - SPECIAL SERIES NUMBER PLATES	(420)	0	(420)	(206)	(240)
4881		INTEREST - MUNICIPAL FUND	(93,015)	0	(93,015)	(46,506)	(48,476)
4891		INTEREST - RESERVE FUND	(125,500)	0	(125,500)	(62,748)	(81,665)
Total Operating Income General Purpose Funding			(250,813)	0	(250,813)	(125,392)	(148,539)
Summary of Operations - General Purpose Funding							
Rate Revenue							
Sub Total Operating Expenditure			300,135	0	300,135	151,034	110,372
Sub Total Operating Income			(7,222,199)	0	(7,222,199)	(7,181,199)	(7,177,816)
			(6,922,065)	0	(6,922,065)	(7,030,165)	(7,067,444)
General Purpose Grants							
Sub Total Operating Expenditure			0	0	0	0	0
Sub Total Operating Income			(7,000)	(96,252)	(103,252)	(51,626)	(51,626)
			(7,000)	(96,252)	(103,252)	(51,626)	(51,626)
Other General Purpose Funding							
Sub Total Operating Expenditure			0	0	0	0	0
Sub Total Operating Income			(250,813)	0	(250,813)	(125,392)	(148,539)
			(250,813)	0	(250,813)	(125,392)	(148,539)
Total Operating Expenditure			300,135	0	300,135	151,034	110,372
Total Operating Income			(7,480,012)	(96,252)	(7,576,264)	(7,358,217)	(7,377,981)
Program (Surplus)/Deficit			(7,179,878)	(96,252)	(7,276,130)	(7,207,183)	(7,267,609)

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Governance - Schedule 4							
Members of Council - Expenditure							
0122		SALARIES	270,921	0	270,921	135,456	144,982
0132		REFRESHMENT & ENTERTAIN	10,702	0	10,702	5,348	3,184
0146		ADMIN BLDG COSTS REALLOCATED TO GOVERNANCE	67,683	0	67,683	33,836	43,357
0162		CR ALLOWANCES - TRAVEL	4,174	0	4,174	1,147	0
0172		CR ALLOWANCES - PRESIDENTIAL	8,797	0	8,797	2,385	0
0192		CONFERENCE EXPENSES	10,351	0	10,351	5,174	0
0202		COUNCILLOR'S INSURANCE	10,684	0	10,684	10,684	9,574
0222		COUNCIL STATIONERY/GIFTS	3,252	0	3,252	1,622	410
0232		CR ALLOWANCES - MEETING	63,960	0	63,960	18,208	1,312
0242		CR ALLOWANCES - OTHER	4,000	0	4,000	1,998	0
0252		DONATIONS	60,911	0	60,911	30,436	27,370
0332		DONATION BALINGUP RAIL GROUP	5,000	0	5,000	2,498	5,000
0336		COMMISSIONER ALLOWANCES	39,333	0	39,333	39,333	73,651
1222		INFORMATION TECHNOLOGY ALLOWANCE - COUNCILLORS	7,838	0	7,838	2,317	0
5532		VOLUNTEER'S FUNCTION	2,500	0	2,500	1,248	0
5852		SUPERANNUATION	33,155	0	33,155	16,574	16,699
5922		COUNCIL FUNCTIONS	12,500	0	12,500	6,248	2,811
6112		EMPLOYEE INSURANCE - WORKERS COMPENSATION	13,217	0	13,217	13,216	13,083
6302		DEPRECIATION - GOVERNANCE	8,000	0	8,000	3,998	0
6932		COUNCILLOR TRAINING	16,000	0	16,000	16,000	14,340
9722		ADMIN SAL REALLOCATED - MEMBERS GENERAL	3,700	0	3,700	1,848	1,953
Total Operating Expenditure Members of Council			696,677	0	696,677	349,573	360,868
Governance - Schedule 4							
Members of Council - Income							
0233		FEES & CHARGES	(105)	0	(105)	(48)	0
0243		REIMBURSEMENTS	(50)	0	(50)	(24)	0
Total Operating Income Members of Council			(155)	0	(155)	(72)	0
Governance - Schedule 4							
Administration - Expenditure							
0036		ADMIN EMPLOYEE COSTS REALLOCATED	(1,086,869)	0	(1,086,869)	(543,432)	(573,793)
0066		GEN ADMIN COSTS REALLOCATED	(640,001)	0	(640,001)	(320,000)	(409,976)
0250		LEASE INTEREST EXPENSE - ADMIN	1,240	0	1,240	618	374
0262		ADMIN TRAINING CONFERENCE & COURSE FEES	55,545	0	55,545	27,756	26,117
0272		SALARIES (ADM)	905,279	0	905,279	452,636	468,663
0282		SUPERANNUATION (ADMIN)	108,174	0	108,174	54,082	60,348
0292		EMPLOYEE INSURANCE - WORKERS COMPENSATION	57,216	0	57,216	57,214	44,782
0312		EMPLOYEE ASSISTANCE PROGRAM	16,200	0	16,200	8,098	0
0342		DEPRECIATION (ADM)	55,735	0	55,735	27,864	0
0352		COMPUTER SOFTWARE COSTS	49,000	0	49,000	24,486	31,917
0362	<i>Various</i>	OFFICE & SURROUNDS MTCE.	93,545	0	93,545	46,732	63,516
0372		OTH OFFICE EXPENSES (A003	6,421	0	6,421	3,206	5,534
0382		PRINTING & STATIONERY	16,052	0	16,052	8,024	8,298
0392		COMPUTER MTCE AND AGREEMENTS	161,000	0	161,000	121,100	148,133
0402		UNIFORM ALLOWANCE	6,174	0	6,174	3,084	670
0432		VEHICLE RUNNING COSTS	33,000	0	33,000	16,496	14,510
0452		ADVERTISING	1,070	0	1,070	534	0
0532		TELEPHONE & FACSIMILE	27,783	0	27,783	13,890	14,570
0542		POSTAGE	5,202	0	5,202	2,598	2,070
0562		OFFICE EQUIPMENT MAINTENANCE	7,000	0	7,000	3,498	12,453
0852		BANK CHARGES	16,587	0	16,587	8,290	10,144
0882		INSURANCE - OTHER	35,045	0	35,045	35,045	34,661
1072		FRINGE BENEFITS TAX	42,189	0	42,189	21,092	19,623
1092		COMPUTER USER GROUP SUBSCRIPTION	749	0	749	372	700
5572		CEO NETWORKING & STAFF REWARDS ALLOWANCE	1,500	0	1,500	746	300
5582		STAFF RECRUITMENT COSTS - ADMIN	10,000	0	10,000	5,000	1,853
5702		OCCUPATIONAL SAFETY AND HEALTH (RE-ALLOC. TO PROGRAMS)	1,250	0	1,250	624	188
5752		Staff Accomodation	0	0	0	0	4,507
6022		FURNITURE & EQUIPMENT UNDER THRESHOLD	13,912	0	13,912	6,952	9,837
Total Operating Expenditure Administration			-0	0	-0	86,605	0

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Governance - Schedule 4							
Administration - Income							
7863		INSURANCE REBATES	(14,000)	0	(14,000)	(6,998)	0
7873		REIMBURSEMENTS - ADMINISTRATION	(2,000)	0	(2,000)	(996)	(330)
Total Operating Income Administration			(16,000)	0	(16,000)	(7,994)	16,247
Governance - Schedule 4							
Other Governance Costs - Expense							
0156		ADMIN SALARIES REALLOCATED TO OTHER GOVERNANCE.	47,549	0	47,549	23,770	25,103
0182		SUBSCRIPTIONS	47,135	0	47,135	42,355	43,969
0206		GEN ADMIN COSTS REALLOC TO OTHER GOVERNANCE	46,853	0	46,853	23,422	30,013
0892		NON-SPECIFIC LEGAL COSTS	21,000	0	21,000	10,498	0
0952		AUDIT FEES	54,000	0	54,000	42,000	41,585
0962		CONSULTANTS FEES	65,000	0	65,000	32,488	28,117
1042		PUBLIC RELATIONS	21,938	0	21,938	10,966	9,333
1082		RESOURCE SHAR/ECON DEV	55,564	0	55,564	55,564	63,064
3772		SALARIES - GOVERNANCE	154,420	0	154,420	77,208	82,417
5862		SUPERANNUATION (GOVERNANCE)	12,465	0	12,465	6,230	9,201
5912		RISK MANAGEMENT	31,772	0	31,772	15,882	11,611
6122		EMPLOYEE INSURANCE - WORKERS COMPENSATION	8,107	0	8,107	8,106	7,457
Total Operating expenditure Governancve Other			565,803	0	565,803	348,489	352,794
Governance - Schedule 4							
Other Governance Costs - Income							
0333		CONTRIBUTIONS	(800)	0	(800)	(396)	234
0901		REIMBURSEMENTS - STAFF TELEPHONE	(150)	0	(150)	(72)	0
0921		FEES & CHARGES	(210)	0	(210)	(102)	35
0951		REIMBURSEMENTS - STAFF UNIFORM	(200)	0	(200)	(96)	0
1041		FEES & CHARGES - GST FREE	(210)	0	(210)	(102)	0
Total Operating Income Governance Other			(1,570)	0	(1,570)	(768)	269
Summary of Operations - Governance Program							
Members of Council							
Sub Total Operating Expenditure			696,677	0	696,677	349,573	360,868
Sub Total Operating Income			(155)	0	(155)	(72)	0
			696,522	0	696,522	349,501	360,868
Administration							
Sub Total Operating Expenditure			(0)	0	(0)	86,605	0
Sub Total Operating Income			(16,000)	0	(16,000)	(7,994)	(16,247)
			(16,000)	0	(16,000)	78,611	(16,247)
Other Governance							
Sub Total Operating Expenditure			565,803	0	565,803	348,489	352,794
Sub Total Operating Income			(1,570)	0	(1,570)	(768)	(269)
			564,233	0	564,233	347,721	352,525
Total Operating Expenditure			1,262,480	0	1,262,480	784,668	713,662
Total Operating Income			(17,725)	0	(17,725)	(8,834)	(16,516)
Program (Surplus)/Deficit			1,244,755	0	1,244,755	775,834	697,146
Law, Order & Public Safety - Schedule 5							
Fire Prevention - Expenditure							
0216		ADMIN SALARIES REALLOC TO FIRE CONTROL	70,205	0	70,205	35,102	37,064
0266		GENERAL ADMIN COSTS REALLOC TO FIRE CONTROL	35,210	0	35,210	17,600	22,555
0632		FIRE CONTROL EXPENSES	18,497	0	18,497	9,228	27,900
0642		INSURANCE (FC)	45,045	0	45,045	45,045	45,045
0672		PUBLIC STANDPIPES	26,000	0	26,000	12,996	19,717
0682		BUSH FIRE MITIGATION - SHIRE	10,702	0	10,702	5,348	12,130
1062		DEPRECIATION (FC)	44,222	0	44,222	22,108	0
1132		CESM - EMERGENCY MGMT SALS	130,285	0	130,285	65,138	75,808
3572		FURNITURE & EQUIPMENT UNDER THRESHOLD	2,442	0	2,442	1,218	0
0996		PLANT & EQUIPMENT UNDER THRESHOLD	8,455	0	8,455	4,226	7,879
5142		ESL OPERATING EXPENSES SHIRE	182,885	0	182,885	91,422	173,179

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
5592		DEPRECIATION ON BRIGADE PLANT	303,152	0	303,152	151,572	0
6402		CESM SUPERANNUATION	17,517	0	17,517	8,756	7,156
6412		CESM OFFICE EXPENSES	25,008	0	25,008	16,338	14,934
6962		BUSH FIRE MITIGATION - SEMC	161,150	0	161,150	80,568	72,789
7382		REGIONAL BUSHFIRE MITIGATION CO-ORDINATOR - CONTRIBUTION	19,690	0	19,690	9,844	6,074
Total Operating Expenditure Fire Prevention			1,100,464	0	1,100,464	576,509	522,230
Law, Order & Public Safety - Schedule 5							
Fire Prevention - Income							
0703		FEES & CHARGES - FINES	(2,000)	0	(2,000)	(996)	(250)
0745		REIMBURSEMENTS	(1,000)	0	(1,000)	(498)	0
0773		CONTRIBUTIONS	(1,000)	0	(1,000)	(498)	0
0781		DONATION FIRE PREVENTION	(8,455)	0	(8,455)	(4,226)	(7,879)
0783		FEES & CHARGES - SALE OF STANDPIPE WATER	(33,000)	0	(33,000)	(16,496)	(23,146)
1011		FEES & CHARGES - ESL COMMISSION	(4,000)	0	(4,000)	(4,000)	(4,000)
5123		GRANTS - VFBF ESL OPERATING GRANT	(235,570)	0	(235,570)	(117,762)	(117,785)
5983		REIMBURSEMENTS - DFES FOR CESM	(104,468)	0	(104,468)	(52,232)	(21,171)
6963		GRANTS - BUSHFIRE MITIGATION	(161,150)	0	(161,150)	(80,570)	(72,751)
Total Operating Income Fire Prevention			(550,643)	0	(550,643)	(277,278)	(246,982)
Law, Order & Public Safety - Schedule 5							
Animal Control - Expenditure							
0276		ADMIN SALARIES REALLOC TO ANIMAL CONTROL	41,142	0	41,142	20,570	21,720
0326		ADMIN GENERAL COSTS REALLOC TO ANIMAL CONTROL	30,691	0	30,691	15,342	19,660
0762		A/C TRAINING EXPENSES	2,573	0	2,573	1,284	3,071
0772		SALARIES (AC)	126,797	0	126,797	63,396	68,827
0782		SUPERANNUATION (AC)	10,905	0	10,905	5,450	7,276
0792		VEHICLE EXPENSE (AC)	15,500	0	15,500	7,748	3,638
0802		GENERAL EXPENSES (AC)	11,829	0	11,829	7,792	13,518
0812		CLOTHING ALLOWANCE	1,284	0	1,284	638	669
0822		TELEPHONE ALLOWANCE	2,000	0	2,000	996	838
0827		A/H CALL SERVICE - ANIMAL	2,500	0	2,500	1,248	1,002
0832		DEPRECIATION (AC)	480	0	480	236	0
Total Operating Expenditure Animal Control			245,700	0	245,700	124,700	140,220
Law, Order & Public Safety - Schedule 5							
Animal Control - Income							
0833		FEES & CHARGES - DOG REGISTRATION	(20,500)	0	(20,500)	(20,500)	(14,160)
0843		FEES & CHARGES - FINES	(4,000)	0	(4,000)	(1,998)	(5,236)
0873		FEES & CHARGES - ANIMAL FACILITY LICENSING	(510)	0	(510)	(252)	(330)
0893		FEES & CHARGES - ANIMAL IMPOUNDING	(2,400)	0	(2,400)	(1,196)	(2,173)
1193		FEES & CHARGES - CAT REGISTRATIONS	(3,590)	0	(3,590)	(1,794)	(2,916)
Total Operating Income Animal Control			(31,000)	0	(31,000)	(25,740)	(27,443)
Law, Order & Public Safety - Schedule 5							
Other Law, Order & Public Safety - Expenditure							
0912		DEPRECIATION (OTHER LAW & ORDER)	15,335	0	15,335	7,664	0
0916		EMPLOYEE INSURANCE - WORKERS COMPENSATION	0	0	0	0	78
0922	A005	DBK BRANCH-EMERGENCY SVES	19,977	0	19,977	9,964	9,343
1142		AWARE PROGRAMME - EMERGENCY MANAGEMENT	5,927	0	5,927	2,960	0
1152	M032	EMERGENCY RESPONSE, FESA SES ETC	5,479	0	5,479	2,732	105
5192		LEMC OPERATING EXPENSES	1,029	0	1,029	510	0
5193		EMERGENCY COMMUNICATION EXPENDITURE	1,574	0	1,574	786	903
5602		DEP'N ON SES PLANT	16,240	0	16,240	8,116	0
5742		COMMUNITY ROAD SAFETY	1,070	0	1,070	534	0
5772		BUILDING MAINTENANCE (EX SES BUILDING)	1,206	0	1,206	594	1,155
6862		ADMIN SALARIES REALLOCATED - OLOPS	3,668	0	3,668	1,830	1,937
6872		GENERAL ADMIN COSTS REALLOCATED - OLOPS	1,928	0	1,928	960	1,235
Total Operating Expenditure Other Law, Order & Public Safety			73,435	0	73,435	36,650	14,756

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Law, Order & Public Safety - Schedule 5							
Other Law, Order & Public Safety - Income							
1303		GRANTS - EMERGENCY MGMT PLAN	0	(10,000)	(10,000)	(10,000)	(10,000)
1153		GRANTS AWARE PROGRAMME	(5,927)	0	(5,927)	(2,960)	0
1163		GRANT - SES ESL OPERATING GRANT	(19,830)	0	(19,830)	(9,914)	(9,915)
Total Operating Income Other Law, Order & Public Safety			(25,757)	(10,000)	(35,757)	(22,874)	(19,915)
Summary of Operations - Law, Order & Public Safety Program							
Fire Prevention							
Sub Total Operating Expenditure			1,100,464	0	1,100,464	576,509	522,230
Sub Total Operating Income			(550,643)	0	(550,643)	(277,278)	(246,982)
			549,822	0	549,822	299,231	275,248
Animal Control							
Sub Total Operating Expenditure			245,700	0	245,700	124,700	140,220
Sub Total Operating Income			(31,000)	0	(31,000)	(25,740)	(27,443)
			214,700	0	214,700	98,960	112,777
Other Law, Order & Public Safety							
Sub Total Operating Expenditure			73,435	0	73,435	36,650	14,756
Sub Total Operating Income			(25,757)	(10,000)	(35,757)	(22,874)	(19,915)
			47,678	(10,000)	37,678	13,776	(5,159)
Total Operating Expenditure			1,419,600	0	1,419,600	737,859	677,206
Total Operating Income			(607,400)	(10,000)	(617,400)	(325,892)	(294,340)
Program (Surplus)/Deficit			812,200	(10,000)	802,200	411,967	382,866
Health - Schedule 7							
Health Inspection & Administration - Expenditure							
0426		ADMIN SALARIES REALLOC TO HEALTH INSP.	32,676	0	32,676	16,334	17,251
0476		ADMIN GENERAL COSTS REALLOC TO HEALTH INSP.	17,349	0	17,349	8,672	11,113
1262		SALARIES (HLTH)	132,136	0	132,136	66,064	60,529
1272		SUPERANNUATION - HEALTH	19,841	0	19,841	9,916	7,572
1302		CONF & TRAIN EXPENSES	2,104	0	2,104	1,050	395
1312		VEHICLE EXPENSES - HEALTH	8,500	0	8,500	4,248	3,165
1322		SUNDRY HEALTH EXPENSES	3,990	0	3,990	1,980	2,368
1332		LEGAL EXPENSES	562	0	562	276	0
2082		ANALYTICAL EXPENSES	2,140	0	2,140	1,068	1,713
3492		CONTRACT/RELIEF STAFF (FOOD INSPECTIONS)	5,200	0	5,200	2,598	0
4226		VEHICLE EXPENSES - COMMUNITY DEVELOPMENT	0	0	0	0	107
6182		EMPLOYEE INSURANCE - WORKERS COMPENSATION	5,479	0	5,479	5,478	6,632
7392		FRINGE BENEFITS TAX - HEALTH	5,358	0	5,358	2,676	2,861
Total Operating Expenditure Health Inspection & Admin			235,335	0	235,335	120,360	113,707
Health - Schedule 7							
Health Inspection & Administration - Income							
1071		FEES & CHARGES - SUNDRY	0	0	0	0	(177)
1343		FEES & CHARGES - GST FREE - LICENSING / INSPECTIONS	(23,020)	0	(23,020)	(11,506)	(19,027)
1443		FEES & CHARGES - FINES	(300)	0	(300)	(146)	0
1463		CONTRIBUTION - EMPLOYEES	(1,190)	0	(1,190)	(594)	0
6851		PROFIT ON SALE OF ASSET (HLTH)	(8,169)	0	(8,169)	(4,082)	0
Total Operating Income Health Inspection & Administration			(32,679)	0	(32,679)	(16,328)	(19,204)
Health - Schedule 7							
Health Other - Expenditure							
1512		BANK CHARGES LOANS OTHER HEATH	378	0	378	186	293
1592	B072	MEDICAL CENTRE MTC	19,632	0	19,632	9,796	13,155
1602	B005	DENTAL SURGERY OPERATING	13,744	0	13,744	6,856	9,229
1612		INTEREST ON LOANS (MEDIC - TREASURY CORP)	1,468	0	1,468	834	675
1616		EMPLOYEE INSURANCE - WORKERS COMPENSATION	0	0	0	0	194
1622		DEPRECIATION (MED/DENT)	31,238	0	31,238	15,618	0
6882		ADMIN EMPLOYEE COSTS REALLOC - HEALTH	3,403	0	3,403	1,698	1,797
6892		GENERAL ADMIN COSTS REALLOC- HEALTH	1,122	0	1,122	558	719
Total Operating Expenditure Health Other			70,986	0	70,986	35,546	26,063

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Health - Schedule 7							
Health Other - Income							
1081		REIMBURSEMENTS	(15,500)	0	(15,500)	(7,748)	(1,178)
1091		FEES & CHARGES - PROPERTY LEASES	(116,914)	0	(116,914)	(58,452)	(59,905)
Total Operating income Health Other			(132,414)	0	(132,414)	(66,200)	(61,083)
Summary of Operations - Health Program							
Health Inspection & Administration							
Sub Total Operating Expenditure			235,335	0	235,335	120,360	113,707
Sub Total Operating Income			(32,679)	0	(32,679)	(16,328)	(19,204)
			202,656	0	202,656	104,032	94,503
Health Other							
Sub Total Operating Expenditure			70,986	0	70,986	35,546	26,063
Sub Total Operating Income			(132,414)	0	(132,414)	(66,200)	(61,083)
			(61,428)	0	(61,428)	(30,654)	(35,021)
Total Operating Expenditure			306,321	0	306,321	155,906	139,770
Total Operating Income			(165,093)	0	(165,093)	(82,528)	(80,287)
Program (Surplus)/Deficit			141,228	0	141,228	73,378	59,482
Education & Welfare Schedule 8							
Preston Village Retirement							
4007	<i>Various</i>	UTILITY CHARGES (PRESTON VILLAGE)	21,500	0	21,500	10,738	13,377
4017		PROPERTY INSURANCE (PRESTON VILLAGE)	12,000	0	12,000	6,000	12,096
4027		WORKERS COMP INSURANCE (PRESTON VILLAGE)	1,757	0	1,757	1,756	805
4037		CONTRACTORS (PRESTON VILLAGE)	13,300	0	13,300	6,636	4,481
4047		EMERGENCY PHONE MONITORING (PRESTON VILLAGE)	4,000	0	4,000	1,998	1,475
4057		GENERAL EXPENSES (PRESTON VILLAGE)	250	0	250	120	0
4077		GROUNDS MAINTENANCE (PRESTON VILLAGE)	6,000	0	6,000	2,996	3,639
4167		SALARIES - PRESTON VILLAGE	15,152	0	15,152	7,574	8,818
4177		SUPERANNUATION - PRESTON VILLAGE	2,172	0	2,172	1,082	1,022
4192		PRESTON VILLAGE RETIREMENT UNITS MTC	37,772	0	37,772	18,884	10,534
5007		ADMINISTRATION SALARIES REALLOCATED (PRESTON VILLAGE)	3,459	0	3,459	1,728	2,518
5027		GENERAL ADMIN COSTS REALLOC (PRESTON VILLAGE)	2,201	0	2,201	1,098	1,390
5107		GENERAL MAINTENANCE COSTS - PRESTON VILLAGE	3,000	0	3,000	1,496	165
6202		DEPRECIATION (PRESTON VILLAGE)	76,754	0	76,754	38,374	0
8462		SELLING / LEASING COSTS - PRESTON VILLAGE	10,290	0	10,290	5,144	0
Total Operating Expenditure Preston Retirement Village			209,608	0	209,608	105,624	60,320
Education & Welfare Schedule 8							
Preston Village Retirement							
1353		REIMBURSEMENTS - PRESTON VILLAGE	(57,127)	0	(57,127)	(28,560)	0
1523		FEES & CHARGES - LEASE PRESTON VILLAGE	(74,550)	0	(74,550)	(37,274)	(33,305)
3133		REIMBURSEMENTS - PRESTON VILLAGE	(3,500)	0	(3,500)	(1,746)	(1,216)
5953		FEES & CHARGES - PRESTON VILLAGE COMMUNITY CENTRE	(6,000)	0	(6,000)	(2,996)	(3,495)
Total Operating Income Preston Retirement Village			(141,177)	0	(141,177)	(70,576)	(38,015)
Education & Welfare Schedule 8							
TUIA Lodge - Expenditure							
1642		DEPRECIATION (TUIA)	114,995	0	114,995	57,496	0
3592		INTEREST ON LOANS - (TUIA)	3,182	0	3,182	1,647	1,035
3697		BOND INTEREST - (TUIA)	19,160	0	19,160	0	0
3937		STATE GUARANTEE FEE - (TUIA)	1,715	0	1,715	854	1,471
Total Operating Expenditure TUIA Lodge			139,052	0	139,052	59,997	5,422
Education & Welfare Schedule 8							
TUIA Lodge - Income							
1716		FEES & CHARGES - PROPERTY LEASES	(51,092)	0	(51,092)	(25,542)	(29,804)
Total Operating Income TUIA Lodge			(51,092)	0	(51,092)	(25,542)	(29,804)

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Education & Welfare Schedule 8							
Care Families and Children - Expenditure							
1362		COMMUNITY CENTRE / INFANT HEALTH CLINIC	8,643	0	8,643	4,302	4,469
4052		LIONS CLUB BUILDING ALLNUT ST	2,754	0	2,754	1,374	1,560
4336		EMPLOYEE INSURANCE - WORKERS COMPENSATION	0	0	0	0	82
4337		ADMIN SALARIES REALLOCATED	1,190	0	1,190	594	628
4347		GENERAL ADMIN COSTS REALLOCATED	383	0	383	186	246
5932		1ST DONNYBROOK SCOUT BLDG	972	0	972	476	1,116
6002		BALINGUP COMMUNITY CENTRE	321	0	321	156	98
9057		CHILDCARE & AFTERSCHOOL CARE NEEDS ANALYSIS	5,000	0	5,000	2,498	0
Total Operating Expenditure Care Families and Children			19,263	0	19,263	9,586	8,199
Education & Welfare Schedule 8							
Care Families and Children - Income							
1643		FEEES & CHARGES - PROPERTY LEASES	(2,001)	0	(2,001)	(996)	(1,058)
4003		REIMBURSEMENTS	(1,250)	0	(1,250)	(624)	(1,088)
Total Operating Income Care Families and Children			(3,251)	0	(3,251)	(1,620)	2,146
Education & Welfare Schedule 8							
Community & Youth Development - Expenditure							
0486		ADMIN SALARIES REALLOC TO COMM/YOUTH DEV.	42,301	0	42,301	21,146	22,332
0536		ADMIN GENERAL COSTS REALLOC TO COMM/YOUTH DEV.	33,005	0	33,005	16,500	21,143
4652	Y001	COMM. DEV. INITIATIVES	9,120	0	9,120	4,556	260
4762		SEED FUNDING YOUTH RELATED PROGRAMMES	3,799	0	3,799	1,896	190
4802		DBK MOUNTAIN BIKE PROJECT	12,500	0	12,500	12,500	12,002
4822		SALARIES COMMUNITY DEVELOPMENT OFFICER	167,411	0	167,411	83,704	70,924
4832		SUPERNUATION COMMUNITY DEVELOPMENT OFFICER	21,217	0	21,217	10,606	9,464
4842		INSURANCE COMMUNITY DEVELOPMENT	11,529	0	11,529	10,694	9,631
5202		OFFICE EXPENSES COMMUNITY DEVELOPMENT	1,830	0	1,830	912	299
5522		SENIOR WEEK FUNCTION	803	0	803	396	0
7752		AUSTRALIA DAY EVENT	5,351	0	5,351	2,672	566
Total Operating Expenditure Community & Youth Development			308,865	0	308,865	165,582	146,809
Education & Welfare Schedule 8							
Community & Youth Development - Income							
3403		CONTRIBUTIONS	(200)	0	(200)	(96)	0
5963		REIMBURSEMENTS - EMPLOYEES	(200)	0	(200)	(96)	0
4962		GRANTS - DBK MOUNTAIN PROJECT	(10,000)	0	(10,000)	(10,000)	10,000
Total Operating Income Community & Youth Development			(10,400)	0	(10,400)	(10,192)	10,000
Education & Welfare Schedule 8							
Other Welfare - Expenditure							
1017		BUILDING INSURANCE (LANG VILLS U7-9)	1,657	0	1,657	828	2,136
1057		GENERAL EXPENSES (LANG VILLS U7-9)	2,140	0	2,140	1,068	400
1067		WORKERS COMP INSURANCE - WELL AGED	1,963	0	1,963	1,962	2,494
1737		MOWING & GROUND MTCE (MINN COTTS U1-4)	3,602	0	3,602	1,800	1,646
1747		UTILITY CHARGES - (MINN COTTS U1-4)	5,259	0	5,259	2,616	664
1757	Various	CONTRACTORS - (MINN COTTS U1-4)	10,348	0	10,348	5,154	1,552
1767		BUILDING INSURANCE - (MINN COTTS U1-4)	982	0	982	486	1,172
1787		GENERAL EXPENSES - (MINN COTTS U1-4)	2,140	0	2,140	1,068	681
1797		MOWING & GROUND MTCE - (MINN COTTS U5-8)	3,602	0	3,602	1,800	1,756
6212		DEPRECIATION (MINN COTTS 1-4)	7,125	0	7,125	3,560	0
6222		DEPRECIATION (MINN COTTS 5-8)	2,457	0	2,457	1,224	0
6232		DEPRECIATION (MINN COTTS 9-12)	3,098	0	3,098	1,548	0
6242		DEPRECIATION (LANG VILLS 1-6)	3,840	0	3,840	1,916	0
6252		DEPRECIATION (LANG VILLS 7-9)	5,139	0	5,139	2,568	0
7107		SALARIES - DIRECT ALLOCATION	46,942	0	46,942	23,468	16,293
7117		SUPER - DIRECT ALLOCATION	3,533	0	3,533	1,764	1,743
8007		UTILITY CHARGES - (MINN COTTS U5-8)	2,964	0	2,964	1,470	1,276
8017	Various	CONTRACTORS - (MINN COTTS U5-8)	9,828	0	9,828	4,896	1,182
8027		BUILDING INSURANCE - (MINN COTTS U5-8)	940	0	940	468	1,146

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
8047		GENERAL EXPENSES - (MINN COTTS U5-8)	2,140	0	2,140	1,068	929
8057		MOWING & GROUND MTC - (MINN COTTS U9-12)	3,602	0	3,602	1,800	2,029
8067		UTILITY CHARGES - (MINN COTTS U9-12)	3,708	0	3,708	1,844	1,039
8077	Various	CONTRACTORS - (MINN COTTS U9-12)	9,828	0	9,828	4,896	1,987
8087		BUILDING INSURANCE - (MINN COTTS U9-12)	1,075	0	1,075	534	1,517
9007		GENERAL EXPENSES - (MINN COTTS U9-12)	2,140	0	2,140	1,068	650
9017		MOWING & GROUND MTC (LANG VILL U1-6)	3,602	0	3,602	1,800	1,242
9027		UTILITY CHARGES (LANG VILL U1-6)	6,823	0	6,823	3,404	3,601
9037	Various	CONTRACTORS (LANG VILL U1-6)	17,857	0	17,857	8,906	6,021
9047		BUILDING INSURANCE (LANG VILLS U1-6)	2,304	0	2,304	1,152	2,920
9067		GENERAL EXPENSES (LANG VILLS U1-6)	2,058	0	2,058	1,026	1,027
9077		MOWING & GROUND MTCE (LANG VILLS U7-9)	3,602	0	3,602	1,800	703
9082		GEN ADMIN ALLOC - AGED HOUSING (NOT TUIA OR HACC)	5,705	0	5,705	2,850	3,655
9087		UTILITY CHARGES (LANG VILLS U7-9)	3,013	0	3,013	1,500	1,065
9097	Various	CONTRACTORS (LANG VILLS U7-9)	10,744	0	10,744	5,356	3,853
9107		OPERATION COSTS ASSOCIATED WITH CAPITAL RENEWAL PROJECT - SHERP	98,407	0	98,407	49,202	55,524
9117		RECONCILIATION ACTION PLAN	3,000	0	3,000	1,496	275
9272		ADMIN SAL REALLOCATED - OTHER WELFARE	14,343	0	14,343	7,168	7,572
Total Operating Expenditure Other Welfare			311,509	0	311,509	156,534	129,751
Education & Welfare Schedule 8							
Other Welfare - Income							
1173		FEES & CHARGES - LEASE MIININUP COTTAGES U 5-8	(15,950)	0	(15,950)	(7,972)	(8,671)
1223		SOCIALHOUSING ECONOMIC RECOVERY PACKAGE (SHERP) GRANTS PROGRAM WORKSTREAM 2 - REFURBISHMENTS	(2,267,811)	0	(2,267,811)	(1,133,902)	(1,138,625)
1743		FEES & CHARGES - LEASE MINNINUP COTTAGES U 1-4	(36,344)	0	(36,344)	(18,170)	(8,156)
1753		FEES & CHARGES - LEASE LANGLEY VILLAS U 1-6	(57,230)	0	(57,230)	(28,614)	(17,716)
1773		FEES & CHARGES - LEASE MINNINUP COTTAGES U 9-12	(27,783)	0	(27,783)	(13,890)	(13,006)
2603		FEES & CHARGES - LEASE LANGLEY VILLAS U 7-9	(30,020)	0	(30,020)	(15,006)	(13,641)
Total Operating Income Other Welfare			(2,435,137)	0	(2,435,137)	(1,217,554)	(1,201,750)
Education & Welfare Schedule 8							
Pre-School - Expenditure							
0982		DEPRECIATION (EDUC)	11,375	0	11,375	5,684	0
Total Operating Expenditure Pre-School			11,375	0	11,375	5,684	0
Education & Welfare Schedule 8							
Other Education - Expenditure							
1002	B017	TELECENTRE MAINTENANCE	3,355	0	3,355	1,668	1,760
1012		SCHOLARSHIPS	300	0	300	146	300
Total Operating Expenditure Other Education			3,655	0	3,655	1,814	2,060
Summary of Operations - Education & Welfare Program							
Preston Village Retirement							
Sub Total Operating Expenditure			209,608	0	209,608	105,624	60,320
Sub Total Operating Income			(141,177)	0	(141,177)	(70,576)	(38,015)
			68,431	0	68,431	35,048	22,304
TUIA Lodge							
Sub Total Operating Expenditure			139,052	0	139,052	59,997	5,422
Sub Total Operating Income			(51,092)	0	(51,092)	(25,542)	(29,804)
			87,960	0	87,960	34,455	(24,381)
Care Families and Childfren							
Sub Total Operating Expenditure			19,263	0	19,263	9,586	8,199
Sub Total Operating Income			(3,251)	0	(3,251)	(1,620)	(2,146)
			16,012	0	16,012	7,966	6,053
Community & Youth Development							
Sub Total Operating Expenditure			308,865	0	308,865	165,582	146,809
Sub Total Operating Income			(10,400)	0	(10,400)	(10,192)	(10,000)
			298,465	0	298,465	155,390	136,809

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Other Welfare							
		Sub Total Operating Expenditure	311,509	0	311,509	156,534	129,751
		Sub Total Operating Income	(2,435,137)	0	(2,435,137)	(1,217,554)	(1,201,750)
			(2,123,628)	0	(2,123,628)	(1,061,020)	(1,071,999)
Pre-School							
		Sub Total Operating Expenditure	11,375	0	11,375	5,684	0
		Sub Total Operating Income	0	0	0	0	0
			11,375	0	11,375	5,684	0
Other Education							
		Sub Total Operating Expenditure	3,655	0	3,655	1,814	2,060
		Sub Total Operating Income	0	0	0	0	0
			3,655	0	3,655	1,814	2,060
		Total Operating Expenditure	1,003,327	0	1,003,327	504,821	352,561
		Total Operating Income	(2,641,057)	0	(2,641,057)	(1,325,484)	(1,281,715)
		Program (Surplus)/Deficit	(1,637,730)	0	(1,637,730)	(820,663)	(929,154)
Community Amenities - Schedule 10							
Sanitation-Household Refuse - Expenditure							
1762	W001	KERBSIDE GENERAL WASTE SERVICES	278,560	0	278,560	139,262	119,485
1772	Various	WASTE MANAGEMENT FACILITIES	545,512	0	545,512	272,730	294,456
1782		KERBSIDE RECYCLING SERVICES	168,660	0	168,660	84,322	81,650
1802	W025	KERBSIDE ORGANIC SERVICES (FOGO)	175,936	0	175,936	87,964	66,027
1812		DEPRECIATION (REFUSE)	51,619	0	51,619	25,806	0
2202		DWER Licence Renewal Application	15,000	0	15,000	7,498	2,665
2242		INSURANCE WASTE MANAGEMNT	2,588	0	2,588	2,586	6,319
2252		VEHICLE EXPENSES	5,250	0	5,250	2,622	2,057
2262		WASTE EDUCATION AND CUSTOMER SERVICE	16,430	0	16,430	8,212	4,949
2552	M017	REFUSE COLL - PUBLIC BINS	181,528	0	181,528	90,748	86,059
2562		GENERAL ADMIN ALLOCATED - HOUSEHOLD REFUSE	10,729	0	10,729	5,360	6,873
3602		REGIONAL WASTE MANAGEMENT	10,000	0	10,000	0	0
7362		AMORTISATION (INTANGIBLE ASSETS)	68,000	0	68,000	33,998	0
9322		ADMIN SAL ALLOCATED - SANITATION	32,084	0	32,084	16,038	16,938
9927		FRINGE BENEFITS TAX - WASTE	2,334	0	2,334	1,164	1,246
		Total Expenditure Sanitation Household Refuse	1,564,230	0	1,564,230	778,310	689,725
Community Amenities - Schedule 10							
Sanitation-Household Refuse - Income							
0403		FEES & CHARGES - REFUSE SITE BALINGUP	(3,500)	0	(3,500)	(1,746)	(1,180)
1803		FEES & CHARGES - KERBSIDE BIN SERVICES	(921,601)	0	(921,601)	(921,601)	(920,792)
2003		FEES & CHARGES - REFUSE SITE DBK	(30,000)	0	(30,000)	(15,000)	(9,743)
6223		REIMBURSEMENTS	(600)	0	(600)	(296)	(325)
		Total Income Sanitation Household Refuse	(955,701)	0	(955,701)	(938,643)	(932,039)
Community Amenities - Schedule 10							
Other Sanitation - Expenditure							
1902	R042	LITTER CONTROL	4,000	0	4,000	1,998	0
		Total Expenditure Other Sanitation	4,000	0	4,000	1,998	0
Community Amenities - Schedule 10							
Other Sanitation - Income							
1933		FEES & CHARGES - FINES	(200)	0	(200)	(96)	(124)
		Total Income Other Sanitation	(200)	0	(200)	(96)	-123.8
Community Amenities - Schedule 10							
Urban Stormwater Drainage - expenditure							
2002	R010	NONEYCUP CREEK	6,000	0	6,000	2,996	132
2012	R014	BALINGUP DRAIN	1,622	0	1,622	810	1,066
5047	R141	BLACKWOOD RIVER MTCE	2,000	0	2,000	996	515
5057	R142	PRESTON RIVER MTCE	2,163	0	2,163	1,080	0
		Total Expenditure Urban Stormwater Drainage	11,786	0	11,786	5,882	1,712

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Community Amenities - Schedule 10							
Protection of Environment - expenditure							
2072	<i>Various</i>	LANDCARE DEV./ENV. PLNG.	6,490	0	6,490	3,240	1,103
3612		ABANDONED VEHICLES	535	0	535	264	0
4207		ADMIN SALARIES REALLOCATED	4,046	0	4,046	2,022	2,136
4217		GENERAL ADMIN COSTS REALLOCATED	1,635	0	1,635	816	1,048
5332		OFFICE EXPNSES - NATURAL RESOURCE MGMT	1,848	0	1,848	1,200	1,818
5612		WAGES (NATURAL RESOURCE MGMT.)	28,117	0	28,117	14,056	13,964
5622		SUPER - NATURAL RESOURCE MGMT	4,005	0	4,005	2,000	2,024
7252		BIODIVERSITY MGMT PROJECT	0	20,000	20,000	8,000	2,909
7502	<i>R091</i>	NORTH BALINGUP RESERVES	2,091	0	2,091	1,038	0
Total Expenditure Protection of Environment			48,767	20,000	68,767	32,636	25,002
Community Amenities - Schedule 10							
Protection of Environment - income							
1131		REIMBURSEMENT	0	0	0	0	(500)
1141		FEES & CHARGES - SUNDRY	(840)	0	(840)	(416)	0
1373		BIODIVERSITY MGMT PROGRAM GRANTS	0	(20,000)	(20,000)	(5,000)	(2,909)
Total Income Protection of Environment			(840)	(20,000)	(20,840)	(5,416)	(3,409)
Community Amenities - Schedule 10							
Town Planning & Regional Development - Expenditure							
0626		ADMIN EMP COSTS REALLOC TO TOWN PLAN	52,715	0	52,715	26,356	27,830
0656		ADMIN GENERAL COSTS REALLOC TO TOWN PLAN	29,340	0	29,340	14,668	18,795
2022		LEGAL EXPENSES	20,000	0	20,000	10,000	15,143
2052		TP CONFERENCE EXPENSES	2,104	0	2,104	1,050	155
2122		TOWN PLANNING SALARIES	251,604	0	251,604	125,798	88,664
2142		OFFICE EXPENSES (TP)	2,263	0	2,263	1,122	1,769
2162		MOTOR VEHICLE EXPENSES	14,770	0	14,770	7,382	3,178
2172		TOWN PLANNING GENERAL	5,145	0	5,145	2,570	124
2177		HERITAGE FRAMEWORK REVIEW	12,049	0	12,049	6,020	0
2272		TOWN PLANNING ADVERTISING COSTS	2,058	0	2,058	1,026	0
5242		TOWN PLANNING RECRUIT & RELIEF EXP	10,000	0	10,000	5,000	2,160
6052		T/PLAN - FURN & EQUIP UNDER THRESHOLD	1,070	0	1,070	534	0
6172		EMPLOYEE INSURANCE - WORKERS COMP	12,433	0	12,433	12,432	12,150
7102		SUPERANNUATION (TP)	22,339	0	22,339	11,166	10,317
7522		FRINGE BENEFITS TAX - TOWN PLANNING	10,640	0	10,640	5,318	5,682
7562		LAND ADMINISTRATION - TOWN PLANNING	8,232	0	8,232	4,112	0
7642		STRATEGIC PLANNING - TOWN PLANNING	17,775	0	17,775	8,884	0
Total Expenditure Town Planning & Regional Development			474,536	0	474,536	243,438	185,966
Community Amenities - Schedule 10							
Town Planning & Regional Development - Income							
2223		FEES & CHARGES - APPLICATIONS	(39,000)	0	(39,000)	(19,496)	(20,075)
2243		REIMBURSEMENTS	(200)	0	(200)	(96)	0
Total Income Town Planning & Regional Development			(39,200)	0	(39,200)	(19,592)	(20,075)
Community Amenities - Schedule 10							
Other Community Amenities - Expenditure							
2302	<i>R001</i>	DBK CEMETERY MNTCE	54,857	0	54,857	27,406	49,353
2312	<i>R002</i>	BLN CEMETERY MNTCE	23,415	0	23,415	11,692	9,920
2322	<i>R012</i>	PUBLIC CONVENIENCES	240,014	0	240,014	119,984	95,914
2342		TIDY TOWNS PROGRAMME	535	0	535	264	0
2372		DEPRECIATION (OCA)	15,417	0	15,417	7,706	0
2404	<i>B030</i>	VILLAGE GREEN TOILETS	6,730	0	6,730	3,356	900
4227		ADMINISTRATION SALARIES REALLOCATED	11,786	0	11,786	5,888	6,222
4237		GENERAL ADMIN COSTS REALLOCATED	4,145	0	4,145	2,070	2,655
4932	<i>R034</i>	UPPER PRESTON CEMETERY	6,284	0	6,284	3,126	4,277
5232		SALARIES - OTHER COMM AMENITIES	12,258	0	12,258	6,128	0
5882		SUPERANNUATION (COMM AMENITIES.)	1,409	0	1,409	702	90
6142		EMPLOYEE INSURANCE - WORKERS COMP	290	0	290	290	2,721
Total Expenditure Other Community Amenities			377,140	0	377,140	188,612	172,052

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Community Amenities - Schedule 10							
Other Community Amenities - Income							
0943		FEES & CHARGES - CEMETERIES UPPER PRESTON	(4,116)	0	(4,116)	(2,054)	(711)
2363		FEES & CHARGES - CEMETERY LICENSES	(840)	0	(840)	(416)	(6,780)
2373		FEES & CHARGES - CEMETERIES DONNYBROOK	(20,000)	0	(20,000)	(10,000)	(13,994)
2383		FEES & CHARGES - CEMETERIES BALINGUP	(5,145)	0	(5,145)	(2,570)	(5,427)
2415		GRANT INCOME LRCI TOILETS AND ABLUTIONS	(80,000)	0	(80,000)	0	0
Total Income Other Community Amenities			(110,101)	0	(110,101)	(15,040)	(26,912)
Summary of Operations - Community Amenities Program							
Sanitation-Household Refuse							
Sub Total Operating Expenditure			1,564,230	0	1,564,230	778,310	689,725
Sub Total Operating Income			(955,701)	0	(955,701)	(938,643)	(932,039)
			608,529	0	608,529	(160,333)	(242,314)
Other Sanitation							
Sub Total Operating Expenditure			4,000	0	4,000	1,998	0
Sub Total Operating Income			(200)	0	(200)	(96)	(124)
			3,800	0	3,800	1,902	(124)
Urban Stormwater Drainage							
Sub Total Operating Expenditure			11,786	0	11,786	5,882	1,712
Sub Total Operating Income			0	0	0	0	0
			11,786	0	11,786	5,882	1,712
Protection of Environment							
Sub Total Operating Expenditure			48,767	20,000	68,767	32,636	25,002
Sub Total Operating Income			(840)	(20,000)	(20,840)	(5,416)	(3,409)
			47,927	0	47,927	27,220	21,593
Town Planning & Regional Development							
Sub Total Operating Expenditure			474,536	0	474,536	243,438	185,966
Sub Total Operating Income			(39,200)	0	(39,200)	(19,592)	(20,075)
			435,336	0	435,336	223,846	165,891
Other Community Amenities							
Sub Total Operating Expenditure			377,140	0	377,140	188,612	172,052
Sub Total Operating Income			(110,101)	0	(110,101)	(15,040)	(26,912)
			267,040	0	267,040	173,572	145,140
Total Operating Expenditure			2,480,459	20,000	2,500,459	1,250,876	1,074,457
Total Operating Income			(1,106,041)	(20,000)	(1,126,041)	(978,787)	(982,558)
Program (Surplus)/Deficit			1,374,418	0	1,374,418	272,089	91,899
Recreation & Culture - Schedule 11							
Public Halls & Civic Centres - Expenditure							
2412	B009	PUBLIC HALLS - DBK	38,381	0	38,381	19,312	18,030
2422	B010	PUBLIC HALLS - BLN	21,077	0	21,077	10,648	10,725
2432	B085	PUBLIC HALLS - KIRUP	5,723	0	5,723	2,850	3,918
2442		PUBLIC HALLS - NOGGERUP	6,286	0	6,286	3,138	3,723
2452		DEPRECIATION (HALLS)	195,639	0	195,639	97,816	0
2462		PUBLIC HALLS - NEWLANDS	4,371	0	4,371	2,176	2,032
2472	B088	PUBLIC HALL - BROOKHAMPTON	5,094	0	5,094	2,544	2,410
2482	B090	PUBLIC HALL - YABBERUP	4,688	0	4,688	2,340	2,611
4357		ADMIN SALARIES REALLOCATED	11,616	0	11,616	5,804	6,133
4367		GENERAL ADMIN COSTS REALLOCATED	4,377	0	4,377	2,186	2,804
Total Expenditure Public Halls & Civic Centres			297,252	0	297,252	148,814	52,385
Recreation & Culture - Schedule 11							
Public Halls & Civic Centres - Income							
2433		FEES & CHARGES - DONNYBROOK HALL HIRE	(4,000)	0	(4,000)	(1,998)	(3,015)
2443		FEES & CHARGES - BALINGUP HALL HIRE	(2,100)	0	(2,100)	(1,046)	(131)
7053		FEES & CHARGES - PROPERTY LEASES	(1,889)	0	(1,889)	(942)	(267)
Total Income Public Halls & Civic Centres			(204,339)	0	(204,339)	(102,156)	(3,412)

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Recreation & Culture - Schedule 11							
Recreation Centre - Expenditure							
2657		SOFTWARE LICENSING - DBK REC CENTRE	26,204	0	26,204	13,098	21,002
2707		OTHER STAFF COSTS - DBK REC CENTRE	3,788	0	3,788	1,890	1,468
2717		STAFF UNIFORM - DBK REC CENTRE	2,354	0	2,354	1,176	230
2722	B029	REC CENTRE MTCE	10,208	0	10,208	5,094	5,475
2727		INSURANCE - DBK REC CENTRE	23,195	0	23,195	11,592	21,594
2732		SUPERANNUATION - DBK REC CENTRE	36,500	0	36,500	18,248	22,109
2737		EMPLOYEE INSURANCE - DBK REC CENTRE	17,413	0	17,413	17,412	18,421
2742		SALARIES - DBK REC CENTRE	378,000	0	378,000	188,998	197,939
2747		COMMUNICATION - DBK REC CENTRE	3,425	0	3,425	1,710	1,464
2752		RECRUITMENT EXPENSES - DBK REC CENTRE	4,500	0	4,500	2,246	940
2755		OPEN DAY RECREATION CENTRE	1,605	0	1,605	798	0
2757		CLEANERS WAGES - DBK REC CENTRE	172	0	172	84	0
2767		CLEANERS SUPERANNUATION - DBK REC CENTRE	3,755	0	3,755	1,874	0
2777		CLEANING MATERIALS - DBK REC CENTRE	3,210	0	3,210	1,602	1,144
2787		GEN. BUILD MTC - DBK REC CENTRE	7,491	0	7,491	3,744	9,704
2797		PRINTING / STATIONERY - DBK REC CENTRE	2,675	0	2,675	1,334	1,394
2802		CONFERENCE & TRAINING - DBK REC CENTRE	6,261	0	6,261	3,128	3,806
2807		ADVERTISING / PROMOTION COSTS - DBK REC CENTRE	7,491	0	7,491	3,744	2,442
2817		EQUIPMENT UNDER THRESHOLD - DBK REC CENTRE	14,225	0	14,225	7,108	7,843
2827		SUNDRY EXPENSES - DBK REC CENTRE	7,491	0	7,491	3,744	6,842
2837		WATER (POOL) - DBK REC CENTRE	9,691	0	9,691	4,844	3,915
2847		CHEMICALS (POOL) - DBK REC CENTRE	14,052	0	14,052	7,022	4,233
2857		PERSONAL PROTECTIVE EQUIP (POOL) - DBK REC CENTRE	1,926	0	1,926	960	0
2867		ELECTRICITY - DBK REC CENTRE	60,000	0	60,000	30,000	27,158
2877		POOL PLANT MTCE - DBK REC CENTRE	15,558	0	15,558	7,778	1,800
2887		POOL & SURROUND MTCE - DBK REC CENTRE	10,702	0	10,702	5,348	5,312
2897		POOL PROGRAME COSTS - DBK REC CENTRE	3,210	0	3,210	1,602	2,203
2907		SUBSCRIPTIONS & MEMBERSHIP - DBK REC CENTRE	856	0	856	426	1,207
2917		POOL SUNDRY EXPENSES - DBK REC CENTRE	1,926	0	1,926	960	132
2927		STOCK PURCHASES (FOOD) - DBK REC CENTRE	10,702	0	10,702	5,348	6,954
2937		STOCK PURCHASES (NON-FOOD) - DBK REC CENTRE	5,351	0	5,351	2,672	1,003
2947		KIOSK MAINTENANCE - DBK REC CENTRE	535	0	535	264	153
2957		HIRE EQUIPMENT (SQUASH) - DBK REC CENTRE	107	0	107	48	0
2967		SQUASH COURT MTCE - DBK REC CENTRE	2,140	0	2,140	1,068	882
2977		PROGRAM COSTS (FUNCTION) - DBK REC CENTRE	535	0	535	264	146
2987		FUNCTION AREA MTCE - DBK REC CENTRE	2,808	0	2,808	1,400	1,834
2997		GYM BUILDING MTCE - DBK REC CENTRE	535	0	535	264	487
3007		GYM EQUIPMENT MTCE - DBK REC CENTRE	2,675	0	2,675	1,334	0
3017		GYM TRAINING PROGRAMS - DBK REC CENTRE	1,070	0	1,070	534	0
3027		GYM PROGRAM COSTS - DBK REC CENTRE	15,470	0	15,470	7,732	7,147
3037		STADIUM GEN MTCE - DBK REC CENTRE	6,297	0	6,297	3,146	4,702
3047		UMPIRE FEES - DBK REC CENTRE	2,646	0	2,646	1,320	1,280
3057		STADIUM PROGRAM COSTS - DBK REC CENTRE	2,140	0	2,140	1,068	834
3067		CRECHE / KINDY GYM EQUIPMENT - DBK REC CENTRE	642	0	642	318	10
3077		ADMIN SALARIES REALLOCATED	100,681	0	100,681	50,336	53,153
3127		GENERAL ADMIN COSTS REALLOCATED	49,230	0	49,230	24,610	31,536
3137		DEPRECIATION - REC CENTRE	135,000	0	135,000	67,498	0
3442		RECREATION CENTRE STOCK WRITTEN OFF	107	0	107	48	32
3497		CONTRACT CLEANERS - DBK REC CENTRE	22,800	0	22,800	11,398	8,077
3507		VEHICLE EXPENSES - DBK REC CENTRE	8,000	0	8,000	3,998	514
3517		FRINGE BENEFITS TAX - DBK REC CENTRE	5,500	0	5,500	2,748	2,937
9882		MAJOR PROJECT MANAGEMENT REALLOCATED	2,056	0	2,056	1,026	887
Total Expenditure Recreation Centre			1,054,914	0	1,054,914	536,006	494,480

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Recreation & Culture - Schedule 11							
Recreation Centre - Income							
1121		FEES & CHARGES - SHOP / KIOSK (GT FREE)	(2,099)	0	(2,099)	(1,046)	(954)
1151		FEES & CHARGES - SQUASH CENTRE	(210)	0	(210)	(102)	(196)
1201		FEES & CHARGES - GYMNASIUM / MEMBERSHIPS	(95,632)	0	(95,632)	(47,814)	(58,921)
1211		FEES & CHARGES - FUNCTION LOUNGE	(1,500)	0	(1,500)	(746)	(2,590)
1221		FEES & CHARGES - STADIUM	(25,000)	0	(25,000)	(12,498)	(13,870)
1231		FEES & CHARGES - SUNDRY	(52)	0	(52)	(24)	0
1251		FEES & CHARGES - GROUP FITNESS	(3,000)	0	(3,000)	(1,496)	(3,949)
2553		FEES & CHARGES - SHOP / KIOSK (TAXABLE)	(13,500)	0	(13,500)	(6,746)	(7,755)
2563		FEES & CHARGES - POOL	(120,000)	0	(120,000)	(60,000)	(61,138)
2643		FEES & CHARGES - CRECHE	(1,050)	0	(1,050)	(522)	(940)
2823		REIMB DBK REC CENTRE	(1,500)	0	(1,500)	(746)	0
3048		LRCI GRANT FUNDING - (REC CENTRE)	(140,000)	0	(140,000)	0	0
Total Income Recreation Centre			(403,543)	0	(403,543)	(131,740)	(150,314)
Recreation & Culture - Schedule 11							
Other Recreation & Sport - Expenditure							
2607	Various	STATION SQUARE	63,164	0	63,164	31,556	35,872
2642	Various	PARKS & RESERVES GENERAL	883,776	0	883,776	441,810	409,361
2652	B015	BLN REC CENTRE	2,976	0	2,976	1,488	5,716
2662	Various	EGAN PARK	106,505	0	106,505	53,192	67,840
2672	Various	MITCHELL PARK	104,893	0	104,893	52,422	54,104
2677	R155	VIN FARLEY PARK	4,535	0	4,535	2,264	0
2692	R007	MITCHELL PARK - TENNIS CLUB	1,480	0	1,480	732	1,216
2702		DEPRECIATION (ORS)	528,869	0	528,869	264,430	0
2712	Various	BLN PARKS & RESERVES	344,674	0	344,674	172,280	156,321
2782		INDIGENOUS MURAL PROJECT	10,000	0	10,000	5,000	0
2812		INTEREST ON LOAN (REC)	0	0	0	0	309
3346		EMPLOYEE INSURANCE - WORKERS COMPENSATION	0	0	0	0	16,163
4247		ADMINISTRATION SALARIES REALLOCATED	61,044	0	61,044	30,518	32,227
4257		GENERAL ADMIN COSTS REALLOCATED	14,616	0	14,616	7,304	9,363
5652	R051	WALK TRAILS	2,857	0	2,857	1,422	0
5792		BANK CHARGES LOANS - OTHER RECREATION AND SPORT	0	0	0	0	256
7712	Various	KIRUP PARKS & RESERVES	50,216	0	50,216	25,056	21,290
7722	R019	NOGGERUP PARK	7,065	0	7,065	3,520	1,911
9892		MAJOR PROJECT MANAGEMENT REALLOCATED	7,389	0	7,389	3,692	3,187
Total Expenditure Other Recreation & Sport			2,194,059	0	2,194,059	1,096,686	815,407
Recreation & Culture - Schedule 11							
Other Recreation & Sport - Income							
2323		DONATIONS - FUNPARK	(900)	0	(900)	(446)	(562)
2583		FEES & CHARGES - PROPERTY LEASES (STATION SQUARE)	(15,020)	0	(15,020)	(7,508)	(7,722)
2653		REIMBURSEMENTS - DEBTOR LOAN INTEREST	(4,981)	0	(4,981)	(2,486)	(2,397)
2723		REIMBURSEMENTS - SELF SUPPORTING LOAN INTEREST	(1,443)	0	(1,443)	(720)	(492)
2733		FEES & CHARGES - PROPERTY LEASES (EGAN PARK)	(2,267)	0	(2,267)	(1,130)	(1,286)
2763		FEES & CHARGES - PROPERTY LEASES (MITCHELL PARK)	(14,092)	0	(14,092)	(7,042)	0
2773		FEES & CHARGES - PROPERTY LEASES (MITCHELL PK TENNIS)	(1,518)	0	(1,518)	(756)	(1,518)
2793		REIMBURSEMENTS - STATION SQUARE CAFE	(21,000)	0	(21,000)	(10,498)	(11,424)
2803		FEES & CHARGES - RESERVE HIRE	(1,271)	0	(1,271)	(630)	(192)
2853		REIMBURSEMENTS INCLUDING INSURANCE CLAIMS	(850)	0	(850)	(420)	(121)
3043		FEES & CHARGES - PROPERTY LEASES (BALINGUP REC CNTR)	(1,000)	0	(1,000)	(498)	(500)
3015		GRANT - WA FOOTBALL CLUB	(200,000)	0	(200,000)	0	0
0475		GOVT GRANTS - COMMUNITY FACILITIES	(5,302,607)	0	(5,302,607)	(2,651,302)	(855,679)
7085		CONTRIBUTIONS (CAPITAL) - ASSETS	(3,000,000)	0	(3,000,000)	(1,500,000)	(1,443)
Total Income Other Recreation & Sport			(8,566,948)	0	(8,566,948)	(4,183,436)	(883,334)

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Recreation & Culture - Schedule 11							
Libraries - Expenditure							
2902		SALARIES - DBK LIBRARY	131,680	0	131,680	65,836	59,016
2912		SUPERANNUATION - DBK LIBRARY	15,037	0	15,037	7,516	6,480
2922		BOOK STOCK - DBK LIBRARY	535	0	535	264	0
2932		BLN LOST/DAMAGED BOOKS	214	0	214	102	0
2972		GENERAL EXPENSES BLN	5,000	0	5,000	2,492	709
3002		GENERAL ADMIN ALLOCATED - LIBRARIES	53,523	0	53,523	26,758	34,286
3012	A004	SALARIES BLN LIBRARY	20,254	0	20,254	10,126	9,781
3022		SUPERANNUATION BLN LIB	1,892	0	1,892	942	970
3052		DEPRECIATION - DBK LIB	121,466	0	121,466	60,732	0
3147		STAFF UNIFORMS - DBK LIBRARY	1,070	0	1,070	534	0
3152		DEPRECIATION BLN LIBRARY	1	0	1	0	0
3157		STAFF TRAINING - DBK LIBRARY	2,104	0	2,104	1,050	0
3167		OTHER EMPLOYEE COSTS - DBK LIBRARY	628	0	628	312	79
3187		TELEPHONE & COMMUNICATIONS - DBK LIBRARY	3,674	0	3,674	1,836	859
3197		FURNITURE & EQUIPMENT BELOW THRESHOLD - DBK LIBRARY	2,058	0	2,058	1,026	463
3217		SUBSCRIPTIONS & RESOURCES - DBK LIBRARY	4,816	0	4,816	2,406	4,612
3227		POSTAGE & FREIGHT - DBK LIBRARY	2,821	0	2,821	1,406	288
3237		STATIONERY & OFFICE SUPPLIES - DBK LIBRARY	2,140	0	2,140	1,068	1,758
3247		SOFTWARE LICENSING (LMS) - DBK LIBRARY	2,140	0	2,140	1,068	0
3267		CLEANING EXPENSES (EDWA) - DBK LIBRARY	4,600	0	4,600	2,298	208
3287		LIBRARY PARTNERSHIP AGREEMENT EXPENSES - DBK LIBRARY	2,140	0	2,140	1,068	3,289
3317		EQUIPMENT MAINTENANCE - DBK LIBRARY	2,675	0	2,675	1,334	0
3337		ELECTRICITY - DBK LIBRARY	6,606	0	6,606	3,300	3,293
3347		WATER - DBK LIBRARY	1,622	0	1,622	810	593
3357		GAS - DBK LIBRARY	541	0	541	270	0
3367		SUNDRY EXPENDITURE - DBK LIBRARY	2,140	0	2,140	1,068	2,144
3377		WORKERS COMP INSURANCE - DBK LIBRARY	7,280	0	7,280	7,280	7,337
3387		INSURANCE - DBK LIBRARY	2,406	0	2,406	1,200	2,212
5662		BUILDING MAINTENANCE - DBK LIBRARY	6,000	0	6,000	2,996	0
9422		ADMIN SAL ALLOCATED - LIBRARIES	87,241	0	87,241	43,618	46,057
Total Expenditure Libraries			494,304	0	494,304	250,716	184,433
Recreation & Culture - Schedule 11							
Libraries - Income							
2963		REIMBURSEMENTS - SUNDRY	(250)	0	(250)	(120)	(138)
2973		REIMBURSEMENT - LOST/DAMAGED BOOKS (BALINGUP)	(50)	0	(50)	(24)	0
2983		REIMBURSEMENT - LOST/DAMAGED BOOKS (DONNYBROOK)	(50)	0	(50)	(24)	0
Total Income Libraries			(350)	0	(350)	(168)	138
Recreation & Culture - Schedule 11							
Other Culture - Expenditure							
1382		ARTS ACQUISITION PRIZE	1,500	0	1,500	746	1,504
3082		DONNYBROOK MUSEUM	400	0	400	192	5,587
3952	Various	RAILWAY STATION	3,223	0	3,223	1,598	5,066
4267		GENERAL ADMIN COSTS REALLOCATED	600	0	600	296	384
5272		PROMOTION OF COMMUNITY EVENTS	40,000	0	40,000	19,982	2,491
7592		DEPRECIATION (OCUL)	26,597	0	26,597	13,296	0
9432		ADMIN SALARIES REALLOCATED	1,830	0	1,830	912	966
9872		MAJOR PROJECT MANAGEMENT REALLOCATED	336,202	0	336,202	168,098	145,027
Total Other Culture Expenditure			410,353	0	410,353	205,120	161,026
Recreation & Culture - Schedule 11							
Other Culture - Income							
0493		FEES & CHARGES - PROPERTY LEASES	(3,672)	0	(3,672)	(1,832)	(3,672)
7573		REIMBURSEMENTS INC. INSURANCE CLAIMS	0	0	0	0	(3,802)
7603		FEES & CHARGES - SUNDRY	0	0	0	0	(1,282)
Total Other Culture Income			(3,672)	0	(3,672)	(1,832)	(8,756)

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Summary of Operations - Recreation & Culture Program							
Public Halls & Civic Centres							
		Sub Total Operating Expenditure	297,252	0	297,252	148,814	52,385
		Sub Total Operating Income	(204,339)	0	(204,339)	(102,156)	(3,412)
			92,912	0	92,912	46,658	48,973
Recreation Centre							
		Sub Total Operating Expenditure	1,054,914	0	1,054,914	536,006	494,480
		Sub Total Operating Income	(403,543)	0	(403,543)	(131,740)	(150,314)
			651,371	0	651,371	404,266	344,166
Other Recreation & Sport							
		Sub Total Operating Expenditure	2,194,059	0	2,194,059	1,096,686	815,407
		Sub Total Operating Income	(8,566,948)	0	(8,566,948)	(4,183,436)	(883,334)
			(6,372,889)	0	(6,372,889)	(3,086,750)	(67,928)
Libraries							
		Sub Total Operating Expenditure	494,304	0	494,304	250,716	184,433
		Sub Total Operating Income	(350)	0	(350)	(168)	(138)
			493,954	0	493,954	250,548	184,295
Other Culture							
		Sub Total Operating Expenditure	410,353	0	410,353	205,120	161,026
		Sub Total Operating Income	(3,672)	0	(3,672)	(1,832)	(8,756)
			406,680	0	406,680	203,288	152,270
		Total Operating Expenditure	4,450,882	0	4,450,882	2,237,342	1,707,732
		Total Operating Income	(9,178,853)	0	(9,178,853)	(4,419,332)	(1,045,955)
		Program (Surplus)/Deficit	(4,727,971)	0	(4,727,971)	(2,181,990)	661,777
Transport - Schedule 12							
Construction Streets, Roads, Bridges & Depots - Expenditure							
3230		DEPRECIATION (RCO)	3,860,813	0	3,860,813	1,930,402	0
		Total Construction Streets, Roads, Bridges & Depots. - Expenditure	3,860,813	0	3,860,813	1,930,402	0
Transport - Schedule 12							
Construction Streets, Roads, Bridges & Depots - Income							
0325		GRANTS - BLACK SPOTS	(549,457)	(170,000)	(719,457)	(359,730)	(14,092)
0405		GRANTS - SUNDRY TRANSPORT CONSTRUCTION	(275,000)	0	(275,000)	(137,498)	(16,345)
3191		CONTRIBUTION TO ASSETS (INFRASTRUCTURE/FUTURE WORKS)	(68,800)	0	(68,800)	(34,398)	0
3251		GRANTS - LGGC SPECIAL PROJECTS (BRIDGES)	(2,991,300)	0	(2,991,300)	0	(3,065)
3261		GRANT REVENUE - LRCI	(309,388)	0	(309,388)	(154,692)	0
3291		GRANTS - REGIONAL ROAD GROUP	(588,478)	0	(588,478)	(294,238)	(62,999)
3331		GRANTS - ROADS TO RECOVERY	(420,000)	0	(420,000)	(210,000)	(49,762)
3341		GRANTS - WA BICYCLE NETWORK PROGRAM (WABN)	(65,000)	0	(65,000)	(32,498)	0
		Total Construction Streets, Roads, Bridges & Depots - Income	(5,267,423)	-170000	(5,437,423)	(1,223,054)	146,263
Transport - Schedule 12							
Sreets, Roads, Bridges & Depot Maintenance - Expenditure							
0150	T008	DONNYBROOK TOWNSCAPE WORKS	11,834	0	11,834	5,912	0
0160	T009	KIRUP TOWN CENTRE DEVELOPMENT	5,917	0	5,917	2,954	0
1402	A012	RURAL PROPERTY NUMBERING SCHEME	3,174	0	3,174	1,576	1,755
3350		DEPRECIATION (RMC)	1,301,828	0	1,301,828	650,912	0
3370	M008	STREET TREES & PRUNING	72,467	0	72,467	36,230	26,900
3380	M009	CROSSOVERS	2,206	0	2,206	1,100	391
0190	MS000	RURAL ROADS (SEALED) MTCE.	405,316	0	405,316	202,646	229,074
0200	MG001	RURAL ROADS (GRAVEL) MTCE.	555,628	0	555,628	277,804	306,030
0210	MS999	URBAN ROADS (SEALED) MTCE.	123,425	0	123,425	61,700	50,083
0220	MG000	URBAN ROADS (GRAVEL) MTCE.	21,902	0	21,902	10,934	10,675
3410	M031	GEN.MAINTENANCE - OTHER	0	0	0	0	2,672
3420		LIGHTING OF STREETS	96,131	0	96,131	48,062	29,422
3430	M007	STREET CLEANING	82,320	0	82,320	41,158	30,133
3450	Various	BRIDGE MAINTENANCE	283,710	0	283,710	141,838	158,485
3460	M010	TRAFFIC SIGNS & CONTROL	15,000	0	15,000	7,498	3,425
3470	B011	DBK DEPOT MAINTENANCE	48,588	0	48,588	24,400	37,219

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
3480	B016	BLN DEPOT MAINTENANCE	17,142	0	17,142	8,592	8,910
3550	M030	ROAD ASSET MANAGEMENT	40,000	0	40,000	19,996	14,154
5992		SUNDRY PLANT PURCHASES BELOW THRESHOLD	19,000	0	19,000	9,496	1,081
6961		P/L SALE OF ASSET (RMC)	32,488	0	32,488	16,242	0
7082	T004	BLN TOWN CENTRE WORKS	11,834	0	11,834	5,912	8,834
9167		PARKING STRATEGY	15,000	0	15,000	7,498	0
9902		MAJOR PROJECT MANAGEMENT REALLOCATED	25,861	0	25,861	12,928	11,156
Total Streets, Roads, Bridges & Depot Mtc. - Expenditure			3,190,769	0	3,190,769	1,595,388	930,399
Transport - Schedule 12							
Sreets, Roads, Bridges & Depot Maintenance - Income							
0683		FEES & CHARGES - SUNDRY	(525)	0	(525)	(258)	(671)
0933		GRANTS - MRD DIRECT GRANTS	(201,180)	0	(201,180)	(201,180)	(201,180)
3511		REIMBURSEMENTS	(39,559)	0	(39,559)	(19,778)	0
7913		P/L SALE OF ASSET (RMC)	(39,442)	0	(39,442)	(19,718)	0
Total Streets, Roads, Bridges & Depot Mtc. - Income			(333,713)	0	(333,713)	(240,934)	(201,851)
Transport - Schedule 12							
Private Works - Expenditure							
4292		PRIVATE WORKS	535	0	535	264	0
Total Private Works - Expenditure			535	0	535	264	0
Transport - Schedule 12							
Private Works - Income							
4323		FEES & CHARGES - PRIVATE WORKS	(500)	0	(500)	(246)	0
Total Private Works - Income			(500)	0	(500)	(246)	0
Summary of Operations - Transport Program							
Construction Streets, Roads, Bridges & Depots							
Sub Total Operating Expenditure			3,860,813	0	3,860,813	1,930,402	0
Sub Total Operating Income			(5,267,423)	(170,000)	(5,437,423)	(1,223,054)	(146,263)
			(1,406,610)	(170,000)	(1,576,610)	707,348	(146,263)
Streets, Roads, Bridges & Depot Maintenance							
Sub Total Operating Expenditure			3,190,769	0	3,190,769	1,595,388	930,399
Sub Total Operating Income			(333,713)	0	(333,713)	(240,934)	(201,851)
			2,857,056	0	2,857,056	1,354,454	728,549
Private Works							
Sub Total Operating Expenditure			535	0	535	264	0
Sub Total Operating Income			(500)	0	(500)	(246)	0
			35	0	35	18	0
Total Operating Expenditure			7,052,117	0	7,052,117	3,526,054	930,399
Total Operating Income			(5,601,636)	(170,000)	(5,771,636)	(1,464,234)	(348,114)
Program (Surplus)/Deficit			1,450,481	(170,000)	1,280,481	2,061,820	582,286
Economic Services - Schedule 13							
Rural Services - Expenditure							
3402		DEPRECIATION (RURAL)	2,267	0	2,267	1,130	0
3842	Various	NOXIOUS WEEDS/PEST PLANTS	35,000	0	35,000	17,498	21,813
3852		VERMIN CONTROL	535	0	535	264	0
3862		GEN. ADMIN ALLOC - RURAL SERVICES	1,176	0	1,176	584	796
9482		ADMIN SALL ALLOCATED	3,416	0	3,416	1,704	1,803
Total Rural Services - Expenditure			42,394	0	42,394	21,180	24,413
Economic Services - Schedule 13							
Tourism & Area Promotion - Expenditure							
2192	R046	DONNYBROOK TRANSIT PARK MAINTENANCE	51,050	0	51,050	25,502	21,360
2862	M034	FESTIVALS & COMMUNITY EVENTS	5,325	0	5,325	2,650	7,914
3912		AREA PROMOTION	108,045	0	108,045	54,008	72,300
3922		DEPRECIATION (TOUR)	15,974	0	15,974	7,984	0
4277		ADMINISTRATION EMPLOYEE COSTS REALLOCATED	5,538	0	5,538	2,766	2,923
4287		GENERAL ADMIN COSTS REALLOCATED	1,982	0	1,982	990	1,270
5832		SALARIES (TOURISM)	50,711	0	50,711	25,354	19,708

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
5892		SUPERANNUATION (TOURISM)	4,567	0	4,567	2,280	2,104
6152		EMPLOYEE INSURANCE - WORKERS COMPENSATION	1,729	0	1,729	1,728	3,090
7152	B037	BALINGUP TRANSIT PARK MTCE.	46,653	0	46,653	23,312	15,286
9937	T137	BALINGUP TOURIST INFORMATION BAY	6,180	0	6,180	3,090	4,272
Total Tourism & Area Promotion - Expenditure			297,754	0	297,754	149,664	150,227
Economic Services - Schedule 13							
Tourism & Area Promotion - Income							
0383		FEES & CHARGES - DBK TRANSIT PARK	(67,000)	0	(67,000)	(33,498)	(41,734)
1313		FEES & CHARGES - CARAVAN PARK LICENCES	(204)	0	(204)	(98)	0
3993		FEES & CHARGES - BALINGUP TRANSIT	(25,000)	0	(25,000)	(12,498)	(4,882)
Total Tourism & Area Promotion - Income			(92,204)	0	(92,204)	(46,094)	(46,616)
Economic Services - Schedule 13							
Building Control - Expenditure							
0666		ADMIN SALARIES REALLOC TO BLDG CONTROL	42,948	0	42,948	21,470	22,673
0716		GEN ADMIN COSTS REALLOCATED TO BLDG CONTROL	25,281	0	25,281	12,636	16,195
4062		SALARIES (BLD)	145,689	0	145,689	72,840	71,224
4072		SUPERANNUATION - BUILDING	24,345	0	24,345	12,168	9,557
4082		CONTRACT LABOUR & RELIEF	6,240	0	6,240	3,116	500
4112		VEHICLE EXPENSES - BLDNG	10,500	0	10,500	5,246	3,552
4122		LEGAL EXPENSES	2,163	0	2,163	1,080	0
4132		SUNDRY BUILDING EXPENSES	6,965	0	6,965	3,476	2,696
4152		CONFERENCE & TRAINING BLD	2,104	0	2,104	1,050	0
4182		FURNITURE AND EQUIPMENT UNDER THRESHOLD	1,070	0	1,070	534	0
6162		EMPLOYEE INSURANCE - WORKERS COMPENSATION	5,769	0	5,769	5,768	7,035
9928		FRINGE BENEFITS TAX - BUILDING	6,370	0	6,370	3,182	3,196
Total Building Expenditure			279,444	0	279,444	142,566	136,628
Economic Services - Schedule 13							
Building Control - Income							
4153		FEES & CHARGES - BUILDING LICENCES	(46,200)	0	(46,200)	(23,098)	(38,577)
4163		FEES & CHARGES - COMMISSION BCITF	(446)	0	(446)	(222)	(182)
4173		FEES & CHARGES - SUNDRY	(105)	0	(105)	(48)	(1,697)
4183		FEES & CHARGES - FINES	(100)	0	(100)	(48)	0
4193		REIMBURSEMENTS	(1,850)	0	(1,850)	(924)	(591)
4213		FEES & CHARGES - COMMISSION BRB	(1,050)	0	(1,050)	(522)	(515)
5003		FEES & CHARGES - SWIMMING POOL INSPECTIONS	(2,448)	0	(2,448)	(1,220)	(2,703)
Total Building Income			(52,199)	0	(52,199)	(26,082)	(44,264)
Economic Services - Schedule 13							
Other Economic Services - Expenditure							
1212		LAND DISPOSAL COSTS	10,702	0	10,702	5,348	0
4252		DEPRECIATION (OES)	8,636	0	8,636	4,316	0
4302		GENERAL ADMIN ALLOCATED - OTHER ECONOMIC SERVICES	2,596	0	2,596	1,292	1,443
4772	B040	BANK BUILDINGS (70 SW HWY DONNYBROOK)	12,646	0	12,646	6,310	5,680
5402		INTEREST ON LOANS (OTHER ECON SERV)	775	0	775	384	0
5782		BANK CHARGES LOANS OTHER ECONOMIC SERVICES	169	0	169	84	8
5812		RAC CHARGING STATION EXPENSES	1,927	0	1,927	960	2,879
Total Other Economic Services -Expenditure			37,451	0	37,451	18,694	10,010
Economic Services - Schedule 13							
Other Economic Services - Income							
4253		FEES & CHARGES - EXTRACTIVE INDUSTRY LICENSE	(5,712)	0	(5,712)	(2,852)	(525)
4273		FEES & CHARGES - ROYALTIES	(27,541)	0	(27,541)	(13,768)	(13,120)
4363		FEES & CHARGES - PROPERTY LEASES	(41,200)	0	(41,200)	(20,596)	(20,543)
4793		REIMBURSEMENTS	(12,900)	0	(12,900)	(6,446)	(8,533)
Total Other Economic Services - Income			(87,353)	0	(87,353)	(43,662)	(42,722)

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Economic Services - Schedule 13							
Economic Development - Expenditure							
9947		SALARIES (ECON DEV)	81,423	0	81,423	40,708	33,773
9957		SUPERANNUATION (ECON DEV)	11,399	0	11,399	5,696	3,223
9956		EMPLOYEE INSURANCE - WORKERS COMPENSATION	0	0	0	0	3,932
9987		ECONOMIC DEVELOPMENT EXPENSES	30,000	0	30,000	15,000	0
9177		ECONOMIC DEVELOPMENT STRATEGY	40,000	0	40,000	20,000	0
Total Other Economic Services -Expenditure			162,822	0	162,822	81,404	40,927
Economic Services - Schedule 13							
Economic Development - Income							
9173		GRANT INCOME - SWDC	(20,000)	0	(20,000)	0	0
Total Other Economic Services -Expenditure			(20,000)	0	(20,000)	-	0
Summary of Operations - Economic Services Program							
Rural Services							
Sub Total Operating Expenditure			42,394	0	42,394	21,180	24,413
Sub Total Operating Income			0	0	0	0	0
			42,394	0	42,394	21,180	24,413
Tourism & Area Promotion							
Sub Total Operating Expenditure			297,754	0	297,754	149,664	150,227
Sub Total Operating Income			(92,204)	0	(92,204)	(46,094)	(46,616)
			205,550	0	205,550	103,570	103,611
Building Control							
Sub Total Operating Expenditure			279,444	0	279,444	142,566	136,628
Sub Total Operating Income			(52,199)	0	(52,199)	(26,082)	(44,264)
			227,245	0	227,245	116,484	92,364
Other Economic Services							
Sub Total Operating Expenditure			37,451	0	37,451	18,694	10,010
Sub Total Operating Income			(87,353)	0	(87,353)	(43,662)	(42,722)
			(49,902)	0	(49,902)	(24,968)	(32,712)
Economic Development							
Sub Total Operating Expenditure			162,822	0	162,822	81,404	40,927
Sub Total Operating Income			(20,000)	0	(20,000)	0	0
			142,822	0	142,822	81,404	40,927
Total Operating Expenditure			819,865	0	819,865	413,508	362,205
Total Operating Income			(251,756)	0	(251,756)	(115,838)	(133,602)
Program (Surplus)/Deficit			568,109	0	568,109	297,670	228,603
Other Property & Services - Schedule 14							
Public Works Overheads - Expenditure							
0726		ADMINISTRATION SALARIES ALLOCATED TO PWO	335,454	0	335,454	167,724	177,097
0776		GEN ADMIN COSTS ALLOC TO PWO	161,673	0	161,673	80,834	103,565
4352		ENGINEERING SUPERANNUATION	79,724	0	79,724	39,860	33,571
4362		SUPERANNUATION - PWO	147,112	0	147,112	73,554	71,220
4392		VEHICLE EXP - ENGINEERING - WORKS AND SERVICES	42,167	0	42,167	21,080	20,142
4402		SICK LEAVE	42,640	0	42,640	21,316	29,023
4422		LONG SERVICE LEAVE	7,995	0	7,995	3,992	1,215
4432		INSURANCE ON WORKS	23,605	0	23,605	11,802	22,209
4446		CONTRACT LABOUR, RELIEF & CONSULTANTS	30,000	0	30,000	15,000	3,190
4452		PROTECTIVE CLOTHING/EQUIP	25,000	0	25,000	12,498	3,471
4462	T001	CONFER & TRAIN EXPENSES	39,502	0	39,502	19,742	46,905
4467		STAFF UNIFORMS	1,900	0	1,900	948	12
4476		WORKERS COMPENSATION INSURANCE	57,205	0	57,205	57,204	28,098
4602		GRATUITY PAYMENT	300	0	300	146	0
4612		WORKERS COMPENSATION ALLOC.	201,200	0	201,200	100,596	110,520
6782		HOLIDAY PAY -ANNUAL LEAVE	101,878	0	101,878	50,936	59,841
6792		HOLIDAY PAY - PUB HOLS	49,443	0	49,443	24,718	23,166
7422		LESS ALLOCATED TO W&S	(1,816,095)	0	(1,816,095)	(908,044)	(847,754)
7672		OTHER OVERHEADS	13,395	0	13,395	6,694	9,556
7682		ENGINEERING SALARIES	581,860	0	581,860	290,926	255,025

Detailed Statement of Comprehensive Income by Program by Subprogram


COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
7692	S001	OSH AND TOOL BOX MEETINGS	20,953	0	20,953	10,460	7,923
7702		OTHER OVERHEADS - FURNITURE AND EQUIPMENT UNDER THRESHOLD	4,281	0	4,281	2,138	0
7732		WORKERS COMP INSURANCE - PWO	31,495	0	31,495	31,494	31,180
7802		FRINGE BENEFITS TAX - PWO	38,644	0	38,644	19,320	18,062
Total Public Works Overheads - Expenditure			221,330	0	221,330	154,938	207,237
Other Property & Services - Schedule 14							
Public Works Overheads - Income							
2353		CONTRIBUTIONS	(500)	0	(500)	(246)	0
4613		REIMBURSEMENTS	(200,000)	0	(200,000)	(100,000)	(67,779)
6761		PROFIT ON SALE OF ASSET (PWO)	(16,996)	0	(16,996)	0	0
Total Public Works Overheads - Income			(217,496)	0	(217,496)	(100,246)	(67,779)
Other Property & Services - Schedule 14							
Plant Operation Costs - Expenditure							
4297		ADMINISTRATION SALARIES REALLOCATED	6,514	0	6,514	3,254	3,439
4307		GENERAL ADMIN COSTS REALLOCATED	2,652	0	2,652	1,322	1,699
4437		WORKERS COMPENSATION INSURANCE (POC)	3,623	0	3,623	3,622	3,691
4472		WAGES AND OVERHEADS	73,552	0	73,552	36,772	31,818
4482		TYRES AND BATTERIES	21,815	0	21,815	10,906	11,878
4492		INSURANCE & LICENSES	117,437	0	117,437	58,712	117,045
4512		LESS POC ALLOCATED TO W&S	(877,498)	0	(877,498)	(438,746)	(373,779)
4522		FUELS & OILS USED	246,960	0	246,960	123,476	105,261
4622		WAGES - MECHANICS (Inc. TOOL ALLOWANCE	2,878	0	2,878	1,436	144
4992		WORKSHOP CONSUMABLES	4,816	0	4,816	2,406	5,274
5102		DEPRECIATION ON PLANT	306,726	0	306,726	153,360	0
6092		SUPER - MECHANICS	10,283	0	10,283	5,138	4,991
6802		PARTS AND REPAIRS	113,190	0	113,190	56,592	60,236
Total Expenditure Plant Operation Costs			32,947	0	32,947	18,250	-28,304
Other Property & Services - Schedule 14							
Plant Operation Costs - Income							
3503		REIMBURSEMENTS	(100)	0	(100)	(48)	(5,289)
7823		FEE & CHARGES - SUNDRY	(52)	0	(52)	(24)	0
7843		REIMBURSEMENT -DIESEL FUEL REBATE	(31,500)	0	(31,500)	(15,746)	(13,267)
Total Expenditure Plant Operation Costs			(31,652)	0	(31,652)	(15,818)	(18,556)
Other Property & Services - Schedule 14							
Stock Fuels & Oils - Expenditure							
4420		MATERIALS VARIANCE ACCOUNT	0	0	0	0	303
4540		STOCK PURCHASES	0	0	0	0	0
Total Expenditure Stock Fuels & Oils			0	0	0	0	303
Other Property & Services - Schedule 14							
Salaries & Wages - Expenditure							
4570		SALARIES DRAWN	5,070,213	0	5,070,213	2,535,102	1,809,296
4580		WAGES	0	0	0	0	950,739
4590		LESS SALARIES ALLOCATED	(5,070,213)	0	(5,070,213)	(2,535,102)	(1,809,296)
4600		LESS WAGES ALLOCATED	0	0	0	0	(950,739)
Total Expenditure Salaries & Wages			0	0	0	0	0
Other Property & Services - Schedule 14							
Project Operations Costs - Expenditure							
4107		SALARIES - PROJECT OFFICER	209,143	0	209,143	104,568	107,543
4117		SUPERANNUATION - PROJECT OFFICER	27,797	0	27,797	13,896	11,374
4127		EMPLOYEE INSURANCE - WORKERS COMPENSATION	11,966	0	11,966	11,966	10,100
4137		FRINGE BENEFITS TAX - PROJECT OFFICER	0	0	0	0	0
4147		OTHER EXPENSES - PROJECT OFFICER	500	0	500	246	574
4148		CONSULTANCY/CONTRACTORS PROJECTS	25,725	0	25,725	12,858	0
4157		VEHICLE EXPENSES - PROJECT OFFICER	0	0	0	0	4,638
4187		FURNITURE & EQUIPMENT UNDER THRESHOLD	1,070	0	1,070	534	0
4197		LESS ALLOCATED TO PROJECTS	(371,508)	0	(371,508)	(185,750)	(160,257)
4317		ADMINISTRATION SALARIES REALLOCATED	31,344	0	31,344	15,668	16,548
4327		GENERAL ADMIN COSTS REALLOCATED	14,801	0	14,801	7,396	9,482
Total Expenditure Project Operation Costs			(49,161)	0	(49,161)	(18,618)	(0)

Detailed Statement of Comprehensive Income by Program by Subprogram

COA	Job	Description	2023/2024 Original Budget \$	Budget Amendments \$	2023/2024 Current Budget \$	2023/2024 YTD Budget \$	2023/2024 Actual \$
Summary of Operations - Other Property & Services							
Program							
Public Works Overheads							
		Sub Total Operating Expenditure	221,330	0	221,330	154,938	207,237
		Sub Total Operating Income	(217,496)	0	(217,496)	(100,246)	(67,779)
			3,834	0	3,834	54,692	139,458
Plant Operation Costs							
		Sub Total Operating Expenditure	32,947	0	32,947	18,250	(28,304)
		Sub Total Operating Income	(31,652)	0	(31,652)	(15,818)	(18,556)
			1,295	0	1,295	2,432	(46,860)
Stock Fuels & Oils							
		Sub Total Operating Expenditure	0	0	0	0	303
		Sub Total Operating Income	0	0	0	0	0
			0	0	0	0	303
Project Operation Costs							
		Sub Total Operating Expenditure	(49,161)	0	(49,161)	(18,618)	(0)
		Sub Total Operating Income	0	0	0	0	0
			(49,161)	0	(49,161)	(18,618)	(0)
		Total Operating Expenditure	205,116	0	205,116	154,570	179,237
		Total Operating Income	(249,148)	0	(249,148)	(116,064)	(86,335)
		Program (Surplus)/Deficit	(44,033)	0	(44,033)	38,506	92,902
Grand Total All Programs (Surplus)/Deficit			(7,998,420)	(276,252)	(8,274,672)	(6,278,572)	(5,399,804)
Operations By Program							
			2023/2024 Budget	2023/2024 Budget	2023/2024 Budget	2023/2024 YTD Budget	2023/2024 Actual
		General Purpose funding	(7,480,012)	(96,252)	(7,576,264)	(7,358,217)	(7,377,981)
		Governance	(17,725)	0	(17,725)	(8,834)	-16,516
		Law, Order & Public Safety	(607,400)	(10,000)	(617,400)	(325,892)	(294,340)
		Health	(165,093)	0	(165,093)	(82,528)	(80,287)
		Education & Welfare	(2,641,057)	0	(2,641,057)	(1,325,484)	(1,281,715)
		Housing	0	0	0	0	0
		Community Amenities	(1,106,041)	(20,000)	(1,126,041)	(978,787)	(982,558)
		Recreation & Culture	(9,178,853)	0	(9,178,853)	(4,419,332)	(1,045,955)
		Transport	(5,601,636)	(170,000)	(5,771,636)	(1,464,234)	(348,114)
		Economic Services	(251,756)	0	(251,756)	(115,838)	(133,602)
		Other Property & Services	(249,148)	0	(249,148)	(116,064)	(86,335)
		Total Income	(27,298,721)	(296,252)	(27,594,973)	(16,195,210)	(11,647,404)
		General Purpose funding	300,135	0	300,135	151,034	110,372
		Governance	1,262,480	0	1,262,480	784,668	713,662
		Law, Order & Public Safety	1,419,600	0	1,419,600	737,859	677,206
		Health	306,321	0	306,321	155,906	139,770
		Education & Welfare	1,003,327	0	1,003,327	504,821	352,561
		Housing	0	0	0	0	0
		Community Amenities	2,480,459	20,000	2,500,459	1,250,876	1,074,457
		Recreation & Culture	4,450,882	0	4,450,882	2,237,342	1,707,732
		Transport	7,052,117	0	7,052,117	3,526,054	930,399
		Economic Services	819,865	0	819,865	413,508	362,205
		Other Property & Services	205,116	0	205,116	154,570	179,237
		Total Expenditure	19,300,301	20,000	19,320,301	9,916,638	6,247,601
		Operating (Surplus)/Deficit	(7,998,420)	(276,252)	(8,274,672)	(6,278,572)	(5,399,804)

SHIRE OF DONNYBROOK BALINGUP

Capital Expenditure by Program

COA	JOB	Description	2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
							
Governance							
0564		BUILDINGS - ADMIN	121,200	(40,000)	81,200	40,596	3,040
	B129	ADMINISTRATION CENTRE EXTERIOR IMPROVEMENTS - (BENTLEY ST)	41,200	0	41,200	20,598	1,102
	B366	COUNCIL CHAMBER CAR PARK SEALING - (BENTLEY ST)	80,000	(40,000)	40,000	19,998	1,938
0584		FURNITURE AND EQUIPMENT	45,000	0	45,000	45,000	47,673
	FE001	IT UPGRADES - COUNCIL CHAMBER	45,000	0	45,000	45,000	47,673
0554		VEHICLE MFC & MES	67,980	0	67,980	33,990	35,914
		Subtotal	234,180	(40,000)	194,180	119,586	86,626
Law, Order & Public Safety							
0384		BUSH FIRE BUILDINGS - CAP WORKS	10,506	0	10,506	5,256	0
	B071	BALINGUP BUSH FIRE BRIGADE BUILDING	10,506	0	10,506	5,256	0
0794		DOG/CAT POUND IMPROVEMENTS	10,500	0	10,500	5,250	1,408
0664		EMERGENCY MANAGEMENT PLANT	0	10,000	10,000	10,000	10,149
1224		INFRASTRUCTURE OTHER - OTHER LAW ORDER & PUBLIC SAFETY	65,000	0	65,000	65,000	70,445
	W027	CCTV NETWORK	65,000	0	65,000	65,000	70,445
		Subtotal	86,006	10,000	96,006	85,506	82,002
Health and Preventative Services							
0674		BUILDINGS - MEDICAL CENTRE	21,115	0	21,115	10,560	0
	B105	BUILDINGS - MEDICAL CENTRE	21,115	0	21,115	10,560	0
1454		PURCHASE PLANT VEHICLE	33,990	0	33,990	0	0
		Subtotal	55,105	0	55,105	10,560	0

SHIRE OF DONNYBROOK BALINGUP

Capital Expenditure by Program

COA	JOB	Description		2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
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Education & Welfare

8304		SOCIAL HOUSING ECONOMIC RECOVERY PACKAGE (SHERP) GRANTS PROGRAM WORKSTREAM 2 - REFURBISHMENTS		2,267,811	0	2,267,811	1,133,910	1,138,625
	B358	MINN COTTS 5-8 - SHERP FUNDING		388,828	0	388,828	194,412	352,893
	B360	LANG VILLAS 1-3 - SHERP FUNDING		327,753	0	327,753	163,878	104
	B357	MINN COTTS 1-4 - SHERP FUNDING		372,020	0	372,020	186,012	344,288
	B361	LANG VILLS 4-6 - SHERP FUNDING		370,231	0	370,231	185,118	104
	B359	MINN COTTS 9-12 - SHERP FUNDING		356,068	0	356,068	178,032	321,349
	B363	MINN COTTS - CARPORTS & COMMON AREAS - SHERP FUNDING		121,845	0	121,845	60,924	114,124
	B362	LANG VILLS 7-9 - SHERP FUNDING		331,067	0	331,067	165,534	104
	B365	WELL AGED - PROJECT MANAGEMENT COSTS		0	0	0	0	5,661
1644		DBK COMMUNITY CENTRE & INFANT HEALTH CLINIC		86,154	0	86,154	43,074	0
3204		OUTDOOR CINEMA EQUIPMENT		15,000	0	15,000	15,000	13,353
		Subtotal		2,368,965	0	2,368,965	1,191,984	1,151,978

Community Amenities

0964		CEMETERIES - INFRASTRUCTURE		22,594	0	22,594	11,298	0
	C1221	DONNYBROOK CEMETERY - METAL/TIMBER PARK SEATING WITH CONCRETE BASE		7,594	0	7,594	3,798	0
	R085	DBK CEMETERY INFRASTRUCTURE		15,000	0	15,000	7,500	0
0965		PUBLIC TOILETS - ASSET MANAGEMENT PLAN		97,000	0	97,000	48,498	8,323
	B152	PUBLIC TOILETS - VIN FARLEY PARK		11,000	0	11,000	5,502	8,126
	B157	PUBLIC TOILETS - APEX PARK		6,000	0	6,000	3,000	0
	B367	PUBLIC TOILETS - BALINGUP VILLAGE GREEN		55,000	0	55,000	27,498	0
	B368	PUBLIC TOILETS - TRANSIT ABLUTIONS		25,000	0	25,000	12,498	0
6014		DONNYBROOK WASTE MANAGMENT FACILITY		25,000	0	25,000	25,000	30,144
	W045	BORE MONITORING INSTALATION		25,000	0	25,000	12,498	30,144
1954		PUBLIC BINS		7,000	0	7,000	3,498	0
8964		MULTI RECYCLE STATION		7,000	0	7,000	3,498	0
2274		PURCHASE PLANT EQUIPMENT		33,990	0	33,990	33,990	35,914
		Subtotal		192,584	0	192,584	125,782	74,380


SHIRE OF DONNYBROOK BALINGUP

Capital Expenditure by Program

COA	JOB	Description	2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
Recreation & Culture							
0284		BALINGUP RECREATION CENTRE	5,604	0	5,604	2,802	0
	B082	BALINGUP RECREATION CENTRE BUILDING	5,604	0	5,604	2,802	0
8974		CHRISTMAS DECORATIONS	30,000	0	30,000	0	597
1254		COMMUNITY RESOURCE CENTRE - BUILDINGS	4,947	0	4,947	2,472	0
	B318	COMMUNITY RESOURCE CENTRE - BATHROOM REFIT	4,947	0	4,947	2,472	0
7294		BUILDINGS - DBK RECREATION CENTRE	163,871	0	163,871	81,936	30,422
	B078	DONNYBROOK RECREATION CENTRE BUILDINGS	140,000	0	140,000	70,002	11,610
	B329	DBK REC CENTRE - AFTERHOURS ACCESS COURTSIDE	23,871	0	23,871	11,934	18,812
8904		REC CENTRE CAPITAL FURN & EQUIPMENT	4,900	0	4,900	2,448	0
1064		BUILDINGS VARIOUS HALLS	196,350	0	196,350	98,172	0
	B369	PUBLIC HALL - YABBERUP	35,000	0	35,000	17,502	0
	B370	PUBLIC HALL - BALINGUP (AND LIBRARY)	31,000	0	31,000	15,498	0
	B371	PUBLIC HALL - KIRUP	31,000	0	31,000	15,498	0
	B372	PUBLIC HALL - BROOKHAMPTON	78,350	0	78,350	39,174	0
	B373	COMMUNITY RESOURCE CENTRE - DONNYBROOK	21,000	0	21,000	10,500	0
0714		INFRASTRUCTURE OTHER - BALINGUP BOWLING CLUB	4,725	0	4,725	2,364	0
	R139	PUBLIC DRINKING FOUNTAIN, BALINGUP	4,725	0	4,725	2,364	0
1184		OTHER INFRASTRUCTURE DONNYBROOK	50,000	0	50,000	24,996	0
	R099	STREET LIGHTS DONNYBROOK CARPARKS AND SW HWY	10,000	0	10,000	4,998	0
	R131	DONNYBROOK ARBORETUM - RENEWAL	40,000	0	40,000	19,998	0
1214		OTHER INFRASTRUCTURE BALINGUP	5,000	0	5,000	2,502	0
	R158	BALINGUP AVENUE OF HONOUR	5,000	0	5,000	2,502	0
2682		PARK EQUIPMENT	20,600	0	20,600	10,302	0
	R128	MELDENE PARK	20,600	0	20,600	10,302	0
8944		INFRASTRUCTURE - VC MITCHELL PARK REDEVELOPMENT	11,752,595	0	11,752,595	859,000	856,921
	R144	VC MITCHELL - DESIGN & DEVELOPMENT	8,752,595	0	8,752,595	859,000	855,479
	R162	VC MITCHELL - SUPPLEMENTARY WORKS	3,000,000	0	3,000,000	0	1,443
8224		PARKS AND GARDENS INFRASTRUCTURE BALINGUP, KIRUP AND MULLALYUP	20,000	0	20,000	10,002	0
	R0881	BALINGUP SKATE PARK - CAPITAL RENEWAL	20,000	0	20,000	10,002	0
7994		MULLALYUP MEMORIAL PARK - TIMBER SEAT	5,356	0	5,356	2,676	0
8984		WAYFINDER SIGNAGE	6,500	0	6,500	3,252	0
1114		BALINGUP TOWN HALL CULTURAL AND COMMUNITY CENTRE	28,350	0	28,350	14,178	0


SHIRE OF DONNYBROOK BALINGUP

Capital Expenditure by Program

COA	JOB	Description		2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
8024		INFRASTRUCTURE EGAN PARK		50,000	0	50,000	25,002	12,933
	I0002	EGAN PARK - PUMP TRACK LIGHTING UPGRADE		50,000	0	50,000	25,002	12,933
8114		EGAN PARK - RENEW DUMP POINT		5,150	0	5,150	2,574	0
8994		VEHICLE PURCHASE - MDBRC		33,990	0	33,990	33,990	36,281
Subtotal				12,387,938	0	12,387,938	1,178,668	937,154
Transport								
3200		BRIDGEWORKS - EXT. FUNDED		2,991,300	0	2,991,300	10,000	3,065
	3275	BRIDGE #3275 UPPER CAPEL ROAD - REPAIRS		1,800,300	0	1,800,300	10,000	3,065
	B3617	BRIDGE #3617 BRIDGE ST		774,000	0	774,000	0	0
	B5185	BRIDGE #5185 MERRIFIELD VIEW		417,000	0	417,000	0	0
3240		FOOTPATHS		136,590	0	136,590	68,292	6,950
	C2223	RAMSAY TCE TO SW HWY		6,590	0	6,590	3,294	0
	C2302	PRESTON RIVER PATH LOOP		130,000	0	130,000	64,998	6,950
3210		ROADWORKS GENERAL		543,435	(85,000)	458,435	229,224	269,138
	C2201	RYALL RD SURVEYS & DESIGN ONLY		15,046	0	15,046	7,524	0
	C2206	TOWNSITES KERBING AND PATH RENEWALS		20,000	0	20,000	10,002	4,545
	C2207	PRELIMINARY SURVEYS & DESIGNS		20,000	0	20,000	10,002	0
	C2208	SUNDRY CONSTRUCTION		75,000	(10,000)	65,000	32,502	0
	C2303	KING SPRING RD		49,000	0	49,000	24,498	53,129
	C2304	MONTGOMERY RD		45,000	0	45,000	22,500	0
	C2305	YABBERUP ROAD		22,388	0	22,388	11,196	0
	C2306	CUNDINUP KIRUP ROAD		75,000	(75,000)	0	0	0
	C2307	JAYES ROAD		212,000	0	212,000	106,002	211,463
	C2308	BALINGUP ENTRY SIGNS		10,000	0	10,000	4,998	0
3260		REGIONAL ROAD GROUP		882,717	0	882,717	441,360	480,680
	C2209	UPPER CAPEL RD		90,717	0	90,717	45,360	1,004
	C2210	SOUTHAMPTON RD		540,000	0	540,000	270,000	2,993
	C2309	CUNDINUP KIRUP RD		225,000	0	225,000	112,500	476,684
	C2315	BALINGUP NANNUP RD		27,000	0	27,000	13,500	0

SHIRE OF DONNYBROOK BALINGUP

Capital Expenditure by Program

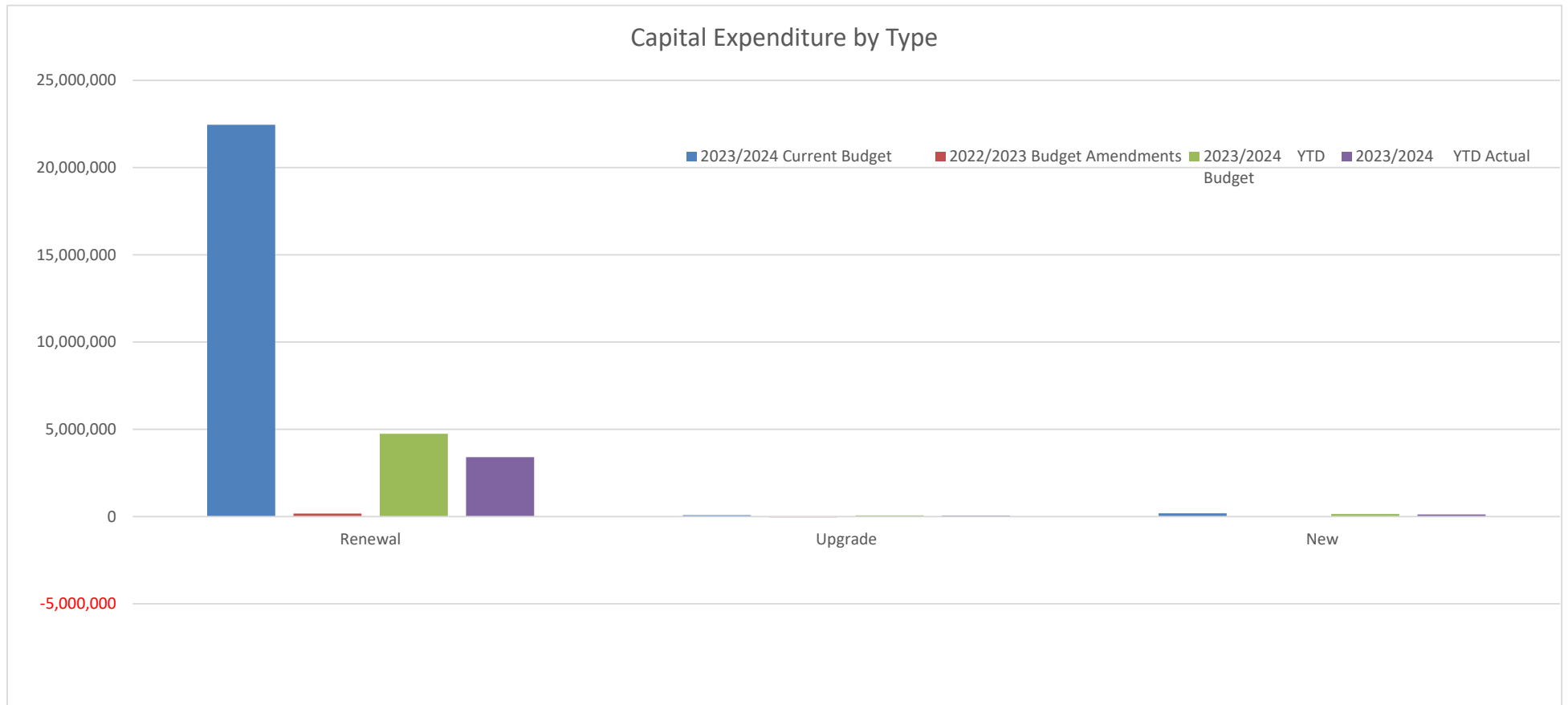
COA	JOB	Description	2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
							
3300		ROADS TO RECOVERY FEDERAL FUNDING PROGRAM	446,300	0	446,300	223,152	71,731
	C2216	DRAINAGE UPGRADES - BRIDGE ST AREA	90,000	0	90,000	45,000	17,106
	C2310	JAYES ROAD	90,000	0	90,000	45,000	0
	C2311	LOWDEN GRIMWADE ROAD	35,000	0	35,000	17,502	0
	C2312	ATTWOOD ROAD	75,000	0	75,000	37,500	49,625
	C2313	DRAINAGE UPGRADES - BOND & FLEET ST	156,300	0	156,300	78,150	5,000
3330		BLACKSPOT FUNDED ROAD WORKS	824,186	255,000	1,079,186	539,592	43,883
	C2221	CUNDINUP KIRUP RD - STAGE 1	628,886	255,000	883,886	441,942	43,883
	C2314	BALINGUP NANNUP RD	195,300	0	195,300	97,650	0
3340		COMMODITY ROUTE FUNDING	412,500	0	412,500	206,250	24,517
	C2222	GRIMWADE GREENBUSHES RD	412,500	0	412,500	206,250	24,517
3554		PURCHASE PLANT & EQUIPMNT	930,150	0	930,150	465,078	298,747
6880		DEPOT CAPITAL (BUILDINGS)	25,231	0	25,231	12,612	0
	C7232	DEPOT - VICTORY LANE RENEWAL	7,000	0	7,000	3,498	0
	C7233	DEPOT - DONNYBROOK AMP	18,231	0	18,231	9,114	0
		Subtotal	7,192,410	170,000	7,362,410	2,195,560	1,198,712
Economic Services							
4195		VARIOUS BUILDINGS	8,350	0	8,350	4,176	0
	B147	COMMERCIAL PREMISES (BENDIGO BANK)	8,350	0	8,350	4,176	0
0294		TRANSIT PARK DONNYBROOK - CONSTRUCTION	17,696	0	17,696	8,850	0
	B092	ABLUTIONS - BALINGUP TRANSIT PARK	15,188	0	15,188	7,596	0
	B0921	ABLUTIONS - EGAN PARK TRANSIT PARK	2,508	0	2,508	1,254	0
		Subtotal	26,046	0	26,046	13,026	0
Other Property							
4214		PLANT PURCHASES	41,006	0	41,006	41,006	47,582
		Subtotal	41,006	0	41,006	41,006	47,582
Grand Totals Capital			22,584,240	140,000	22,724,240	4,961,678	3,578,433


COA	JOB	Description		2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
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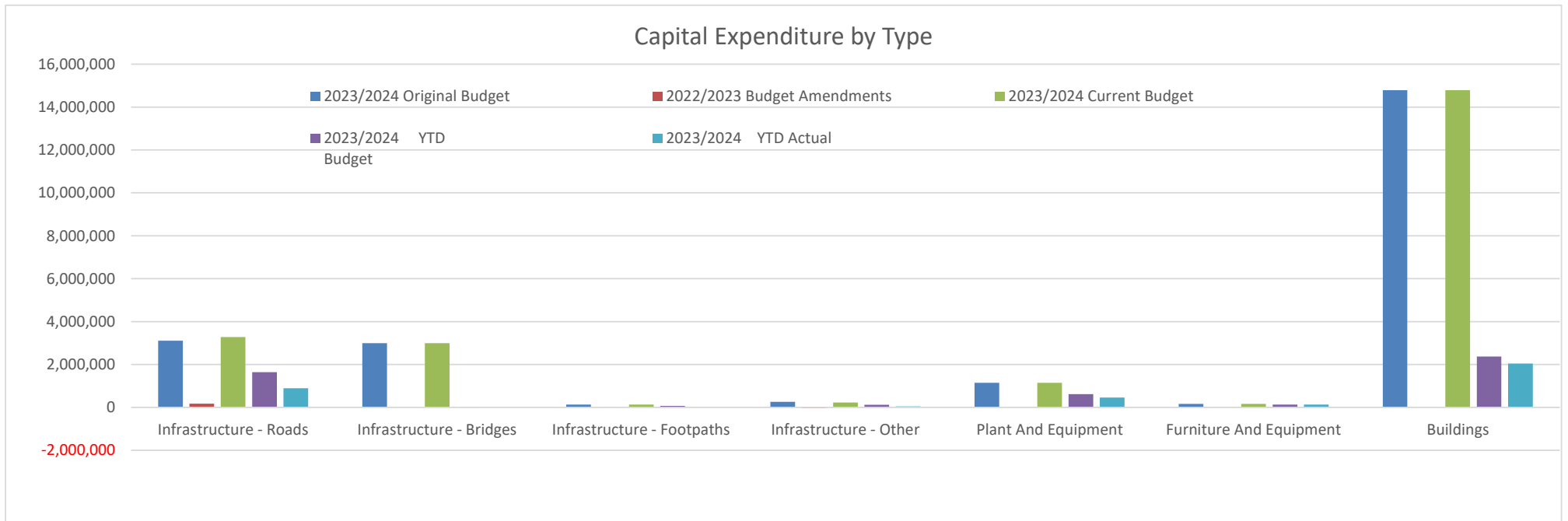
Type Classification

	2023/2024 Original Budget	Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
Renewal	22,324,359	170,000	22,454,359	4,745,256	3,402,982
Upgrade	85,000	(40,000)	85,000	64,998	49,610
New	174,880	10,000	184,880	151,424	125,840
	22,584,240	140,000	22,724,240	4,961,678	3,578,433

Capital Expenditure by Type



COA	JOB	Description		2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
				2023/2024 Original Budget	Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
Asset Classes								
		Infrastructure - Roads		3,109,139	170,000	3,279,139	1,639,578	889,950
		Infrastructure - Bridges		2,991,300	0	2,991,300	10,000	3,065
		Infrastructure - Footpaths		136,590	0	136,590	68,292	6,950
		Infrastructure - Other		262,425	(40,000)	222,425	123,712	43,077
		Plant And Equipment		1,141,106	10,000	1,151,106	618,054	464,586
		Furniture And Equipment		159,900	0	159,900	127,448	132,067
		Buildings		14,783,780	0	14,783,780	2,374,594	2,038,738
				22,584,240	140,000	22,724,240	4,961,678	3,578,433





APPENDIX III 2021/2022 Budget Detailed Plant Replacement Program

SHIRE OF DONNYBROOK BALINGUP

Plant Replacement Program - YTD Actual 2023/2024

31/12/2023

Plant Description/Program	Type	Purchase Price	Sale Trade Price \$	Acquisitions				(Profit) or Loss \$
				Net Changeover	Fair Value Valuation	Depreciation \$	Written Down Value	
Governance								
Mid Range Vehicle - MFC	New	35,914	0	35,914	0	0	0	0
Mid Range Vehicle - MES	New	0	0	0			0	0
	Sub Total	35,914	0	35,914	0	0	0	0
Health								
Mitsubishi Outlander - DB252	Replacement	0	0	0	0	0	0	0
	Sub Total	0	0	0	0	0	0	0
Recreation & Culture								
Mid Range Vehicle - MDBRC	New	36,281	0	36,281	0	0	0	0
	Sub Total	36,281	0	36,281	0	0	0	0
Community Amenities								
Mid Range Vehicle - MDBRC	New	35,914	0	35,914	0	0	0	0
	Sub Total	35,914	0	35,914	0	0	0	0
Transport								
Replace Tip Truck - DB2134	Replacement	0	0	0	0	0	0	0
Replace Truck - DB799	Replacement	0	0	0	0	0	0	0
Replace Bogie Axle Tipping Trailer - DB18069	Replacement	0	0	0	0	0	0	0
Forklift	New	0	0	0	0	0	0	0
Replace P&G Ute - DB4647	Replacement	32,683	15,455	17,229	0	0	0	(15,455)
P&G Ute - New - DB4647	New	32,683	0	32,683	0	0	0	0
Replace - Mower - DB606	Replacement	0	0	0	0	0	0	0
Replace - Backhoe - DB754	Replacement	233,380	46,750	186,630	0	0	0	(46,750)
Replace - Prime Mover - DB4050	Replacement	0	0	0	0	0	0	0
Slide On/Off Water Tanker	New	0	0	0	0	0	0	0
	Sub Total	298,747	62,205	236,542	0	0	0	(62,205)

APPENDIX III 2021/2022 Budget Detailed Plant Replacement Program

Public Works Overheads

Replace MWS Car - DB 2222	Replacement	47,582	38,182	9,400	41,167	17,879	23,288	(14,894)
Mazda CX-8 - DB8250	Sale	0	0	0	0	0	0	0
	Sub Total	47,582	38,182	9,400	41,167	17,879	23,288	(14,894)

Grand Totals	454,437	100,386	354,051	41,167	17,879	23,288	(77,098)
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Funding

Proceeds From Sale	(100,386)
Reserves	0
Funding Required from Municipal Budget	(354,051)
	(454,437)
Profit on Sale of Assets	(61,644)
Loss on Sale of Assets	0
Net Profit on Sale of Assets	(61,644)

APPENDIX III 2021/2022 Budget Detailed Plant Replacement Program



SHIRE OF DONNYBROOK BALINGUP
Plant Replacement Program - Budget 2023/2024

Plant Description/Program	Acquisitions							
	Type	Purchase Price	Sale Trade Price \$	Net Changeover	Fair Value Valuation	Depreciation \$	Written Down Value	(Profit) or Loss \$
Mid Range Vehicle - MFC	New	33,990	0	33,990	0	0	0	0
Mid Range Vehicle - Mes	New	33,990	0	33,990			0	0
	Sub Total	67,980	0	67,980	0	0	0	0
Health								
Mitsubishi Outlander - DB252	Replacement	33,990	17,000	16,990	26,016	17,185	8,831	(8,169)
	Sub Total	33,990	17,000	16,990	26,016	17,185	8,831	(8,169)
Recreation & Culture								
Mid Range Vehicle - MDBRC	New	33,990	0	33,990	0	0	0	0
	Sub Total	33,990	0	33,990	0	0	0	0
Community Amenities								
Mid Range Vehicle - MDBRC	New	33,990	0	33,990	0	0	0	0
	Sub Total	33,990	0	33,990	0	0	0	0
Transport								
Replace Tip Truck - DB2134	Replacement	113,300	21,500	91,800	85,000	54,679	30,321	8,821
Replace Truck - DB799	Replacement	113,300	26,000	87,300	59,700	50,587	9,113	(16,887)
Replace Bogie Axle Tipping Trailer - DB18069	Replacement	87,550	5,500	82,050	36,500	31,614	4,886	(614)
Forklift	New	32,000	0	32,000	0	0	0	0
Replace P&G Ute - DB4647	Replacement	33,000	17,000	16,000	24,599	11,436	13,163	(3,837)
Replace - Mower - DB606	Replacement	51,000	15,000	36,000	46,717	8,050	38,667	23,667
Replace - Backhoe - DB754	Replacement	234,000	51,000	183,000	113,500	79,580	33,920	(17,080)
Replace - Prime Mover - DB4050	Replacement	226,000	60,000	166,000	170,000	111,024	58,976	(1,024)
Slide On/Off Water Tanker	New	40,000	0	40,000	0	0	0	0
	Sub Total	930,150	196,000	734,150	536,016	346,970	189,046	(6,954)

APPENDIX III 2021/2022 Budget Detailed Plant Replacement Program

Public Works Overheads

Replace MWS Car - DB 2222	Replacement	41,006	33,000	8,006	41,167	23,288	17,879	(15,121)
Mazda CX-8 - DB8250		0	45,000	(45,000)	50,330	45,328	43,125	(1,875)
	Sub Total	41,006	78,000	(36,994)	91,497	68,616	61,004	(16,996)

Grand Totals	1,141,106	291,000	850,106	653,529	432,771	258,881	(32,119)
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Funding

Proceeds From Sale	(291,000)
Reserves	(850,106)
Funding Required from Municipal Budget	0
	(1,141,106)

Profit on Sale of Assets	(64,607)
Loss on Sale of Assets	32,488
Net Profit on Sale of Assets	(32,119)



SHIRE OF DONNYBROOK BALINGUP

STATEMENT OF INVESTMENTS

31/12/2023

BANK	TYPE	AMOUNT	RATE	DAYS	FROM	MATURING	ESTIMATED INTEREST
<u>MUNICIPAL FUND</u>							
32186/353029w	At Call - WA Treasury Corp	15,266	4.30%	31	1/12/2023	31/12/2023	56
Bendigo 4228401	Investments	1,500,000	4.56%	92	23/10/2023	23/01/2024	17,241
NAB 26-857-1680	Investments	2,000,000	4.80%	90	2/10/2023	31/12/2023	23,671
ANZ - 9219-77684	Investments	2,500,000	4.73%	92	27/10/2023	27/01/2024	29,805
		<u>6,015,266</u>					<u>70,773</u>
<u>TRUST FUND</u>							
		<u>0</u>	0.00%	0			<u>0</u>
		<u>0</u>					<u>0</u>
<u>RESERVE FUND</u>							
NAB 51-366-9105	Term Deposit	2,000,000	4.80%	90	29/09/2023	28/12/2023	23,671
Bendigo 3791918	Term Deposit	3,000,000	4.56%	91	21/10/2023	20/01/2024	34,106
		<u>5,000,000</u>					<u>57,778</u>



**SHIRE OF DONNYBROOK BALINGUP
RESERVES
31/12/2023**

	Opening Balance	2023/2024 Original Budget	2023/2024 Budget Amendments	2023/2024 Current Budget	2023/2024 YTD Budget	2023/2024 YTD Actual
Cash Backed Reserves						
9704 RESERVE - WASTE MANAGEMENT	\$1,289,102	\$1,289,102	\$0	\$1,289,102	\$1,289,102	\$1,289,102
4721 Transfer from Waste Management Reserve	\$0	(\$40,000)	\$0	(\$40,000)	\$0	\$0
4720 Transfer To Waste Management Reserve	\$0	\$15,561	\$0	\$15,561	\$0	\$0
	\$1,289,102	\$1,264,663	\$0	\$1,264,663	\$1,289,102	\$1,289,102
9703 RESERVE - EMPLOYEE ENTITLEMENTS	\$17,500	\$17,500	\$0	\$17,500	\$17,500	\$17,500
4731 Transfer from Employee Entitlements Reserve	\$0	\$0	\$0	\$0	\$0	\$0
4730 Transfer To Employee Entitlements Reserve	\$0	\$0	\$0	\$0	\$0	\$0
	\$17,500	\$17,500	\$0	\$17,500	\$17,500	\$17,500
9708 RESERVE - ARBUTHNOTT MEMORIAL	\$2,985	\$2,985	\$0	\$2,985	\$2,985	\$2,985
4781 Transfer from Arbuthnott Reserve	\$0	(\$300)	\$0	(\$300)	\$0	\$0
4780 Transfer To Arbuthnott Memorial Scholarship	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,985	\$2,685	\$0	\$2,685	\$2,985	\$2,985
9709 RESERVE - STRATEGIC PLANNING STUDIES	\$31,351	\$31,351	\$0	\$31,351	\$31,351	\$31,351
4751 Transfer From Strategic Planning Studies	\$0	(\$17,775)	\$0	(\$17,775)	\$0	\$0
4750 Transfer To Strategic Planning Studies Reserve	\$0	\$0	\$0	\$0	\$0	\$0
	\$31,351	\$13,576	\$0	\$13,576	\$31,351	\$31,351
9710 RESERVE - LAND DEVELOPMENT	\$450,271	\$450,271	\$0	\$450,271	\$450,271	\$450,271
4831 Transfer from Land Development Reserve	\$0	(\$350,000)	\$0	(\$350,000)	\$0	\$0
4830 Transfer To Land Development Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
	\$450,271	\$100,271	\$0	\$100,271	\$450,271	\$450,271
9711 RESERVE - VEHICLES	\$694,867	\$694,867	\$0	\$694,867	\$694,867	\$694,867
4761 Transfer from Vehicle Reserve	\$0	(\$850,106)	\$0	(\$850,106)	\$0	\$0
4760 TRANSFER TO VEHICLE RESERVE	\$0	\$450,000	\$0	\$450,000	\$0	\$0
	\$694,867	\$294,761	\$0	\$294,761	\$694,867	\$694,867
9713 RESERVE - ROADWORKS	\$289,630	\$289,630	\$0	\$289,630	\$289,630	\$289,630
4741 Transfer from Roadworks Reserve	\$0	(\$51,500)	\$0	(\$51,500)	\$0	\$0
4740 Transfer To Roadworks Reserve	\$0	\$0	\$0	\$0	\$0	\$0
	\$289,630	\$238,130	\$0	\$238,130	\$289,630	\$289,630



**SHIRE OF DONNYBROOK BALINGUP
RESERVES
31/12/2023**

	Opening Balance	2021/2022 Original Budget	Budget Amendments	2022/2023 Current Budget	2022/2023 YTD Budget	2022/2023 YTD Actual
Cash Backed Reserves						
9714	RESERVE - REVALUATION	\$40,000	\$40,000	\$0	\$40,000	\$40,000
4811	Transfer from Revaluation Reserve	\$0	(\$60,000)	\$0	(\$60,000)	\$0
4810	Transfer To Revaluation Reserve	\$0	\$40,000	\$0	\$40,000	\$0
		\$40,000	\$20,000	\$0	\$20,000	\$40,000
9716	RESERVE - BUILDINGS	\$631,796	\$631,796	\$0	\$631,796	\$631,796
4791	Transfer from Buildings Reserve	\$0	(\$352,892)	\$45,868	(\$307,024)	\$0
4790	Transfer To Buildings Reserve	\$0	\$80,000	\$0	\$80,000	\$0
		\$631,796	\$358,904	\$45,868	\$404,772	\$631,796
9718	RESERVE - INFORMATION TECHNOLOGY	\$45,734	\$45,734	\$0	\$45,734	\$45,734
4801	Transfer from Information Technology Reserve	\$0	(\$45,000)	\$0	(\$45,000)	\$0
4800	Transfer To Information Technology Reserve	\$0	\$20,000	\$0	\$20,000	\$0
		\$45,734	\$20,734	\$0	\$20,734	\$45,734
9739	RESERVE COUNCIL ELECTIONS	\$13,650	\$13,650	\$0	\$13,650	\$13,650
7131	Transfer from Council Elections Reserve	\$0	(\$13,650)	\$0	(\$13,650)	\$0
7130	Transfer To Council Elections Reserve	\$0	\$0	\$0	\$0	\$0
		\$13,650	\$0	\$0	\$0	\$13,650
9721	RESERVE - PARKS & RESERVES	\$331,707	\$331,707	\$0	\$331,707	\$331,707
4871	Transfer from Parks & Reserves Reserve	\$0	(\$150,831)	\$0	(\$150,831)	\$0
4870	TRANSFER TO PARKS & RESERVES RESERVE	\$0	\$125,000	\$0	\$125,000	\$0
		\$331,707	\$305,876	\$0	\$305,876	\$331,707
9723	RESERVE - CARRIED FORWARD PROJECTS	\$55,451	\$55,451	\$0	\$55,451	\$55,451
4671	Transfer from Carried Forward Projects	\$0	(\$55,451)	\$0	(\$55,451)	\$0
4670	ANSFER TO CARRIED FORWARD PROJECTS RESER	\$0	\$0	\$0	\$0	\$0
		\$55,451	(\$0)	\$0	(\$0)	\$55,451
9727	RESERVE - PRESTON VILLAGE DEFERRED	\$314,106	\$314,106	\$0	\$314,106	\$314,106
7221	Transfer Fom Preston Village Deferred Reserve	\$0	\$0	\$0	\$0	\$0
7220	Transfer To Preston Village Deferred Reserve	\$0	\$0	\$0	\$0	\$0
		\$314,106	\$314,106	\$0	\$314,106	\$314,106



**SHIRE OF DONNYBROOK BALINGUP
RESERVES
31/12/2023**

	Opening Balance	2021/2022 Original Budget	Budget Amendments	2022/2023 Current Budget	2022/2023 YTD Budget	2022/2023 YTD Actual
Cash Backed Reserves						
9728	RESERVE - PRESTON VILLAGE RESERVE FUND	\$83,468	\$83,468	\$0	\$83,468	\$83,468
7231	Transfer From Preston Village Reserve	\$0	(\$46,765)	\$0	(\$46,765)	\$0
7230	Transfer To Preston Village Reserve	\$0	\$0	\$0	\$0	\$0
		\$83,468	\$36,703	\$0	\$83,468	\$83,468
9729	RESERVE - MINNINUP COTTAGES 1-4 SURPLUS	\$65,550	\$65,550	\$0	\$65,550	\$65,550
7241	Transfer From Minninup Cottages 1-4 Reserve	\$0	(\$3,820)	\$0	(\$3,820)	\$0
7240	Transfer To Minninup Cottages 1-4 Reserve	\$0	\$0	\$0	\$0	\$0
		\$65,550	\$61,730	\$0	\$65,550	\$65,550
9730	RESERVE - MINNINUP COTTAGES 5-8 SURPLUS	\$85,106	\$85,106	\$0	\$85,106	\$85,106
7141	Transfer from Minninup Cottages 5-8 Surplus	\$0	(\$4,402)	\$0	(\$4,402)	\$0
7140	Transfer To Minn Cott 5-8 Surplus Reserve	\$0	\$0	\$0	\$0	\$0
		\$85,106	\$80,704	\$0	\$80,704	\$85,106
9731	RESERVE - MINNINUP COTTAGES 9-12	\$214,018	\$214,018	\$0	\$214,018	\$214,018
7161	Transfer from Minninup Cottages 9-12 Surplus	\$0	(\$32,975)	\$0	(\$32,975)	\$0
7160	Transfer To Minn Cott 9-12 Surplus Reserve	\$0	\$0	\$0	\$0	\$0
		\$214,018	\$181,043	\$0	\$214,018	\$214,018
9733	RESERVE - LANGLEY VILLAS 1-6 SURPLUS	\$303,945	\$303,945	\$0	\$303,945	\$303,945
7181	Transfer from Langley Villas 1-6 Surplus	\$0	(\$34,902)	\$0	(\$34,902)	\$0
7180	Transfer To Langley Villas U1-6 Surplus Reserve	\$0	\$0	\$0	\$0	\$0
		\$303,945	\$269,042	\$0	\$303,945	\$303,945
9734	RESERVE - LANGLEY VILLAS 7-9 SURPLUS	\$200,839	\$200,839	\$0	\$200,839	\$200,839
7201	Transfer from Langley Villas 7-9 Surplus	\$0	(\$22,307)	\$0	(\$22,307)	\$0
7200	Transfer To Langley Villas U7-9 Surplus Reserve	\$0	\$0	\$0	\$0	\$0
		\$200,839	\$178,532	\$0	\$200,839	\$200,839



**SHIRE OF DONNYBROOK BALINGUP
RESERVES
31/12/2023**

	Opening Balance	2021/2022 Original Budget	Budget Amendments	2022/2023 Current Budget	2022/2023 YTD Budget	2022/2023 YTD Actual
Cash Backed Reserves						
RESERVE - MINNINUP COTTAGES 5-8 LONG TERM MAINTENANCE						
9735	\$9,669	\$9,669	\$0	\$9,669	\$9,669	\$9,669
7151	\$0	\$0	\$0	\$0	\$0	\$0
7150	\$0	\$2,000	\$0	\$2,000	\$0	\$0
	\$9,669	\$11,669	\$0	\$11,669	\$9,669	\$9,669
RESERVE - MINNINUP COTTAGES 9-12 LONG TERM MAINTENANCE						
9736	\$8,628	\$8,628	\$0	\$8,628	\$8,628	\$8,628
7171	\$0	\$0	\$0	\$0	\$0	\$0
7170	\$0	\$2,000	\$0	\$2,000	\$0	\$0
	\$8,628	\$10,628	\$0	\$10,628	\$8,628	\$8,628
RESERVE - LANGLEY VILLAS 1-6 LONG TERM MAINTENANCE						
9737	\$17,423	\$17,423	\$0	\$17,423	\$17,423	\$17,423
7191	\$0	\$0	\$0	\$0	\$0	\$0
7190	\$0	\$3,600	\$0	\$3,600	\$0	\$0
	\$17,423	\$21,023	\$0	\$21,023	\$17,423	\$17,423
RESERVE - LANGLEY VILLAS 7-9 LONG TERM MAINTENANCE						
9738	\$5,400	\$5,400	\$0	\$5,400	\$5,400	\$5,400
7211	\$0	\$0	\$0	\$0	\$0	\$0
7210	\$0	\$1,800	\$0	\$1,800	\$0	\$0
	\$5,400	\$7,200	\$0	\$7,200	\$5,400	\$5,400
Grand Totals	\$5,202,193	\$3,809,476	\$45,868	\$3,855,344	\$5,202,193	\$5,202,193
Transfers To/From Municipal Fund						
Total Transfers To Reserve	\$0	(\$739,961)	\$0	(\$739,961)	\$0	\$0
Total Transfers From Reserve	\$0	\$2,132,677	(\$45,868)	\$2,086,809	\$0	\$0



SHIRE OF DONNYBROOK BALINGUP
RESERVES
31/12/2023

Reserve Name

Reserve Purpose

Waste Management Reserve

To receive funds collected from the Shire's Waste Management levy for the purpose of providing waste management facilities.

Bushfire Control & Management Reserve

To receive funds collected from the Shire's Fire Protection Levy for the purpose of providing fire fighting equipment to meet the needs of the district.

Aged Housing Reserve

Established to manage funds from aged housing schemes for the upgrade of Council managed aged

Employee Entitlements Reserve

Established to provide for the payment of annual leave, long service leave, personal leave, and grandfathered gratuity scheme entitlements.

Arbuthnott Memorial Scholarship Reserve

To fund the payment of the Arbuthnott Scholarship.

Strategic Planning Studies Reserve

Established to accumulate funds for engaging strategic studies / reports.

Land Development Reserve Fund

To fund the purchase of land for future community purposes.

Vehicle Reserve

To accumulate funds for the acquisition and replacement of Council's vehicle fleet.

Roadworks Reserve

Established to accumulate funds for the construction, renewal and major maintenance of road infrastructure.

Revaluation Reserve

Established to accumulate funds for asset revaluations and rates gross rental valuation - General revaluation.

Central Business District Reserve

To fund future Central Business District projects.

Buildings Reserve

To accumulate funds for the construction, renewal and major maintenance of Council buildings.

Apple Funpark Reserve

To receive donations and to provide for the future capital upgrade and maintenance of equipment and facilities at the Apple Funpark in Collins Street, Donnybrook.

Information Technology Reserve

To accumulate funds for the acquisition and replacement of information technology equipment and software.

Council Election Reserve

Established to accumulate funds for Council postal elections

Park and Reserves Reserve

Established to accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure.

Carried Forward Project Reserve

Established to accumulate funds from projects carried into future financial years.

COVID 19 Reserve

To fund initiatives and activities associated with the Shire's response and recovery from the COVID-19 pandemic.

Preston Village Exit Deferred Management Fee Reserve

Established to accumulate Preston Village Deferred Management Fees.



**SHIRE OF DONNYBROOK BALINGUP
RESERVES
31/12/2023**

Reserve Name

Preston Village Reserve Fund Contribution Reserve
Minninup Cottages 1-4 Surplus Reserve
Minninup Cottages 5-8 Surplus Reserve
Minninup Cottages 9-12 Surplus Reserve
Langley Villas 1-6 Surplus Reserve
Langley Villas 7-9 Surplus Reserve
Minninup Cottages 5-8 Long Term Maintenance Reserve
Minninup Cottages 9-12 Long Term Maintenance Reserve
Langley Villas 1-6 Long Term Maintenance Reserve
Langley Villas 7-9 Long Term Maintenance Reserve

Reserve Purpose

To accumulate the Preston Village Reserve Contribution for purposes prescribed within the Residence Contracts.
To accumulate surplus income of units 1-4 for the purposes of unit maintenance, renewal and upgrades.
To accumulate surplus income of units 5-8 for purposes prescribed in the Joint Venture Agreement.
To accumulate surplus income of units 9-12 for purposes prescribed in the Joint Venture Agreement.
To accumulate surplus income of units 1-6 for purposes prescribed in the Joint Venture Agreement.
To accumulate surplus income of units 7-9 for purposes prescribed in the Joint Venture Agreement.
To accumulate funds for units 5-8 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
To accumulate funds for units 9-12 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
To accumulate funds for units 1-6 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
To accumulate funds for units 7-9 prescribed under the Joint Venture Agreement for the purposes of property maintenance.



SHIRE OF DONNYBROOK BALINGUP

Grant Income

31/12/2023

COA	Description	2023/2024	2023/2024	2023/2024	2023/2024	Capital Grants	Operating Grant
		Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	YTD Actual
General Purpose Funding							
0091	GRANTS - LGGC FINANCIAL ASSISTANCE GRANTS	(\$5,000)	(\$56,534)	(\$61,534)	(\$30,767)	\$0	(\$30,767)
1031	GRANTS - LGGC LOCAL ROAD GRANT	(\$2,000)	(\$39,718)	(\$41,718)	(\$20,859)	\$0	(\$20,859)
	Subtotal	(\$7,000)	(\$96,252)	(\$103,252)	(\$51,626)	\$0	(\$51,626)
Law, Order, Public Safety							
1153	GRANTS AWARE PROGRAMME	(\$5,927)	\$0	(\$5,927)	(\$2,960)	\$0	\$0
1163	GRANT - SES ESL OPERATING GRANT	(\$19,830)	\$0	(\$19,830)	(\$9,914)	\$0	(\$9,915)
5123	GRANTS - VBFBSL OPERATING GRANT	(\$235,570)	\$0	(\$235,570)	(\$117,762)	\$0	(\$117,785)
6963	GRANTS - BUSHFIRE MITIGATION	(\$161,150)	\$0	(\$161,150)	(\$80,570)	\$0	(\$72,751)
1303	GRANTS - EMERGENCY MGMT PLAN	\$0	(\$10,000)	(\$10,000)	(\$10,000)	\$0	(\$10,000)
	Subtotal	(\$422,477)	(\$10,000)	(\$432,477)	(\$221,206)	\$0	(\$210,451)
Community Amenities							
2415	GRANT INCOME LRCI TOILETS AND ABLUTIONS	(\$80,000)	\$0	(\$80,000)	\$0	\$0	\$0
1373	BIODIVERSITY MGMT PROGRAM GRANTS	\$0	(\$20,000)	(\$20,000)	(\$5,000)	\$0	(\$2,909)
	Subtotal	(\$80,000)	\$0	(\$80,000)	(\$5,000)	\$0	(\$2,909)
Education & Welfare							
4962	GRANTS - DBK MOUNTAIN PROJECT	(\$10,000)	\$0	(\$10,000)	(\$10,000)	\$0	(\$10,000)
1223	SOCIALHOUSING ECONOMIC RECOVERY PACKAGE (SHERP) GRANTS PROGRAM WORKSTREAM 2 - REFURBISHMENTS	(\$2,267,811)	\$0	(\$2,267,811)	(\$1,133,902)	(\$1,138,625)	\$0
	Subtotal	(\$2,277,811)	\$0	(\$2,277,811)	(\$1,143,902)	(\$1,138,625)	(\$10,000)
Recreation And Culture							
0465	GRANTS (CAPITAL) - ASSETS	(\$196,350)	\$0	(\$196,350)	(\$98,170)	\$0	\$0
0475	GOVT GRANTS - COMMUNITY FACILITIES	(\$5,302,607)	\$0	(\$5,302,607)	(\$2,651,302)	(\$855,679)	\$0
3015	GRANT - WA FOOTBALL CLUB	(\$200,000)	\$0	(\$200,000)	\$0	\$0	\$0
3048	LRCI GRANT FUNDING - (REC CENTRE)	(\$140,000)	\$0	(\$140,000)	\$0	\$0	\$0
	Subtotal	(\$5,838,957)	\$0	(\$5,838,957)	(\$2,749,472)	(\$855,679)	\$0
Transport							
0933	GRANTS - MRD DIRECT GRANTS	(\$201,180)	\$0	(\$201,180)	(\$201,180)	\$0	(\$201,180)
3341	GRANTS - WA BICYCLE NETWORK PROGRAM (WABN)	(\$65,000)	\$0	(\$65,000)	(\$32,498)	\$0	\$0
0325	GRANTS - BLACK SPOTS	(\$549,457)	(\$170,000)	(\$719,457)	(\$359,730)	(\$14,092)	\$0
0405	GRANTS - SUNDRY TRANSPORT CONSTRUCTION	(\$275,000)	\$0	(\$275,000)	(\$137,498)	(\$16,345)	\$0
3251	GRANTS - LGGC SPECIAL PROJECTS (BRIDGES)	(\$2,991,300)	\$0	(\$2,991,300)	\$0	(\$3,065)	\$0
3261	GRANT REVENUE - LRCI	(\$309,388)	\$0	(\$309,388)	(\$154,692)	\$0	\$0
3291	GRANTS - REGIONAL ROAD GROUP	(\$588,478)	\$0	(\$588,478)	(\$294,238)	(\$62,999)	\$0
3331	GRANTS - ROADS TO RECOVERY	(\$420,000)	\$0	(\$420,000)	(\$210,000)	(\$49,762)	\$0
	Subtotal	(\$5,399,803)	(\$170,000)	(\$5,569,803)	(\$1,389,836)	(\$146,263)	(\$201,180)
Economic Services							
9173	GRANT INCOME - SWDC	(\$20,000)	\$0	(\$20,000)	\$0	\$0	\$0
	Subtotal	(\$20,000)	\$0	(\$20,000)	\$0	\$0	\$0
	Grand Totals	(\$14,046,048)	(\$276,252)	(\$14,322,300)	(\$5,561,042)	(\$2,140,566)	(\$476,166)
	Total Operating Grants	(\$660,657)	(\$126,252)	(\$786,909)	(\$489,012)	\$0	(\$476,166)
	Total Non Operating Grants	(\$13,385,391)	(\$170,000)	(\$13,555,391)	(\$5,072,030)	(\$2,140,566)	\$0



**SHIRE OF DONNYBROOK BALINGUP
INFORMATION ON BORROWINGS 2023/2024
31/12/2023**

Information on Borrowings

Purpose/Program	Loan Number	Institution	Interest Rate	Principal 1-Jul-23	New Loans	Principal Repayments	Principal Outstanding	Interest Repayments	Principal Repayments	Principal Outstanding	Interest Repayments	
				\$	\$	2023/24 Budget \$	2023/24 Budget \$	2023/24 Budget \$	2023/24 Actual \$	2023/24 Actual \$	2023/24 Actual \$	
Health												
Dental Surgery Extensions	74	WATC	5.83%	28,608	0	(13,893)	14,715	(1,468)	(6,847)	21,761	(675)	
Education and welfare												
Tuia Lodge Fire Suppression System	93	WATC	1.58%	208,456	0	(28,392)	180,064	(3,182)	(14,140)	194,316	(1,035)	
Recreation and culture												
* Donnybrook Country Club	90	WATC	2.74%	35,941	0	(9,922)	26,019	(917)	(4,927)	31,014	(309)	
VC Mitchell Park (Stage 1)	TBA	WATC	TBA	0	2,900,000	0	2,900,000	0	0	0	0	
Total				273,005	2,900,000	(52,207)	3,120,798	(5,567)	(25,914)	247,091	(2,020)	

All debenture repayments are to be financed by general purpose revenue, with the exception of Self-Supporting Loans which are reimbursed to Council by the relevant community group.

Income - Self Supporting Loans

* Donnybrook Country Club

YTD Actual		
Principal	Interest	Total
(\$4,927)	(\$492)	(\$5,420)



SHIRE OF DONNYBROOK BALINGUP
INFORMATION ON LEASE LIABILITIES 2023/2024
31/12/2023

Information on Lease Liabilities

Purpose/Program	Lease Number	Lease Term	Principal 1-Jul-23	New Loans	Principal Repayments	Principal Outstanding	Interest Repayments	Principal Repayments	Principal Outstanding	Interest Repayments
			\$	\$	2023/24 Budget \$	2023/24 Budget \$	2023/24 Budget \$	2023/24 Actual \$	2023/24 Actual \$	2023/24 Actual \$
Administration										
IT Equipment - Laptops	009-0147653-003	48 months	8,128	0	(8,128)	0	(85)	(5,155)	2,973	(73)
IT Equipment - Network Switches	214-0439437-001	60 months	14,934	0	(6,681)	8,253	(631)	(3,353)	11,581	(193)
Recreation and culture										
Matrix Fitness Equipment	A6ZBG64105	48 months	74,811	0	(17,566)	57,245	(382)	(13,105)	61,706	(807)
Total			97,873	0	(32,375)	65,498	(1,098)	(21,613)	76,260	(1,072)



SHIRE OF DONNYBROOK BALINGUP

Statement of Financial Activity

TRUST FUNDS

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

Detail	Balance 1/07/2023 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31/12/2023 \$
Public Open Space Funds	56,967	0	0	56,967
	56,967	0	0	56,967



SHIRE OF DONNYBROOK BALINGUP

Delegation Write Off

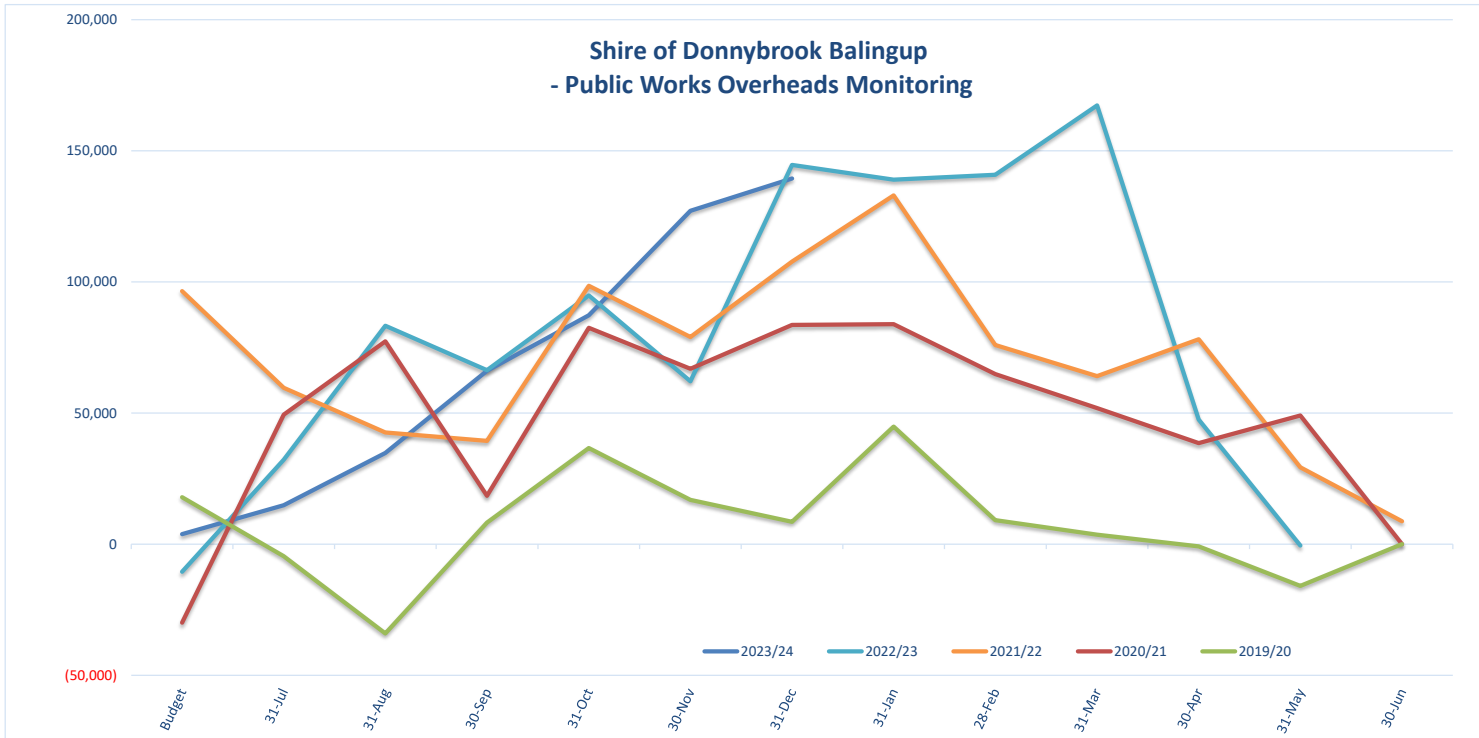
31/12/2023

Minor debts written off under delegation by Chief Executive Officer for month.

Rates	\$ -
Other	\$ -
Total	<u>\$ -</u>

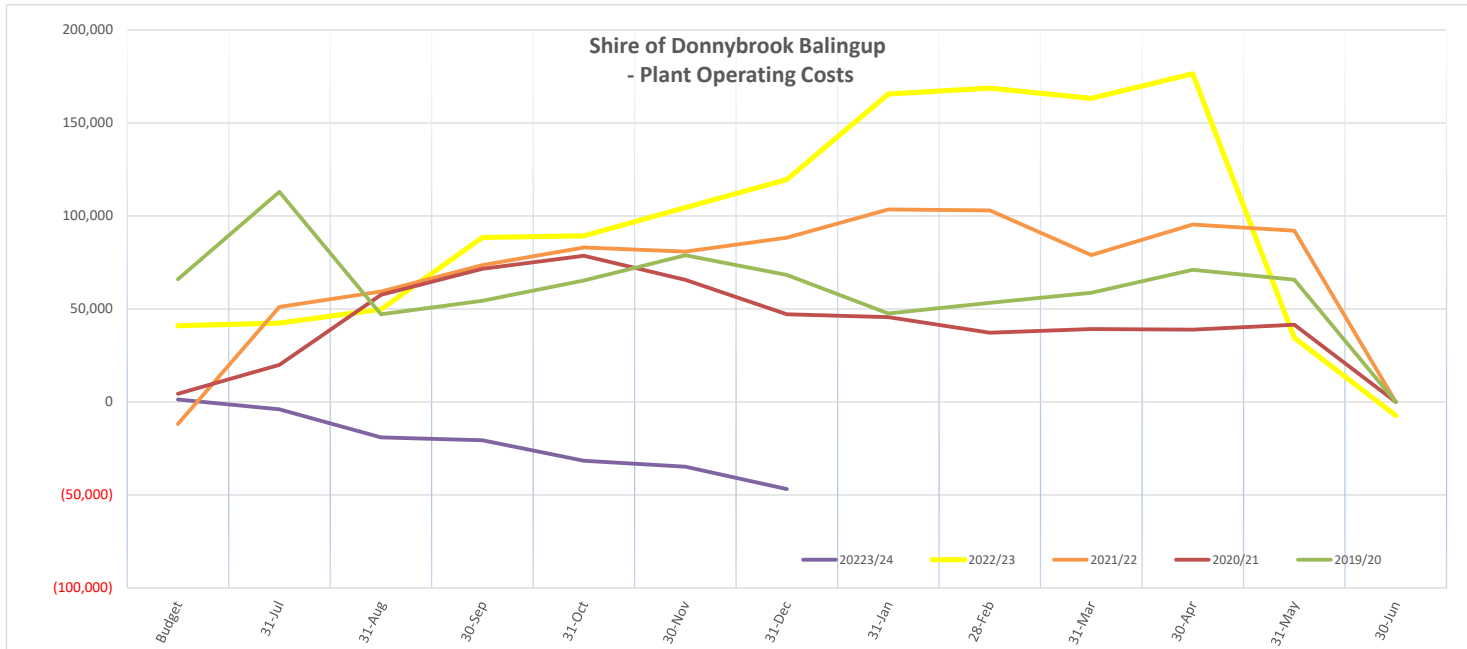
SHIRE OF DONNYBROOK BALINGUP
Public Works Overheads Monitoring
31/12/2023

Account Number	Description	Budget	31-Jul	31-Aug	30-Sep	31-Oct	30-Nov	31-Dec	31-Jan	28-Feb	31-Mar	30-Apr	31-May	30-Jun
		2023/2024 Current Budget \$	YTD Actual \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other Property & Services - Schedule 14														
Public Works Overheads - Expenditure														
Total Public Works Overheads - Expenditure		3,834	14,891	34,789	66,083	87,275	127,148	139,458	0	0	0	0	0	0



SHIRE OF DONNYBROOK BALINGUP
Plant Operation Costs
31/12/2023

Account Number	Description	Budget	31-Jul	31-Aug	30-Sep	31-Oct	30-Nov	31-Dec	31-Jan	28-Feb	31-Mar	30-Apr	31-May	30-Jun
		2022/2023 Current Budget \$	YTD Actual \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other Property & Services - Schedule 14														
Plant Operation Costs														
Total Public Works Overheads - Expenditure		1,295	(3,930)	(19,026)	(20,572)	(31,618)	(34,846)	(46,860)	0	0	0	0	0	0



SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Donnybrook Balingup conducts the operations of a local government with the following community vision:

A proud community enjoying our rural lifestyle, cultural heritage and natural environment.

Principal place of business:
Corner Collins and Bentley Streets
Donnybrook WA 6239

**SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Donnybrook Balingup has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the Eighth day of December 2023



Chief Executive Officer

Garry Hunt

Name of Chief Executive Officer

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),27	6,527,320	6,535,076	6,122,936
Grants, subsidies and contributions	2(a)	4,087,026	1,506,091	5,333,239
Fees and charges	2(a)	2,025,680	1,885,721	1,750,780
Interest revenue	2(a)	289,802	99,410	80,288
Other revenue	2(a)	4,024	409	16,835
		12,933,852	10,026,707	13,304,078
Expenses				
Employee costs	2(b)	(6,012,827)	(5,779,016)	(5,701,415)
Materials and contracts		(3,523,001)	(3,605,082)	(3,036,481)
Utility charges		(410,874)	(461,585)	(402,382)
Depreciation		(7,248,738)	(5,798,081)	(5,711,771)
Amortisation		(92,817)	0	(530,249)
Finance costs	2(b)	(190,609)	(85,448)	(11,494)
Insurance		(442,807)	(434,693)	(377,200)
Other expenditure		(366,264)	(243,007)	(235,470)
		(18,287,937)	(16,406,912)	(16,006,462)
		(5,354,085)	(6,380,205)	(2,702,384)
Capital grants, subsidies and contributions	2(a)	3,457,189	12,665,285	4,892,961
Profit on asset disposals		51,840	57,531	130,482
Loss on asset disposals		(1,082,203)	(29,955)	(1,407,197)
		2,426,826	12,692,861	3,616,246
Net result for the period		(2,927,259)	6,312,656	913,862
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	19	27,950,547	0	14,181,440
Total other comprehensive income for the period	19	27,950,547	0	14,181,440
Total comprehensive income for the period		25,023,288	6,312,656	15,095,302

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	10,722,530	10,443,573
Trade and other receivables	5	1,073,391	802,148
Other financial assets	4(a)	23,254	22,988
Inventories	6	202,831	257,644
Other assets	7	474,355	63,416
TOTAL CURRENT ASSETS		12,496,361	11,589,769
NON-CURRENT ASSETS			
Trade and other receivables	5	151,093	138,294
Other financial assets	4(b)	229,211	248,780
Inventories	6	1,943,669	1,971,753
Other Assets	7	616,647	719,498
Property, plant and equipment	8	48,000,577	48,463,683
Infrastructure	9	155,210,955	130,122,273
Right-of-use assets	11(a)	96,581	36,763
Intangible assets	12	503,201	526,890
TOTAL NON-CURRENT ASSETS		206,751,934	182,227,934
TOTAL ASSETS		219,248,295	193,817,703
CURRENT LIABILITIES			
Trade and other payables	13	1,535,425	1,350,643
Other liabilities	14	1,915,098	2,208,477
Lease liabilities	11(b)	32,375	15,032
Borrowings	15	52,207	65,983
Other Financial Liabilities	16	221,713	0
Employee related provisions	17	904,887	856,343
TOTAL CURRENT LIABILITIES		4,661,705	4,496,478
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	65,498	23,062
Borrowings	15	220,797	273,004
Other financial liabilities	16	3,806,000	3,802,000
Employee related provisions	17	135,655	139,132
Other provisions	18	2,006,648	1,755,323
TOTAL NON-CURRENT LIABILITIES		6,234,598	5,992,521
TOTAL LIABILITIES		10,896,303	10,488,999
NET ASSETS		208,351,992	183,328,704
EQUITY			
Retained surplus		30,225,909	33,035,978
Reserve accounts	30	5,202,192	5,319,382
Revaluation surplus	19	172,923,891	144,973,344
TOTAL EQUITY		208,351,992	183,328,704

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

**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		32,015,240	5,426,258	130,791,904	168,233,402
Comprehensive income for the period					
Net result for the period		913,862	0	0	913,862
Other comprehensive income for the period	19	0	0	14,181,440	14,181,440
Total comprehensive income for the period		913,862	0	14,181,440	15,095,302
Transfers from reserve accounts	30	2,632,984	(2,632,984)	0	0
Transfers to reserve accounts	30	(2,526,108)	2,526,108	0	0
Balance as at 30 June 2022		33,035,978	5,319,382	144,973,344	183,328,704
Comprehensive income for the period					
Net result for the period		(2,927,259)	0	0	(2,927,259)
Other comprehensive income for the period	19	0	0	27,950,547	27,950,547
Total comprehensive income for the period		(2,927,259)	0	27,950,547	25,023,288
Transfers from reserve accounts	30	1,178,640	(1,178,640)	0	0
Transfers to reserve accounts	30	(1,061,450)	1,061,450	0	0
Balance as at 30 June 2023		30,225,909	5,202,192	172,923,891	208,351,992

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

**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,577,109	6,135,637
Grants, subsidies and contributions		3,791,931	3,500,633
Fees and charges		2,139,416	1,746,923
Interest revenue		289,802	80,288
Goods and services tax received		1,269,566	1,521,729
Other revenue		338	982
		14,068,162	12,986,192
Payments			
Employee costs		(6,017,149)	(5,642,555)
Materials and contracts		(3,222,806)	(4,114,076)
Utility charges		(410,874)	(391,152)
Finance costs		(9,067)	(13,103)
Insurance paid		(440,078)	(377,200)
Goods and services tax paid		(1,252,277)	(1,458,336)
Other expenditure		(364,438)	(201,518)
		(11,716,689)	(12,197,940)
Net cash provided by (used in) operating activities		2,351,473	788,252
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,479,087)	(977,683)
Payments for construction of infrastructure	9(a)	(3,694,968)	(5,281,979)
Capital grants, subsidies and contributions		2,705,534	4,892,961
Proceeds from financial assets at amortised cost - self supporting loans		9,655	9,396
Proceeds from financial assets at fair values through other comprehensive income		13,334	1,113
Proceeds from sale of property, plant & equipment		228,318	238,091
Net cash provided by (used in) investing activities		(2,217,214)	(1,118,101)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(65,983)	(63,579)
Payments for principal portion of lease liabilities	29(b)	(15,032)	(29,043)
Net proceeds from other financial liabilities		225,713	(265,436)
Net cash provided by (used In) financing activities		144,698	(358,058)
Net increase (decrease) in cash held		278,957	(687,907)
Cash at beginning of year		10,443,573	11,131,480
Cash and cash equivalents at the end of the year	3	10,722,530	10,443,573

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

**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	6,527,320	6,535,076	6,122,936
Grants, subsidies and contributions		4,087,026	1,506,091	5,333,239
Fees and charges		2,025,680	1,885,721	1,750,780
Interest revenue		289,802	99,410	80,288
Other revenue		4,024	409	16,835
Profit on asset disposals		51,840	57,531	130,482
		12,985,692	10,084,238	13,434,560
Expenditure from operating activities				
Employee costs		(6,012,827)	(5,779,016)	(5,701,415)
Materials and contracts		(3,523,001)	(3,605,082)	(3,036,481)
Utility charges		(410,874)	(461,585)	(402,382)
Depreciation		(7,248,738)	(5,798,081)	(5,711,771)
Amortisation		(92,817)	0	(530,249)
Finance costs		(190,609)	(85,448)	(11,494)
Insurance		(442,807)	(434,693)	(377,200)
Other expenditure		(366,264)	(243,007)	(235,470)
Loss on asset disposals		(1,082,203)	(29,955)	(1,407,197)
		(19,370,140)	(16,436,867)	(17,413,659)
Non-cash amounts excluded from operating activities	28(a)	8,671,688	5,770,505	5,833,475
Amount attributable to operating activities		2,287,240	(582,124)	1,854,376
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,457,189	12,665,285	4,892,961
Proceeds from disposal of assets		228,318	287,260	238,091
Proceeds from financial assets at amortised cost - self supporting loans	29(a)	9,655	9,396	9,396
Proceeds from financial assets at amortised cost - commercial loans		13,334	13,333	1,113
		3,708,496	12,975,274	5,141,561
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,479,087)	(13,453,191)	(977,683)
Purchase and construction of infrastructure	9(a)	(3,694,968)	(5,538,060)	(5,281,979)
		(5,174,055)	(18,991,251)	(6,259,662)
Amount attributable to investing activities		(1,465,559)	(6,015,977)	(1,118,101)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	0	3,000,000	0
Transfers from reserve accounts	30	1,178,640	2,679,984	2,632,984
		1,178,640	5,679,984	2,632,984
Outflows from financing activities				
Repayment of borrowings	29(a)	(65,983)	(109,902)	(63,579)
Payments for principal portion of lease liabilities	29(b)	(15,032)	(15,031)	(29,043)
Net proceeds from other financial liabilities		225,713	0	(265,436)
Transfers to reserve accounts	30	(1,061,450)	(779,400)	(2,526,108)
		(916,752)	(904,333)	(2,884,166)
Amount attributable to financing activities		261,888	4,775,651	(251,182)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(b)	1,831,936	1,822,450	1,346,843
Amount attributable to operating activities		2,287,240	(582,124)	1,854,376
Amount attributable to investing activities		(1,465,559)	(6,015,977)	(1,118,101)
Amount attributable to financing activities		261,888	4,775,651	(251,182)
Surplus or deficit after imposition of general rates	28(b)	2,915,505	0	1,831,936

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

**SHIRE OF DONNYBROOK BALINGUP
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,527,320	0	6,527,320
Grants, subsidies and contributions	4,087,026	0	0	0	4,087,026
Fees and charges	2,007,541	0	13,139	5,000	2,025,680
Interest revenue	0	0	289,802	0	289,802
Other revenue	0	0	0	4,024	4,024
Capital grants, subsidies and contributions	0	3,457,189	0	0	3,457,189
Total	6,094,567	3,457,189	6,830,261	9,024	16,391,041

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,122,936	0	6,122,936
Grants, subsidies and contributions	5,333,239	0	0	0	5,333,239
Fees and charges	1,741,729	0	9,051	0	1,750,780
Interest revenue	0	0	80,288	0	80,288
Other revenue	0	0	0	16,835	16,835
Capital grants, subsidies and contributions	0	4,892,961	0	0	4,892,961
Total	7,074,968	4,892,961	6,212,275	16,835	18,197,039

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	135,261	14,238
Rates instalment and penalty interest	51,690	57,208
Other interest revenue	102,851	8,842
	289,802	80,288

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	41,750	33,800
- Other services – grant acquittals	1,600	5,000
- Deferred pensioner and internal audit (AMD Chartered Accountants)	8,082	0
	51,432	38,800

Employee Costs

Employee benefit costs	5,729,192	5,457,552
Other employee costs	283,635	243,863
	6,012,827	5,701,415

Finance costs

Borrowings	7,172	9,613
Provisions: unwinding of discount	182,197	0
Lease liabilities	1,240	1,881
	190,609	11,494

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	6,617,683	7,943,573
Term deposits	4,104,847	2,500,000
Total cash and cash equivalents	10,722,530	10,443,573
Held as		
- Unrestricted cash and cash equivalents	2,987,199	2,343,238
- Restricted cash and cash equivalents	7,735,331	8,100,335
20	10,722,530	10,443,573

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit or loss

Units in Local Government House Trust

Shares in Bendigo Bank

	2023	2022
	\$	\$
Financial assets at amortised cost	23,254	22,988
	23,254	22,988
Other financial assets at amortised cost		
Self supporting loans receivable	23,254	22,988
	23,254	22,988
Held as		
- Unrestricted other financial assets at amortised cost	23,254	22,988
	23,254	22,988
Financial assets at amortised cost	122,721	145,976
Financial assets at fair value through profit or loss	106,490	102,804
	229,211	248,780
Financial assets at amortised cost		
Self supporting loans receivable	122,721	145,976
	122,721	145,976
Financial assets at fair value through profit or loss		
Units in Local Government House Trust	81,490	77,804
Shares in Bendigo Bank	25,000	25,000
	106,490	102,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 26 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	362,869	405,884
Trade receivables	638,754	307,207
GST receivable	71,768	89,057
	1,073,391	802,148
Non-current		
Rates and statutory receivables	151,093	138,294
	151,093	138,294

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	177,669	119,919	48,326
Contract assets	460,254	14,908	138,937
Total trade and other receivables from contracts with customers	637,923	134,827	187,263

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	5,427	10,767
Gravel	195,321	244,983
Work in progress - Gravel	200	200
Kiosk supplies	1,883	1,694
	202,831	257,644
Non-current		
Clay Soil Stockpile	1,943,669	1,971,753
	1,943,669	1,971,753
The following movements in inventories occurred during the year:		
Balance at beginning of year	2,229,397	317,815
Inventories expensed during the year	(305,000)	(236,365)
Additions to inventory	222,103	2,147,947
Balance at end of year	2,146,500	2,229,397

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Accrued income	14,101	48,508
Contract assets	460,254	14,908
	<u>474,355</u>	<u>63,416</u>
Non-current assets		
Accrued Income	616,647	719,498
	<u>616,647</u>	<u>719,498</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to . consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Furniture and equipment - work in progress	Buildings - work in progress	Total property, plant and equipment
	\$	\$		\$	\$	\$	\$	\$
Balance at 1 July 2021	4,187,400	27,080,489	31,267,889	271,398	4,322,342	3,000	0	35,864,629
Additions	0	681,749	681,749	23,166	261,632	8,789	2,347	977,683
Disposals	(93,000)	(277,624)	(370,624)	0	(92,167)	0	0	(462,791)
Revaluation increments / (decrements) transferred to revaluation surplus	1,247,600	12,933,840	14,181,440	0	0	0	0	14,181,440
Depreciation	0	(1,243,605)	(1,243,605)	(104,860)	(673,409)	0	0	(2,021,874)
Transfers	0	(72,404)	(72,404)	22,743	(22,743)	(3,000)	0	(75,404)
Balance at 30 June 2022	5,342,000	39,102,445	44,444,445	212,447	3,795,655	8,789	2,347	48,463,683
Comprises:								
Gross balance amount at 30 June 2022	5,342,000	69,289,973	74,631,973	672,721	7,374,005	8,789	2,347	82,689,835
Accumulated depreciation at 30 June 2022	0	(30,187,528)	(30,187,528)	(460,274)	(3,578,350)	0	0	(34,226,152)
Balance at 30 June 2022	5,342,000	39,102,445	44,444,445	212,447	3,795,655	8,789	2,347	48,463,683
Additions	0	313,384	313,384	217,237	346,353	0	602,113	1,479,087
Disposals	(173,000)	0	(173,000)	0	(76,480)	0	0	(249,480)
Assets written off	0	0	0	0	0	(6,600)	0	(6,600)
Depreciation	0	(912,805)	(912,805)	(119,464)	(667,425)	0	0	(1,699,694)
Transfers	0	0	0	15,770	0	(2,189)	0	13,581
Balance at 30 June 2023	5,169,000	38,503,024	43,672,024	325,990	3,398,103	0	604,460	48,000,577
Comprises:								
Gross balance amount at 30 June 2023	5,169,000	69,603,357	74,772,357	955,740	7,536,203	0	604,460	83,868,760
Accumulated depreciation at 30 June 2023	0	(31,100,333)	(31,100,333)	(629,750)	(4,138,100)	0	0	(35,868,183)
Balance at 30 June 2023	5,169,000	38,503,024	43,672,024	325,990	3,398,103	0	604,460	48,000,577

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent Valuer	June 2022	Price per hectare, market borrowing rate, sales evidence
Buildings - non-specialised	2	Cost approach using depreciated replacement cost	Independent Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	Purchase cost
Plant and equipment		N/A	Cost	N/A	Purchase cost

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - other	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - work in progress movement	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	78,927,733	6,166,292	18,083,822	2,935,263	22,574,949	789,997	129,478,056
Additions	2,873,898	2,124,638	0	102,277	0	181,166	5,281,979
(Disposals)	0	(1,052,015)	0	0	0	0	(1,052,015)
Depreciation	(2,048,491)	(354,780)	(316,196)	(63,045)	(878,639)	0	(3,661,151)
Transfers	0	327,114	0	14,846	424,942	(691,498)	75,404
Balance at 30 June 2022	79,753,140	7,211,249	17,767,626	2,989,341	22,121,252	279,665	130,122,273
Comprises:							
Gross balance at 30 June 2022	112,771,690	12,037,777	26,349,624	4,506,356	54,704,782	279,665	210,649,894
Accumulated depreciation at 30 June 2022	(33,018,550)	(4,826,528)	(8,581,998)	(1,517,015)	(32,583,530)	0	(80,527,621)
Balance at 30 June 2022	79,753,140	7,211,249	17,767,626	2,989,341	22,121,252	279,665	130,122,273
Additions	2,835,761	122,040	0	214,610	88,000	434,557	3,694,968
(Disposals)	(60,714)	(948,487)	0	0	0	0	(1,009,201)
Revaluation increments / (decrements) transferred to revaluation surplus	13,690,597	564,941	1,154,855	643,407	11,896,747	0	27,950,547
Depreciation	(3,492,601)	(397,330)	(353,445)	(91,670)	(1,199,005)	0	(5,534,051)
Transfers	0	3,237	0	0	0	(16,818)	(13,581)
Balance at 30 June 2023	92,726,183	6,555,650	18,569,036	3,755,688	32,906,994	697,404	155,210,955
Comprises:							
Gross balance at 30 June 2023	131,202,693	11,923,187	28,275,584	5,064,807	74,328,000	697,404	251,491,675
Accumulated depreciation at 30 June 2023	(38,476,510)	(5,367,537)	(9,706,548)	(1,309,119)	(41,421,006)	0	(96,280,720)
Balance at 30 June 2023	92,726,183	6,555,650	18,569,036	3,755,688	32,906,994	697,404	155,210,955

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	4 to 100 years
Office Furniture and Equipment	4 to 15 years
Computer Equipment	4 to 15 years
Plant and equipment	5 to 15 years
Infrastructure	
Bridges	27 to 77 years
Road clearing and earthworks	not depreciated
Road Pavement	40 to 55 years
Road Seal	15 years
Car Parks	40 years
Cycleways	40 years
Footpaths - Concrete	25 to 72 years
Footpaths - Slabs	25 to 72 years
Storm Water Drainage	83 years
Other	3 to 80 years

Revision of useful lives of plant and equipment

During the year the estimated total useful lives of certain items of plant and equipment used in the maintenance of road infrastructure were revised. The net effect of the change is nil.

(b) Temporarily Idle or retired from use assets

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

	2023	2022
	\$	\$
Infrastructure - other	542,288	724,888
	<u>542,288</u>	<u>724,888</u>

(c) Fully Depreciated Assets in Use

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

	2023	2022
	\$	\$
Furniture and equipment	60,221	45,221
Plant and equipment	206,620	214,220
Right of Use Assets	73,786	88,562
Infrastructure - other	0	159,200
Infrastructure - bridges	0	580,000
	<u>340,627</u>	<u>1,087,203</u>

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

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

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

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

Gains or losses on disposal

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. LEASES

(a) Right-of-Use Assets

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

	Note	Right-of-use assets	
		Right-of-use assets	Total
		\$	\$
Balance at 1 July 2021		65,509	65,509
Depreciation		(28,746)	(28,746)
Balance at 30 June 2022		36,763	36,763
Gross balance amount at 30 June 2022		65,509	65,509
Accumulated depreciation at 30 June 2022		(28,746)	(28,746)
Balance at 30 June 2022		36,763	36,763
Additions		74,811	74,811
Depreciation		(14,993)	(14,993)
Balance at 30 June 2023		96,581	96,581
Gross balance amount at 30 June 2023		140,320	140,320
Accumulated depreciation at 30 June 2023		(43,739)	(43,739)
Balance at 30 June 2023		96,581	96,581

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

		2023 Actual	2022 Actual
		\$	\$
Depreciation on right-of-use assets		(14,993)	(28,746)
Finance charge on lease liabilities	29(b)	(1,240)	(1,881)
Total amount recognised in the statement of comprehensive income		(16,233)	(30,627)
Total cash outflow from leases		(16,272)	(30,924)
(b) Lease Liabilities			
Current		32,375	15,032
Non-current	29(b)	65,498	23,062
		97,873	38,094

The Shire of Donnybrook Balingup has three leases relating to plant and equipment. The lease term for these leases vary up to four years. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 29(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

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

Right-of-use assets - depreciation

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

**SHIRE OF DONNYBROOK BALINGUP
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12. INTANGIBLE ASSETS

	2023 Actual	2022 Actual
Intangible assets	\$	\$
Non-current		
Waste Landfill	1,811,523	1,742,395
Less: Accumulated amortisation	(1,308,322)	(1,215,505)
	<u>503,201</u>	<u>526,890</u>
Movements in balances of computer software during the financial year are shown as follows:		
Balance at 1 July	526,890	73,409
Recognition of waste cell airspace	69,128	983,730
Amortisation	(92,817)	(530,249)
Balance at 30 June	<u>503,201</u>	<u>526,890</u>
TOTAL INTANGIBLE ASSETS	<u>503,201</u>	<u>526,890</u>

SIGNIFICANT ACCOUNTING POLICIES

The Shire operates the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire.

Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

An airspace asset is an intangible asset that is measured based on the net present value of the future cash flows required to meet the rehabilitation requirement details in the landfill licensing agreement.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2021 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Estimated costings for capping and monitoring the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Landfill Closure Management Plan, November 2021).

**SHIRE OF DONNYBROOK BALINGUP
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13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
ATO liabilities
Bonds and deposits held
Accrued expenses
Other payables

	2023	2022
	\$	\$
	510,723	342,547
	210,519	190,946
	79,757	148,551
	618,041	572,476
	64,585	45,794
	51,800	50,329
	1,535,425	1,350,643

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

**SHIRE OF DONNYBROOK BALINGUP
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14. OTHER LIABILITIES

Current

Contract liabilities	4,258	6,236
Capital grant/contributions liabilities	1,910,840	2,202,241
	<u>1,915,098</u>	<u>2,208,477</u>

Reconciliation of changes in contract liabilities

Opening balance	6,236	1,758
Additions	4,258	6,236
Revenue from contracts with customers included as a contract liability at the start of the period	(6,236)	(1,758)
	<u>4,258</u>	<u>6,236</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$4,258 (2022: \$6,236)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	2,202,241	2,386,027
Additions	1,810,391	2,701,634
Revenue from capital grant/contributions held as a liability at the start of the period	(2,101,792)	(2,885,420)
	<u>1,910,840</u>	<u>2,202,241</u>

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	1,910,840	2,202,241
	<u>1,910,840</u>	<u>2,202,241</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		52,207	220,797	273,004	65,983	273,004	338,987
Total secured borrowings	29(a)	52,207	220,797	273,004	65,983	273,004	338,987

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of Donnybrook Balingup.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 29(a).

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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16. Other Financial Liabilities

Preston Village Lease Liability	2023	2022
	\$	\$
Carrying amount at beginning of period	3,802,000	4,067,436
Liability Increase	941,000	0
Liability Decrease	(715,287)	(265,436)
Carrying amount at end of period	4,027,713	3,802,000

	2023	2022
	\$	\$
Current	221,713	0
Non-current	3,806,000	3,802,000
	4,027,713	3,802,000

Preston Village Lease Liability

Preston Village Lease Liability represents monies paid by the incoming lessee of the Preston Retirement Village, Sharp Street Donnybrook under a life tenancy lease arrangement.

The proceeds received from the life tenancies are initially classified as a non-current liability as the Shire is only required to repay these funds to a vacating lessee, or their estate, in the event that the Shire is unable to attract a subsequent lessee within the 3-year time period, as specified in the lease agreement.

The lease liability in respect to each unit leased will remain unchanged unless the Shire is required to refund any lease amount in which case the lease liability will be reduced when refunded.

Where a lessee has vacated a property prior to balance date, the loan liability to the lessee has been classified as non-current as the Shire will not be required to repay the lessee until the property is re-leased. In the event that the property will be re-leased within the next 12 months, the existing liability will be replaced with a new non current liability with no net impact on the Shire's Statement of Financial Position.

In the event that Council elects not to market a vacated unit, or the unit will have been vacant for a period of three years at a date falling within the next 12 months, any loan liability on the property will be classified as current.

The respective cost of land and buildings to which the leases relate are recorded at fair value within the Shire's property, plant and equipment (Note 8a).

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17 EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	441,310	417,614
Long service leave	463,577	438,729
Total current employee related provisions	904,887	856,343
Non-current provisions		
Employee benefit provisions		
Long service leave	135,655	139,132
Total non-current employee related provisions	135,655	139,132
Total employee related provisions	1,040,542	995,475

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. actual settlement of the liabilities is expected to occur as follows:

	Note	2023	2022
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		419,370	355,690
More than 12 months from reporting date		621,172	639,785
		1,040,542	995,475

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18. OTHER PROVISIONS

	Provision for waste cell rehabilitation	Total
	\$	\$
Opening balance at 1 July 2022		
Non-current provisions	1,755,323	1,755,323
	1,755,323	1,755,323
Additional provision	69,128	69,128
Charged to profit or loss		
- unwinding of discount	182,197	182,197
Balance at 30 June 2023	2,006,648	2,006,648
Comprises		
Non-current	2,006,648	2,006,648
	2,006,648	2,006,648

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Provision for Waste Cell Rehabilitation

The Shire operates the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire.

Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2013 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Estimated costings for the capping and monitoring of the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Economic Review - Waste Facility Future Operations, November 2021).

Make good provisions

Under the licence for the operation of the Shire of Donnybrook Balingup waste landfill site, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

Provisions

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

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,877,039	0	3,877,039	2,629,439	1,247,600	3,877,039
Revaluation surplus - Buildings - non-specialised	26,311,650	0	26,311,650	13,377,810	12,933,840	26,311,650
Revaluation surplus - Infrastructure - roads	70,312,456	13,690,597	84,003,053	70,312,456	0	70,312,456
Revaluation surplus - Infrastructure - other	7,452,600	564,941	8,017,541	7,452,600	0	7,452,600
Revaluation surplus - Infrastructure - drainage	17,987,255	1,154,855	19,142,110	17,987,255	0	17,987,255
Revaluation surplus - Infrastructure - footpaths	1,623,969	643,407	2,267,376	1,623,969	0	1,623,969
Revaluation surplus - Infrastructure - bridges	17,408,375	11,896,747	29,305,122	17,408,375	0	17,408,375
	144,973,344	27,950,547	172,923,891	130,791,904	14,181,440	144,973,344

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	7,735,331	8,100,335
		7,735,331	8,100,335
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	5,202,192	5,319,382
Contract liabilities	14	4,258	6,236
Capital grant liabilities	14	1,910,840	2,202,241
Bonds and deposits	13	618,041	572,476
Total restricted financial assets		7,735,331	8,100,335
21. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Bank overdraft limit - Municipal Fund		100,000	100,000
Bank overdraft limit - Dept Transport Licensing		0	10,000
Bank overdraft at balance date		0	0
Credit card limit		9,000	9,000
Credit card balance at balance date		(2,035)	(3,123)
Total amount of credit unused		106,965	115,877
Loan facilities			
Loan facilities - current		52,207	65,983
Loan facilities - non-current		220,797	273,004
Total facilities in use at balance date		273,004	338,987
Unused loan facilities at balance date		0	0

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. CONTINGENT LIABILITIES

The Shire of Donnybrook Balingup has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report the value and timing of remediation has not been ascertained.

Location	Land Use	Nature of Potential Contamination
A197 - Lot 13 Bentley Street, Donnybrook	Former Shire Depot	Hydorcarbon
A3418 - Res 30530 Boyup Brook Road, Lowden	Former Landfill Site	Petrescible Waste
A3420 - Res 30773 Boyup Brook Road, Mumballup	Former Landfill Site	Petrescible Waste
A3611 - F21 Valentines Road, Newlands	Former Waste Facility	Buried Waste
A3605 - Lot 2928 F27 Gavins Road, Donnybrook	Landfill Site	Landfill Waste Material

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

23. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	606,605	9,210
- plant & equipment purchases	385,184	104,182
	991,789	113,392
Payable:		
- not later than one year	991,789	113,392

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of VC Mitchell park redevelopment, SHERP Well Aged redevelopment and purchase Shire vehicles, prime mover and mower.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

24. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	4,265	10,259	10,008
President's meeting attendance fees	5,157	12,404	14,995
President's ICT expenses	1,143	1,250	3,074
President's travel and accommodation expenses	0	667	123
	10,565	24,580	28,200
Deputy President's annual allowance	1,177	2,564	2,502
Deputy President's meeting attendance fees	4,640	10,104	6,965
Deputy President's annual allowance for ICT expenses	464	1,250	777
Deputy President's travel and accommodation expenses	256	667	633
	6,537	14,585	10,877
All other council member's meeting attendance fees	30,724	70,728	66,113
All other council member's annual allowance for ICT expenses	3,072	8,750	7,377
All other council member's travel and accommodation expenses	961	4,666	3,425
Commissioner's annual payment	116,692	0	0
	151,449	84,144	76,915
24(b)	168,551	123,309	115,992

Mrs Gail McGowan was appointed as the Commissioner for the Shire commencing December 2022

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	423,137	532,769
Post-employment benefits	59,009	57,268
Employee - other long-term benefits	42,328	52,772
Council member costs	168,551	115,992
	693,025	758,801

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

24. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	2,203	46,560

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 24(a) and 24(b)

ii. Other Related Parties

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. JOINT ARRANGEMENTS

Share of joint operations

Arrangements with Homeswest relate to four sets of Well Aged housing complexes located on South Western Highway, Donnybrook. The Shire is required to recognise any trading surplus from the operation of these units as Restricted Assets, and is further required to maintain a Contingency Reserve for future major maintenance.

Minninup Cottages, Units 5-8 (lot 486) built in 1982/83
 Council Equity - 34.48%
 Homeswest Equity - 65.52%

Minninup Cottages, Units 9-12 (lot 479) built in 1992/93
 Council Equity - 15.2%
 Homeswest Equity - 84.8%

Langley Villas, Units 1-6 (lot 100) built in 1994/95
 Council Equity - 20.8%
 Homeswest Equity - 79.2%

Langley Villas, Units 7-9 (lot 100) built in 2001/02
 Council Equity - 35.98%
 Homeswest Equity - 64.02%

Statement of Financial Position

	2023 Actual	2022 Actual
	\$	\$
Non current assets	611,676	635,762
Total assets	611,676	635,762
Total equity	611,676	635,762

The income and expenses associated with this joint operation are:

Statement of Comprehensive Income

Operating revenue	114,975	124,817
Other expenditure	(223,686)	(88,938)
Profit/(loss) for the period	(108,711)	35,879
Total comprehensive income for the period	(108,711)	35,879

The Shire has a 50% Equity interest in the Donnybrook Community Library situated on Education Department Land (Reserve 24032 Bentley Street, Donnybrook). Operational and maintenance costs are apportioned between the Shire and the Education Department based on estimated usage patterns.

	2023 Actual	2022 Actual
	\$	\$
Assets	1,202,067	1,323,533
Total assets	1,202,067	1,323,533
Current liabilities	0	0
Total liabilities	0	0
Statement of Comprehensive income		
Other revenue	880	216
Other expenditure	(426,092)	(380,430)
Net result for the period	(425,212)	(380,214)
Other comprehensive income		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Changes in asset revaluation surplus	0	724,832
Total other comprehensive income for the period	0	724,832
Total comprehensive income for the period	(425,212)	344,618

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023**

26. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

**SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023**

27. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
General Rate	Gross rental valuation	0.105258	1,066	21,100,819	2,221,030	30,109	2,251,139	2,221,030	35,504	2,256,534	2,061,592
General Rate	Unimproved valuation	0.005931	800	374,234,699	2,219,586	(157)	2,219,429	2,219,586	0	2,219,586	2,067,134
Sub-Total			1,866	395,335,518	4,440,616	29,952	4,470,568	4,440,616	35,504	4,476,120	4,128,726
Minimum payment		\$									
General Rate	Gross rental valuation	1,421	919	8,724,354	1,305,899	0	1,305,899	1,305,899	0	1,305,899	1,221,248
General Rate	Unimproved valuation	1,421	600	91,066,122	852,600	0	852,600	852,600	0	852,600	777,756
Total minimum payments			1,519	99,790,476	2,158,499	0	2,158,499	2,158,499	0	2,158,499	1,999,004
Total general rates and minimum payments			3,385	495,125,994	6,599,115	29,952	6,629,067	6,599,115	35,504	6,634,619	6,127,730
Rates written off							(3,828)			(1,944)	(1,754)
Concessions							(97,919)			(97,599)	(3,040)
Total Rates							6,527,320			6,535,076	6,122,936
Rate instalment interest							20,068			17,340	17,161
Rate overdue interest							31,622			39,375	40,047

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

A one off concession totalling \$94,683 was applied to all rateable properties for the 2022/23 Financial year, the purpose of the concession was to return the balance of the Covid-19 Reserve to ratepayers by way of a rates concession, as the reserve was no longer required.

*Rateable Value at time of raising of rate.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(51,840)	(57,531)	(130,482)
Less: Change in Provision - unwinding of discount	182,197	0	0
Add: Loss on disposal of assets	1,082,203	29,955	1,407,197
Add: Depreciation	7,248,738	5,798,081	5,711,771
Add: Amortisation on non-current assets	92,817	0	530,249
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(12,799)	0	(16,254)
Employee benefit provisions	(3,477)	0	44,149
Assets written off	8(a) 6,600	0	0
Accrued Income	102,851	0	2,907
Long term investment - WALGA House Trust	(3,686)	0	(15,937)
Inventory	28,084	0	(1,700,125)
Non-cash amounts excluded from operating activities	8,671,688	5,770,505	5,833,475
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	30 (5,202,192)	(3,421,337)	(5,319,382)
Less: Financial assets at amortised cost - self supporting loans	4(a) (23,254)	0	(22,988)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 52,207	2,890,098	65,983
- Current portion of other financial liabilities	221,713	0	0
- Current portion of lease liabilities	11(b) 32,375	(15,031)	15,032
Total adjustments to net current assets	(4,919,151)	(546,270)	(5,261,355)
Net current assets used in the Statement of Financial Activity			
Total current assets	12,496,361	7,719,244	11,589,769
Less: Total current liabilities	(4,661,705)	(7,172,974)	(4,496,478)
Less: Total adjustments to net current assets	(4,919,151)	(546,270)	(5,261,355)
Surplus or deficit after imposition of general rates	2,915,505	0	1,831,936

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dental Surgery Extension		54,110	0	(12,385)	41,725	0	(13,117)	28,608	41,725	0	(13,117)	28,608
Tuia Lodge Fire Supression		263,917	0	(27,513)	236,404	0	(27,949)	208,455	236,404	0	(27,949)	208,455
VC Mitchell Park (Stage 1)		0	0	0	0	0	0	0	0	3,000,000	(43,919)	2,956,081
Collins St Storage Units		29,547	0	(14,285)	15,262	0	(15,262)	0	15,262	0	(15,262)	0
Total		347,574	0	(54,183)	293,391	0	(56,328)	237,063	293,391	3,000,000	(100,247)	3,193,144
Self Supporting Loans												
Donnybrook Country Club		54,992	0	(9,396)	45,596	0	(9,655)	35,941	45,596	0	(9,655)	35,941
Total Self Supporting Loans		54,992	0	(9,396)	45,596	0	(9,655)	35,941	45,596	0	(9,655)	35,941
Total Borrowings	15	402,566	0	(63,579)	338,987	0	(65,983)	273,004	338,987	3,000,000	(109,902)	3,229,085

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Dental Surgery Extension		74	WATC	5.83%	27/05/2025	(2,171)	(2,244)	(2,908)
Tuia Lodge Fire Supression		93	WATC	1.58%	26/04/2030	(3,544)	(3,625)	(3,981)
VC Mitchell Park (Stage 1)		TBA	WATC			0	(76,380)	0
Collins St Storage Units		80	WATC	6.73%	23/01/2023	(323)	(775)	(1,329)
Total						(6,038)	(83,024)	(8,218)
Self Supporting Loans Finance Cost Payments								
Donnybrook Country Club		90	WATC	2.74%	24/04/2027	(1,134)	(1,184)	(1,395)
Total Self Supporting Loans Finance Cost Payments						(1,134)	(1,184)	(1,395)
Total Finance Cost Payments						(7,172)	(84,208)	(9,613)

* WA Treasury Corporation

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

29. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Equipment - Laptops		25,337	0	(8,515)	16,822	0	(8,692)	8,130	16,822	0	(8,693)	8,129
Printer/Copier - Works		924	0	(924)	0	0	0	0	0	0	0	0
IT Equipment - Desktops		5,749	0	(5,749)	0	0	0	0	0	0	0	0
IT Equipment - Scanner		696	0	(696)	0	0	0	0	0	0	0	0
IT Equipment - Stacking Switches		27,285	0	(6,013)	21,272	0	(6,340)	14,932	21,272	0	(6,338)	14,934
Gym Equipment - Cardio		5,028	0	(5,028)	0	0	0	0	0	0	0	0
Gym Equipment - Spin Bikes		2,118	0	(2,118)	0	0	0	0	0	0	0	0
Matrix Fitness Equipment		0	0	0	0	74,811	0	74,811	0	0	0	0
Total Lease Liabilities	11(b)	67,137	0	(29,043)	38,094	74,811	(15,032)	97,873	38,094	0	(15,031)	23,063

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term	
						30 June 2023	30 June 2023	30 June 2022		
						\$	\$	\$		
IT Equipment - Laptops		009-0147653-003	Dell Financial	2.10%	31/05/2024	(268)	(268)	(447)	48 months	
Printer/Copier - Works		E6N0159975	Alleasing Pty Ltd	2.10%	31/03/2022	0	0	(12)	33 months	
IT Equipment - Desktops		E6N0162342	MAIA Financial	2.10%	30/06/2022	0	0	(69)	30 months	
IT Equipment - Scanner		E6N0160847	MAIA Financial	2.10%	31/12/2021	0	0	(4)	30 months	
IT Equipment - Stacking Switches		214-09394537-001	De Lage Landen	2.20%	31/08/2025	(972)	(972)	(1,297)	60 months	
Gym Equipment - Cardio		E6N0162250	MAIA Financial	2.00%	31/12/2021	0	0	(35)	30 months	
Gym Equipment - Spin Bikes		E6N0162200	MAIA Financial	2.00%	31/12/2021	0	0	(17)	30 months	
Total Finance Cost Payments						(1,240)	(1,240)	(1,881)		

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

30. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	17,500	0	0	17,500	17,500	0	0	17,500	0	25,000	(7,500)	17,500
(b) Waste Management Reserve	1,300,132	0	(11,030)	1,289,102	1,300,132	0	(55,000)	1,245,132	1,476,407	0	(176,275)	1,300,132
(c) Covid 19 Reserve	95,058	0	(95,058)	0	95,058	0	(95,058)	0	95,058	0	0	95,058
(d) Arbutnott Memorial Scholarship Reserve	2,985	0	0	2,985	2,985	0	0	2,985	3,285	0	(300)	2,985
(e) Strategic Planning Studies Reserve	39,301	0	(7,950)	31,351	39,301	0	(25,000)	14,301	40,051	0	(750)	39,301
(f) Land Development Reserve	350,271	100,000	0	450,271	350,271	0	(250,000)	100,271	350,271	0	0	350,271
(g) Vehicle Reserve	602,902	310,000	(218,035)	694,867	602,902	310,000	(612,081)	300,821	391,795	253,405	(42,298)	602,902
(h) Roadworks Reserve	560,683	0	(271,054)	289,629	560,683	0	(271,054)	289,629	435,434	271,841	(146,592)	560,683
(i) Revaluation Reserve	33,300	40,000	(33,300)	40,000	33,300	40,000	(73,000)	300	10,700	40,000	(17,400)	33,300
(j) Buildings Reserve	474,567	410,000	(252,771)	631,796	474,567	410,000	(835,976)	48,591	495,996	352,692	(374,121)	474,567
(k) Council Election Reserve	13,650	0	0	13,650	13,650	0	0	13,650	0	13,650	0	13,650
(l) Information Technology Reserve	128,734	10,000	(93,000)	45,734	128,733	10,000	(93,000)	45,733	93,522	41,812	(6,600)	128,734
(m) Parks and Reserves Reserve	365,551	0	(33,844)	331,707	365,551	0	(109,489)	256,062	129,744	240,000	(4,193)	365,551
(n) Carried Forward Projects Reserve	55,451	0	0	55,451	55,450	0	0	55,450	688,476	0	(633,025)	55,451
(o) Minninup Cottages 1-4 Surplus Reserve	63,579	7,273	(5,302)	65,550	63,579	0	(8,550)	55,029	0	64,877	(1,298)	63,579
(p) Minninup Cottages 5-8 Surplus Reserve	93,130	0	(8,025)	85,105	93,130	0	(9,853)	83,277	0	97,702	(4,572)	93,130
(q) Minninup Cottages 9-12 Surplus Reserve	256,137	3,651	(45,771)	214,017	256,138	0	(73,807)	182,331	0	256,137	0	256,137
(r) Langley Villas 1-6 Surplus Reserve	351,027	1,363	(48,446)	303,944	351,027	0	(78,121)	272,906	0	351,027	0	351,027
(s) Langley Villas 7-9 Surplus Reserve	221,724	10,079	(30,964)	200,839	221,724	0	(49,930)	171,794	0	221,724	0	221,724
(t) Minninup Cottages 5-8 Lt Maintenance Reserve	7,669	2,000	0	9,669	7,669	2,000	0	9,669	0	7,669	0	7,669
(u) Minninup Cottages 9-12 Lt Maintenance Reserve	6,628	2,000	0	8,628	6,628	2,000	0	8,628	0	6,628	0	6,628
(v) Langley Villas 1-6 Lt Maintenance Reserve	13,823	3,600	0	17,423	13,823	3,600	0	17,423	0	13,823	0	13,823
(w) Langley Villas 7-9 Lt Maintenance Reserve	3,600	1,800	0	5,400	3,600	1,800	0	5,400	0	3,600	0	3,600
(x) Preston Village Exit Deferred Management Reserve	201,370	112,736	0	314,106	201,370	0	0	201,370	0	201,370	0	201,370
(y) Preston Village Reserve Fund Contribution Reserve	60,610	46,948	(24,090)	83,468	63,150	0	(40,065)	23,085	0	63,151	(2,541)	60,610
(z) Bushfire Control & Management Reserve	0	0	0	0	0	0	0	0	2,282	0	(2,282)	0
(aa) Aged Housing Reserve	0	0	0	0	0	0	0	0	1,210,183	0	(1,210,183)	0
(ab) Central Business District Reserve	0	0	0	0	0	0	0	0	3,054	0	(3,054)	0
	5,319,382	1,061,450	(1,178,640)	5,202,192	5,321,921	779,400	(2,679,984)	3,421,337	5,426,258	2,526,108	(2,632,984)	5,319,382

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Employee Entitlement Reserve	To provide for the payment of annual leave, long service leave, personal leave, and grandfathered gratuity scheme entitlements.
(b) Waste Management Reserve	To receive funds collected from the Shire's Waste Management levy for the purpose of providing waste management facilities.
(c) Covid 19 Reserve	To fund initiatives and activities associated with the Shire's response and recovery from the COVID-19 pandemic.
(d) Arbuthnot Memorial Scholarship Reserve	To fund the payment of the Arbuthnot Scholarship.
(e) Strategic Planning Studies Reserve	To accumulate funds for engaging strategic studies / reports.
(f) Land Development Reserve	To fund the purchase of land for future community purposes.
(g) Vehicle Reserve	To accumulate funds for the acquisition and replacement of Council's vehicle fleet.
(h) Roadworks Reserve	To accumulate funds for the construction, renewal and major maintenance of road infrastructure.
(i) Revaluation Reserve	To accumulate funds for asset revaluations and rates gross rental valuation - General revaluation.
(j) Buildings Reserve	To accumulate funds for the construction, renewal and major maintenance of Council buildings.
(k) Council Election Reserve	To accumulate fund for council postal elections.
(l) Information Technology Reserve	To accumulate funds for the acquisition and replacement of Information Technology equipment and software.
(m) Parks and Reserves Reserve	To accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure.
(n) Carried Forward Projects Reserve	To accumulate funds from projects carried into future financial years.
(o) Minninup Cottages 1-4 Surplus Reserve	To accumulate surplus income of units 1-4 for the purpose of unit maintenance, renewal and upgrades.
(p) Minninup Cottages 5-8 Surplus Reserve	To accumulate surplus income of units 5-8 for purposes prescribed in the Joint Venture Agreement.
(q) Minninup Cottages 9-12 Surplus Reserve	To accumulate surplus income of units 9-12 for purposes prescribed in the Joint Venture Agreement.
(r) Langley Villas 1-6 Surplus Reserve	To accumulate surplus income of units 1-6 for purposes prescribed in the Joint Venture Agreement.
(s) Langley Villas 7-9 Surplus Reserve	To accumulate surplus income of units 7-9 for purposes prescribed in the Joint Venture Agreement.
(t) Minninup Cottages 5-8 Lt Maintenance Reserve	To accumulate fund for units 5-8 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(u) Minninup Cottages 9-12 Lt Maintenance Reserve	To accumulate fund for units 9-12 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(v) Langley Villas 1-6 Lt Maintenance Reserve	To accumulate fund for units 1-6 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(w) Langley Villas 7-9 Lt Maintenance Reserve	To accumulate fund for units 7-9 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(x) Preston Village Exit Deferred Management Reserve	To accumulate Preston Village Exit Deferred management fees as contribution towards funding the lease liability.
(y) Preston Village Reserve Fund Contribution Reserve	To accumulate the Preston Village Reserve fund contribution for purposes prescribed within the Residence Contract.
(z) Bushfire Control & Management Reserve	To receive funds collected from the Shire's Fire Protection Levy for the purpose of providing fire fighting equipment to meet the needs of the district.
(aa) Aged Housing Reserve	Fund Closed - Transferred to new Reserves - Res 87/21, 26 May 2021
(ab) Central Business District Reserve	To fund future Central Business District projects.

**SHIRE OF DONNYBROOK BALINGUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023**

31. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	56,967	0	0	56,967
	56,967	0	0	56,967



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023

Shire of Donnybrook-Balingup

To the Council of the Shire of Donnybrook-Balingup

Opinion

I have audited the financial report of the Shire of Donnybrook-Balingup (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position as at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a

material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibilities for the audit of the financial report

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

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

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

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Donnybrook-Balingup for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 December 2023

SHIRE OF DONNYBROOK-BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Timely preparation of monthly reconciliations	No		✓		
2. Credit card acquittals	No		✓		

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF DONNYBROOK-BALINGUP
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Timely preparation of monthly reconciliations

During our review of monthly account reconciliations, we noted the following:

- June 2023 Municipal, Reserve and Trust Bank reconciliations were not performed in a timely manner; and
- April 2023 and June 2023 Fixed Asset reconciliations were not performed in a timely manner.

Rating: Moderate

Implication

Reconciliations are a key control for ensuring financial data is complete and accurate within the general ledger from which financial statements are prepared. If reconciliations are not completed in a timely manner, there is an increased risk for fraud and or errors to go undetected and not be identified, leading to misstatements in the financial statements.

Recommendation

To help ensure the Shire's financial data is complete and accurate, monthly account reconciliations should be prepared in a timely manner.

Management comment

Management acknowledges this finding however the timing in receiving the final creditor invoices and the balancing and reconciling of Capital expenditure accounts did impact on the completion of the end of year journals for Reserve fund transfers. Due to this delay the final bank reconciliation were unable to be completed until 23rd August 2023, continuous bank reconciliations were completed prior to this final sign off date.

The delay's mentioned above also impacted on the final reconciliation of general ledger accounts and asset additions registers, again continuous reconciliations were completed on the Asset register prior to the final sign off date.

Staff appreciate the importance and significance of timely reconciliations and will continue to stive for compliance.

Responsible person: Belinda Richards
Completion date: 1 December 2023

SHIRE OF DONNYBROOK-BALINGUP
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Credit Card Acquittals

During our review of monthly credit card acquittals, we noted six instances where the acquittal was reviewed by a more junior staff member than the preparer. Review of the acquittal by a more junior staff member than the preparer limits the opportunity for an effective review due to senior management holding positions of power and influence over more junior staff members.

Rating: Moderate

Implication

Ineffective review of the acquittal of credit card transactions increases the risk of inappropriate purchase or inaccurate transaction details not being detected.

Recommendation

Credit card transactions should be independently reviewed by a staff member of equal or higher authority than the card holder to ensure appropriate use of cards and prompt follow up on any inappropriate use and or incomplete supporting documentation, including personal use of credit cards.

Management comment

Management acknowledges this finding however it is worth noting that all credit card transactions are reported to Council as part of the monthly list of payments. A process will be implemented to have the CEO's card reviewed by the Director Finance & Corporate and vice versa. The Credit Card Statement stamp is simply verification that the items contained within the statement are fully supported by Credit Card authorisation slips and accompanied by Tax Invoice/Receipts.

It is signed by the card holder to certify the accuracy of the statement and the second signatory is an independent review as to the validity of the transactions listed on the statement.

Responsible person: Kim Dolzadelli
Completion date: 1 December 2023

SHIRE OF DONNYBROOK-BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Segregation of Duties for Purchase Orders	No		✓		
2. Borrowings Reconciliation	No			✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF DONNYBROOK-BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Segregation of Duties for Purchase Orders

Our sample testing of expenditure internal controls noted an instance (out of nine transactions tested) where the purchase order was raised, approved, and matched to the supplier invoice by the same employee (Project Manager).

Rating: Moderate

Implication

Purchases made without proper segregation of duties increases the risk of unauthorised purchases being made.

Recommendation

The Shire should review its current procurement processes by placing independent reviews to ensure appropriate segregation of duties.

Management comment

The Shire acknowledges the feedback received and in the vast majority of cases independent reviews are undertaken. The Shire will review its current practice with a view to ensuring independent reviews of all purchases are made.

The Shires adopted Purchasing Policy clearly defines process and purchasing thresholds for the organisation.

Only authorised personnel can raise purchase orders with strict limits of the \$ value authorised for each person on the basis of need and risk.

As part of the final payment authorisation for payment batches all invoices are checked for appropriate costing detail, appropriateness of purchase and pricing.

Responsible person: Belinda Richards (Manager, Finance & Corporate)
Completion date: 6th July 2023

SHIRE OF DONNYBROOK-BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Borrowings Reconciliation

We noted 5 instances between July 2022 and March 2023 where the borrowing reconciliations were performed over 30 days after the month end.

Rating: Minor

Implication

Reconciliations are a key control for ensuring financial data is complete and accurate within the general ledger from which financial statements are prepared. Delay in the preparation and review of the reconciliations increases the risk of errors in the financial statements.

Recommendation

The reconciliations should be performed in a timely manner by the end of each month. This reconciliation should be reviewed by a senior officer independent of preparation and evidenced accordingly.

Management comment

The Shire acknowledges the feedback, and notes that all future borrowing reconciliations will be independently reviewed within 30 days.

All borrowings are reported on a Monthly basis to Council through the Statements of Financial Activity.

Responsible person: Belinda Richards (Manager Finance and Corporate)
Completion date: 6th July 2023

Financial Audit Results - Local Government 2021-22

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Report 3: 2023-24 | 23 August 2023
FINANCIAL AUDIT RESULTS

Local Government 2021-22



Dear Ben Rose

Congratulations, we have recognised your entity as one of the 2021-22 inaugural best practice entities for timeliness and quality of financial reporting and controls.

This achievement acknowledges the performance of **Shire of Donnybrook-Balingup** across a number of criteria including the timely preparation for audit, high quality financial and maintenance of good financial management controls.

I have included your best practice status in the [Financial Audit Results - Local Government 2021-22](#) tabled in Parliament.

Once again, congratulations to you and your staff.

Regards

Caroline Spencer
Auditor General



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Report 3: 2023-24 | 23 August 2023

FINANCIAL AUDIT RESULTS

Local Government 2021-22



Office of the Auditor General Western Australia

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Information System audit team

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for those with visual impairment.

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Financial Audit Results –
Local Government 2021-22**

Report 3: 2023-24
23 August 2023



**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

FINANCIAL AUDIT RESULTS – LOCAL GOVERNMENT 2021-22

Under section 24 of the *Auditor General Act 2006*, this report summarises the final results of our annual audits of 146 of 148 local government entities for the year ended 30 June 2022 and the 16 remaining audits from 30 June 2021.

I wish to acknowledge the assistance provided by the councils, chief executive officers, finance officers and others, including my staff and contract audit firms, throughout the financial audit program and in finalising this report.

A handwritten signature in black ink, appearing to read 'C. Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
23 August 2023

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Auditor General's overview

This report summarises the results of our annual audits of 146 of 148 local government entities for the year ended 30 June 2022 and the 16 remaining audits from 30 June 2021.

For the 2021-22 audit cycle, the increase in financial management and information system control weaknesses we noted in the State government sector was also mirrored in the local government sector, resulting in an increase in significant findings and modified opinions.



Timeliness, and the cost of delays, also remain a concern. While more entities received their audit opinions by the legislated deadline than in 2021, the improvement was marginal, with 39% not finalised by the end of December 2022. By 31 March this year, more than a quarter of local government entities still had not finalised their financial reports to an acceptable standard or provided all relevant information. Timely financial reporting is important for accountability and transparency to stakeholders.

I made the decision to impose a hard line, requiring entities to complete their financial reports, and us their audits, by 18 April. This gave entities one final chance to provide us with the necessary information before receiving an audit opinion, and many responded positively. Even though this resulted in additional qualified opinions, it was a truer reflection of the state of the local government sector and allowed us all to move on from the 2022 year.

Where financial statements and supporting documents and systems are well organised, the audit process can be efficient, reducing time and cost to the entity and ratepayers. But too often we find incomplete information, reconciliations not performed, problems not addressed and staff unavailable or inexperienced. This results in delays and higher costs to both the entity and the auditors as remedial work that could have been avoided by good practices and preparation becomes, instead, part of the audit process.

We expect all entities to have their financial statements completed and audited by the end of December of the relevant audit cycle. To help them, we recently issued a better practice guide on audit readiness and published an Audit Readiness Tool on our website to assist public entities avoid delays and modified opinions. The Department of Local Government, Sport and Cultural Industries has also engaged tangibly with financial accountability issues, including by releasing model financial statements that work with new regulations gazetted on 30 June 2023 to support appropriately reduced reporting for some entities. I expect these initiatives to have a positive impact on the next audit cycle.

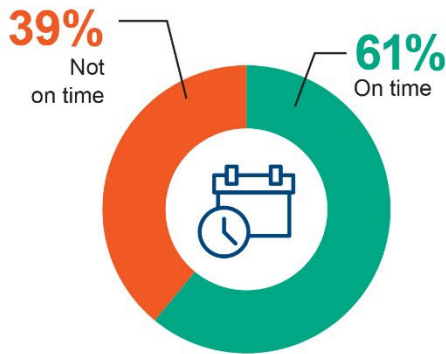
Our engagement with the sector is not all one way. We value feedback on our work and I have appreciated the opportunity to discuss, with both Local Government Professionals WA and the Western Australian Local Government Association, the outcomes of their 2022 survey of the sector. We welcome the feedback around timing and the resource effort required for audits and the resulting cost impacts as well as the positive feedback from many local government entities who understand the benefit of a robust audit process.

This is also the first year we have recognised and reported on the top 20 local government entities achieving best practice for 2021-22. I congratulate these entities for their commitment to timely and quality financial reporting to their communities. I particularly acknowledge and commend the number of regional shires that have made this inaugural list, given the extent of resource and labour constraints that can disproportionately affect our regions.

Finally, I want to recognise my hardworking staff, our contract audit firms and staff in the audited entities. Thank you for your dedication to the 2022 audit process. Your professionalism and cooperation in working through challenges to complete the audits is appreciated. With a continued focus of working together, I am confident we can create a smoother, more efficient and timely audit process for the benefit of all for 2023 and beyond.

2021-22 financial audits at a glance

Auditing local government



Audits completed by 31 December



148 local government entities



146 audits finalised and the results included in this report



20 entities audited by OAG staff

128 entities audited by contracted audit firms



The 146 entities with finalised audits had:
\$51 billion of total reported assets



\$4.76 billion in total operating revenue

\$2.8 billion in rates

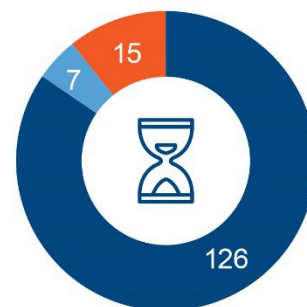
\$1.16 billion in fees and charges

Timeliness of financial reports

(page 41)

Timeliness of original submission (unaudited)

- Submitted to OAG by 30 September
- Received an extension and met deadline
- Did not meet 30 September or extension deadline



Audit results

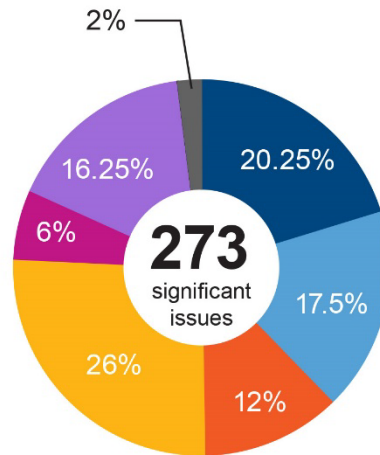


880 management control issues

(page 25)

During 2021-22, we alerted 137 entities to control weaknesses that needed their attention. Two hundred and seventy-three were rated as significant, 465 moderate and 142 minor.

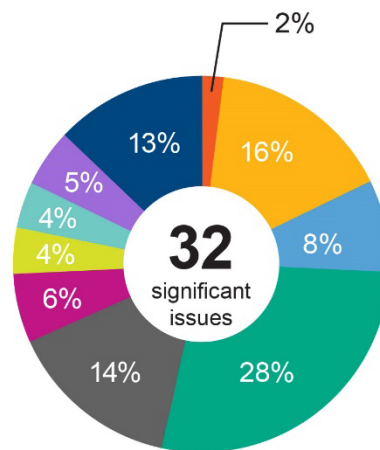
- Expenditure
- Accounting procedure
- Payroll and human resources
- Asset management
- Revenue
- Governance
- Other



334 information system control weaknesses

(page 31)

- Risk management
- Information security framework
- Human resource security
- Access management
- Endpoint security
- Network security
- Physical security
- Change management
- IT operations
- Business continuity



Issues impacting entity reporting



Valuation of assets
(page 32)



Reconciliations
(page 33)



Approval and support of journals
(page 33)



Key financial transactions that required additional audit effort
(page 34)



Other changes to accounting standards
(page 35)

Executive summary

Review of the 2021-22 financial year

The 2021-22 financial year continued to see financial reporting challenges across the local government sector. Our audits continue to bring greater rigour, scrutiny and sector wide improvements, with many local government entities responding positively to these challenges.

This is the first year that we are recognising the entities who have demonstrated best practice in financial reporting in the sector. This recognition is consistent with what we report for the State and tertiary sectors. Our best practice assessment criteria include:

- good quality financial reports submitted for audit within the agreed timeframe and supported by reliable working papers
- management resolution of accounting standards and presentation issues
- availability of key staff during the audit process.

Top entities recognised for the 2021-22 financial year, outlined at page 22 are to be congratulated for their efforts and this achievement.

Outstanding issues

We continue to work with local government entities to improve timeliness and audit quality, and are pleased to report that slightly more local government entities received their audit report by the end of December 2022 (61%) in accordance with regulatory requirements than in the previous year (58%). However, these improvements are slower and less than our office and entities would like or need.

Audit year	2017-18	2018-19	2019-20	2020-21	2021-22
Number of entities subject to OAG audit	46	112	132	148	148
Clear (unqualified) audit opinions	44	107	129	142 (130)	136**
Qualified opinions	2	5	1	3 (2)	10**
Disclaimers of opinion	0	0	2	3 (0)	0**
Material matters of non-compliance	36	93	101	262 (193)	N/A*
Management control issues	198	802	704	739 (601)	880**

Source: OAG

* Material matters of non-compliance were not required to be reported in 2021-22.

** Two 2021-22 audits are ongoing and therefore these results are for 146 entities only.

Note: Number in brackets indicate previous year reporting. Unbracketed numbers include the 16 entities which were outstanding at the time of tabling the 2021 report.

Table 1: Audit results for the past five years

The users of financial statements, including ratepayers, deserve and have a right to expect their local government entities to acquit their financial responsibility in a timely manner and in accordance with regulatory requirements. Timely reporting is essential, as it should be

informing rate-setting and other budgetary aspects amongst other matters, as well as ensuring accountability of the entity, its executive and councillors.

This year we drew a line in the sand with the 41 outstanding local government financial audits that had not been completed by 31 March 2023, notifying them of one last chance to provide us with the necessary information before we issued our audit opinion. Many of these remaining entities had:

- outstanding valuations for property, plant and equipment
- poor record keeping practices that delayed providing information for audit
- staff turnover of experienced finance staff during crucial times in the financial year or key staff not available to respond to audit queries either due to leave or competing operational requirements.
- numerous errors in financial statements and disclosure requirements outstanding or not being met
- key reconciliations remaining outstanding
- not responded to our queries as timely as necessary.

The hard line initiative was taken to improve timeliness, with a deadline of 18 April 2023 introduced to stem further delays in financial reporting and refocus entities' and our Office's attention to closing out the 30 June 2022 audit cycle so we could all move on. Twenty-five entities were able to close out their financial reporting obligations, with 16 entities remaining outstanding at the designated date, with that number now whittled down to two.

It is clear from this data that the dedicated effort on implementing the hard line resulted in improved financial reporting timeliness. It is also clear that there is now greater awareness and understanding by local government entities of the rigour demanded in our audits. Where there is greater willingness to engage with the audit process, this is translating to more timely financial reporting. We all have a role to play in seeing improvement in the quality and timeliness of financial reporting and assurance. We have seen the sector reflect on the need to improve timely transparency and discharge governance duties, and we support the sector's willingness to adopt better practice.

To ensure timely and accurate financial reports it is important that management in each reporting entity keeps proper accounts and records. Management should perform appropriate oversight reviews of systems and processes throughout the financial year.

To assist all public entities in this regard, we have prepared an *Audit Readiness – Better Practice Guide*, which is also available online on our website. This is in addition to our other better practice guides on preparing financial statements and audit committees, among others. We strongly encourage entities to access and use these guides.

Where to from here

There is still a journey ahead, but we are committed to working with entities, the Department of Local Government, Sport and Cultural Industries (DLGSC) and sector associations towards improvement in the sector, and in our own processes, to aid timely reporting to the community and Parliament.

We have advocated for, and supported, regulatory reform initiatives by the DLGSC and welcome the introduction of model financial statements and regulatory amendments gazetted on 30 June 2023 allowing tiered reporting across the sector. This is a further step in providing relief to smaller local government entities by allowing reduced disclosure for

entities classified as Class 3 and 4. The changes apply to the year ended 30 June 2023 and onwards, allowing entities to focus their reporting on areas of importance.

For the 30 June 2023 audit cycle, we have asked entities across the public sector, including local government entities, to provide a signed set of financial statements to the auditors before the final audit begins. This is to ensure the entity has performed its own internal quality review of the financial statements and formally recognises that their financial statements are complete and ready for audit. We expect local government entities to meet their legislative requirements and have their audit opinions signed prior to the end of December. We are committed to doing our bit to ensure this occurs.

We continue to advocate for clarity on measurement of fair value of land, buildings and infrastructure assets by the DLGSC. Differing assumptions underlying the valuation of these assets make results hard to compare and have significant time and cost implications for the sector, including the OAG. We also recognise that, despite best efforts by many local government entities, securing a valuation expert has been challenging in the current market.

For 2021-22, OAG staff performed 20 audits in-house, with the other 128 performed by contract audit firms on our behalf. We expect to increase the number of in-house audits over time. However, a large proportion will continue to be performed by our accredited contract audit firms. These are periodically re-tendered to provide open and fair competition and to ensure value for money. Like many professional services, our costs have increased and, as a cost recovery agency, we have little choice but to pass these on. The measures we have outlined above to improve the quality of financial reporting, should improve the efficiency, and therefore contain the cost, of assurance over time.

Introduction

This report contains findings from our 2021-22 financial audits of the local government sector. It includes the results for 146 of the 148 entities (Appendix 1), with the remaining two entities' results to be tabled in Parliament once their audits are completed. This report also includes the results of the 16 local government audits that were outstanding from the 2020-21 year at the time that year's results report¹ was issued (Appendix 8).

Our annual financial audits focus on providing assurance over an entity's financial report. The Auditor General provides an opinion on the report which can be:

- clear – this indicates satisfactory financial controls and that the financial report is based on proper accounts, presented fairly, complies with relevant legislation and applicable accounting standards, and fairly represents performance during the year and the financial position at year end
- clear with an emphasis of matter – this brings attention to a matter disclosed in the entity's financial report, but which is not significant enough to warrant a qualified opinion
- qualified – these opinions are given when the audit identifies that the financial report is likely to be misleading to users, controls were inadequate or there was a material conflict with applicable financial reporting frameworks
- disclaimer of opinion – issued when the auditor is unable to form an opinion due to insufficient evidence being available. This is the most serious audit opinion and is only issued after we have exhausted our efforts to achieve the desired audit objectives.

¹ Office of the Auditor General, [Financial Audit Results - Local Government 2020-21](#), OAG website, 17 August 2022, accessed 21 August 2023.

During an audit we also make recommendations to entities on relevant matters of compliance, financial management and information system controls. A summary of our findings is included in this report.

Also included are matters we have noted which have or may impact an entity's financial report. This year this includes complexities encountered on the valuation of assets, timely completion of reconciliations, approval and support for journals and ongoing matters on how entities account for the rehabilitation of landfill sites.

The appendices include other opinions and certifications issued for the State, local government and tertiary education sectors since our most recent results report².

² Office of Auditor General, [Financial Audit Results – State Government 2021-22 – Part 3: Final Results](#), OAG website, 30 June 2023, accessed 21 August 2023.

Recommendations

1. We again encourage entities to make use of OAG better practice guidance to improve quality and efficiency in annual financial reporting and assurance, including our:
 - a. *Western Australian Public Sector Financial Statements – Better Practice Guide*
 - b. *Audit Readiness – Better Practice Guide*, with online tools available at audit.wa.gov.au. Particularly Tool 16: Financial report checklist – Local government which provides an overall quality assurance checklist that is useful to local government entities prior to submitting financial statements for audit (page 23).
2. Local government entities should ensure the integrity of their financial control environment is maintained by:
 - a. ensuring control weaknesses identified by audit and other review mechanisms are addressed promptly
 - b. creating a culture of compliance with systems of control being regularly reviewed
 - c. regularly reviewing and updating all financial, asset, human resources, governance, information systems and other management policies and procedures. These should be communicated to staff with effective training programs implemented to support understanding of these
 - d. conducting reviews and assurance engagement to improve systems of internal control in line with periodic risk assessments
 - e. maintain currency with new and revised accounting standards for their impact on financial operations in order to prepare a compliant financial report at year end (page 30).
3. We encourage entities to use the case studies and recommendations in our *Information Systems Audit – Local Government 2021-22* to assess and enhance general computer controls within entities information system environments (page 31).
4. The DLGSC should provide guidance to assist entities with understanding the requirements of and interpreting the Australian Accounting Standards Board (AASB) accounting requirements to ensure greater accounting consistency across the sector, including application of AASB 13 *Fair Value Measurement* (page 32).
5. The DLGSC should consider environmental, social and governance reporting requirements as applicable and provide clarity to the local government sector for future reporting purposes (page 38).
6. The DLGSC should continue to work with local government stakeholders to ensure regulatory reform and support model financial accounts to ensure they remain relevant and appropriate for the sector for the 2023-24 financial year and beyond. Any learnings or further amendments that may be needed should be well considered and promptly applied (page 40).

Summary of audit opinions

For the financial year ending 30 June 2022 we issued clear auditor's reports for 136 entities by 30 June 2023. Ten audit opinions were qualified, while we included emphasis of matter paragraphs in the audit reports of 17 entities.

The auditor's report includes:

- the audit opinion on the annual financial report and
- other matters the auditors deem necessary to highlight.

Under the *Local Government Act 1995*, an entity's chief executive officer (CEO) is required to publish its annual report, including the audited financial report and the auditor's report, on the entity's website within 14 days of the annual report being accepted by the entity's council. Appendix 1 outlines the date we issued each entity's 2021-22 auditor's report.

We also finalised the 2020-21 auditor's report for 16 entities. This included three disclaimers of opinion (Appendix 2). Two of these, the Shire of Wiluna and the Shire of Yalgoo, were reported last year. This year we also issued a disclaimer of opinion for the Shire of Toodyay for 2020-21. There were no disclaimers of opinion for 2021-22 (noting, however, that there are still two entities to finalise their 2021-22 financial statements).

Ten qualified audit opinions for 2021-22

In 2021-22, 10 entities received a qualified audit opinion (Appendix 3), an increase from the three qualifications the previous year. This is equally reflected in a decrease in the total number of clear opinions from 142 to 136 even though more audits have been finalised in a slightly timelier manner – a likely consequence of the ongoing resourcing constraints experienced throughout the sector and the state of record keeping.

We issue a qualified opinion in our auditor's report if we consider it necessary to alert readers to material inaccuracies or limitations in the entity's financial report that could mislead readers.

Matters resulting in audit qualifications in 2021-22 primarily concerned asset valuations (eight out of 10 qualified opinions). These included either failure to revalue assets as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 for a number of years, or failure to do so regularly enough. This meant we as auditors could not verify asset values sufficiently and were unable to determine if there may be any consequential impact on the financial statements. In one case, an entity's management indicated that there were gaps in their control processes and they were not confident with the overall completeness of their fixed asset register.

Audits in progress

The two audits still being finalised for 2021-22, the Shire of Toodyay and Shire of Yalgoo, may result in modified opinions. Generally, audits in progress relate to entities:

- having more significant or complex issues to be resolved from a financial reporting and auditing perspective
- not having the in-house expertise needed to adequately manage their financial reporting.

While some entities collaborate and seek help to overcome these issues, this is often informal, ad-hoc and not as timely as we would prefer.

Non-accredited valuation contractors and their impact on local government financial reporting

As was the case last year, a recurring theme of local government audit qualifications is problems with asset valuations. Certain valuation contractors currently engaged by local government entities may not possess the necessary valuer accreditation for conducting valuations for financial reporting purposes. This raises concerns about the accuracy and reliability of valuations.

Valuer accreditation serves as a vital benchmark of competence and expertise in the valuation process. It helps ensure that professionals possess the required skills, knowledge and ethical standards to conduct valuations accurately and in accordance with Australian Accounting Standards and local government regulations. By employing non-accredited valuation contractors, local government entities run the risk of compromised valuations, inaccuracies in financial reporting and increased challenges during audits. These issues may result in serious consequences, including reputational damage, financial discrepancies and potential legal ramifications.

To safeguard the integrity of financial reporting, we join the DLGSC in encouraging local government entities to undertake the following steps:

1. review all valuation contractors currently engaged by your entity
2. verify each contractor possesses appropriate valuer accreditation
3. consider implementing a formal policy requiring valuer accreditation as a prerequisite for engaging valuation contractors in the future. Also, consider including a requirement that the valuer should state in their valuation report that the valuation is in accordance with Australian Accounting Standards, for financial reporting purposes and relevant local government regulations
4. communicate the importance of accreditation to all relevant stakeholders, emphasising its impact on financial reporting, auditing processes and the overall transparency of the sector.

Furthermore, we are very pleased that in July 2023, DLGSC issued guidance for fair value measurement of non-financial assets for local governments. To achieve greater consistency across local governments, DLGSC's advice is that land should be valued using the market approach in AASB 13 *Fair Value Measurement*, plus, if the land has any public sector restrictions (including from current use for community purposes) over it, the restrictions must be considered when valuing the land. This should help overcome problems that our Office has previously identified with wildly fluctuating valuations provided by different valuers either taking or not taking restrictions into account, whether that be at the next valuation interval or for jointly-owned assets.³

We understand the DLGSC is presently considering further regulatory reform which is intended to substantially improve the current scenario. If such changes are introduced, it is anticipated they will yield substantial long-term benefits, ensuring the accuracy and comparability of financial information and minimise risks associated with audits.

Where valuers are accredited but do not state that their valuation is in accordance with Australian Accounting Standards, the local government entity should ensure there is a review undertaken by an experienced professional (in-house or external of the local government) to attest to compliance with Australian Accounting Standards.

³ Office of the Auditor General, [Financial Audit Results - Local Government 2020-21](#), OAG website, 17 August 2022, accessed 21 August 2023.

Seventeen entities received emphasis of matter paragraphs

Under Australian Auditing Standards, if a matter is appropriately presented or disclosed in the financial report, but in our judgement is of such importance that it should be drawn to readers' attention, we may include an emphasis of matter (EoM) paragraph in our auditor's report.

In 2021-22, 17 EoM paragraphs have been included. Positively, this is a significant decrease from 31 EoM paragraphs in 2020-21 and is reflective of a continued improvement of underlying records in some entities. This year, EoM paragraphs bring to the reader's attention:

- restatements of comparative figures or balances (13 entities) (2020-21: 13 entities)
- the basis of accounting used by the entity (three entities) (2020-21: seven entities)
- revaluation on infrastructure assets (one entity).

A full description of these matters is at Appendix 4.

Material uncertainty related to going concern

Under Australian Auditing Standards, we consider whether events or conditions exist that may cast significant doubt on the entity's ability to continue as a going concern. We may include a paragraph in our auditor's report to bring the matter to the reader's attention.

In 2021-22, this applied to the Bunbury-Harvey Regional Council (Council). The going concern issue arose due to a liability for the capping of a landfill that would, if it eventuates, use all reserves while there was an accumulated deficit at 30 June 2022.

Appropriate disclosures were included in the Council's financial statements about this matter and our audit report draws readers' attention to these disclosures.

We issued 224 audit certifications

In addition to the auditor's report on annual financial statements, we also conduct audit work to certify other financial information produced by entities. These audit certifications enable entities to meet the conditions of State or Australian Government funding or specific grant requirements or legislation (i.e. 'acquittals'). Our audit certification of these statements may be required for ongoing funding under existing agreements or to apply for new funding.

For the 2021-22 audit cycle we were responsible for conducting 141 certifications for the Local Roads and Community Infrastructure Program (LRCI). The \$3.25 billion Australian Government funded program supports entities to deliver priority local road and community infrastructure projects across Australia.

We were also responsible for conducting 139 certifications for the Road to Recovery Program (RtR). From 2019-20 to 2023-24 the Australian Government has committed \$2.6 billion to this program supporting the construction and maintenance of local road and infrastructure assets.

Under both the LRCI and RtR programs, funded entities were required to provide the Australian Department of Infrastructure, Transport, Regional Development, Communications and Arts with an audited 2021-22 annual report by 31 October 2022. This must be audited by an appropriate auditor. Under the *National Land Transport Act 2014*, our Office is the appropriate auditor given entities' accounts are required by law to be audited by the Auditor General of a State. As at 30 June 2023 we had issued 212 certifications relating to these programs:

- 121 (86%) local government entities eligible for LRCI funding in WA did not meet the 31 October 2022 reporting deadline
- 86 (62%) local government entities eligible for RtR funding in WA did not meet the 31 October 2022 reporting deadline.

At 30 June 2023 there were 48 LRCI and 20 RtR 2021-22 certifications still outstanding of the 280 certifications required to be completed.

Local government entities need to improve accountability and more promptly and fully acquit their responsibilities for funding they have received to improve access and infrastructure across our State.

Appendix 6 lists the 212 LRCI and RtR certifications, and 12 other certifications issued for 2021-22 as at 30 June 2023.

Reporting requirements

Each entity is required to prepare an annual financial report that includes:

- a Statement of Financial Position, Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity and Statement of Cash Flows
- a Rate Setting Statement
- other note disclosures such as trading undertakings and major land transactions.

Timeliness of financial reporting and audit preparedness continues to be an issue, leading to delays in finalising the audit process. Ninety-one (61%) entities had opinions issued prior to 31 December 2022. This year has seen marginal improvements from the previous year, with opinions for 41 (28%) entities still outstanding at the end of March.

To tackle this issue, the Auditor General sent a communication to relevant CEOs on 31 March 2023 conveying the following:

As you would be aware, local government financial audits are legislated to be completed by 31 December. We have been working with entities, including yours, beyond this date to endeavour to resolve issues that have been delaying audit completion and to facilitate clear audit opinions wherever possible. However, this approach has resulted in excessively long delays. To uphold our auditor reporting obligations, we have decided to issue all outstanding local government financial audit opinions within the next few weeks. Your OAG engagement leader will contact you to discuss what this means for your entity.

We may not be able to attend all audit committee or general council meetings prior to issuing our audit opinions. However, audit exit meetings will occur as normal, and we can provide additional briefings at your council or committee meeting after our auditor's report is issued. Entities that are close to finalising their financial report may not be impacted by this accelerated approach.

We acknowledge that this approach may result in additional modified audit opinions (including qualifications) across the sector, however we are comfortable that this will more accurately reflect the status of the sector overall and challenges in individual entities. Moreover, it will allow local government entities to discharge their financial reporting responsibilities to ratepayers in a timelier way than if we continue to wait for entities to be available to provide access to necessary staff and information. This approach will also allow our audit staff, contract audit firms and local government employees time to prepare for and appropriately focus on the forthcoming year end reporting requirements.

We did not take this decision to implement a hard line for the sector, requiring completion of the outstanding financial statements by 18 April 2023, lightly. It was a very considered decision, acknowledging it would have some challenging implications in the short-term. However, medium and longer-term benefits should emerge in due course.

From now on, the Auditor General will require entities to have financial statements signed and provided to auditors prior to starting the final audit. Entities need to be mindful of legislative requirements to close out audits by the end of December and of the importance of timely reporting back to ratepayers. To help with this, the Office tabled an *Audit Readiness – Better Practice Guide*⁴ and an online Audit Readiness Tool on the 30 June 2023. Using the better practice guide and tool will aid in:

- developing a full and complete set of financial statements
- providing working papers that align with financial records and amounts reported within the financial statements
- work papers that support balances and judgements applied in the preparation of the financial statements
- completed and independently reviewed reconciliations
- early identification and resolution of accounting issues
- being audit ready within the agreed timeframes
- a more efficient and timely audit process.

We continue to also build on our local government knowledge and hold training sessions where our staff along with staff of contract audit firms are invited to attend. These steps are to ensure our knowledge of the sector remains current and we deliver value to the sector and more seamless audits between our Office and contract audit firms.

In addition to our own surveys, we have listened to the results of the survey performed by LG Professionals WA and Western Australian Local Government Association (WALGA). We acknowledge further work is required and consider the initiatives above will help to address concerns raised by the sector in the areas of:

- improving financial reporting timeframes and reducing delays
- reducing additional workload on local government staff through the audit process
- audit cost containment
- continue improving the consistency of advice between our Office and contract audit firms.

The survey also highlighted several positive outcomes in the following areas:

- preparation and timeframes for preparing for the audit was appropriate
- audit staff had adequate local government knowledge to assist in performing audits
- audit staff conducted themselves professionally
- largely consistent advice received between our Office and contract audit firms and
- audit results were presented in an appropriate manner.

⁴ Office of the Auditor General, [Audit Readiness - Better Practice Guide](#), OAG website, 30 June 2023, accessed 21 August 2023.

DLGSC has also released model financial statements that provide for tiered reporting. Local government entities meeting the classification of Class 3 and 4 will be able to adopt reduced reporting for the current financial year ended 30 June 2023, with supporting regulations gazetted on 30 June 2023. This will assist in reducing the complexity of financial reporting and help with resource constraints in the regions.

Review of financial reports submitted for audit

Audit readiness and timeliness

Appendix 1 shows only 85 of 148 entities were audit ready with complete auditable financial statements by the statutory deadline of 30 September or extensions granted by the DLGSC.

Being audit ready is more than simply providing a draft set of financial statements to the auditors. It means having full and complete financial statements (including disclosures notes). While we understand that the demands and expectations of finance staff are quite significant, working papers to support balances and judgements within these statements need to be prepared before the audit starts. This includes completed reconciliations (e.g. assets/bank/leave etc.) for every month of the year.

In many entities, considerable work had to be carried out after financial statements had been submitted for audit. In two cases, the final version of financial statements submitted for signing was the 17th version. Lack of audit preparedness can give rise to a concern that entities may rely on the audit process to finalise their statements rather than have them ready for audit when due. Over reliance on the audit process carries the risk of compromising the independence and the importance of the audit process.

Nine entities experienced significant delays in submitting their financial statements. Their agreed date for financial statement submission was 2022 but they were not provided until 2023. Five of these entities had agreed to provide their financial statements by 30 September 2022, with a small number (three of the nine entities) not being provided until after March 2023.

Audit differences

When it comes to preparing financial statements, audit differences (errors identified by the OAG) are an indication of the robustness of an entity’s processes in preventing errors. An excessive number of audit differences can also impact the overall timeliness and efficiency of the audit.

An audit difference is a variance between what an entity should have and what it did report, present or disclose. An entity can choose to correct the audit difference (adjusted) or leave it (unadjusted). If an audit difference is material, then we will ask the entity to adjust and if they do not we will consider modifying our audit opinion. Entities generally make the audit adjustment.

The values reported in Table 2 are the aggregate values of adjusted differences identified by our audit teams and contract audit firms. This is the first year we have externally reported this information.

In 2021-22, 91 entities adjusted 335 audit differences.

Value	Number of audit differences 2021-22	Nominal value
Less than \$250,000	190	\$13,110,058
\$250,000 to \$500,000	37	\$12,716,713

Value	Number of audit differences 2021-22	Nominal value
\$500,000 to \$1 million	27	\$19,674,037
\$1 million to \$5 million	46	\$107,775,172
\$5 million to \$15 million	20	\$165,592,032
\$15 million to \$30 million	6	\$130,926,884
\$30 million to \$50 million	3	\$120,872,343
\$50 million and greater	6	\$1,042,861,809
Total number and value of differences	335	\$1,613,529,048

Source: OAG

Table 2: Adjusted audit differences for entities in 2021-22

Positively, there were 55 entities⁵ that had no adjusted audit differences, indicating that the accounting records were complete, reliable and that they were appropriately audit ready. For 91 entities though, there were a combined total of 335 discreet adjusted audit differences. This represents an average of 3.7 per entity. Of these, 27 entities had five or more adjustments and four entities had 10 or more. The highest number of adjustments for a single entity was 14.

Whilst audit adjustments are not uncommon, any more than five, under normal circumstances, should be viewed as a red flag.

In comparison, the number of adjusted audit differences across the 132 State government entities in 2021-22 only totalled 137 (an average of approximately one audit difference per entity)⁶, reinforcing our view that there is significant room, and need, for improvement across the local government sector in financial reporting.

Of the 335 audit differences adjusted by local government entities, 81 (24%) were greater than \$1 million, which compares favourably with 51% for the State sector.

The common areas across local government entities where adjusted audit differences were identified included:

- asset classifications, fair values and asset record keeping
- incorrect recognition of expenses, liabilities and provisions (e.g. rehabilitation)
- incorrect revenue recognition.

In 2021-22, we identified 132 unadjusted audit differences across 58 entities.

Value	Number of audit differences 2021-22	Nominal value
Less than \$250,000	112	\$9,475,712
\$250,000 to \$500,000	10	\$3,539,846
\$500,000 to \$1 million	3	\$1,655,287
\$1 million to \$5 million	5	\$10,375,239

⁵ Two entities still outstanding for 2021-22 reporting period.

⁶ Office of the Auditor General, [Financial Audit Results – State Government 2021-22 – Part 3: Final Results](#), OAG website, 30 June 2023, accessed 21 August 2023.

Value	Number of audit differences 2021-22	Nominal value
\$5 million to \$15 million	1	\$7,922,800
\$15 million to \$30 million	1	\$17,700,000
\$30 million to \$50 million	0	0
\$50 million and greater	0	0
Total number and value of differences	132	\$50,668,884

Source: OAG

Table 3: Unadjusted audit differences for entities in 2021-22

The common areas where unadjusted audit differences were identified included primarily the same as those noted above.

Best practice entities

This is the first year we have rated entities on their financial reporting and financial controls, though we have been reporting on this for the State sector for many years. The quality of financial reporting is measured against five criteria:

- timeliness of financial statements
- quality of financial statements and notes
- quality of working papers
- resolution of accounting issues
- availability of key staff.

Of the 148 entities, 85 were scored audit ready, representing 57% of all local government entities and signalling room for improvement.

Most noteworthy is the number of regional shires that have made the better practice list. We commend all those who have made this inaugural list and trust others will now be inspired to strive to compete for inclusion.

Best practice top 20 entities			
City of Albany	Murchison Regional Vermin Council	Shire of Dumbleyung	Shire of Murray
City of Greater Geraldton	Shire of Boddington	Shire of Gingin	Shire of Pingelly
City of Melville	Shire of Bridgetown-Greenbushes	Shire of Jerramungup	Shire of Wagin
City of Swan	Shire of Cranbrook	Shire of Donnybrook-Balingup	Shire of Waroona
Eastern Metropolitan Regional Council	Shire of Cue	Shire of Mingenew	Shire of Wongan-Ballidu

Source: OAG

Table 4: Best practice entities for 2021-22

Recommendation

1. We again encourage entities to make use of OAG better practice guidance to improve quality and efficiency in annual financial reporting and assurance, including our:
 - a. *Western Australian Public Sector Financial Statements – Better Practice Guide*
 - b. *Audit Readiness – Better Practice Guide*, with online tools available at audit.wa.gov.au. Particularly Tool 16: Financial report checklist – Local government, which provides an overall quality assurance checklist that is useful to local government entities prior to submitting financial statements for audit.

Control weaknesses

Control environment

We report to entity CEOs on all control weaknesses relating to expenditure, revenue, financial management, asset management and human resources. Control weaknesses are also reported to the mayor, president or chairperson and the Minister for Local Government.

Our management letters provide a rating for each matter reported. We rate matters according to their potential impact and base our ratings on the audit team’s assessment of risks and concerns about the probability and/or consequence of adverse outcomes if action is not taken. We consider the:

- quantitative impact – for example, financial loss from error or fraud
- qualitative impact – for example, inefficiency, non-compliance, poor service to the public or loss of public confidence.

Risk category	Audit impact	Management action required
Significant	Control weaknesses that potentially present a significant financial or business risk to the entity if not addressed promptly. These significant risk findings impact: <ul style="list-style-type: none"> • likelihood of material misstatement in the financial report • ability to achieve objectives or comply with legislation. 	Priority or urgent action by management to correct the material misstatement in the financial report to avoid a qualified opinion or for control risks, implement a detailed action plan as soon as possible, within one to two months.
Moderate	Normally matters requiring system or procedural improvements or low risk matters from previous audits that have not been satisfactorily resolved. These moderate risk findings include: <ul style="list-style-type: none"> • misstatement in the financial report that has occurred, although not material • ongoing system control weakness which could or is having a moderate adverse effect of achieving objectives or legislative compliance. 	Control weaknesses of sufficient concern to warrant action being taken as soon as practicable, within three to six months. If not addressed promptly, they may escalate to significant or high risk.
Minor	Isolated occurrences, non-systemic or procedural control weaknesses that are administrative shortcomings. Minor weaknesses which are not of primary concern but still warrant action being taken.	Management to implement an action plan within six to 12 months to improve existing process or internal control.

Source: OAG

Table 5: Risk categories for control weakness reported to management

We give management the opportunity to review our audit findings and provide comments before completing the audit. Each finding is documented in a management letter which identifies weakness, implications for the entity, risk category and a recommended improvement action.

We ask that management set a timeframe to remedy control weaknesses. Most entities set themselves challenging timeframes and generally meet them. It is, however, disappointing that some entities do not remedy weaknesses in a timely manner.

At the completion of each audit, we send a copy of our management letter to the responsible minister along with the audit opinion.

While our management letters relate specifically to an individual entity, we can see the weaknesses are often common to other local government entities.

Financial and management controls

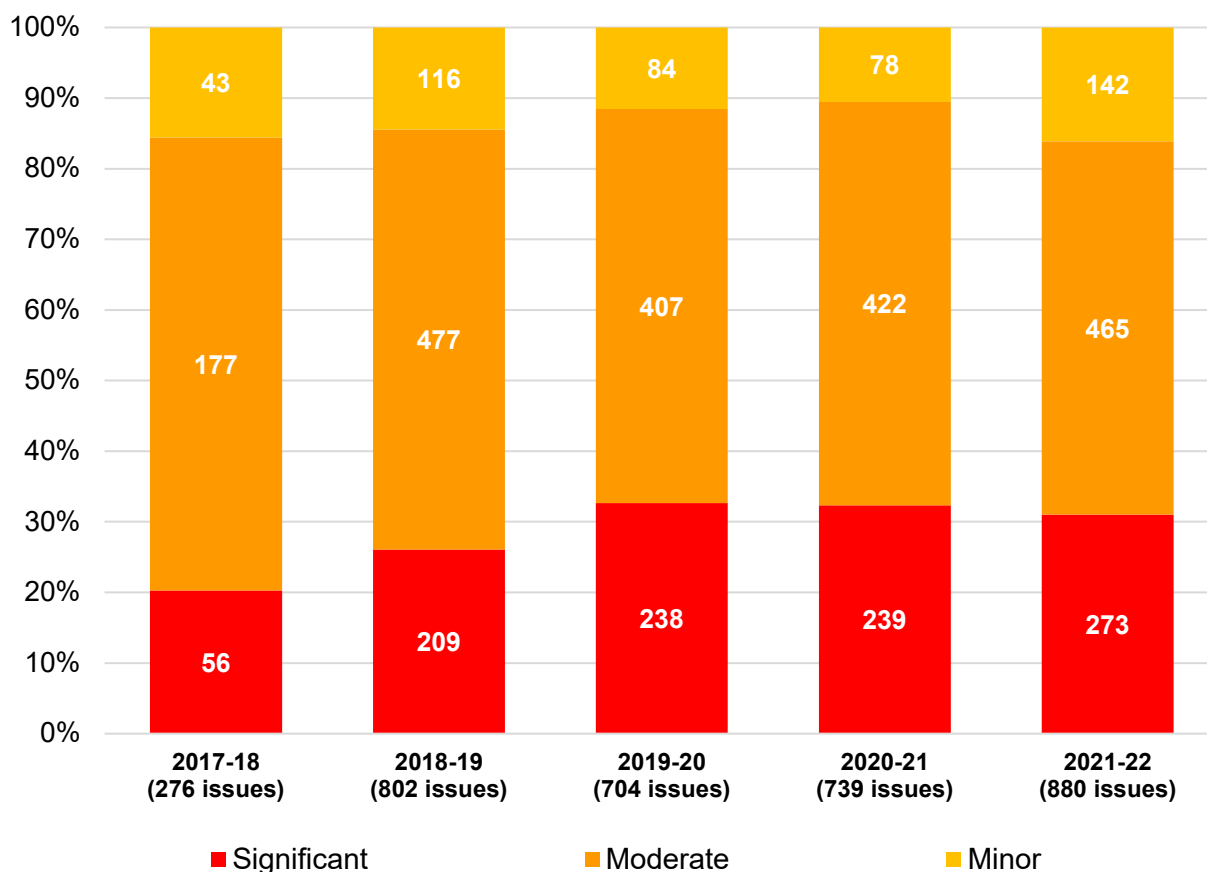
During 2021-22, we alerted 110 entities to 273 significant control weaknesses that needed their attention, an increase from 239 the previous year. We reported 880 control weaknesses in total across the three risk categories, also an increase from the total of 739 we reported in 2020-21 (Figure 2). In summary:



Source: OAG

Figure 1: Number of financial and management control findings by risk category for 2021-22

Figure 2 shows the number of weaknesses in each category and the related comparative data for the last five years. Of concern is the both the number and proportion of significant control weaknesses has been increasing since we assumed responsibility for auditing the sector.

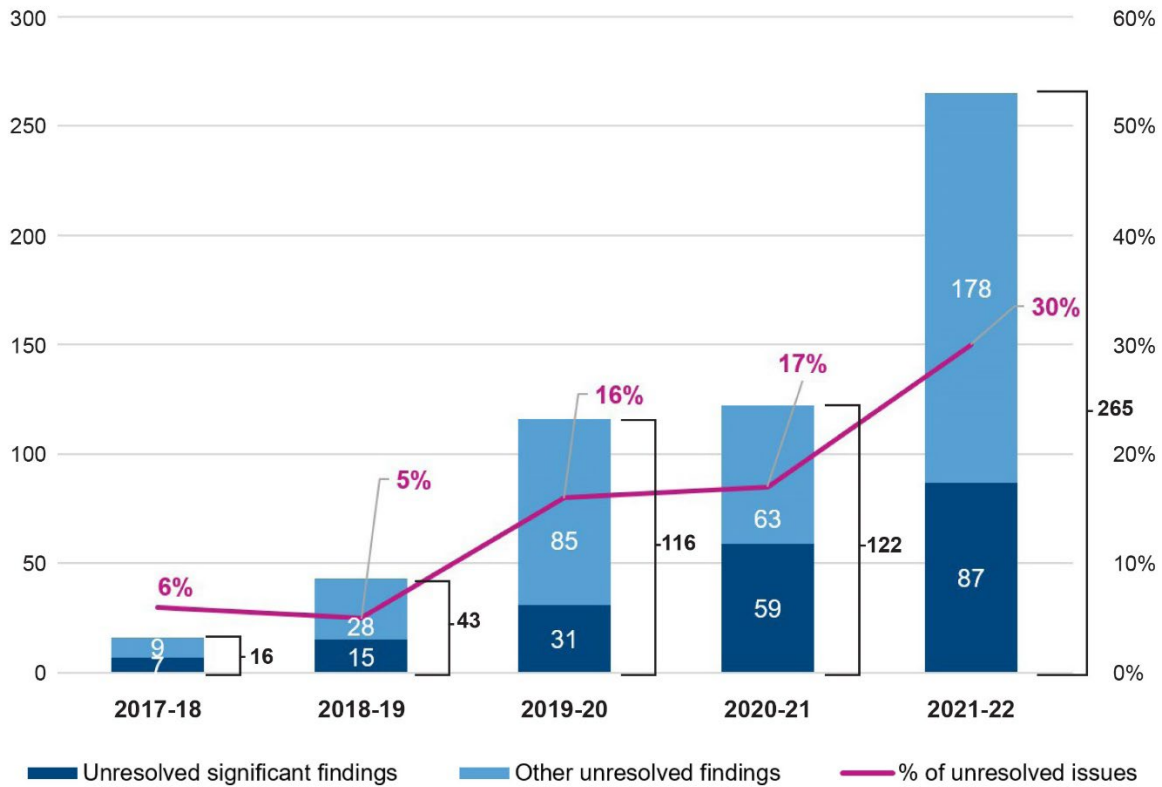


Source: OAG

Note: 2017-18 data excludes 14 information systems issues.

Figure 2: Proportion of control weaknesses reported to management in each risk category and comparative ratings of the control weaknesses

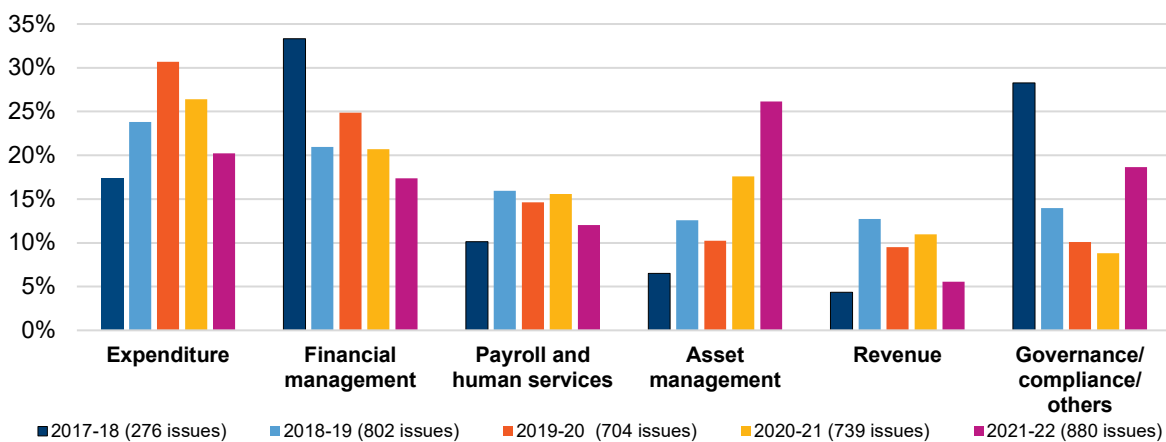
As highlighted in Figure 3, 265 control weaknesses (30%) at 63 entities were unresolved from the prior year. Disappointingly, this proportion is significantly higher than for 2020-21 (17%). In addition, the number of significant weaknesses identified that remain unresolved has also increased from the prior year and has been trending upwards since 2017-18.



Source: OAG

Figure 3: Unresolved financial management control findings

The 880 control weaknesses identified in 2021-22 are presented in their different financial management control categories in Figure 4. This figure also highlights the increasing trend in issues pertaining to asset management (e.g. fair values) across the sector while expenditure and financial management controls continue to represent a significant proportion of weaknesses across the financial control environment. Interestingly, there has been an increase in the governance, compliance and other category which is predominantly due aspects related to risk management and strategic plans being in existence or sufficiently current – most likely reflective of the resource constraints being experienced across the sector. However, it is pleasing that control weaknesses pertaining to expenditure, financial management, payroll and human services and revenue decreased in 2021-22.



Source: OAG

Note: 2017-18 data does not include 14 information systems issues.

Figure 4: Financial and management control weaknesses reported to entities

The following are examples of control weaknesses identified in the major categories of audit findings.

Expenditure

As in prior years we noted that good procurement procedures, such as obtaining quotes and completing purchase orders to start the ordering process and accountability trail, were not routinely practiced.

We reported 178 expenditure control weaknesses at 96 entities in 2021-22. These included:

- Anomalies in procurement, purchase orders (Pos) and quotes at 65 entities (86 findings) covering:
 - Pos being raised after the goods have been supplied or after suppliers' invoices had been received. Insufficient and/or inadequate controls over purchase ordering increases the risk of inappropriate purchases or the entity being committed to purchases by officers acting outside of delegated authority limits.
 - Quotes not being obtained as required by the entities' policy guidelines and quotes not being appropriately retained. This increases the risk of favouring specific suppliers and/or not obtaining value for money.
 - There were instances at seven entities of authority limit requirements not being complied with. This also increases the risk of fraud and/or not obtaining value for money.
- Issues with supplier master files at 26 entities, such as amendments where no supporting documentation was provided to evidence that the changes were verified with the supplier before updating the accounting systems.
- Credit card anomalies in 20 entities such as:
 - receipts not available for all transactions
 - no evidence of independent review of staff credit card monthly expenditure
 - transactions not listed separately in the payments submitted to Council each month.

Payroll and human resources

Payroll and human resource management are essential elements of any employer's business. During our audits we reported 106 payroll and human resources weaknesses at 74 entities. These included:

- Anomalies across 34 entities regarding annual and long service leave entitlements, including excessive leave balances. While acknowledging the continuing resource constraints across the sector, it is vitally important for entities to have leave management plans in place for the benefit of the health and wellbeing of both the entity and its staff.
- Exit and termination protocols not completed promptly or at all in 12 entities. This is essential to ensure both timely and accurate processing and payment of staff and ensuring access controls in relation to offboarding staff are complied with.
- Payroll reconciliations, exception reports, or review of cost centres not being appropriately completed or independently reviewed at 12 entities, increasing the risk of errors and potential fraud remaining undetected and misstated financial statements.
- Over or underpayments and other pay anomalies at 19 entities.

Governance and compliance

Appropriate standards of corporate governance and legislative compliance are essential elements of a high performing local government entity. They are what is not only required, but rightfully expected by all relevant stakeholders – principally ratepayers, the public, ministers and the Parliament. We identified 143 issues with aspects of corporate governance and legislative compliance at 71 entities (48% of the local government sector). These included:

- risk management frameworks or policies and practices not being in existence, updated regularly enough (i.e., not fit for purpose) or not being suitably followed at 50 entities
- strategic plans either not in existence or updated with sufficient regularity in 13 entities
- non-compliance with the *Financial Management Act 2006* or regulations in 19 entities.

Strategic and risk management plans are essential cornerstones of any entity's ability to achieve its objectives (short, medium and long term) and in an efficient and responsible way. These would also address the need to comply with relevant legislative requirements.

Financial management

The accounting procedures and practices of the financial management team should include appropriate controls for preparing the entity's financial report and mandatory annual reporting requirements. During our audits we identified 153 issues with the accounting procedures of the financial management teams at 86 entities. Fifty-six findings were unresolved from the previous year and 18 of these unresolved findings were significant. The major control weaknesses included:

- bank reconciliations were either not prepared monthly, completed in a timely manner or appropriately reviewed by an independent person in 37 entities (representing 25% of the local government sector). This is a concerning proportion considering a bank reconciliation is a key control. If it is not performed there is a heightened risk of erroneous or unusual (including fraudulent) reconciling items not being detected, investigated and resolved in a timely manner
- journal entries at 21 entities were made with either insufficient supporting documentation or without being appropriately reviewed by an independent officer. Journals often represent significant adjustments to previously reported accounting transactions. Accordingly, it is imperative to ensure they are appropriately approved to mitigate the risk of fraud
- non-compliance with relevant accounting standards (eight entities)
- financial reporting requirements (12 entities)
- inappropriate segregation of duties and review functions (10 entities), including those with access to information systems beyond their job description.

Assets

We identified 220 weaknesses in the controls over assets at 140 entities. These were primarily concerned with:

- Property, Plant and Equipment (PPE) and Infrastructure not being revalued at all or as frequently as required by regulation or by accredited valuers, or entities not performing any fair value assessment of these assets for 30 June 2022, at 115 entities. This can be partly explained by the limited capacity of a relatively small number of valuation experts servicing the sector, as well as the limited in-house resource capacity.

- Reconciliations of fixed asset registers to the general ledger, inaccuracies in the register information and a lack of regular review process to ensure the register is complete and accurate (including assessing useful lives of these assets) were reported across 27 entities.

For all local government entities, PPE and Infrastructure assets comprise the largest proportion of the entities assets and represent the bulk of the mechanism by which they provide services to their constituents. It is imperative that they are appropriately managed, assessed and carried at the appropriate value in the accounting records.

Revenue

Good controls over revenue help to ensure that all monies due to the entity are accurately charged, collected and reported in the financial statements. During our audits, we reported 49 weaknesses at 37 entities. These primarily related to:

- incorrect revenue recognition in respect of grant funding
- rateable values reconciliations not being complete
- incorrect discount adjustments or refunds being provided
- fees not correctly recorded in the financial system and customers being charged the incorrect fee.

Recommendation

2. Local government entities should ensure the integrity of their financial control environment is maintained by:
 - a. ensuring control weaknesses identified by audit and other review mechanisms are addressed promptly
 - b. creating a culture of compliance with systems of control being regularly reviewed
 - c. regularly reviewing and updating all financial, asset, human resources, governance, information systems and other management policies and procedures. These should be communicated to staff with effective training programs implemented to support understanding of these
 - d. conducting reviews and assurance engagement to improve systems of internal control in line with periodic risk assessments
 - e. maintain currency with new and revised accounting standards for their impact on financial operations in order to prepare a compliant financial report at year end.

Information system controls

In 2021-22, we reported 334 information system control weaknesses to 53 entities⁷, with 10% (32) of these rated as significant and 69% (232) as moderate. This was an improvement on last year when we reported 358 control weaknesses to 45 entities. However, entities should act promptly to resolve them, if not addressed these weaknesses could significantly compromise the confidentiality, integrity and availability of information systems.

Local government entities, like all modern organisations, depend on information systems to deliver a wide range of services to their communities. They are also essential tools for preparing financial statements that underpin a local government entities' accountability to its ratepayers. Loss of trust is perhaps the biggest threat to local government entities' authority to govern should their information systems become degraded if they fail to address security issues. For this reason, it is vital that entities implement appropriate controls to maintain reliable, secure and resilient information systems.

Audits of general computer controls help entities measure and improve the effectiveness and reliability of services and financial reporting. These audits are performed as an integral part of, and inform, our financial audit program.

Our capability assessments at 12 of the 53 entities show that none met our expectations across all six control categories and 69% of the audit results were below our minimum benchmark. Information and cyber security remain significant risks again this year and need urgent attention. Compared to 2020-21, there have been some improvements in change control but very little progress in management of information technology (IT) risks, physical security and IT operations. Entities need to improve in all six control categories.

The above information includes additional statistics from work completed since we tabled our *Information Systems Audit – Local Government 2021-22*, on 29 March 2023. Further details of the information systems audit work and case studies are included in that report.

Recommendation

3. We encourage entities to use the case studies and recommendations in our *Information Systems Audit – Local Government 2021-22*⁸ to assess and enhance general computer controls within entities information system environments.

⁷ The number of entities with IS findings has not changed since the *Information Systems Audit – Local Government 2021-2022*, as an entity was mistakenly counted twice.

⁸ Office of the Auditor General, [Information Systems Audit - Local Government 2021-22](#), OAG website, 29 March 2023, accessed 21 August 2023.

Financial reporting, accountability and audit matters

Valuation of assets

Valuation was again a common theme in the sector. As we noted last year, even though a formal valuation is not required every year, each entity needs to determine that the carrying value of an asset at the reporting period approximates its fair value. This would entail, amongst other things, condition assessments, assessing recent pricing movements in materials and labour, and other relevant material factors.

What we found

The frequency of valuations by some entities was not in accordance with Local Government (Financial Management) Regulations 1996 and a number of entities had not performed any fair value assessment of their assets for 30 June 2022. In one case, a building's revaluation was last performed in 2017. The elapsed time exceeds the five years required by section 17A(4)(b) of the Regulations.

In another instance, a local government entity had missed assets in its initial revaluation, requiring these assets to be revalued after the onsite final audit, contributing to delays.

A number of entities that performed revaluations in the 2021-22 year saw significant increases in the value of their infrastructure assets. This was primarily due to increases in unit rates and growth in the asset base. The City of Cockburn saw a 23% increase in its infrastructure assets from \$890 million to \$1.1 billion in 2021-22 for such reasons.

In contrast, the City of Rockingham reported a 51% decrease in the value of infrastructure assets for the year ended 30 June 2022. This was caused by the reduced Road Unit Rates from using recycled materials collected and disposed of from road renewals (in situ materials) and exclusion of tipping fees.

In another case, an appointed valuer was not able to verify that the valuation was performed in accordance with Australian Accounting Standards (AASB 13) and met financial reporting requirements. DLGSC has since issued an alert to provide guidance to local government entities when selecting a valuer.

The limited capacity of a relatively small number of valuation experts servicing this sector has affected the timeliness of valuations, with some entities finding it difficult to source expertise and perform valuations to meet their financial reporting requirements. Assumptions applied by valuers also affected valuations, creating variability in valuations and affecting comparability between them.

Recommendation

4. The DLGSC should provide guidance to assist entities with understanding the requirements of and interpreting the Australian Accounting Standards Board (AASB) accounting requirements to ensure greater accounting consistency across the sector, including application of AASB 13 *Fair Value Measurement*.

Reconciliations

Contributing to the difficulty in preparing financial statements and lack of preparedness for the audit, a number of local government entities had not prepared or reviewed reconciliations in a timely manner. Performing regular reconciliations represents good preventative controls and will help entities ensure the financial integrity of records.

What we found

Several entities experienced challenges preparing key reconciliations in time for audit, causing delays and extra effort in the process. The following examples illustrate the nature of these challenges:

- Financial statements did not include adjustments for revaluation of property, plant and equipment and other infrastructure and could not be reconciled with the trial balance. Coordinating with the entity's finance team proved challenging and it took several iterations of the statements to resolve.
- There were several instances where reports and reconciliations did not reconcile to the trial balance and meetings were needed to resolve the issues, delaying the audit process.
- A municipal bank reconciliation was substantially delayed beyond year end and was only provided for audit in February 2023, eight months following the year end.
- Payroll reconciliation issues at another entity were only resolved in December 2022. The implementation of a new payroll system for this entity in the 2022-23 financial year should ensure improvements in future years.

Approval and support for journals

Small staff numbers at some regional shires present challenges not experienced by larger local government entities. For example, at one shire, a significant finding was a lack of segregation of duties in the journal posting and approving process due to the retirement of a staff member early in the financial year, creating a vacancy the shire was unable to fill. A result of the reassigned work meant that the staff member posting journals happened to also be a close relative of the person approving them. In this case they were the only two staff employed by the shire who had the technical capabilities to perform the tasks.

At one shire, key journals were only processed in December 2022. The shire has a significant capital works program funded by capital grants. Review and posting of asset and revenue/liability journals dealing with this program should occur more regularly during the year given the significant number of transactions in this area and the amounts involved.

At another shire, testing identified a number of manual journal entries that were unable to be supported due to poor record keeping. These journal entries did not evidence review by an independent officer prior to processing. The shire was able to support these manual journals subsequent to year end, but this also resulted in a delayed audit process.

Recognition or assessment of rehabilitation provision

Recognition and correction of rehabilitation provisions featured in seven local government entities in 2021-22. These included:

- A provision for rehabilitation of the landfill site of \$6.3 million was recognised at the Bunbury-Harvey Regional Council. This resulted in a negative retained surplus position at 30 June 2022.

- The City of Armadale identified an adjustment to the landfill rehabilitation provision calculation and corresponding rehabilitation asset that resulted in an increase of \$21.1 million to the provision calculation and \$22.5 million to the rehabilitation asset (a net result of \$1.4 million increase in net assets). The prior year impact of this was determined to be immaterial.
- At the Shire of Halls Creek, an increase in Other Provisions is due to the recognition of landfill rehabilitation provisions related to the Halls Creek tip. The Shire's landfill closure management plan proposes a four-phase staged rehabilitation approach between 2024 and 2036, with a net present value cost of approximately \$1.3 million.
- At the Shire of Leonora, other provisions recorded a \$2.7 million provision to recognise the first year of the landfill rehabilitation provision.
- At the Town of Port Hedland, a final landfill closure management plan provided the Town with a reliable estimate of its licence obligations for rehabilitating the South Hedland landfill site. The Town has calculated the net present value of this \$15.3 million expenditure to be \$12.9 million at year end.

Prior year adjustments were again reported for several entities

Prior year adjustments were made at 13 entities in 2021-22 (11 entities in 2020-21). We considered the following instances worth noting:

- At the Shire of Donnybrook-Balingup there was a prior year adjustment of \$271,628 to recognise soil material gifted by Main Roads Western Australia in June 2022.
- At the City of Joondalup, work-in-progress costs totalling \$3,304,489 for building additions had not been capitalised in 2019-20 when they were completed, resulting in an overstatement of the revaluation surplus and work-in-progress in subsequent years. Following further analysis and discussion, these additions were corrected as a prior period error.
- During 2021-22, Tamala Park Regional Council (TPRC) arranged for the valuation of the Tamala Park land which is jointly owned by the TPRC member councils. Following significant additional work and consultation with the OAG, a valuation model was developed in consultation with TPRC, to assist the TPRC member councils correctly classify and account for the various components of the Tamala Park land (the tip site, refuse buffer land and land held for sale). Based on this model, the City of Joondalup reviewed its accounting of the Tamala Park land components and concluded that while they had been correctly classified in the financial report, the City had inadvertently reported the land held for development at fair value instead of the lower of cost and net realisable value as required by AASB 102 *Inventories*. This error was rectified by restating the prior year comparatives at 1 July 2020 and at 30 June 2021 in the 2021-22 financial report.
- The City of Kalamunda recognised found assets as a prior year error requiring correction by restating comparatives and increasing infrastructure amounts reported in 2020-21 by approximately \$3.5 million.

Key financial transactions that required additional audit effort

A number of key financial transactions across the sector required additional audit effort and may be of public interest in addition to those noted above. They highlight the depth of services provided by local government entities and the associated accounting impacts.

For example, Busselton has an Air Services Agreement with JetStar to underwrite three weekly services to Melbourne, up to an agreed maximum value. Under the agreement, the City may have a liability if Jetstar's actual revenue is less than the agreed required revenue for the periods in the agreement. This contractual obligation only becomes a liability contingent on future events and so is included in the contingent liabilities note of the City. JetStar's service commenced in April 2022 following the reopening of the WA State border. The City is unable to reliably estimate the financial effects, if any, at year end.

In 2020-21, Resource Recovery Group (RRG) (formerly Southern Metropolitan Regional Council) had a temporary contract with a third party waste disposal/treatment organisation after that company experienced a factory fire. The organisation brought a significant number of tonnes of waste to RRG's facility which RRG charged them for and sold the recyclable by-product. In 2021-22, RRG had no such contract and its revenue decreased by over \$10 million.

City of Busselton's total borrowings are higher by \$17.9 million than last year mainly due to new loans taken out by the City with WA Treasury Corporation for the construction of the Busselton Performing Arts and Convention Centre.

At the City of Canning, service charges increased from \$2.9 million in 2020-21 to \$7.6 million in 2021-22 (160%) due to levying an underground power service charge - Shelley West by approximately \$4.6 million.

Similarly, at the City of South Perth, service charges increased by \$13.1 million due to the city collecting fees for underground power projects in Manning and Collier in this financial year. No underground power projects were undertaken last financial year.

At the City of Cockburn, there was a significant increase in fees and charges and other expenditure from \$30.2 million in 2020-21 to \$40.1 million in 2021-22. This is mainly attributable to a significant increase in landfill fees payment by customers and the landfill levy, with 2021-22 seeing an 83% increase in total waste accepted (94,106 tonnes in 2020-21 to 172,519 tonnes in 2021-22).

At the City of Perth, materials and contracts decreased by \$7 million (13%) mainly due to the legal expenditure in 2020-21 that the City was required to pay the Minister of Local Government as a result of the adverse findings in relation to the Council and administration of the City. The total legal cost relating to the panel inquiry amounted to \$7.7 million.

At the Shire of Murray, property, plant and equipment increased by \$16.9 million (23%) mainly due to the funds spent on construction of the WA Food Innovation Precinct amounting to \$15 million of additions to work-in-progress in the current year.

Unusual items of interest

Pilbara Regional Council's financial report disclosed that it agreed to wind up operations. Consequently, the annual financial report has been prepared on a liquidation basis. Rivers Regional Council's financial report revealed that it had made the same decision and also prepared its report on a liquidation basis. In neither case was the audit opinion modified as a result.

Other changes to accounting standards

Fair value measurement

AASB 13 *Fair Value Measurement* sets out the requirements that entities have to comply with when measuring fair value for financial reporting purposes. However, there has been some inconsistency in how fair value has been determined in Australia. In WA, this issue has

been especially prevalent for land assets with restricted use in the local government sector due to local government entities using various valuers with different valuation methodologies.

The AASB has recently issued a new accounting standard, AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, which amends AASB 13 and provides further guidance on fair value measurement. AASB 2022-10 is effective for annual periods beginning on or after 1 January 2024 and will be applied for the first time in the year ended 30 June 2025 by local government entities.

Although AASB 2022-10 does not mandate which valuation approach is appropriate for particular types or classes of assets, it is acknowledged that:

- The majority of public sector restricted use land in Australia is valued using the market approach taking into account the restricted use.
- If the regulator in a jurisdiction desires greater consistency, it may choose to designate a valuation approach for application by public sector entities in its jurisdiction.

Without regulatory intervention, it is possible that the existing inconsistency for restricted land in the local government sector would continue.

Impact of emergencies

COVID-19

Whilst there were ongoing residual impacts of COVID-19 throughout the sector, such as availability of staff resources, contractors and materials and adjusting to flexible working arrangements, there was not the level of impact as in prior years. This is a reflection of operations returning to more business as usual.

There were a number of interesting observations, as follows:

- City of Canning retained its Financial Hardship Policy adopted in the prior year, which allowed eligible ratepayers to pause repayment of the property rates, fees and charges for up to 6 months and establish alternative payment arrangements for up to 2 years. All ratepayers who were experiencing difficulty in making their upfront or instalment payments were encouraged to contact the City to establish alternative payment arrangements.
- City of Gosnells received \$25,000 from DLGSC's Theatres and Cinemas Assistance Program for the loss in revenue, as a result of COVID-19 closures in the prior year.
- City of Vincent reported an increase in fees and charges income during the year at Beatty Park Leisure Centre due to increased admissions and memberships as well as an increase in its fees and charges for 2021-22. In the prior year, there had been COVID-19 restrictions and a freeze on fees and charges.
- Shire of Dalwallinu reported an increase in expenses for cleaning products and COVID-19 tests. The Shire also increased its sick pay allowance to cover two weeks for COVID-19 leave if required.

Cyclone Seroja

Ongoing impacts from Cyclone Seroja, that crossed the WA coast on the 11 April 2021, continue to be felt across a number of local government entities. Examples of these include:

- City of Greater Geraldton has received grant funding from the Department of Fire and Emergency Services amounting to \$1.2 million to aid recovery work.

- Shire of Northampton has received additional funding from the Local Government Insurance Scheme of \$2.75 million to aid recovery work. Cyclone damage led to a write down of infrastructure and property, plant and equipment of around \$1.3 million.
- Shire of Mingenew also received insurance claim and grant income for damage caused by Cyclone Seroja during the year of \$115,961 and grant funding of \$190,397 under the Disaster Recovery Funding Arrangements Western Australia 2018.

Other emergencies

Other emergencies in the 2021 -22 year have included bushfire and flooding events at Bridgetown-Greenbushes and Dowerin:

- Shire of Bridgetown-Greenbushes saw a significant bushfire event in February 2022 that resulted in assets with a carrying value of \$482,000 being written off.
- Shire of Dowerin received approximately \$3 million in operating grants this year to carry out major flood works. This work was performed during the year as planned.
- Shire of Carnarvon received \$2,360,438 from Disaster Recovery Funding Arrangements in 2021-22 to assist fund the restoration of varying infrastructure and roads damaged by flooding.

Opportunities for the DLGSC to improve support of the local government sector

The DLGSC continued with its regulatory reform agenda during 2021-22 and has worked towards providing support to the sector to fulfil its financial reporting requirements. Our audits continue to show that the sector needs this support to build clarity and achieve accounting and regulatory compliance when preparing financial statements.

This section includes updated information on the specific steps we have observed through our financial audits the DLGSC has taken to enhance financial reporting and reduce complexity and costs within the sector whilst improving governance and transparency. It is important to note that while some of these issues may relate to all entities, others may only be applicable to some.

Quality and timeliness

We have reported consecutively that centralised support from the DLGSC, similar to that provided to State government entities by the Department of Treasury, would be beneficial to the sector. This would help improve understanding of reporting requirements, particularly in areas of complexity and ambiguity, while also helping to improve the overall quality of the sector's financial reports and operations.

We recognise the work of DLGSC, supported by regulation amendments gazetted on 30 June 2023, including that the department has progressed with:

- implementing tiered reporting. Entities that meet the classification of Class 3 or 4 will be able to prepare their financial statements taking advantage of reduced disclosure requirements from 30 June 2023 onwards
- decluttering entities financial reports.

The DLGSC have also provided model financial reports with supporting guidelines and implemented an accounting help desk, providing technical and accounting standard support. This is a step forward for the sector. We encourage entities to seek the help available to ensure any accounting issues are resolved in time for their audit.

We have suggested the DLGSC's support should ensure timely amendments to regulations and provide suitable guidance to assist entities to update their accounting practices. Areas where entities could benefit from the DLGSC being proactive include:

- Fair value measurement requirements to be applied by the sector – this is a complex area where the sector has struggled with time and cost imposts in complying with the current requirements. There have also been differences in how fair value is determined, including without restrictions. Consequently, comparability of the results of fair value assessments have been difficult to perform and limit the meaningfulness of the results. We understand that there are planned amendments pending, which if introduced, will reduce the current complexity in this area, and be greatly appreciated by local governments as reporting entities, and the OAG as auditor.
- Environment, Social and Governance reporting requirements to be applied by the sector – we encourage the DLGSC to consider these likely forthcoming reporting impacts on the local government sector early and provide support and guidance to prepare for them. This should include consultation with the Department of Treasury to consider alignment with the State sector, where relevant and appropriate, as well as consultation with local government entities and sector bodies.
- Support and guidance in areas of accounting complexity – in 2021-22, we noted differences in understanding of reporting requirements for volunteer bushfire services and prior period adjustments for the recognition of rehabilitation provisions and the recognition and derecognition of plantation and turf assets.
- Improving governance by those charged with governance – entities could consider mandatory training, for those without relevant professional qualifications or local government sector experience, for council and audit and risk committee members to ensure understanding of their oversight responsibilities. This would also assist smaller local government entities that may not have effective, or any, internal audit functions within their entities.

We consider timely regulation amendments and support provided by DLGSC assists entities in updating their accounting practices. Amendments to regulations can also help to ensure future reporting is compliant with the financial reporting framework set by the *Local Government Act 1995*, supporting regulations and Australian Accounting Standards.

Recommendation

5. The DLGSC should consider environmental, social and governance reporting requirements as applicable and provide clarity to the local government sector for future reporting purposes.

Response from the DLGSC

The DLGSC supports the OAG recommendations; acknowledging the importance of setting standards in this regard and our commitment to continue working with OAG, sector bodies and local governments to provide guidance, and prescription were considered appropriate. The review of the fair value measurement has commenced and DLGSC's approach has been endorsed by DLGSC Director General and the Minister, with a view to providing the sector with the required guidance following consultation. This strategy also addresses recommendations in relation to fair value above.

The DLGSC has issued two LG Alerts, the first was providing guidance to the local government entities when selecting a valuer and the second, providing advice that early adoption of the Australian Accounting Standard AASB 2022-10 is not supported at this time. Early adoption could adversely affect the accuracy, consistency and comparability of financial reporting across different local government entities.

The DLGSC has considered further regulatory reform, which is intended to substantially improve the current situation and support the local government sector with reduced reporting requirements and minimise risks associated with audits. In collaboration with local governments and sector bodies, guidance on what is required from the sector in assessing fair value measurement is currently in process. A desktop review to assess the impact on local governments by identifying a specific valuation method for land used by the sector has been completed, as well, as a cross jurisdictional comparison. These assessments will be utilised at a workshop with the OAG, sector bodies and local governments to assist with streamlining an approach and developing guidance material to support the local government sector.

The DLGSC acknowledges the need for broad consultation in establishing or influencing environmental, social and governance reporting requirements for the sector; and are dedicated to ensuring that appropriate measures will be taken to address these concerns in a timely manner.

The DLGSC will stay informed about the upcoming accounting standards related to economic, social and governance aspects, which is yet to be determined. The DLGSC will consult with State Treasury in relation to their scope of work and will consider implications, and timelines for implementation. The DLGSC will consult broadly including with experts from sector bodies with accounting, finance, legal, compliance and sustainability. The diverse perspectives will assist in planning and implementation for the future.

Local government regulation amendments

The second tranche of regulation amendments were gazetted on 30 June 2023. Key changes that are welcomed by our Office and local government sector entities include:

- the introduction of tiered reporting and reduced disclosure
- changes in the CEO statement
- recognising that the financial statements prepared by local governments are deemed to be general purpose financial statements.

These changes will simplify local government reporting requirements and come into effect for the year ended 30 June 2023. This is on top of the welcome Tranche 1 changes introduced for the 2021-22 reporting period being the removal of the requirement for the annual financial report to include financial ratios and an auditor's opinion on financial ratios, significant adverse trends and matters of non-compliance. The two audits that remain outstanding from the 2021-22 year will be finalised on the basis of previous reporting requirements.

Recommendation

6. The DLGSC should continue to work with local government stakeholders to ensure regulatory reform and support model financial accounts to ensure they remain relevant and appropriate for the sector for the 2023-24 financial year and beyond. Any learnings or further amendments that may be needed should be well considered and promptly applied.

Response from the DLGSC

The DLGSC acknowledges the significance of ensuring that our practices remain appropriate and forward-looking. The DLGSC is fully dedicated to working closely with the local governments and sector bodies to continue refining and enhancing the model financial statements guidance materials and templates.

The OAG's suggestion regarding the need for ongoing review and adaptation of the model financial statements is noted. The DLGSC agrees that a proactive approach to learning from our experiences and making necessary adjustments is crucial. Dedicated resources have been allocated to regularly assess the relevance and appropriateness of guidance materials and templates on an annual basis. Any required amendments will be well-considered and promptly implemented to ensure the highest standards of accuracy and utility. The DLGSC is presently progressing a procurement process to appoint a consultant for a three-year period with a two, one-year extension option.





Appendix 1: Status and timeliness of audits




Audit opinions issued to 146 of 148 entities for 2021-22 by 30 June 2023 are listed below.



The table lists each entity in alphabetical order, as well as the type of opinion they received, when the opinion was issued, whether the entity submitted their financial statements by the statutory deadline and our assessment whether these statements were audit ready.
















Assessment of audit readiness included factors such as whether the financial statements submitted were complete and if material adjustments were required to these.

Key

Type of audit opinion	
Clear	
Clear opinion with emphasis of matter or matter of significance paragraph	
Material uncertainty related to going concern	
Qualified or a disclaimer of opinion	

Financial statement (FS) timeliness	
Received by statutory deadline of 30 September 2022	
Extension to the statutory deadline was granted and met	
Extension or statutory deadline was not met	

Audit readiness	
Financial statements submitted and assessed audit ready	
Financial statements submitted and assessed as not audit ready	

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
1	Bunbury-Harvey Regional Council		13/12/2022		
2	City of Albany		24/11/2022		
3	City of Armadale		16/03/2023		
4	City of Bayswater		06/04/2023		
5	City of Belmont		16/12/2022		
6	City of Bunbury		12/12/2022		
7	City of Busselton		16/11/2022		
8	City of Canning		1/12/2022		
9	City of Cockburn		9/12/2022		
10	City of Fremantle		5/04/2023		

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
11	City of Gosnells	✓	17/11/2022	🕒	🕒
12	City of Greater Geraldton	✓	15/12/2022	🕒	🕒
13	City of Joondalup	✓	20/12/2022	🕒	🕒
14	City of Kalamunda	✗	2/12/2022	🕒	🕒
15	City of Kalgoorlie-Boulder	✓	17/04/2023	🕒	🕒
16	City of Karratha	✓	25/05/2023	🕒	🕒
17	City of Kwinana	✓	14/12/2022	🕒	🕒
18	City of Mandurah	✗	18/04/2023	🕒	🕒
19	City of Melville	✓	9/12/2022	🕒	🕒
20	City of Nedlands	✓	21/04/2023	🕒	🕒
21	City of Perth	✓	7/12/2022	🕒	🕒
22	City of Rockingham	✓	22/11/2022	🕒	🕒
23	City of South Perth	✓	29/11/2022	🕒	🕒
24	City of Stirling	✓	20/12/2022	🕒	🕒
25	City of Subiaco	✓	18/11/2022	🕒	🕒
26	City of Swan	✓	23/11/2022	🕒	🕒
27	City of Vincent	✓	12/12/2022	🕒	🕒
28	City of Wanneroo	✓	5/12/2022	🕒	🕒
29	Eastern Metropolitan Regional Council	✓	11/10/2022	🕒	🕒
30	Mindarie Regional Council	✓	5/12/2022	🕒	🕒
31	Murchison Regional Vermin Council	✓	16/12/2022	🕒	🕒
32	Pilbara Regional Council	✓	30/11/2022	🕒	🕒
33	Resource Recovery Group*	✓	16/12/2022	🕒	🕒
34	Rivers Regional Council	✓	21/12/2022	🕒	🕒
35	Shire of Ashburton	✓	18/04/2023	🕒	🕒
36	Shire of Augusta-Margaret River	✓	7/12/2022	🕒	🕒
37	Shire of Beverley	✓	25/10/2022	🕒	🕒
38	Shire of Boddington	✓	8/12/2022	🕒	🕒
39	Shire of Boyup Brook	✗	17/04/2023	🕒	🕒
40	Shire of Bridgetown-Greenbushes	✓	8/12/2022	🕒	🕒
41	Shire of Brookton	✓	21/12/2022	🕒	🕒

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
42	Shire of Broome		14/04/2023		
43	Shire of Broomehill-Tambellup		03/04/2023		
44	Shire of Bruce Rock		14/12/2022		
45	Shire of Capel		12/12/2022		
46	Shire of Carnamah		21/04/2023		
47	Shire of Carnarvon		01/03/2023		
48	Shire of Chapman Valley		12/12/2022		
49	Shire of Chittering		20/12/2022		
50	Shire of Christmas Island		17/04/2023		
51	Shire of Cocos (Keeling) Islands		20/12/2022		
52	Shire of Collie		21/03/2023		
53	Shire of Coolgardie		17/12/2022		
54	Shire of Coorow		16/12/2022		
55	Shire of Corrigin		18/04/2023		
56	Shire of Cranbrook		2/12/2022		
57	Shire of Cuballing		18/04/2023		
58	Shire of Cue		15/12/2022		
59	Shire of Cunderdin		28/04/2023		
60	Shire of Dalwallinu		16/12/2022		
61	Shire of Dandaragan		22/11/2022		
62	Shire of Dardanup		9/12/2022		
63	Shire of Denmark		14/04/2023		
64	Shire of Derby-West Kimberley		18/04/2023		
65	Shire of Donnybrook-Balingup		21/12/2022		
66	Shire of Dowerin		6/12/2022		
67	Shire of Dumbleyung		20/12/2022		
68	Shire of Dundas		19/12/2022		
69	Shire of East Pilbara		17/05/2023		
70	Shire of Esperance		22/11/2022		
71	Shire of Exmouth		14/12/2022		
72	Shire of Gingin		12/12/2022		

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
73	Shire of Gnowangerup	✓	29/11/2022	🕒	🕒
74	Shire of Goomalling	✗	14/04/2023	🕒	🕒
75	Shire of Halls Creek	✓	18/04/2023	🕒	🕒
76	Shire of Harvey	✓	14/12/2022	🕒	🕒
77	Shire of Irwin	✓	05/05/2023	🕒	🕒
78	Shire of Jerramungup	✓	9/12/2022	🕒	🕒
79	Shire of Katanning	✓	14/12/2022	🕒	🕒
80	Shire of Kellerberrin	✓	2/12/2022	🕒	🕒
81	Shire of Kent	✓	21/12/2022	🕒	🕒
82	Shire of Kojonup	✓	04/04/2023	🕒	🕒
83	Shire of Kondinin	✓	16/12/2022	🕒	🕒
84	Shire of Koorda	✓	20/12/2022	🕒	🕒
85	Shire of Kulin	✓	21/12/2022	🕒	🕒
86	Shire of Lake Grace	✓	16/12/2022	🕒	🕒
87	Shire of Laverton	✓	31/03/2023	🕒	🕒
88	Shire of Leonora	✓	16/12/2022	🕒	🕒
89	Shire of Manjimup	✓	30/11/2022	🕒	🕒
90	Shire of Meekatharra	✓	16/12/2022	🕒	🕒
91	Shire of Menzies	✓	16/12/2022	🕒	🕒
92	Shire of Merredin	✓	20/12/2022	🕒	🕒
93	Shire of Mingenew	✓	9/12/2022	🕒	🕒
94	Shire of Moora	✓	13/04/2023	🕒	🕒
95	Shire of Morawa	✓	6/12/2022	🕒	🕒
96	Shire of Mount Magnet	✗	17/04/2023	🕒	🕒
97	Shire of Mount Marshall	✓	17/04/2023	🕒	🕒
98	Shire of Mukinbudin	✓	9/12/2022	🕒	🕒
99	Shire of Mundaring	✓	14/12/2022	🕒	🕒
100	Shire of Murchison	✓	16/05/2023	🕒	🕒
101	Shire of Murray	✓	25/11/2022	🕒	🕒
102	Shire of Nannup	✗	27/04/2023	🕒	🕒
103	Shire of Narembeen	✓	20/04/2023	🕒	🕒

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
104	Shire of Narrogin	✓	20/12/2022	🕒	🚫
105	Shire of Ngaanyatjaraku	✓	16/12/2022	🕒	🕒
106	Shire of Northam	✓	16/12/2022	🕒	🕒
107	Shire of Northampton	✓	9/12/2022	🕒	🕒
108	Shire of Nungarin	✓	16/03/2023	🕒	🕒
109	Shire of Peppermint Grove	✓	15/12/2022	🕒	🚫
110	Shire of Perenjori	✓	24/01/2023	🕒	🕒
111	Shire of Pingelly	✓	13/12/2022	🕒	🕒
112	Shire of Plantagenet	✗	20/04/2023	🚫	🚫
113	Shire of Quairading	✓	16/03/2023	🕒	🚫
114	Shire of Ravensthorpe	✓	27/02/2022	🕒	🚫
115	Shire of Sandstone	✗	2/05/2023	🚫	🚫
116	Shire of Serpentine-Jarrahdale	✓	8/04/2022	🕒	🚫
117	Shire of Shark Bay	✓	24/03/2022	🕒	🚫
118	Shire of Tammin	✓	29/11/2022	🕒	🚫
119	Shire of Three Springs	✓	12/12/2022	🕒	🕒
120	Shire of Trayning	✓	5/04/2022	🕒	🚫
121	Shire of Upper Gascoyne	✓	8/12/2022	🕒	🕒
122	Shire of Victoria Plains	✓	16/12/2022	🕒	🕒
123	Shire of Wagin	✓	12/12/2022	🕒	🕒
124	Shire of Wandering	✓	01/03/2023	🕒	🕒
125	Shire of Waroona	✓	15/11/2022	🕒	🕒
126	Shire of West Arthur	✓	15/02/2023	🕒	🕒
127	Shire of Westonia	✓	14/04/2023	🕒	🚫
128	Shire of Wickepin	✓	19/04/2023	🕒	🚫
129	Shire of Williams	✓	20/02/2023	🕒	🚫
130	Shire of Wiluna	✗	19/06/2023	🕒	🕒
131	Shire of Wongan-Ballidu	✓	22/12/2022	🕒	🕒
132	Shire of Woodanilling	✗	22/12/2022	🕒	🕒
133	Shire of Wyalkatchem	✓	23/11/2022	🕒	🚫
134	Shire of Wyndham-East Kimberley	✓	01/03/2023	🕒	🕒

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
135	Shire of Yilgarn		01/03/2023		
136	Shire of York		06/04/2023		
137	Tamala Park Regional Council		6/10/2022		
138	Town of Bassendean		10/02/2023		
139	Town of Cambridge		30/06/2023		
140	Town of Claremont		10/03/2023		
141	Town of Cottesloe		6/04/2023		
142	Town of East Fremantle		28/11/2022		
143	Town of Mosman Park		20/12/2022		
144	Town of Port Hedland		8/12/2022		
145	Town of Victoria Park		14/04/2023		
146	Western Metropolitan Regional Council		29/11/2022		

Source: OAG

* Resource Recovery Group previously known as Southern Metropolitan Regional Council.

Outstanding audits at 30 June 2023

	Entity	Balance date	Reason for delay
1	Shire of Toodyay	30 June 2022	The 2021 audit was significantly delayed and signed off only on 2 June 2023. The 2022 audit is delayed as the Shire is still in the midst of addressing the significant challenges with their financial system and are not able to provide complete and accurate records for audit purposes.
2	Shire of Yalgoo	30 June 2022	Late finalisation of the 2021 audit, lack of audit readiness for 2022 audit resulting in supporting documentation only provided recently to auditors.

Source: OAG

Response from the Shire of Narrogin

Annual financials accounts and reports were submitted on the 30 September 2022, in accordance with section 6.4(3) of the Local Government Act and at that time were balanced up to the last day of the preceding financial year.

Whilst our correspondence on the 30 September articulated final desktop revaluation figures being provided, the financials were balanced. There was no requirement to await the revalued assets as the Shire provided current asset valuations. In demonstrating transparency of our process the Shire communicated pending information that may or may not have required revision. There is no mandatory requirement for changing of these valuations at 30 September and could have been adjusted as part of the financial audit process, or in the current financial year for future audit purpose.

Therefore the financials were complete and balanced at the time of submission and 'ready for audit'. It is disappointing that at no time during the audit conversations including the final debrief that this perception of non-compliance was communicated by OAG. This subsequent correspondence on the 27 July 2023 was therefore surprising.

Whilst a subsequent update to Appendix 1 has been provided, the Shire still determines, that it provided balanced 'ready for audit' financials in accordance with the required deadline, the 30 September 2023 and section 6.4(3) of the Local Government Act.

Appendix 2: 2020-21 disclaimers of opinion

Entity and opinion	Opinion issued
<p>Shire of Toodyay – Disclaimer of opinion</p> <p>Financial report not supported with complete and accurate underlying records</p> <p>We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2021.</p>	02/06/2023
<p>Shire of Wiluna – Disclaimer of opinion</p> <p>Financial report not supported with complete and accurate underlying records</p> <p>We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2021 and 30 June 2020.</p>	22/12/2022
<p>Shire of Yalgoo – Disclaimer of opinion</p> <p>Financial report not supported with complete and accurate underlying records</p> <p>We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2021 and 30 June 2020.</p>	18/04/2023

Source: OAG

Appendix 3: 2021-22 qualified opinions

Entity	Details of qualification
<p>City of Kalamunda</p>	<p>The City has not recognised 969 assets under Infrastructure assets (Drains) in the financial report at 30 June 2022. These assets have been included in the City's Asset Management System at nil values however, they were never recorded in the Fixed Assets Register and revalued to their fair value. As these assets have not been recognised in the financial report at fair value in accordance with <i>Regulation 17A(2)(a) of the Local Government (Financial Management) Regulations 1996</i>, we are unable to determine the extent to which Infrastructure – Drains balance reported in Note 9 of the financial report at \$123,730,140 at 30 June 2022 (2021: \$124,550,736) is misstated, as it is impracticable to do so.</p> <p>Additionally, there is a consequential impact on Depreciation, Infrastructure, Revaluation Surplus and Retained Earnings.</p>
<p>City of Mandurah</p>	<p>As detailed in Notes 8 and 9 to the financial report, at 30 June 2022 the total carrying value of the City's property, plant and equipment assets was \$272.2 million and infrastructure assets was \$761.9 million. For property, plant and equipment and infrastructure recorded at fair value, any movements are recognised in revaluation surplus, the balance of which was \$808.7 million at 30 June 2022. For the year ended 30 June 2022, the City recognised a depreciation expense of \$32.4 million and changes in the asset revaluation surplus of \$97.0 million in relation to these assets in the Statement of Comprehensive Income by Nature or Type.</p> <p>Management have indicated that there are gaps in their control processes, and they are not confident with the overall completeness of their fixed asset register at 30 June 2022.</p> <p>Consequently, we were unable to obtain sufficient appropriate audit evidence that all property, plant and equipment and infrastructure had been recorded and valued nor could we confirm this by alternative means. We are therefore unable to determine whether any adjustments to property, plant and equipment, infrastructure, revaluation surplus, depreciation expense and changes in asset revaluation surplus were necessary.</p>
<p>Shire of Boyup Brook</p>	<p>Biological assets –</p> <p>During 2020-21, we were unable to obtain sufficient appropriate audit evidence to verify the opening balance of biological assets nor were we able to confirm it by alternative means. Since the opening balance of biological assets for the year ended 30 June 2021 affects the determination of operations, we were unable to determine whether any adjustments to the Net result for the year ended 30 June 2021 was necessary. The opinion on the financial report for the period ended 30 June 2021 was modified accordingly.</p> <p>The opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.</p>
<p>Shire of Goomalling</p>	<p>Roads, drainage and footpaths reported at values of \$38,834,816 (2021: \$37,561,502), \$2,194,289 (2021: \$2,235,092) and \$732,466 (2021: \$756,040) respectively in Note 8 (a) of the financial report as at 30 June 2022 were not revalued as required by <i>Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996</i> since 2014-15. Consequently, we are unable to determine the extent to which the net carrying amount of these classes of assets is misstated, as it was impracticable to do so. Additionally, we are unable to</p>

Entity	Details of qualification
	determine whether there may be any consequential impact on Depreciation, Revaluation Surplus, Retained Earnings and Note 23 (d) Total Assets Classified by Function and Activity.
Shire of Mount Magnet	The Shire's operating grants, subsidies and contributions of \$2,650,673, Capital grants, subsidies and contributions of \$521,726 reported in Note 2 (a) and Contract Liabilities of \$110,545 reported within Note 12 of the financial report as at 30 June 2022 were not assessed in accordance with the requirements of AASB 15 <i>Revenue from Contracts with Customers</i> or AASB 1058 <i>Income of Not-for-Profit Entities</i> . We are unable to determine the extent to which these amounts are misstated. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.
Shire of Nannup	Infrastructure reported at the carrying value of \$100,707,176 in the financial report as at 30 June 2022 has not been revalued as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2016-17. Consequently, we were unable to determine the extent to which the carrying amount of Infrastructure is misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Revaluation Surplus and Note 21(d) Total Assets by Function and Activity.
Shire of Plantagenet	<p>The Shire has not valued 71 newly identified assets included under Other Infrastructure and Parks and Ovals in the financial report at 30 June 2022 at fair value in accordance with Regulation 17A(2)(a) of the Local Government (Financial Management) Regulations 1996. Consequently, we were unable to determine the extent to which Infrastructure – Other Infrastructure and Infrastructure – Parks and Ovals balances reported in Note 9(a) of the financial report for \$16,954,536 and \$6,792,411 respectively as at 30 June 2022 are misstated, as it is impracticable to do so.</p> <p>Additionally, we were unable to determine whether there may be any consequential impact on Depreciation, Accumulated Depreciation, Revaluation Surplus and Retained Earnings.</p> <p>Furthermore, the Shire has not disclosed, in the financial report at 30 June 2022, the nature and amount of any corrections that may be required to prior periods for each of the financial statement line items affected by the matter above, as required by AASB 108 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>. We were unable to determine the extent of the misstatements, as it is impracticable to do so.</p>
Shire of Sandstone	<p>Road and footpaths infrastructure assets –</p> <p>The opinion was qualified in the prior period because the Shire had not revalued its roads and footpaths infrastructure assets stated at \$37,755,629 and \$71,845 respectively with sufficient regularity or in accordance with Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996. The Shire was unable to make the appropriate corrections for these prior year figures in the current year. Consequently, the opinion on the current year financial report is modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures in Note 8 of the financial report.</p>
Shire of Wiluna	<p>Airport and Other Infrastructure Assets –</p> <p>The revaluations of the Shire's Airport and Other infrastructure assets reported at \$5,353,146 and \$2,284,337 respectively in Note 9(a) of the financial report as at 30 June 2022 were not supported with</p>

Entity	Details of qualification
	<p>appropriate and complete accounting records. Consequently, I was unable to determine the extent to which the carrying amounts of Airports and Other infrastructure assets are misstated, as it was impracticable to do so. Additionally, I was unable to determine whether there may be any consequential impact on Depreciation, Revaluation Surplus and Note 25 (d) Total Assets Classified by Function and Activity.</p> <p>Financial report corresponding figures not supported with complete and accurate underlying records –</p> <p>A disclaimer of opinion was issued on the financial report for the year ended 30 June 2021 as the Shire’s financial report was not supported with complete and accurate underlying records. Consequently, we were unable to determine whether any adjustments were necessary to the comparative information for the year ended 30 June 2021.</p>
Shire of Woodanilling	<p>The Shire’s Land and Buildings, reported at values as at 30 June 2022 of \$498,000 and \$4,942,954 respectively in Note 8 of the annual financial report, were last valued in June 2017. Because the assets have not been revalued with sufficient regularity or in accordance with Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996, we were unable to determine whether Land and Buildings assets at 30 June 2022 of \$5,440,954 in the Statement of Financial Position is fairly stated. Additionally, we were unable to determine whether any adjustments are necessary to the related balances and disclosures of Revaluation Surplus in the Statement of Financial Position and Statement of Changes in Equity and Note 14, Other Comprehensive Income in the Statement of Comprehensive Income and Note 21(d) Total Assets Classified by Function and Activity, as it was impracticable to do so.</p>

Source: OAG

Appendix 4: Emphasis of matters paragraphs included in auditor's reports

The following list describes the matters that we highlighted through EoM paragraphs in 2022 audit reports:

Entity	Description of emphasis of matter paragraphs
City of Joondalup	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
City of Kalamunda	Restatement of comparative balances – The opinion draws attention to Note 34 to the financial report, which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in the financial report. The opinion is not modified in respect of this matter.
City of Karratha	Restatement of comparative figures – We draw attention to Note 32 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
City of Rockingham	Infrastructure assets revaluation – The opinion draws attention to Note 18 of the financial report which explains the basis for the significant infrastructure assets revaluation decrement in the year ended 30 June 2022. The opinion is not modified in respect of this matter.
Pilbara Regional Council	Basis of accounting – The opinion draws attention to Note 1(a) of the financial report, which discloses that the Council agreed to wind up Pilbara Regional Council. Consequently, the annual financial report has been prepared on a liquidation basis. The opinion is not modified in respect of this matter.
Rivers Regional Council	Basis of accounting – The opinion draws attention to Note 1(a) of the financial report, which discloses that the Council has decided to windup Rivers Regional Council. Consequently, the financial report has been prepared on a liquidation basis. The opinion is not modified in respect of this matter.
Shire of Broome	Restatement of comparative balances – The opinion draws attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Broomehill-Tambellup	Restatement of comparative balances – The opinion draws attention to Note 29 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Dalwallinu	Restatement of comparative balances - The opinion draws attention to Note 28 to the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.

Entity	Description of emphasis of matter paragraphs
Shire of Denmark	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Derby – West Kimberley	Restatement of comparative figures – The opinion draws attention to Note 27 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Irwin	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Kent	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Koorda	Restatement of comparative figures – The opinion draws attention to Note 25 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Menzies	Restatement of comparative balances – The opinion draws attention to Note 28 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Merredin	Restatement of comparative balances – The opinion draws attention to Note 26 of the financial report, which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Mount Marshall	Basis of accounting - The opinion draws attention to Note 1 and 11 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Including the Local Government (Financial Management) Regulations 1996 (Regulations). The opinion is not modified in respect of these matters: (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 <i>Leases</i> which would have required the entity to measure the vested improvements also at zero cost. (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Source: OAG

Appendix 5: Material uncertainty related to going concern

Entity	Description
Bunbury-Harvey Regional Council	The opinion draws attention to Note 19 in the financial report which indicates that the Regional Council has a negative retained surplus as at 30 June 2022 and that all reserves would be required to be utilised to cover the liability for the capping of the landfill. As stated in Note 19, these events indicate that a material uncertainty exists that may cast significant doubt on the Regional Councils' ability to continue as a going concern. The opinion is not modified in respect of this matter.

Source: OAG

Appendix 6: Certifications issued

In addition to annual auditor's reports, we issued the following 212 LRCI and RtR certifications as at 30 June 2023.

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
City of Albany	31/10/2022	1/11/2022
City of Armadale	9/02/2023	9/02/2023
City of Bayswater	4/11/2022	Audit in progress
City of Belmont	26/10/2022	26/10/2022
City of Bunbury	21/10/2022	24/10/2022
City of Busselton	21/10/2022	25/10/2022
City of Canning	2/11/2022	2/11/2022
City of Cockburn	31/10/2022	31/10/2022
City of Fremantle	8/12/2022	28/02/2023
City of Gosnells	31/10/2022	31/10/2022
City of Greater Geraldton	27/10/2022	2/11/2022
City of Joondalup	23/11/2022	23/11/2022
City of Kalamunda	26/10/2022	31/10/2022
City of Kalgoorlie-Boulder	Audit in progress	Audit in progress
City of Karratha	1/11/2022	Audit in progress
City of Kwinana	4/11/2022	9/11/2022
City of Mandurah	1/11/2022	31/10/2022
City of Melville	2/11/2022	9/11/2022
City of Nedlands	Audit in progress	Audit in progress
City of Perth	4/11/2022	8/11/2022
City of Rockingham	12/12/2022	12/12/2022
City of South Perth	8/11/2022	10/11/2022
City of Stirling	23/10/2022	21/12/2022
City of Subiaco	1/11/2022	7/11/2022
City of Swan	1/11/2022	1/11/2022
City of Vincent	27/10/2022	31/10/2022
City of Wanneroo	2/11/2022	2/11/2022
Shire of Ashburton	4/11/2022	Audit in progress
Shire of Augusta-Margaret River	1/11/2022	2/11/2022
Shire of Beverley	31/10/2022	19/05/2023
Shire of Boddington	31/10/2022	23/03/2023
Shire of Boyup Brook	4/11/2022	Audit in progress

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Shire of Bridgetown-Greenbushes	7/11/2022	8/12/2022
Shire of Brookton	31/10/2022	1/11/2022
Shire of Broome	20/12/2022	10/02/2023
Shire of Broomehill-Tambellup	Audit in progress	Audit in progress
Shire of Bruce Rock	1/11/2022	14/06/2023
Shire of Capel	2/06/2023	7/06/2023
Shire of Carnamah	16/12/2022	Audit In progress
Shire of Carnarvon	2/11/2022	20/12/2022
Shire of Chapman Valley	31/10/2022	8/11/2022
Shire of Chittering	2/11/2022	23/05/2023
Shire of Christmas Island	Audit in progress	Audit in progress
Shire of Cocos (Keeling) Islands	15/12/2022	20/12/2022
Shire of Collie	31/01/2023	Audit in progress
Shire of Coolgardie	1/12/2022	1/12/2022
Shire of Coorow	24/11/2022	Audit in progress
Shire of Corrigin	23/10/2022	17/05/2023
Shire of Cranbrook	25/10/2022	2/11/2022
Shire of Cuballing	Audit in progress	Audit in progress
Shire of Cue	31/10/2022	Audit in progress
Shire of Cunderdin	27/06/2023	13/06/2023
Shire of Dalwallinu	31/10/2022	31/10/2022
Shire of Dandaragan	2/11/2022	3/11/2022
Shire of Dardanup	3/04/2023	3/04/2023
Shire of Denmark	25/10/2022	14/11/2022 6/02/2023 – Phase 3
Shire of Derby-West Kimberley	Audit in progress	Audit in progress
Shire of Donnybrook-Balingup	31/10/2022	7/03/2023
Shire of Dowerin	24/10/2022	5/04/2023
Shire of Dumbleyung	14/11/2022	7/12/2022
Shire of Dundas	30/10/2022	Audit in progress
Shire of East Pilbara	Audit in progress	Audit in progress
Shire of Esperance	23/06/2023	Audit in progress
Shire of Exmouth	1/03/2023	3/03/2023
Shire of Gingin	31/10/2022	29/06/2023
Shire of Gnowangerup	28/10/2022	31/01/2023
Shire of Goomalling	30/10/2022	Audit in progress

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Shire of Halls Creek	30/05/2023	Audit in progress
Shire of Harvey	2/11/2022	7/12/2022
Shire of Irwin	23/01/2023	28/02/2023
Shire of Jerramungup	27/10/2022	31/10/2022
Shire of Katanning	21/04/2023	Audit in progress
Shire of Kellerberrin	25/10/2022	10/05/2023
Shire of Kent	23/10/2022	24/10/2022
Shire of Kojonup	26/10/2022	Audit in progress
Shire of Kondinin	30/10/2022	Audit in progress
Shire of Koorda	9/11/2022	Audit in progress
Shire of Kulin	27/10/2022	10/11/2022
Shire of Lake Grace	25/10/2022	24/03/2023
Shire of Laverton	4/11/2022	Audit in progress
Shire of Leonora	27/10/2022	7/10/2022
Shire of Manjimup	Audit in progress	Audit in progress
Shire of Meekatharra	26/10/2022	26/10/2022
Shire of Menzies	3/11/2022	22/11/2022
Shire of Merredin	23/06/2023	9/03/2023
Shire of Mingenew	31/10/2022	14/11/2022
Shire of Moora	Audit in progress	Audit in progress
Shire of Morawa	26/10/2022	31/10/2022
Shire of Mount Magnet	Audit in progress	Audit in progress
Shire of Mount Marshall	14/04/2023	26/05/2023
Shire of Mukinbudin	1/11/2022	Audit in progress
Shire of Mundaring	20/03/2023	20/03/2023
Shire of Murchison	12/12/2022	Audit in progress
Shire of Murray	31/10/2022	21/06/2023
Shire of Nannup	18/11/2022	10/03/2023
Shire of Narembeen	18/05/2023	Audit in progress
Shire of Narrogin	27/10/2022	27/10/2022
Shire of Ngaanyatjarraku	22/12/2022	26/10/2022
Shire of Northam	16/11/2022	8/12/2022
Shire of Northampton	1/11/2022	11/05/2023
Shire of Nungarin	3/11/2022	Audit in progress
Shire of Peppermint Grove	Audit in progress	Audit in progress

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Shire of Perenjori	25/11/2022	25/11/2022
Shire of Pingelly	27/10/2022	24/11/2022
Shire of Plantagenet	3/11/2022	31/10/2022
Shire of Quairading	Audit in progress	Audit in progress
Shire of Ravensthorpe	16/12/2022	2/05/2023
Shire of Sandstone	31/10/2022	Audit in progress
Shire of Serpentine-Jarrahdale	31/10/2022	17/05/2023
Shire of Shark Bay	27/10/2022	27/10/2022
Shire of Tammin	26/10/2022	22/12/2022
Shire of Three Springs	1/11/2022	Audit in progress
Shire of Toodyay	Audit in progress	Audit in progress
Shire of Trayning	16/02/2023	Audit in progress
Shire of Upper Gascoyne	24/10/2022	26/10/2022 1/11/2022 – Phase 3
Shire of Victoria Plains	1/11/2022	7/11/2022
Shire of Wagin	27/10/2022	22/12/2022
Shire of Wandering	Audit in progress	Audit in progress
Shire of Waroona	27/10/2022	21/12/2022
Shire of West Arthur	25/10/2022	28/11/2022
Shire of Westonia	1/11/2022	23/06/2023
Shire of Wickiepin	25/10/2022	Audit in progress
Shire of Williams	3/04/2023	3/04/2023
Shire of Wiluna	Audit in progress	Audit in progress
Shire of Wongan-Ballidu	26/10/2022	26/10/2022
Shire of Woodanilling	31/10/2022	14/03/2023
Shire of Wyalkatchem	24/10/2022	14/11/2022
Shire of Wyndham-East Kimberley	Audit in progress	Audit in progress
Shire of Yalgoo	Audit in progress	Audit in progress
Shire of Yilgarn	8/11/2022	Audit in progress
Shire of York	Audit in progress	Audit in progress
Town of Bassendean	31/10/2022	3/11/2022
Town of Cambridge	Audit in progress	Audit in progress
Town of Claremont	18/05/2023	Audit in progress
Town of Cottesloe	17/04/2023	Audit in progress
Town of East Fremantle	27/10/2022	21/12/2022

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Town of Mosman Park	4/11/2022	10/11/2022
Town of Port Hedland	Audit in progress	Audit in progress
Town of Victoria Park	1/05/2023	12/05/2023

Source: OAG

We issued the following certifications regarding pensioner deferments:

Entity	Date certification issued
Claims by administrative authorities – Pensioner deferments under the <i>Rates and Charges (Rebates and Deferments) Act 1992</i>	
City of Belmont	22/12/2022
City of Busselton	31/10/2022
City of Gosnells	31/01/2023
City of Joondalup	31/10/2022
City of Kalamunda	15/02/2023
City of South Perth	17/02/2023
City of Vincent	22/11/2022
Shire of Brookton	Audit in progress
Shire of Dandaragan	Audit in progress
Shire of Narrogin	2/02/2023
Shire of York	Audit in progress
Town of Cambridge	Audit in progress
Town of Mosman Park	22/12/2022

Source: OAG

We also issued the following three other certifications:

Entity certification	Date certification issued
Other certifications	
City of Bunbury – Regional Exhibition Tourist Boost	19/12/2022
City of Kalamunda – Development Contribution Area 1 – Forrestfield Light Industrial Area – Stage 1	31/01/2023
Shire of Dandaragan – Jurien Bay Civic Centre Outgoings for DBCA Tenancy	8/11/2022

Source: OAG

Appendix 7: Other opinions and certifications issued since 22 December 2022

Opinions

Entity	Opinion relates to	Opinion issued
Family Court of Western Australia	Audit report on the Statement of Financial Position at 30 June 2022	6/07/2023
Edith Cowan University	Higher Education Research Data Collection	28/06/2023
Curtin University	Higher Education Research Data Collection	29/06/2023
Murdoch University	Higher Education Research Data Collection	29/06/2023
University of Western Australia	Higher Education Research Data Collection	26/06/2023

Source: OAG

Certifications

The following certifications were for the year ended 30 June 2022. The statements prepared by management were confirmed and no adverse reports were issued.







Entity	Certification relates to	Approved projects	Opinion issued
Public Transport Authority	Statement of Receipts and Expenditure Under the National Partnership Agreement on Land Transport Infrastructure Projects	Perth to Bunbury Faster Rail Business Case Platform and Signalling Upgrade Program METRONET: Bellevue Depot Relocation METRONET: Denny Avenue Level Crossing Removal METRONET: Midland Station Project METRONET: Morley-Ellenbrook Line METRONET: Thornlie-Cockburn Link METRONET: Yanchep Rail Extension METRONET: Lakelands Business Case METRONET: Business Case Development Karel Avenue Bridge Over Rail Nicholson Road Grade Separation Lakelands Station Delivery Mandurah Station Parking Bays	02/06/2023

































Source: OAG

Appendix 8: Completion of 2020-21 local government entity audits

Outstanding 2020-21 local government entities audited since last audit results report.

Key

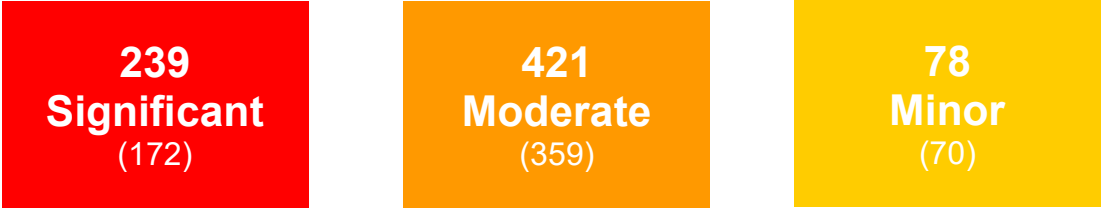
Type of audit opinion		Financial statement (FS) timeliness	
Clear		Received by the statutory deadline of 30 September 2022	
Clear opinion with emphasis of matter or matter of significance paragraph		Extension to the statutory deadline was granted and met	
Qualified or a disclaimer of opinion		Extension or statutory deadline was not met	

Entity	Type of opinion	Opinion issued	FS timeliness
City of Bayswater		02/09/2022	
City of Fremantle		05/05/2022	
Shire of Ashburton		22/12/2022	
Shire of Boyup Brook		06/09/2022	
Shire of Broomehill-Tambellup		02/08/2022	
Shire of Carnarvon		11/10/2022	
Shire of Derby-West Kimberley		10/10/2022	
Shire of Merredin		09/08/2022	
Shire of Moora		17/08/2022	
Shire of Murchison		02/08/2022	
Shire of Ravensthorpe		28/07/2022	
Shire of Toodyay		02/06/2023	
Shire of Wiluna		22/12/2022	
Shire of Woodanilling		06/07/2022	
Shire of Yalgoo		18/04/2023	
Town of Cambridge		29/03/2023	

Source: OAG

Audit results

The information below represents the updated information from that previously reported in the 2020-21 local government results report, now that the 16 outstanding local government entity audits have been completed.



Source: OAG



Source: OAG

Note: The numbers in brackets are the figures reported at August 2022.

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Auditor General's 2023-24 reports

Number	Title	Date tabled
3	Financial Audit Results – Local Government 2021-22	23 August 2023
2	Electricity Generation and Retail Corporation (Synergy)	9 August 2023
1	Requisitioning of COVID-19 Hotels	9 August 2023

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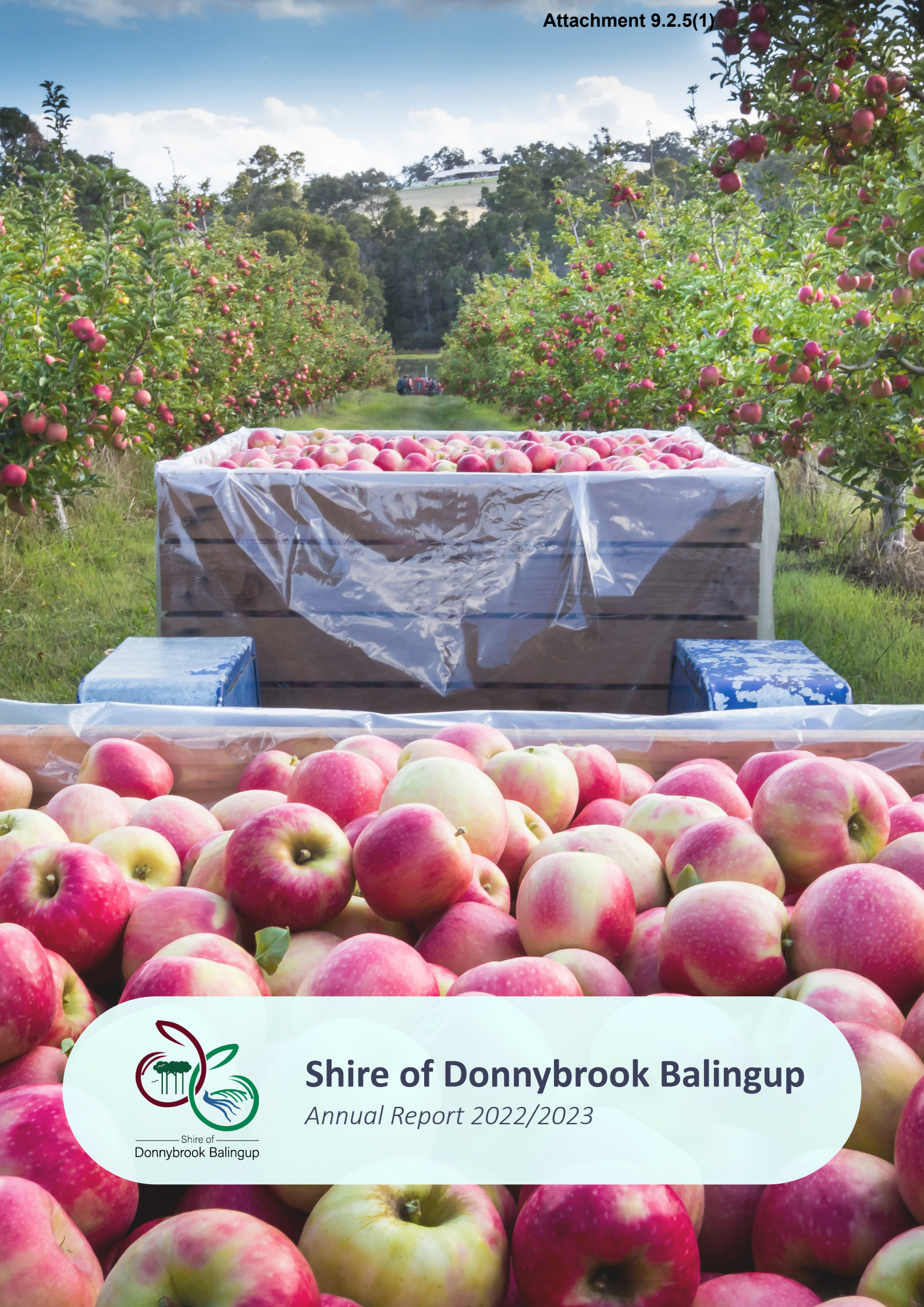
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for Western Australia



Shire of
Donnybrook Balingup

Shire of Donnybrook Balingup

Annual Report 2022/2023

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Local Indigenous Elder, Karim Kahn, performing a smoke cleansing (2023)

Acknowledgement of Country

The Shire of Donnybrook Balingup acknowledges the traditional owners of the land, the Wardandi Noongar people, and pays respect to Elders past, present and emerging.

VISION

A proud community enjoying our rural lifesyle, cultural heritage, and natural environment.

The Council Plan (2022/2032) was developed with the community and key partners, for the community. It calls to consideration where we are now, where we want to be, and how we can get there. It describes a future vision for the Shire, how it will achieve and resource its objectives, and how success is measured and reported.

The Plan covers, as its main principles and categories:

The people, intending to promote a healthy, safe and inclusive community.

The planet, committing to sustainability and leaving each place better than we found it.

The place, promoting a responsibly planned district with a retained sense of community and country charm.

Prosperity, building a strong, diverse, and resilient economy.

Performance, striving for open, robust conversations and harmonious outcomes.



You can read the Council Plan in full on the SODB website - visit www.donnybrook-balingup.wa.gov.au to get started, or simply scan this QR code!



About the Shire of Donnybrook Balingup

The Shire of Donnybrook Balingup can be found 213km south-west of Perth, and covers 1,541km².

It is renowned for its gorgeous landscapes, old-growth forests, bountiful orchards and vineyards, and is an iconic agricultural area. Our origins stem from those who inhabited the county for approx. 40,000 years before European occupation, who knew this land as Kaniyang and Wardindi. Europeans settled in the area in the mid-1800s, building an economy based on gold mining, fruit-focused agriculture, and timber and stone. After WWII, the population of Donnybrook and Balingup grew to over 3,000.

From the late 1960, the apple industry blossomed when over 2 million cartons of apples, primarily Granny Smiths, were exported to the UK and greater Europe. Alongside this, the development of new varieties such as Pink Lady and Sundowner strengthened the industry. Soon, agriculture expanded to include pears, stone fruits, potatoes, nut production, sheep (for meat and wool), and cattle (for meat and dairy). The wine and tourism industry increased in popularity as well, and as the subdivision of large properties continued to develop, hobby farming increased.

As such, agritourism has flourished and has been a continuously growing, healthy economic industry.

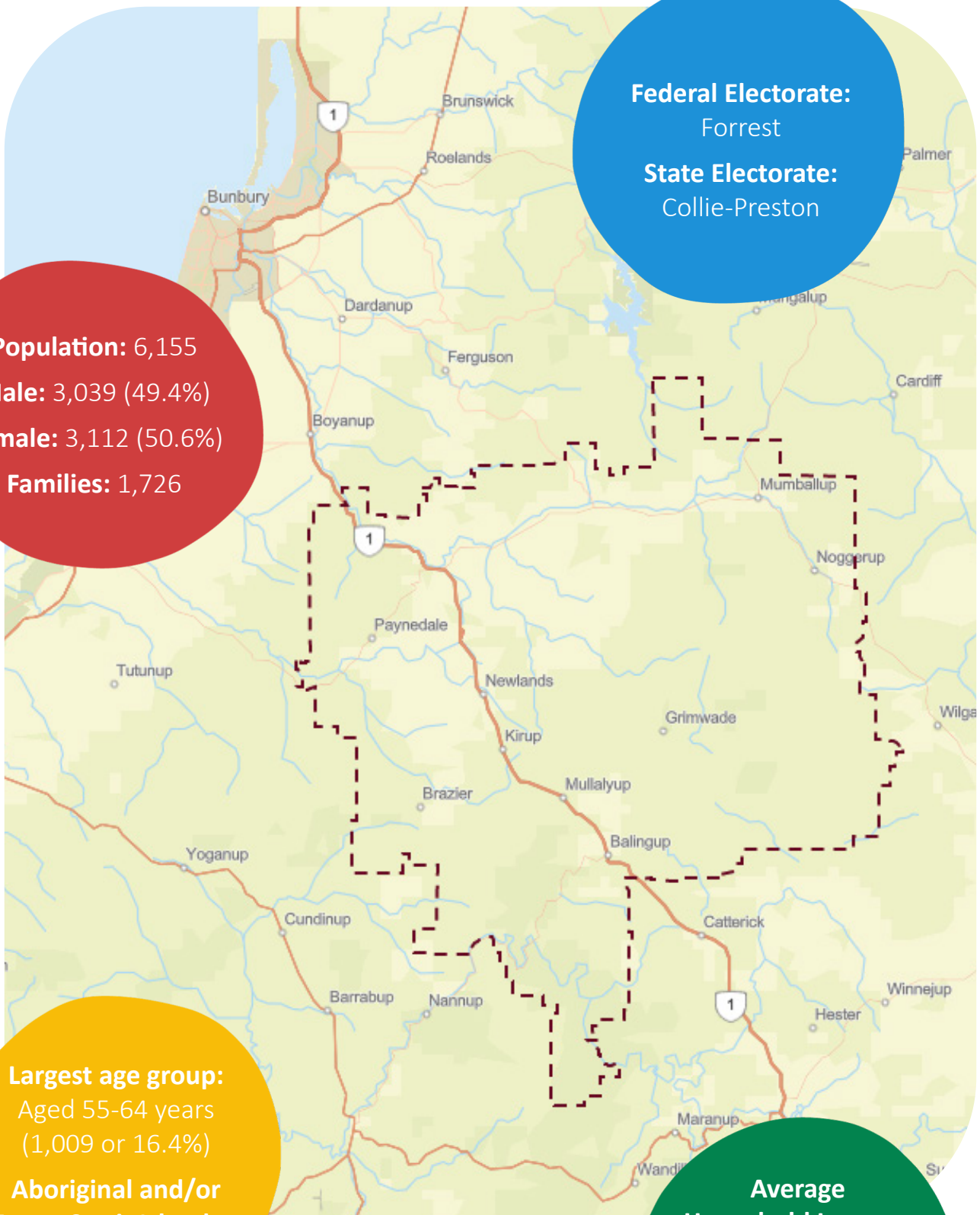
We aren't only farming though, with the unique and beautiful sandstone from Donnybrook being well known and incorporated into many infamous structures and other foundations. Donnybrook sandstone can be found in many historic attractions such as the Soldiers Memorial Hall (1919), the All Saints Church (1906), Melbourne's Federation Square, and the WA Supreme Court. To this day, local sandstone continues to be quarried.

The Shire has the benefit of several diverse industries in a single area, with a rich culture to accompany it. Over time, it has become an attractive place to live for both growing families and those making a lifestyle choice later in life. The lush scenery and convenient proximity to Bunbury, the beaches of Geographe Bay, the Margaret River Wine Region, and the tall timbers of Pemberton have also made our home a popular destination for tourists.



Donnybrook Wayfinding Signage in the town square (above)

Donnybrook Visitors Centre by the rail-line (left)



Federal Electorate:
Forrest

State Electorate:
Collie-Preston

Population: 6,155

Male: 3,039 (49.4%)

Female: 3,112 (50.6%)

Families: 1,726

Largest age group:
Aged 55-64 years
(1,009 or 16.4%)

**Aboriginal and/or
Torres Strait Islander:**
153 (2.5%)

**Average
Household Income:**
\$1,332 per week

**Average
Household Size:**
2.4 people

This data has been sourced from the Australian Bureau of Statistics (ABS) 2021 census, available via www.abs.gov.au



A Message from Gail McGowan

Commissioner for the Shire from December 2022 to October 2023.

As my tenure as Commissioner comes to a close and I reflect on the past ten months, I am proud of what the Shire has achieved alongside the residents.

Much of this has been due to the efforts of individuals and teams, working together to promote the region as well as carry on the business of Local Government. This includes relatively small-scale initiatives such as small business grants and security improvements, to significant developments like the VC Mitchell Park precinct redevelopment.

The start of my tenure was marked by a ferocious bushfire season and the transformation of the Recreation Centre into an emergency evacuation centre. The work of our volunteer emergency service personnel shone through, and the community rallied together to support those impacted in such an impressive, selfless way. BlazeAid arrived in town and helped with the rebuilding process and once again showed the value of volunteers. Let's hope the coming season is much less eventful.

The Shire has been proud to support events such as the Balingup Arts Culture Hub (BACH) Festival, Donnybrook Festival, the Balingup Medieval Carnivale, the Dunny Do-Over, various landcare initiatives, and other local events. These activities are only possible through the efforts of people who are prepared to devote countless hours of their own time and energy to make their community a great place to be, for those who live here or those who are visitors.

I cannot speak highly enough of the staff of the Shire of Donnybrook Balingup, from the Works & Services team through to the Administration staff, as well as the Recreation Centre staff and everyone in between. I have witnessed professionalism and commitment to service, despite occasionally being in the face of adversity. The staff members all desire to do their job well, and this shines through in every instance. My thanks go to each and every one of them for the support they have provided to me, and the efforts they put in for the various jobs they do.

The coming year will be one of great change, with a full new Council and a new Chief Executive Officer. Construction will begin on the VC Mitchell Park precinct, and the State Government/Talison Lithium feasibility study into the re-opening of the railway line will be continuing. I wish all those elected the very best of luck as they navigate the path forward. I highly encourage the community to get behind their new team and support them to fulfil their roles as Councillors to the very best of their ability.

I have loved my time working with the Shire of Donnybrook Balingup and the broader community, and thank you for your support.

A Message from Ben Rose

Chief Executive Officer for the Shire during the 2022/2023 period.

I am pleased to share significant updates on key initiatives shaping our community's future, as highlighted in this Annual Report. The long-awaited redevelopment of VC Mitchell Park has become a reality, thanks to funding from the State Government COVID Recovery Plan. This project, initiated in 2009, aims to rejuvenate sport and recreation facilities, create shared-use community spaces, and deliver broader social, health, and economic benefits. It addresses crucial aspects such as infrastructure rejuvenation, sustainability, and accessibility, involving various stakeholders, sporting clubs, and community organisations.

In June 2023, we finalised a new waste management contract with Cleanaway. The contract aligns with modern waste management strategies, integrating educational services and a web portal for enhanced data support. The Shire's commitment to community development is evident through the Community Grants Funding Scheme (CGFS) and ongoing Service Level Agreements (SLAs) with key organisations, ensuring positive outcomes for our community.

The unexpected resignation of five Council members in December 2022 led to the appointment of Ms. McGowan as Commissioner. Her role involved exercising the powers and duties of the Council, ensuring continuity and effective governance during this transition.

Notably, we've embraced the Local Government Amendment Bill 2023, a significant reform in local government practices. The Shire actively implemented reform initiatives throughout 2022/2023, focusing on transparency, accountability, and improved services. Achievements include standardised recording in Council Meeting Minutes, livestreaming of Council meetings, publication of key transactions, standardised financial reports, and collaborative efforts with neighbouring local governments.

I extend my sincere gratitude to the dedicated Shire staff and members of the Audit and Risk Management Committee for their commitment, resulting in yet another unqualified audit result. Your hard work has contributed significantly to the success of the 2022/23 period.



Image of CEO Benjamin (Ben) Rose at the Donnybrook Community Library (2023).



Our People

A healthy, safe and inclusive community.

Donnybrook Recreation Centre

Streamlining Operations & Program Development

- New staffing structures have been incorporated, dividing responsibilities between dry-side and wet-side operations. This has been hugely beneficial, and has aided in establishing an efficient reporting chain, ensuring detailed focus on each specific area of the facility.
- New programs and activities are meeting the various needs of the community, including Home School Sport and Kinder Play.

Asset Management

- Enhancing the centre for better quality experiences, we have done the following:
 - Fresh pool filter replacements to ensure pool water quality and maintaining hygiene,
 - Gym improvements include replacement of carpets with functional vinyl tiles, as well as new cardio and strength equipment is available,
 - Security upgrades have come into place with the all-new 24/7 access gym, whilst still allowing for patrons and clubs/various key users to have access to facilities outside of operating hours for their convenience,
 - Accessibility has been achieved with a ramped area from the car park through the creche to the stadium, allowing easier access for prams, wheelchairs, etc.

Sponsorships

- We are delighted to announce that we have a new sponsorship partner, AgTrac. Additionally, in the 2022-2023 financial year, Donnybrook Panelbeaters, William Barret & Sons, and AMD Chartered Accountants have continued their sponsorship as well. These generous sponsors have provided funding that will go towards various initiatives, events, and different forms of marketing.

Memberships & Offers for Patrons

- Strength for Life program has been renewed for the coming year, with 17-25 participants in every session. It is our most popular signature program that promotes healthy movement and activity for those over 55 in an outgoing social environment.
- Group Fitness Classes have been able to provide value for money, as well as social benefits beyond physical movement.
- School Holiday Programs included basketball, netball, soccer, swimming lessons and pool parties. Additionally, we welcomed the Institute of Indigenous Sport and Wellbeing to continue using the Centre for free activities that focus on sport and indigenous culture.

Successful New Programs

- Home School Sports encompasses a variety of sports that emphasise teamwork as well as enhancing crucial cognitive skills for our regular attendees. In the new financial year, we intend to expand the program to incorporate additional sports and activities.
- Kinder Play has been a huge success, designed for preschool children aged 1- 4. The kids use soft play equipment, climbing apparatus and age-specific gymnastic gear to develop their motor skills, coordination, confidence, and other various social, cognitive and physical abilities.
- Swim School has consistently succeeded, boasting a total of 804 enrolments during the 22/23 financial year. Swimming lessons provide vital life skills for children, and our heated pool coupled with experienced Austswim swim instructors offer the ideal setting for children to safely cultivate and acquire these crucial skills.

Happy one year anniversary DRC + Envibe! Since changing to the Envibe centre management software, membership numbers have increased by 410%!



Connecting with the Community

Residents of the Shire are supported by local groups, associations, and clubs that allow them to explore their interests, build meaningful connects, and create a sense of identity. Through events, activities, projects, and advocacy they make the Shire a better place to live, work and play.

The Shire has been working with community groups, associations, and clubs to assist with furthering projects and addressing concerns. Their support comes in various forms, such as providing advice, identifying funding opportunities, assisting with promotion and advertising, and connections with the Shire with various processes. In the 2022/2023 period, the Shire worked with the following groups:

- Balingup Progress Association
- Balingup Townscape Committee
- Birdwood Park Avenue of Honour
- Community Resource Centre
- Donnybrook Apple Festival Committee Inc.
- Donnybrook CWA
- Donnybrook District High School Board
- Donnybrook District High School Representatives
- Donnybrook Lion's Club
- Donnybrook Men's Shed
- Donnybrook Town Team
- Friends With Disability
- Kirup Progress Association
- Manea Innovation Hub
- Mullalyup Town Team
- Seniors Club
- Women Together
- Yabberup Community Association



Donnybrook Pump Track (above)



Mullalyup Art Mural 2023 (top right)

Mullalyup St. Library Boxes 2023 (right)



Group fitness at the Donnybrook Recreation Centre 2023 (left)



Men's Shed Tea Break by William Dickie (2023 Photography Competition)

Community Grant Funding Scheme (CGFS)

The Shire's Community Grant Funding Scheme (CGFS) aims to build sustainable local communities, enhance social wellbeing, and develop the community.

The Shire welcomes applications from individuals, community groups, not-for-profit and commercial organisations that are seeking support for projects, activities and events that address identified community needs. In doing this, the Shire helps to build a sustainable community and improve the quality of life for people living in our Shire.

The scheme budget for 2022/2023 totalled \$164,192, reaffirming the initiatives across the community. Below are the allocations for each area that the CGFS provides funding for:

- Service Level Agreements budget = \$123,145
- Non-Cash Donations / Waiver of Fees = \$2,627
- Cash Donations budget = \$1,314
- Major Grants budget = \$14,613
- Minor Grants budget = \$3,940
- Event Sponsorships / Funding budget = \$14,613

Service Level Agreements

The purpose of a Service Level Agreement (SLA) is to support organisations who build the capacity of the community in key areas over a longer term. The SLAs are implemented for 3 years at a time.

Each SLA contains key performance indicators that the organisation is required to achieve. These KPIs, as well as other key achievements, are reported to the Shire each quarter. Below is the total spent from this part of the CFGS:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Donnybrook Regional Tourism Association (DRTA):	In third year of current SLA.	\$ 35k
Balingup and Districts Tourism Association (BADTA):	In third year of current SLA.	\$ 35k
Donnybrook Balingup Chamber of Commerce & Industry (DBCCI):	In third year of current SLA.	\$ 15k
Preston Press	In third year of current SLA.	\$ 5k
TOTAL FUNDING:		\$ 90k

Non-cash Donations or Waiver of Fees

Non-cash Donations/Waiver of Fees aim to boost the sustainability of community projects and events.

The successful applicants in this category and the total spent for 2022/2023 is as follows:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Balingup Progress Association:	Waiver of the development application and building permit fees for the installation of shipping containers at the Balingup Medieval Carnivale Site.	\$ 257
Donnybrook Men's Shed:	Waiver of development application and building permit fees for the extension of the shed.	\$ 257
Donnybrook Town Team:	Waiver of development application fee for the Dunny Do-Over.	\$ 147
Donnybrook Historical Society:	Hall hire costs for book launch at the Donnybrook Soldiers Memorial Hall.	\$ 449
Kirup Progress Association:	Tip passes to assist monthly community op-shop with removal of unwanted items.	\$ 175
Balingup Progress Association: Balingup Arts & Cultural Hub (BACH):	Hall hire costs at the Balingup Hall for the 3-day event to launch BACH at the Community and Balingup Community Expo.	\$ 500
TOTAL WAIVERS:		\$ 1,785

Major Grants

The major funding round, offered annually for projects, closed in July 2022, attracting 17 organisations to apply.

The successful applicants and funding details are as follows, as well as the total spent from the CFGS:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Donnybrook 1st Scouts	Patrol boxes - four (4) fully equipped camping boxes updated with cooking and service equipment for camping.	\$ 1,890
Donnybrook Country Club	Purchasing and installation of a stainless steel preparation bench in the club's kitchen, on-site.	\$ 1,000
Kirup Progress Association	Kirup Mill Park Planning - engaging with a professional landscaper to complete designs and detailed pictorial presentations, to be used in future funding applications.	\$ 2,000
Donnybrook Town Team (Donnybrook CRC)	Funding to assist with installation costs of artwork created by local artists, as a part of the Artbeat Trail.	\$ 2,000
Donnybrook Apple Festival Inc.	Funding to engage a consultant to create a new festival design, layout, and infrastructure requirements for the new festival format.	\$ 2,000
Donnybrook Community Resource Centre	Munda Bididi Trail Realignment project.	\$ 2,000
Balingup Historical Group	Funding a portion of the rental fee for the Balingup Museum space.	\$ 2,000
South West Highlands Inc.	Pipe band uniforms and drum equipment upgrade.	\$ 2,000
TOTAL FUNDING:		\$ 14,890

Minor Grants

The Shire offers Minor Community grants up to \$500 for projects all year round. The successful applicants for this financial year are as follows, as well as the total spent from the CFGS:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Balingup Friends of the Forest:	Purchasing and installation of cockatoo nesting boxes at the Racecourse Reserve.	\$ 500
Balingup Progress Association:	Brochures for the Birdwood Park Avenue of Honour (total 1,000).	\$ 500
Balingup and Districts Tourism Association (BADTA):	Updating of track notes and maps across various walk trails in Balingup.	\$ 500
Indian Harley Club of WA:	Marketing and signage funding for the WA Veteran Vehicle Muster.	\$ 500
Donnybrook Community Resource Centre (CRC):	Morning tea and gifts to volunteers presented at the Community Club Expo in May 2023, via the Thank-a-Volunteer initiative.	\$ 500
Balingup Progress Association:	Morning tea and presentation on the morning of the 25th anniversary of the opening of the Bibbulman Track.	\$ 500
TOTAL FUNDING:		\$ 3,000

Event Funding & Sponsorships

The successful applicants for both the major and minor event funding and sponsorships for 2022/2023 are as follows, as well as the total spent and what it went towards:

ORGANISATION:	FUNDING DETAILS:	AMOUNT:
Donnybrook Balingup Chamber of Commerce & Industry (DBCCI):	Annual Christmas Twilight Markets, a free entry event that benefits local businesses that stay open late for the occasion, as well as local sole traders that host food and goods stalls.	\$ 2,000
Donnybrook Wineries & Producers:	Hire of large marquee for 2023 Food & Wine Festival.	\$ 2,000
Donnybrook Arts & Crafts Group:	Annual Colour Exhibition event, an arts competition held in Donnybrook and hosted by the Donnybrook Artisans (\$2k). Minor grant secured for the Tiles & Toasties school holiday workshop (\$300).	\$ 2,300
Blackwood River Arts Trail Inc.:	16 days in April 2023, over 30 venues featuring 60 artists were open to the public. Within the Shire, several artists are residents with studios in Balingup.	\$ 2,000
Donnybrook CRC:	Donnybrook Dunny Do-Over project with the Donnybrook Town Team.	\$ 1,000
Leshenault Catchment Council:	Funding for planting and morning tea at the Preston River Foreshore Busy Bee.	\$ 981
Yabberup Community Association:	Free community event for the Preston Valley Artisan Trail. Funding covered the costs of creating new artwork, banners, and promotional flyers for the event.	\$ 2,000
Donnybrook Bowling Club:	Gala event celebrating 75 years of the Donnybrook Bowling Club.	\$ 2,000
Donnybrook Regional Tourism Association Inc.:	Floral display for an installation at the Station Street Markets.	\$ 1,000
Donnybrook & Districts Country Music Club:	New Years Eve Dance in Donnybrook.	\$ 500
Kirup Primary School P&C:	Free family event at Mill Park, featuring the Giant Pumpkin Competition.	\$ 500
Balingup Progress Association:	Local elections and other information on nominating for Council at a Conversation Cafe event held in 2023.	\$ 500
TOTAL FUNDING:		\$ 16,781

National Australia Bank (NAB) - external funding

The Shire was successful in securing \$10,000 to source a generator for the Balingup Progress Association (BPA). This will assist them with their power needs in the event of an extended power outage due to events such as a fire or a storm. This has been recognised as a high priority for the Balingup community, and has been actioned with thanks to NAB for their funding.



Department of Local Government, Sport and Cultural Industries

Department of Local Government, Sport and Cultural Industries (DLGSCI) - external funding

The DLGSCI awarded the Shire with a grant of 10,000 in the 22/23 financial year through the Outdoor Active Recreation Participation Program. With this funding, the Donnybrook Mountain Biking Project (facilitated by Perth organisation Dismantle) took place in August 2023. The Bike Rescue programs help young people learn and build their knowledge, social skills, confidence and teamwork using a hands-on approach to rebuilding old bikes. It runs as a mentorship with two (2) very skilled and patient 'bike doctors,' Zach and Brad, to assist our local youth. 11 students from Donnybrook District Highschool, aged 13-14, were a part of the three-day program. They completely dismantled, sanded, repaired, painted, and rebuilt old mountain bikes, saving them from the waste pile.

Following this work, the students got to take their self-built and designed bikes home along with the skills they learnt along the way. The group celebrated the completion of this project with a pizza lunch at the Pump Track building (Donnybrook), and took their renewed bikes onto the Track itself to test them out. Many thanks were passed on from the kids and their teachers for three days of fun and learning.



Dismantle Bike Project with students from Donnybrook District Highschool (2023) shown on this page.

Australia Day 2023: National Australia Day Council (NADC) COVID-safe event funding (external)

The NADC, with the support of the Federal Government, provide funding each year to community groups and Councils to support local participation in Australia Day events. These events use the NADC's key messaging, "Reflect. Respect. Celebrate. We're all part of the story," which aims to be inclusive of all Australians.

The Shire was successful in its application for funding and was allocated \$20,000.

This external funding allowed the Shire to celebrate Australia Day through including all townsites and areas of the Shire. Funding was provided to smaller communities within the Shire to host smaller breakfasts in Kirup, Noggerup and Yabberup. A brunch was also held in Donnybrook at 9:00am on Australia Day.

This free community event showcased live music entertainment, along with a variety of hot and cold food and drinks. The event's success was made possible by the invaluable contributions of several local community groups, whose services were graciously supported through generous donations. These groups included:

- Blackwood United Football Club, who stayed overnight at the venue for the security of event equipment,
- Donnybrook Community Garden, who prepared and served hot and cold drinks,
- Donnybrook CWA, who prepared and served cold foods, including fresh fruit, yoghurt and granola,
- Donnybrook & Districts Country Music Club, who provided a children arts and crafts area,
- Donnybrook RSL, who provided guides and equipment for hygiene purposes,
- Lion's Club (Donnybrook), who prepared, cooked, and served hot food.

The Australia Day 2023 event hosted approximately 300 guests, and welcomed three (3) new Australian Citizens. Additionally, the AUSPIRE Community Citizen of the Year Awards were presented to Ben Anderson (left) and Geoff McMullen (right).



Community Engagement

Community Club Expo

The Shire successfully organised its second annual Community Club Expo, aligning with the Station Street Markets, to provide local sports and community groups with increased exposure and opportunities to showcase their services and activities. Nineteen groups participated, benefiting from Shire-provided resources and promotional support. The Expo aimed to encourage volunteer participation in local clubs, supported by the Shire, Donnybrook CRC, and Donnybrook Regional Tourism Associated.

The event also featured a "Thank-a-Volunteer" initiative, where Commissioner, Gail McGowan, acknowledged the value of volunteering and presented gifts and certificates to attending volunteers, emphasising the community's gratitude.



Shire supported events from 2022/2023:

- Grimwade Stages, 24 July 2022
- Collie to Donnybrook & Return Cycling Classic, 20 August 2022
- Balingup Medieval Carnivale, 27 August 2022
- Colour Exhibition, 23 September to 2 October 2022
- Long Table Lunch, 1 October 2022
- True Grift, 21-22 October 2022
- Tour of Margaret River, 5 November 2022
- Preston Valley Artisan Trail, 5-6 November 2022
- WA Gravity Enduro, 19-20 October 2022
- Donnybrook Twilight Markets, 1 December 2022
- Lion's Christmas Carols, 10 December 2022
- The Wild Campout, 30 December 2022 to 2 January 2023
- WA Gravity Enduro: Enduro Dream Team, 11-12 February 2023
- Blissfest, 17 February 2023
- Wine, Women and Song, 18 February 2023
- Dunny Do-Over Launch, 25 February 2023
- Life Cycle for Canteen, 13 March 2023
- The Donnybrook Festival, 8 April 2023
- Balingup Small Farm Field Day, 15 April 2023
- Bunbury Cross Country Club Cross Country Run, 12 June 2023

In preparation for the 2023 Donnybrook Festival, the Shire collaborated with ABC Southwest to compose an article honouring the Donnybrook Festival's past queens and ambassadors. Pictured at the top of this page are the contestants from the inaugural Apple Queen competition in 1954, with June Yates (left in image shown at the top of the page) crowned as the winner.

Annual Photography Competition

Every year, the Shire hosts a photography competition for the annual calendar provided to the community. The theme for the 2022 competition was "Our Volunteers," which was an opportunity to celebrate the contribution that volunteers make to our Shire every day.

The 2023 calendar featured the top twelve entries from the 2022 competition. The first and third prize went to Deb Vanallen, and second to Marjorie Jones.



Apple Queens of 1954 shown at top, winning image from the 2023 Photography Competition shown above.

Our Planet

A shared commitment to sustainability, leaving each place better than we found it.

Environmental Initiatives & Statistics

Ongoing consultations with the Balingup Friends of the Forest are focused on enhancing both the recreational reserve at the corner of Walter and Lukis Street and The Balingup Racecourse Flora Reserve.

In collaboration with the Balingup Friends of the Forest, a Draft Management Plan has been developed, incorporating insights from past ecological studies. This collaborative effort aims to optimise management actions within the Balingup Racecourse Flora Reserve.

The Shire is actively involved in the management of nature reserves, with a commitment to preserving significant ecological values. This involves a comprehensive approach to pest and weed control, supported by general maintenance tasks carried out in coordination with community groups and the Shire's Parks and Gardens team.

A thorough Weed Management Review and Report, conducted by the Shire, explored various weed control methods and their impacts. Detailed findings from this review are available on the Shire's website for reference.

This year the Shire's engagement with environmental groups has involved regular meetings and interactions between Shire officers, key professionals in the South West, and local groups like the Leschenault Biosecurity Group. These engagements have facilitated efficient pest and weed management across the Shire, providing opportunities for mutual support in managing and maintaining the Shire's natural spaces and addressing present and emerging pest and weed challenges. Additionally, the Shire officers have participated and contributed to the Land Managers Innovation Network Group, a collaborative effort involving community, non-profit, private industry, and government stakeholders.

Staying proactive in environmental management, the Shire conducted a biannual road verge spray program, treating over 500km of road verges to control weed infestations and protect road infrastructure. To address identified noise impacts during necessary tasks on public lands in the Donnybrook Townsite vicinity, a draft Noise Management Plan was prepared, emphasising the importance of maintaining safe, clean spaces ahead of increased public use. Information sheets on weed management in public spaces, planting in residential areas, and verge maintenance are currently under development.

Additionally, the Shire sought State Natural Resources Management Grant Funding for Blackberry Control works in collaboration with the Shire of Collie. We have also sent an expression of interest for WALGA's Local Biodiversity and Native Vegetation Management Project to assist in developing a Draft Local Biodiversity Strategy.

Rehabilitation Work

The extension of the Preston River Revitalization Program, backed by State Natural Resource Management Grant Funding, ensures two additional years of impactful work. Achievements such as planting 600 plants, implementing controlled burns for biomass reduction, and ongoing weed control efforts highlight the success. Acknowledgment goes to the Donnybrook Football Club, Donnybrook Lions Club, Leschenault Catchment Council (LCC) Daniu Landcare Team, Donnybrook Senior Highschool, and Bunbury Grammar School for their indispensable support and collaboration. These achievements are the result of the collective effort, and a project reference group has been established with some of these community groups for sustained effective management.

Sustainability & Climate Change

The Shire remains actively engaged in the Warren Blackwood Alliance of Climate Change Impact Reference Group, attending bi-monthly meetings. Additionally, the Shire is exploring involvement in the Water Corporation's WaterWise Council Program and considering signing WALGA's Climate Change Declaration. The Shire sustains its membership in the Cities Power Partnership, and its collaborative efforts in a recent Blackberry Scheme project was recognised with a finalist position in the Keep Australia Beautiful Sustainability Awards.

Recovery Coordination

The Shire's Local Recovery Coordinator played a pivotal role in orchestrating recovery efforts following the Noggerup and Donnybrook Complex Fires. This included organising Blazeaid to assist the farming community in the removal and replacement of burnt fences. The support offered by the Donnybrook Football Club, Donnybrook Tennis Club, and the Donnybrook CWA played a remarkable role in facilitating the work of the Blazeaid volunteers showcasing extraordinary community spirit. In addition to these local community groups, crucial support came from EASEWA (Emergency Animal Support Evacuation), Rural Aid, the Yabberup Community Association, Rotary WA Disaster Relief, and local fire brigades. GIVIT also played a commendable part in this united front.

The exceptional efforts and contributions of these local groups have not only been indispensable but also a testament to the strength and compassion within our community. Their unwavering commitment and support have made a lasting impact on those affected by the fires and are sincerely celebrated.

Projects, Training & Development

During the 2022/2023 period, the Shire undertook various noteworthy projects and invested in training and development initiatives. One notable accomplishment was the initiation of the Urban Canopy Street Tree Program, which received positive responses from the community.

Additionally, staff attended workshops addressing Pest and Weed Control Methods, enhancing our practices with the latest information and technologies. Another significant milestone was the participation in a workshop on Quantified Tree Risk Assessments, resulting in qualifications and an improved understanding of addressing risks associated with failing trees while considering environmental, economic, and social values. Staff also engaged in Climate Change Risk Assessment Training, facilitating comprehensive assessments for informed decision-making in future land developments and works planning.

Furthermore, advanced Excel Training was implemented to boost productivity in managing Environmental Data. Outdoor staff underwent Green Card training to ensure effective dieback management on Shire land. These endeavours reflect the Shire's commitment to continuous improvement and capacity building.

Moving Forward with Waste Management

Achieving Outcome 5.0: a sustainable, low-waste, circular economy.

Changes to our waste management services have aided in achieving the following objectives:

- ✓ Objective 5.1: Reduce waste generation.
- ✓ Objective 5.2: Increase material recovery and recycling.
- ✓ Objective 5.3: Reduce landfill.

Following the conclusion of our 10-year waste management contract, a successful tender process led to the execution of a new 7-year contract with Cleanaway through the South West Regional Waste Group (SWRWG). The regional procurement approach proved efficient and financially beneficial for the Shire, despite inevitable community financial implications associated with service delivery changes in the waste sector over the last decade. Detailed discussions on these changes can be found in the September Ordinary Council Meeting minutes (item 9.1.3).

Furthermore, our commitment to community engagement includes keeping our website regularly updated with educational resources and information. We have introduced infographics with a focus on education and communication, fostering community engagement and awareness.



• Background of opposite page by Brian Vanallen (2023), image of the Parks & Gardens staff shown above.

The Place

A responsibly planned district with a retained sense of community and country charm.

Development Services

Planning

TOTALS (FINANCIAL YEARS COMPARED)

Development Application Totals (22/23):	75 apps	Variation: 0	\$ 52,346	Variation: \$ 13,027
Development Application Totals (21/22):	75 apps		\$ 39,319	
Subdivision Clearance Totals (22/23):	7 apps	Variation: - 6	\$ 0.00	Variation: \$ 511.00
Subdivision Clearance Totals (21/22):	13 apps		\$ 511.00	
TOTAL (22/23):	82 apps	Variation: - 6	\$ 52,346	Variation: \$ 12,516
TOTAL (21/22):	88 apps		\$ 39,830	

APPROVALS ISSUED

Development Applications (22/23):	68 approvals	Variation: - 19
Development Applications (21/22):	87 approvals	
Development Applications Withdrawn (22/23):	3 withdrawn	Variation: + 1
Development Applications Withdrawn (21/22):	2 withdrawn	
Subdivisions/Amalgamations by WAPC (22/23):	6 by WAPC	Variation: - 9
Subdivisions/Amalgamations by WAPC (21/22):	15 by WAPC	
TOTAL (22-23):	77 approvals	Variation: - 27
TOTAL (21-22):	104 approvals	
Average processing timeframe:	69.9 days	

Please note that calculated processing days include periods where application is "on hold" awaiting further information requested from applicants.

Building

TOTALS (FINANCIAL YEARS COMPARED)

Total Fees & Applications (22/23):	182 apps	Variation: - 33	\$ 71,282	Variation: \$ 13,434
Total Fees & Applications (21/22):	215 apps		\$ 84,717	

APPLICATIONS & PERMITS APPROVALS

Dwellings - additions/alterations (22/23):	45 applications / permits	Variation: + 6
Dwellings - additions/alterations (21/22):	39 applications / permits	
Building Approval Cert. - Unauthorised (22/23):	14 applications / permits	Variation: - 7
Building Approval Cert. - Unauthorised (21/22):	21 applications / permits	
Swimming pools/water tanks (22/23):	23 applications / permits	Variation: - 6
Swimming pools/water tanks (21/22):	29 applications / permits	
Sheds, patios, carports (22/23):	103 applications / permits	Variation: - 29
Sheds, patios, carports (21/22):	132 applications / permits	
Demolition Permits (22/23):	1 applications / permits	Variation: - 4
Demolition Permits (21/22):	5 applications / permits	
Certified Application processing timeframe:	10 working days	
Uncertified Application processing timeframe:	25 working days	
Average Application processing timeframe:	23 working days	

26
new builds
this year

Health

TOTALS (FINANCIAL YEARS COMPARED)

Total Fees & Applications (22-23):	158 apps			\$	21,429		
Total Fees & Applications (21-22):	186 apps	Variation:	- 28	\$	24,047	Variation:	\$ 2,618

APPLICATIONS & ASSESSMENTS

Septics / Effluent Waste (22-23):	37 apps			\$	8,732		
Septics / Effluent Waste (21-22):	41 apps	Variation:	- 4	\$	9,558	Variation:	\$ 826
Food Business Registrations (22-23):	6 apps			\$	636		
Food Business Registrations (21-22):	13 apps	Variation:	- 7	\$	962	Variation:	\$ 326
Food Business Annual Renewal (22-23):	87 apps			\$	11,451		
Food Business Annual Renewal (21-22):	81 apps	Variation:	+ 6	\$	11,162	Variation:	\$ 289
Lodging House (22-23):	1 app			\$	430		
Lodging House (21-22):	7 apps	Variation:	- 6	\$	1,677	Variation:	\$ 1,497
Temporary Licences (22-23):	4 apps			\$	430		
Temporary Licences (21-22):	4 apps	Variation:	0	\$	370	Variation:	\$ 59
Other Health Act (22-23):	0 apps			\$	0		
Other Health Act(21-22):	3 apps	Variation:	- 3	\$	318	Variation:	\$ 318

Total Food Premise Inspections (22-23): 15 Total

Wastewater Disposal System Inspections: 9

Waste

DONNYBROOK WASTE MANAGEMENT FACILITY

Top 7 Waste Categories/Types:	Tonnes:	Tip Passes:	Revenue:
Scrap Metal	874	3	\$ 0
Organics & Mixed Greenwaste	487	585	\$ 1,841
General Waste	441	9,757	\$ 15,147
Construction & Demolition Waste:	44	35	\$ 1,776
Recycling (mixed & cardboard):	81	121	\$ 553
Inert Construction & Demolition Waste:	16	33	\$ 616
Bulky Whitegoods:	15	0	\$ 3,149
Totals (all categories, all year):	1,986	10,633	\$ 37,209

BALINGUP WASTE TRANSFER STATION

Top 5 Waste Categories/Types:	Tonnes:	Tip Passes:	Revenue:
General Waste:	166	4,163	\$ 699
Scrap Metal:	75	5	\$ 0.00
Organics & Mixed Greenwaste:	62	149	\$ 61
Recycling (mixed & cardboard):	32	85	\$ 0.00
Construciton & Demolition Waste:	6	15	\$ 0.00
Totals (all categories, all year):	350	4,420	\$ 5,246

KERBSIDE COLLECTION IN ALL OF THE SHIRE (TONNAGE)

Organic/FOGO:	719	Recycling:	377
General Waste:	1,190	TOTAL:	2,287

15,053
tip passes
used this year



Works Programs & Maintenance

661 reports for maintenance requests received in the last financial year.

Top 5 reports for maintenance:
Trees (170), Grading (76), Parks & Gardens (70), Roads (68), Verges (49)

98% of requests reviewed and actioned.

604.38km unsealed roads graded during the Summer and Winter Grading Program.

Completed Works Projects in the last financial year:

- Path renewal works in Balingup
- Lowden Grimwade Road shoulder renewal works
- Extension of end of seal in Yabberup by approx. 550m
- Upgraded a 2km section of Grimwade Greenbushes Road to a sealed standard
- Upgraded a 500m section of Newlands Road to a sealed standard
- On Southampton Road, upgraded and widened seal from South Western Highway to Old Padbury Road
- On Upper Capel Road, reconstructed and widened seal from Perivale Orchards entrance to Ryalls Road intersection
- Upgraded a section of Collins Street near the Apple Fun Park
- Gravel resheeting works on Little Road and Milo Road

Background image by Lex Porebski (2023)



Reports from the Rangers

Notices sent to residents, with Ranger engagement & assistance: **80**

Most common reminders sent: **unregistered dogs & non-compliant firebreaks**

Most common FAQs: **about impounding dogs, wildlife & livestock**

In an effort to promote increased **dog registrations**, residents may have noticed changes to registration forms and internal processes aimed at achieving a more accessible and efficient experience. Additional information is available on the Shire's website ensuring residents have access to the latest information and educational resources, **these changes form part of the commitment to the Shire's responsible pet ownership messaging and awareness efforts, aligning with Council Plan objective 2.4.1.**

In addressing **firebreak compliance**, the Shire is actively engaged in creating and disseminating educational resources and information to the community through our website, social media channels, and distribution of flyers/printed materials for safety and awareness. The Shire, working alongside local brigade members, participated in communications workshops conducted by the Department of Fire & Emergency Services (DFES) to ensure accuracy and compliance with relevant communication standards.

While Rangers are not authorised to intervene with wildlife, the Shire provides a list of contacts on our website, along with other resources that may be helpful. Furthermore, **we have collaborated with local environmental groups to conduct workshops focusing on wildlife preservation, including the creation of possum and bat boxes (image shown right).**



Project Reporting

Social Housing Economic Recovery Package (SHERP) - Minninup Cottages & Langley Villas

The SHERP is the Social Housing Economic Recovery Package, which saw the Shire receiving a \$2.9m State Government grant in January 2022 to carry out the refurbishments of the Minninup Cottages and Langley Villas. The agreed plan is to perform two projects with Minninup Cottage's refurbishment during 2023 and Langley Villa's refurbishment during 2024.

Construction both internal and external commenced on 1 May 2023, to a total value of \$1,411,176.54 (ex GST).

The project is set for completion around the end of October 2023, where the residents will be returned to their homes, their belongings unpacked and expectantly relax and enjoy their new surroundings.

These refurbishments will see these facilities service the Donnybrook aged community for another 10-15 years and reduce the maintenance costs for the foreseeable future.

The VC Mitchell Park Project

This financial year has been big for the VC Mitchell Park (VCMP) Project:



1 Dec. 2022 - contract awarded to Perkins Builders

9 Jan. 2023 - start of design development + create PCG



23 Mar. 2023 - completion of design Hold Point 1

31 May 2023 - completion of design Hold Point 2



12 Sept. 2023 - completion of design Hold Point 3

9 Oct. 2023 - Perkins Builders site possession



16 Oct. 2023 - start of demolition + construction works on-site

Consultation for VCMP:

The following consultation was carried out to assist in the progression of this project:

- Consultation with individual sports clubs (particularly tennis and football) to assist in effective design development of the pavillions,
- Perkins Builders delivered a presentation to the previous Commissioner and key staff on 22 February 2023 regarding the draft Schematic Design Report,
 - In March 2023, the final Schematic Design Report was uploaded to the Shire's website and promoted on social media and via other forums alongside a comprehensive Project Community Information Package,
- Perkins Builders delivered a presentation to the previous Commissioner and key staff on 31 May 2023 regarding the draft Detailed Design Report. Additionally, on 11 June 2023, an after-hours Public Information Session was held for the community with particular focus for the residents adjacent to the VCMP site,
 - Following the two information sessions, summary notes were uploaded to the Shire website for easy viewing for interested community members.

Following this consultation, more sessions and opportunities for feedback have been scheduled and undertaken by the Shire to continue to share the progression of the VCMP Project.

VCMP Financials:

Like most construction projects, cost escalations are being realised - therefore, value engineering and de-scoping has been carried out appropriately to maximise value for money. An example of this is reflected in the reduction of building area, where the original concept was 1,551m² but as of Design Version 3, it is now 1,270m².

FUNDING DESCRIPTION:	FUNDING SOURCE:	AMOUNT:	NOTES/DETAILS:
FAA - 1 - DLGSCI Funding	State Government - Dept. of Local Government, Sporting & Cultural Industries (DLGSCI)	\$ 250,000	Expended, acquitted.
FAA - 2 - DLGSCI Funding		\$ 5,750,000	FAA contract executed by DLGSCI, 2 March 2023.
WA Treasury Corporation Borrowings (loan)		\$ 2,900,000	Loan application lodged 9 February 2023, approval received 15 March 2023.
Proceeds of land sale to WaterCorp	Shire of Donnybrook Balingup	\$ 100,000	Loan application reduced from \$3m to \$2.9m.
Hockey Pitch Insurance Claim	<i>Please note that the loan from the WA Treasury Corporation listed here has since been relodged and approved as at September 2023.</i>	\$ 41,229	Expended, acquitted.
Hockey Pitch Trust Fund (land sales)		\$ 188,457	Expended, acquitted.
Hockey Pitch Trust Fund (general)		\$ 20,314	Expended, acquitted.
Reserve - Land Development		\$ 250,000	Confirmed.
PROVISIONAL TOTAL:		\$ 9,500,000	Funding available without DFC and/or WAFC contributions.
WAFC Grant - Female Changerooms/Other		\$ 120,000	Confirmed.
WAFC Grant - additional funds commitment	Western Australian Football Commission (WAFC)	\$ 15,000	Confirmed.
WAFC Grant - offset DFC contribution		\$ 65,000	Confirmed.
DFC contribution	Donnybrook Football Club (DFC)	\$ 160,000	Confirmed.
Talison Lithium Community Investment Program (CIP)	Talison Lithium	\$ 3,000,000	Confirmed.
TOTAL		\$ 12,860,000	Funding available.

Prosperity

A strong, diverse and resilient economy.

Economic Development & Tourism

Tourism

The Shire of Donnybrook Balingup has two (2) tourism-based Service Level Agreements, one is with the Donnybrook Regional Tourism Association (DRTA), and the other is with the Balingup and Districts Tourism Association (BADTA). These tourism bodies have reported that, in the second half of the 2022/2023 financial year, BADTA saw 6,461 people through the Balingup Visitor Centre doors. DRTA saw 5,203 at the Donnybrook Visitor Centre, with most being interstate travelers and tourists, with international numbers slowly increasing.

In particular, members of BADTA worked with the Balingup Visitor Centre volunteers, Bibbulmun Track Foundation, Balingup Progress Association, the Shire and various businesses in the southwest to celebrate the 25th anniversary for the Bibbulmun Track. This event saw the End Walkers travel the entire Bibbulmun Track by foot, camping overnight and enduring all that Winter had to throw at them. They made their way through the Balingup section in early August, where they were escorted by medieval knights.

Additionally, along with other South West local governments, Bunbury Geographe (BunGeo) and Australia's South West (ASW) have reported that:

- The Bunbury Geographe sub-region performs well compared to other major destinations in the region,
- Compared to the last financial year, December 2022 saw a 15% increase in traffic to the area, and March 2023 saw an increase of 13.1%.
- BunGeo also focused on marketing the Golden Valley region in Balingup with a photoshoot, and social media workshops in the area have proven effective as well,
- Additionally, BunGeo's tourism maps have continued to highlight various local attractions in our Shire.

Background image by Brian Vanallen (2023)

Grants & Supporting Business Initiatives

Small Business Grants Program

Through the Small Business Grants Program, the Shire was able to support local businesses that were faced with a variety of external pressures on top of their day-to-day issues that restricted their growth and development. Six grants of up to \$5,000 were provided through this program, with an intended second round of funding planned to be available in early 2024. A total of \$25,361.97 was funded by the Shire as follows:

- **Donnybooks** received \$4,170 for the purchasing of bookbinding and embossing equipment.
- **Shag Brewing Company** received \$4,401 to go towards a de-stoner that turned unwanted fruit produce into a value-added product.
- **The Hygge Farm** received \$3,445 for training and equipment that enables neuro-diverse individuals to participate in farm activities.
- **Balingup Veterinary Services** received \$5,000 to contribute towards the purchase of a portable X-ray machine valued at \$14,846 in total.
- **The Cutting Shed** received \$4,087 to develop new products, currently at the design stage, to the market as well as the set up of a private treatment room.
- **Nourish Me Up** received \$4,257 to allow the company to shift from a shop-front model to online, including a website reconfiguration for online sales and product delivery.

Grant Guru

A collaboration between the Shire, the Donnybrook Balingup Chamber of Commerce and Industry, the Donnybrook Regional Tourism Association, the Balingup Tourism Association and the Donnybrook Community Resource Centre has resulted in the grant search engine, Grant Guru, becoming available on the Shire's website. This delivers a free one-stop-shop for business and community grants, with anywhere up to \$16b available at any time – all one needs to do is jump online to get started and to learn more.

Current page background by Deb Vanallen (2023), opposite page image of Shire Administration Office (2023).

Performance

Open, robust conversations and harmonious outcomes.

98
employees

4 yr.
average
tenure

46
full time
(47%)

46
male
(47%)

27
casual
(27%)

25
part time
(26%)

52
female
(53%)

47
average age
(range 17-77)

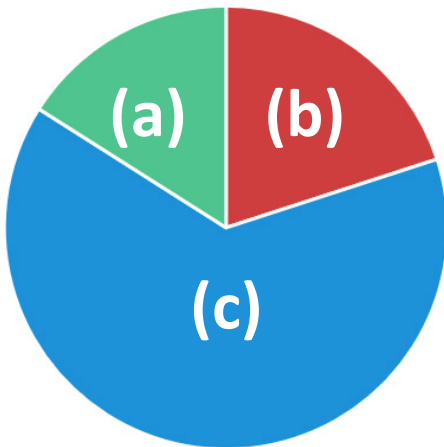
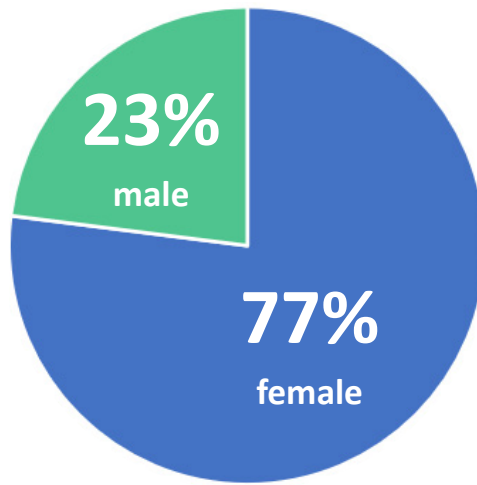


Media & Communications

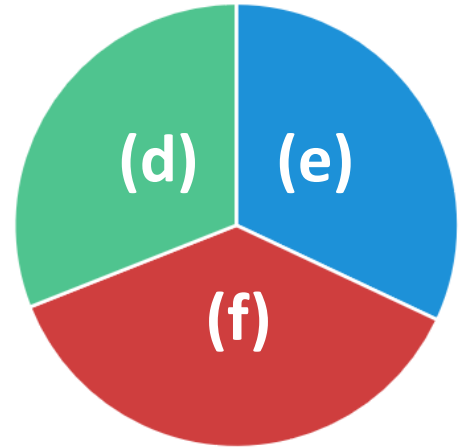
Social Media & Website (www.donnybrook-balingup.wa.gov.au)

In early December 2022, our social media engagement peaked, notably with the formal resignation of five Councillors. Subsequently, our second busiest period occurred in late March/early April, centering around the Donnybrook Festival. Another notable success was achieved through a paid advertisement for the Donnybrook Recreation Centre, with the Have a Try Day campaign reaching 31.2k accounts in December 2022.

An interesting demographic insight reveals that the most common age group among our followers is 35-44, suggesting a significant presence of families and mature-aged residents, potentially supported by family members in close proximity. Notably, our primary followers, spanning various Meta platforms, appear to extend beyond the Shire and immediate Southwest locations (such as Bunbury and Bridgetown). This points to a tourism-focused audience, with approximately 48% of the average follower base located from Mandurah through to Perth.



Total Followers across Meta
(Facebook + Instagram):
3,649



- (a) 16% of Instagram followers
> located within the Shire
- (b) 20% of Instagram followers
> located in the Southwest
- (c) 64% of Instagram followers
> located beyond the Southwest

- (d) 31% of Facebook followers
> located beyond the Southwest
- (e) 32% of Facebook followers
> located in the Southwest
- (f) 37% of Facebook followers
> located within the Shire

Communication Updates

We have implemented updates across the following areas with a strong focus on ensuring effective information sharing and making resources easily accessible for both our website visitors and members of the community.

- Updated news categories for easier online filtering,
 - Revision of how Council Meeting Minutes are accessed by the public,
 - Implemented substantial modifications to the public-facing information on our website to guarantee smooth access and provide current and accurate information, as well as regular news sharing and resource promotion for the community,
 - Revised the Shire's branding guidelines, focusing on documents and online publishing with a particular emphasis on elevating the brightness and user-friendliness of the social media style, ensuring a consistent and recognisable styling)
 - Consistent voice and tone developed across the Shire's external communications,
- Development team who have been working with community groups to enable the Shire to engage in cross-promotion with local organisations and groups, aiding in advertising and raising awareness of matters of interest in our community,
- Implemented an enhanced phone system to streamline internal and external communications for improved customer service,
 - Regular media releases to share information in a formal, transparent nature. Additionally, forwarding these statements to local media outlets and editors potentially reaching the public through various mediums beyond the Shire's standard digital channels,
 - Physical posters flyers, and letters being prepared for distribution (VCMP letters to nearby residents),
 - Monthly staff meetings for organisation-wide updates and comms.
- Close collaboration with the Community

4,864

average website visitors per month (equals approx. 2 pages minimum per user, every website visit)

6,924

average website 'sessions' per month (times website was opened)

14,487

average website views each month, total from all visitors

Statutory Compliance & Governance

Freedom of Information (FOI)

In compliance with the *Freedom of Information Act 1992*, the Shire processed several Freedom of Information applications, outside the normal legislative approval process, in line with the *Open by Design* principles from the Office of the Information Commissioner. This proactive approach aims to share information with the community and be as transparent as possible.

A comprehensive review of the Shire's Information Statement has been undertaken and is available on the Shire's website. The FOI Annual Statistical Return for the Shire was also submitted to the Office of the Information Commissioner.

Public Interest Disclosure

The *Public Interest Disclosure Act 2003* (the PID Act) enables people to make disclosures about alleged wrongdoings within the State public sector, local government, and public universities, and offers protections for doing so. The PID Act aims to ensure openness and accountability in Government by encouraging people to make disclosures by maintaining confidentiality and providing immunity from detrimental action. During the 2022/23 financial year, no Public Interest Disclosures were received by the Shire.

Minor Breach Complaints

The minor breach system is part of the disciplinary framework for Councillors in Western Australia under the *Local Government Act 1995* (the Act). A Council member commits a minor breach if they contravene the rules of conduct set out in the *Local Government (Model Code of Conduct) Regulations 2021* or *regulation 34D* of the *Local Government (Administration) Regulations 1996*. The Shire is required to maintain and publish on its website a Register of Certain Complaints of Minor Breaches, which contains records of complaints that result in a finding that a minor breach has occurred. During the 2022/2023 financial year, no complaints of minor breach as defined under the Act were determined.

Delegations Register Review

Local governments have responsibility for decision making assigned under 170 of legislation. Delegation of power and duties enables efficient and effective strategic, financial, and operational decisions to be made. The annual statutory review of the Shire's Delegation Register was undertaken at the Ordinary Council Meeting on 28 June 2023. The review included amendments to reflect changes to legislation, responsibilities, continuity of service and operational requirements.

Compliance Audit Return (CAR)

The Compliance Audit Return (CAR) for the Shire for the period 1 January 2022 to 31 December 2022 was undertaken as required by the *Local Government (Audit) Regulations 1996*. The annual process enables local governments to assess their compliance with key components of the *Local Government Act 1995* and associated Regulations. After review of the audit findings, the 2022 CAR provided a positive compliance achievement for the Shire of ninety three (93) out of the ninety four (94) specified compliance items. The non-compliance item related to Annual Financial Interest Returns for relevant persons. The 2022 CAR was lodged with the Department of Local Government, Sport and Cultural Industries.

Final Score:

98.9% (93 / 94)

Compliance Audit Return positive compliance!

Council Plan Priority Projects ACHIEVED!

Significant strides were accomplished in the 2022/2023 period in advancing the priority projects outlined **Performance** category in the Council Plan.

Outcome 11.1.1 - Provide an annual review of key informing strategies to the Integrated Planning and Reporting Framework to inform the Annual Budget.

In the 2022-2023 financial year, Council were presented with the 5 yearly asset revaluations, and endorsed the Asset Management Plans, Reserve Funds Plan 2023-2024 and the Borrowing Plan 2023-2024.

Outcome 11.2.4 - Livestreaming of Council Meetings.

Livestreaming of Council meetings as per Outcome 11.2.4 was implemented, with the first Council meeting livestreamed in September 2022. This measure provides a greater opportunity for ratepayers and residents to access Council meetings and aims to enhance community engagement and participation. It also meets and exceeds the mandatory recording of Council meeting requirements in accordance with local government reforms.

Outcome 12.1.2 - Provide and deliver an Internal Audit Program.

This outcome was achieved with an on-site audit that was conducted over two (2) days in April 2023.

Outcome 13.1.2 - Develop a standardised community lease for community and sporting groups.

We are pleased to announce that the approval of the Property Management Framework (PMF) at the Ordinary Council Meeting held on August 23, 2023 signifies the achievement of Council Plan Item 13.1.2. The PMF represents a significant milestone in our commitment to enhancing the management of lease arrangements with various stakeholders, including community organisations, sports and recreation clubs, government agencies and commercial entities. The framework has been thoughtfully developed to offer transparency and clear guidance to the Shire.

The overarching goal of the PMF is to strike a harmonious balance between providing essential facilities, services, and managing associated costs, all while aligning with the needs and expectations of our community. This achievement has been the result of a collaborative effort, which involved engaging the public and local community to gather valuable insights and feedback.

As we move forward, the staged implementation of the PMF will be diligently pursued, with a focus on delivering positive outcomes for all stakeholders involved.

Background image of Donnybrook Council Chamber (2023).

Local Government Reform Preparation

The *Local Government Amendment Bill 2023* signifies a significant overhaul of local government practices in Western Australia, marking the most substantial reforms in over 25 years. Working within the framework of the *Local Government Act 1995 (the Act)*, the Shire has embraced these reforms, aligning with the State Government's vision to enhance the Act's effectiveness for the benefit of residents and ratepayers.

The reforms are structured around six key themes, including earlier intervention, regulatory effectiveness and streamlined penalties, aiming to reduce bureaucratic complexities and enhance transparency and accountability. Throughout 2022/2023, the Shire has actively pursued the implementation of reform initiatives, focusing on early adoption where feasible. These initiatives include:

- Standardised and consistent recording in Council meeting minutes of all votes cast by Councillors for all decisions made by Council;
- Livestreaming of Council meetings;
- Publication of important local government transactions, including the Lease Register being published on the Shire's website;
- Implementation of standardised templates for annual financial reports; and
- Collaboration and resource sharing between local governments.

Compliance

Records

Under the *State Records Act 2000*, the Shire is required to have a Record Keeping Plan (RKP) that is approved by the State Records Commission.

12,493
total records
created in 22-23

6,953
incoming
documents

3,992
outgoing
documents

1,548
internal
file notes

Payments to Employees

Regulation 19B of the *Local Government (Administration) Regulations 1996* requires the Shire to include the number of employees of the Shire entitled to an annual salary of \$130,000 or more (in \$10,000 increments), and CEO remuneration details.

ANNUAL SALARIES

NUMBER OF EMPLOYEES

\$130,000 - \$139,000 3

CEO RENUMERATION

\$180,000 - \$189,000 Salary

\$ 1,500 Communications Allowance (internet, phone, etc.)

Superannuation Minimum statutory payment

Vehicle Work and private use

Section 7A of the Salaries and Allowances Act 1975 requires the Salaries and Allowances Tribunal to determine the minimum and maximum range of remuneration to be paid or provided to Chief Executive Officers of local governments.

Council Meeting Cycles & Attendance

Please note that from 11 January 2023, 12 meetings were unattended by Councillors. This is due to the Council being replaced with a Commissioner following the resignation of 5 Councillors in December 2022.

COUNCILLOR	MEETINGS ATTENDED	LEAVE OF ABSENCE	APOLOGY
Cr Leanne Wringe	6	-	-
Cr Lisa Glover	5	-	1
Cr Shane Atherton	6	-	-
Cr Peter Gubler	6	-	-
Cr Phil Jones	6	-	-
Cr Fred Mills	6	-	-
Cr Chris Smith	6	-	-
Cr Chaz Newman	5	-	1
Cr Jackie Massey	3	2	1
Comissioner Gail McGowan	12	-	-

COUNCIL MEETING	SPECIAL COUNCIL MEETING	AUDIT & RISK MANAGEMENT COMMITTEE MEETINGS	ANNUAL GENERAL MEETING OF ELECTORS
<i>8 total</i>	<i>6 total</i>	<i>3 total</i>	<i>1 total</i>
27 July 2022	16 November 2022	18 January 2023	7 March 2023
24 August 2022	11 January 2023	8 March 2023	-
28 September 2022	25 January 2023	30 May 2023	-
26 October 2022	22 February 2023	-	-
23 November 2022	2 May 2023	-	-
22 March 2023	12 June 2023	-	-
24 May 2023	-	-	-
28 June 2023	-	-	-

Elected Members Remuneration & Allowances

COUNCILLOR	ALLOWANCES (Pres./Dep./Comm.)	ATTENDANCE	ITC ANNUAL ALLOWANCE	TRAVEL REIMBURSEMENT	TOTAL
Cr Leanne Wringe	\$ 4,265.29	\$ 5,157.10	\$ 1,143.34		\$ 10,565.73
Cr Lisa Glover	\$ 1,177.49	\$ 4,640.15	\$ 463.83	\$ 256.10	\$ 6,537.57
Cr Shane Atherton		\$ 4,200.85	\$ 419.92		\$ 4,620.77
Cr Peter Gubler		\$ 4,640.15	\$ 463.83		\$ 5,103.98
Cr Phil Jones		\$ 4,640.15	\$ 463.83	\$ 164.78	\$ 5,268.76
Cr Fred Mills		\$ 4,640.15	\$ 463.83	\$ 489.16	\$ 5,593.14
Cr Chris Smith		\$ 4,200.85	\$ 419.92		\$ 4,620.77
Cr Jaqueline Massey		\$ 4,200.85	\$ 419.92	\$ 306.80	\$ 4,927.57
Comm. McGowan	\$ 116,691.74				\$ 116,691.74
					\$ 168,550.80

Background image of a field with windmill (2022).



General Reporting from the Local Emergency Management Committee (LEMC)

In November 2022, Committee members provided an updated on their organisation in regards to issues, threats, amendments to plans, events and learnings to assist in the overall preparedness of the Committee in relation to the Local Emergency Management Arrangements (LEMA). This included reports from the Shire itself (Community Emergency Services Manager and Director Operations), as well as:

- State Emergency Services (SES),
- St John Ambulance,
- WA Country Health Services,
- Bushfire Services,
- Volunteer Fire & Rescue Services,
- Western Power,
- Water Corporation,
- Department of Communities,
- Department of Fire and Emergency Services (DFES),
- Department of Primary Industries & Regional Development (DPIRD),
- Balingup Progress Association (BPA).

In May 2023, Committee members were asked to update their contact details on a regular basis to the Shire. The LEMC also accepted the Local Emergency Welfare Plan 2022, tabled by the Department of Communities. In addition, another update was provided by the following:

- Donnybrook Police,
- Donnybrook Volunteer Fire & Rescue,
- St John Ambulance,
- Department of Communities,
- Shire of Donnybrook Balingup (CESM, Local Recovery Coordinator, and Senior Ranger),
- Water Corporation,
- Tuia Lodge,
- District Emergency Management Advisor,
- Department of Fire and Emergency Services (DFES),
- Balingup Progress Association (BPA).

General Reporting from the Audit & Risk Management Committee (ARMC)

The Audit and Risk Management Committee conducted three meetings in the 2022/2023 year where the committee reviewed and received the Compliance Audit Return, an update on the Internal Audit status, and a report on the examination of IT Systems review. The Committee also oversaw financial matters, receiving the Annual Financial Statements and Audit Opinion for the year ending 30 June 2022. This reflects the Committee's commitment to regulatory compliance and effective risk management.

Image at top of page by William Dickie (2023).

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SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Donnybrook Balingup conducts the operations of a local government with the following community vision:

A proud community enjoying our rural lifestyle, cultural heritage and natural environment.

Principal place of business:
Corner Collins and Bentley Streets
Donnybrook WA 6239

**SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Donnybrook Balingup has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the Eighth day of December 2023



Chief Executive Officer

Garry Hunt

Name of Chief Executive Officer

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),27	6,527,320	6,535,076	6,122,936
Grants, subsidies and contributions	2(a)	4,087,026	1,506,091	5,333,239
Fees and charges	2(a)	2,025,680	1,885,721	1,750,780
Interest revenue	2(a)	289,802	99,410	80,288
Other revenue	2(a)	4,024	409	16,835
		12,933,852	10,026,707	13,304,078
Expenses				
Employee costs	2(b)	(6,012,827)	(5,779,016)	(5,701,415)
Materials and contracts		(3,523,001)	(3,605,082)	(3,036,481)
Utility charges		(410,874)	(461,585)	(402,382)
Depreciation		(7,248,738)	(5,798,081)	(5,711,771)
Amortisation		(92,817)	0	(530,249)
Finance costs	2(b)	(190,609)	(85,448)	(11,494)
Insurance		(442,807)	(434,693)	(377,200)
Other expenditure		(366,264)	(243,007)	(235,470)
		(18,287,937)	(16,406,912)	(16,006,462)
		(5,354,085)	(6,380,205)	(2,702,384)
Capital grants, subsidies and contributions	2(a)	3,457,189	12,665,285	4,892,961
Profit on asset disposals		51,840	57,531	130,482
Loss on asset disposals		(1,082,203)	(29,955)	(1,407,197)
		2,426,826	12,692,861	3,616,246
Net result for the period		(2,927,259)	6,312,656	913,862
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	19	27,950,547	0	14,181,440
Total other comprehensive income for the period	19	27,950,547	0	14,181,440
Total comprehensive income for the period		25,023,288	6,312,656	15,095,302

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	10,722,530	10,443,573
Trade and other receivables	5	1,073,391	802,148
Other financial assets	4(a)	23,254	22,988
Inventories	6	202,831	257,644
Other assets	7	474,355	63,416
TOTAL CURRENT ASSETS		12,496,361	11,589,769
NON-CURRENT ASSETS			
Trade and other receivables	5	151,093	138,294
Other financial assets	4(b)	229,211	248,780
Inventories	6	1,943,669	1,971,753
Other Assets	7	616,647	719,498
Property, plant and equipment	8	48,000,577	48,463,683
Infrastructure	9	155,210,955	130,122,273
Right-of-use assets	11(a)	96,581	36,763
Intangible assets	12	503,201	526,890
TOTAL NON-CURRENT ASSETS		206,751,934	182,227,934
TOTAL ASSETS		219,248,295	193,817,703
CURRENT LIABILITIES			
Trade and other payables	13	1,535,425	1,350,643
Other liabilities	14	1,915,098	2,208,477
Lease liabilities	11(b)	32,375	15,032
Borrowings	15	52,207	65,983
Other Financial Liabilities	16	221,713	0
Employee related provisions	17	904,887	856,343
TOTAL CURRENT LIABILITIES		4,661,705	4,496,478
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	65,498	23,062
Borrowings	15	220,797	273,004
Other financial liabilities	16	3,806,000	3,802,000
Employee related provisions	17	135,655	139,132
Other provisions	18	2,006,648	1,755,323
TOTAL NON-CURRENT LIABILITIES		6,234,598	5,992,521
TOTAL LIABILITIES		10,896,303	10,488,999
NET ASSETS		208,351,992	183,328,704
EQUITY			
Retained surplus		30,225,909	33,035,978
Reserve accounts	30	5,202,192	5,319,382
Revaluation surplus	19	172,923,891	144,973,344
TOTAL EQUITY		208,351,992	183,328,704

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

**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		32,015,240	5,426,258	130,791,904	168,233,402
Comprehensive income for the period					
Net result for the period		913,862	0	0	913,862
Other comprehensive income for the period	19	0	0	14,181,440	14,181,440
Total comprehensive income for the period		913,862	0	14,181,440	15,095,302
Transfers from reserve accounts	30	2,632,984	(2,632,984)	0	0
Transfers to reserve accounts	30	(2,526,108)	2,526,108	0	0
Balance as at 30 June 2022		33,035,978	5,319,382	144,973,344	183,328,704
Comprehensive income for the period					
Net result for the period		(2,927,259)	0	0	(2,927,259)
Other comprehensive income for the period	19	0	0	27,950,547	27,950,547
Total comprehensive income for the period		(2,927,259)	0	27,950,547	25,023,288
Transfers from reserve accounts	30	1,178,640	(1,178,640)	0	0
Transfers to reserve accounts	30	(1,061,450)	1,061,450	0	0
Balance as at 30 June 2023		30,225,909	5,202,192	172,923,891	208,351,992

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

**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		6,577,109	6,135,637
Grants, subsidies and contributions		3,791,931	3,500,633
Fees and charges		2,139,416	1,746,923
Interest revenue		289,802	80,288
Goods and services tax received		1,269,566	1,521,729
Other revenue		338	982
		14,068,162	12,986,192
Payments			
Employee costs		(6,017,149)	(5,642,555)
Materials and contracts		(3,222,806)	(4,114,076)
Utility charges		(410,874)	(391,152)
Finance costs		(9,067)	(13,103)
Insurance paid		(440,078)	(377,200)
Goods and services tax paid		(1,252,277)	(1,458,336)
Other expenditure		(364,438)	(201,518)
		(11,716,689)	(12,197,940)
Net cash provided by (used in) operating activities		2,351,473	788,252
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,479,087)	(977,683)
Payments for construction of infrastructure	9(a)	(3,694,968)	(5,281,979)
Capital grants, subsidies and contributions		2,705,534	4,892,961
Proceeds from financial assets at amortised cost - self supporting loans		9,655	9,396
Proceeds from financial assets at fair values through other comprehensive income		13,334	1,113
Proceeds from sale of property, plant & equipment		228,318	238,091
Net cash provided by (used in) investing activities		(2,217,214)	(1,118,101)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(65,983)	(63,579)
Payments for principal portion of lease liabilities	29(b)	(15,032)	(29,043)
Net proceeds from other financial liabilities		225,713	(265,436)
Net cash provided by (used In) financing activities		144,698	(358,058)
Net increase (decrease) in cash held		278,957	(687,907)
Cash at beginning of year		10,443,573	11,131,480
Cash and cash equivalents at the end of the year	3	10,722,530	10,443,573

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

**SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	6,527,320	6,535,076	6,122,936
Grants, subsidies and contributions		4,087,026	1,506,091	5,333,239
Fees and charges		2,025,680	1,885,721	1,750,780
Interest revenue		289,802	99,410	80,288
Other revenue		4,024	409	16,835
Profit on asset disposals		51,840	57,531	130,482
		12,985,692	10,084,238	13,434,560
Expenditure from operating activities				
Employee costs		(6,012,827)	(5,779,016)	(5,701,415)
Materials and contracts		(3,523,001)	(3,605,082)	(3,036,481)
Utility charges		(410,874)	(461,585)	(402,382)
Depreciation		(7,248,738)	(5,798,081)	(5,711,771)
Amortisation		(92,817)	0	(530,249)
Finance costs		(190,609)	(85,448)	(11,494)
Insurance		(442,807)	(434,693)	(377,200)
Other expenditure		(366,264)	(243,007)	(235,470)
Loss on asset disposals		(1,082,203)	(29,955)	(1,407,197)
		(19,370,140)	(16,436,867)	(17,413,659)
Non-cash amounts excluded from operating activities	28(a)	8,671,688	5,770,505	5,833,475
Amount attributable to operating activities		2,287,240	(582,124)	1,854,376
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,457,189	12,665,285	4,892,961
Proceeds from disposal of assets		228,318	287,260	238,091
Proceeds from financial assets at amortised cost - self supporting loans	29(a)	9,655	9,396	9,396
Proceeds from financial assets at amortised cost - commercial loans		13,334	13,333	1,113
		3,708,496	12,975,274	5,141,561
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,479,087)	(13,453,191)	(977,683)
Purchase and construction of infrastructure	9(a)	(3,694,968)	(5,538,060)	(5,281,979)
		(5,174,055)	(18,991,251)	(6,259,662)
Amount attributable to investing activities		(1,465,559)	(6,015,977)	(1,118,101)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	0	3,000,000	0
Transfers from reserve accounts	30	1,178,640	2,679,984	2,632,984
		1,178,640	5,679,984	2,632,984
Outflows from financing activities				
Repayment of borrowings	29(a)	(65,983)	(109,902)	(63,579)
Payments for principal portion of lease liabilities	29(b)	(15,032)	(15,031)	(29,043)
Net proceeds from other financial liabilities		225,713	0	(265,436)
Transfers to reserve accounts	30	(1,061,450)	(779,400)	(2,526,108)
		(916,752)	(904,333)	(2,884,166)
Amount attributable to financing activities		261,888	4,775,651	(251,182)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(b)	1,831,936	1,822,450	1,346,843
Amount attributable to operating activities		2,287,240	(582,124)	1,854,376
Amount attributable to investing activities		(1,465,559)	(6,015,977)	(1,118,101)
Amount attributable to financing activities		261,888	4,775,651	(251,182)
Surplus or deficit after imposition of general rates	28(b)	2,915,505	0	1,831,936

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

**SHIRE OF DONNYBROOK BALINGUP
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,527,320	0	6,527,320
Grants, subsidies and contributions	4,087,026	0	0	0	4,087,026
Fees and charges	2,007,541	0	13,139	5,000	2,025,680
Interest revenue	0	0	289,802	0	289,802
Other revenue	0	0	0	4,024	4,024
Capital grants, subsidies and contributions	0	3,457,189	0	0	3,457,189
Total	6,094,567	3,457,189	6,830,261	9,024	16,391,041

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	6,122,936	0	6,122,936
Grants, subsidies and contributions	5,333,239	0	0	0	5,333,239
Fees and charges	1,741,729	0	9,051	0	1,750,780
Interest revenue	0	0	80,288	0	80,288
Other revenue	0	0	0	16,835	16,835
Capital grants, subsidies and contributions	0	4,892,961	0	0	4,892,961
Total	7,074,968	4,892,961	6,212,275	16,835	18,197,039

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	135,261	14,238
Rates instalment and penalty interest	51,690	57,208
Other interest revenue	102,851	8,842
	289,802	80,288

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	41,750	33,800
- Other services – grant acquittals	1,600	5,000
- Deferred pensioner and internal audit (AMD Chartered Accountants)	8,082	0
	51,432	38,800

Employee Costs

Employee benefit costs	5,729,192	5,457,552
Other employee costs	283,635	243,863
	6,012,827	5,701,415

Finance costs

Borrowings	7,172	9,613
Provisions: unwinding of discount	182,197	0
Lease liabilities	1,240	1,881
	190,609	11,494

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	6,617,683	7,943,573
Term deposits	4,104,847	2,500,000
Total cash and cash equivalents	10,722,530	10,443,573
Held as		
- Unrestricted cash and cash equivalents	2,987,199	2,343,238
- Restricted cash and cash equivalents	20 7,735,331	8,100,335
	10,722,530	10,443,573

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable

Held as

- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit or loss

Units in Local Government House Trust

Shares in Bendigo Bank

2023	2022
\$	\$
23,254	22,988
23,254	22,988
28(b) 23,254	22,988
23,254	22,988
23,254	22,988
23,254	22,988
23,254	22,988
122,721	145,976
106,490	102,804
229,211	248,780
122,721	145,976
122,721	145,976
81,490	77,804
25,000	25,000
106,490	102,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 26 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	362,869	405,884
Trade receivables	638,754	307,207
GST receivable	71,768	89,057
	1,073,391	802,148
Non-current		
Rates and statutory receivables	151,093	138,294
	151,093	138,294

Disclosure of opening and closing balances related to contracts with customers

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

Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	177,669	119,919	48,326
Contract assets	460,254	14,908	138,937
Total trade and other receivables from contracts with customers	637,923	134,827	187,263

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	5,427	10,767
Gravel	195,321	244,983
Work in progress - Gravel	200	200
Kiosk supplies	1,883	1,694
	202,831	257,644
Non-current		
Clay Soil Stockpile	1,943,669	1,971,753
	1,943,669	1,971,753
The following movements in inventories occurred during the year:		
Balance at beginning of year	2,229,397	317,815
Inventories expensed during the year	(305,000)	(236,365)
Additions to inventory	222,103	2,147,947
Balance at end of year	2,146,500	2,229,397

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Accrued income	14,101	48,508
Contract assets	460,254	14,908
	<u>474,355</u>	<u>63,416</u>
Non-current assets		
Accrued Income	616,647	719,498
	<u>616,647</u>	<u>719,498</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to . consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Furniture and equipment - work in progress	Buildings - work in progress	Total property, plant and equipment
	\$	\$		\$	\$	\$	\$	\$
Balance at 1 July 2021	4,187,400	27,080,489	31,267,889	271,398	4,322,342	3,000	0	35,864,629
Additions	0	681,749	681,749	23,166	261,632	8,789	2,347	977,683
Disposals	(93,000)	(277,624)	(370,624)	0	(92,167)	0	0	(462,791)
Revaluation increments / (decrements) transferred to revaluation surplus	1,247,600	12,933,840	14,181,440	0	0	0	0	14,181,440
Depreciation	0	(1,243,605)	(1,243,605)	(104,860)	(673,409)	0	0	(2,021,874)
Transfers	0	(72,404)	(72,404)	22,743	(22,743)	(3,000)	0	(75,404)
Balance at 30 June 2022	5,342,000	39,102,445	44,444,445	212,447	3,795,655	8,789	2,347	48,463,683
Comprises:								
Gross balance amount at 30 June 2022	5,342,000	69,289,973	74,631,973	672,721	7,374,005	8,789	2,347	82,689,835
Accumulated depreciation at 30 June 2022	0	(30,187,528)	(30,187,528)	(460,274)	(3,578,350)	0	0	(34,226,152)
Balance at 30 June 2022	5,342,000	39,102,445	44,444,445	212,447	3,795,655	8,789	2,347	48,463,683
Additions	0	313,384	313,384	217,237	346,353	0	602,113	1,479,087
Disposals	(173,000)	0	(173,000)	0	(76,480)	0	0	(249,480)
Assets written off	0	0	0	0	0	(6,600)	0	(6,600)
Depreciation	0	(912,805)	(912,805)	(119,464)	(667,425)	0	0	(1,699,694)
Transfers	0	0	0	15,770	0	(2,189)	0	13,581
Balance at 30 June 2023	5,169,000	38,503,024	43,672,024	325,990	3,398,103	0	604,460	48,000,577
Comprises:								
Gross balance amount at 30 June 2023	5,169,000	69,603,357	74,772,357	955,740	7,536,203	0	604,460	83,868,760
Accumulated depreciation at 30 June 2023	0	(31,100,333)	(31,100,333)	(629,750)	(4,138,100)	0	0	(35,868,183)
Balance at 30 June 2023	5,169,000	38,503,024	43,672,024	325,990	3,398,103	0	604,460	48,000,577

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent Valuer	June 2022	Price per hectare, market borrowing rate, sales evidence
Buildings - non-specialised	2	Cost approach using depreciated replacement cost	Independent Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	Purchase cost
Plant and equipment		N/A	Cost	N/A	Purchase cost

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - other	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - work in progress movement	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	78,927,733	6,166,292	18,083,822	2,935,263	22,574,949	789,997	129,478,056
Additions	2,873,898	2,124,638	0	102,277	0	181,166	5,281,979
(Disposals)	0	(1,052,015)	0	0	0	0	(1,052,015)
Depreciation	(2,048,491)	(354,780)	(316,196)	(63,045)	(878,639)	0	(3,661,151)
Transfers	0	327,114	0	14,846	424,942	(691,498)	75,404
Balance at 30 June 2022	79,753,140	7,211,249	17,767,626	2,989,341	22,121,252	279,665	130,122,273
Comprises:							
Gross balance at 30 June 2022	112,771,690	12,037,777	26,349,624	4,506,356	54,704,782	279,665	210,649,894
Accumulated depreciation at 30 June 2022	(33,018,550)	(4,826,528)	(8,581,998)	(1,517,015)	(32,583,530)	0	(80,527,621)
Balance at 30 June 2022	79,753,140	7,211,249	17,767,626	2,989,341	22,121,252	279,665	130,122,273
Additions	2,835,761	122,040	0	214,610	88,000	434,557	3,694,968
(Disposals)	(60,714)	(948,487)	0	0	0	0	(1,009,201)
Revaluation increments / (decrements) transferred to revaluation surplus	13,690,597	564,941	1,154,855	643,407	11,896,747	0	27,950,547
Depreciation	(3,492,601)	(397,330)	(353,445)	(91,670)	(1,199,005)	0	(5,534,051)
Transfers	0	3,237	0	0	0	(16,818)	(13,581)
Balance at 30 June 2023	92,726,183	6,555,650	18,569,036	3,755,688	32,906,994	697,404	155,210,955
Comprises:							
Gross balance at 30 June 2023	131,202,693	11,923,187	28,275,584	5,064,807	74,328,000	697,404	251,491,675
Accumulated depreciation at 30 June 2023	(38,476,510)	(5,367,537)	(9,706,548)	(1,309,119)	(41,421,006)	0	(96,280,720)
Balance at 30 June 2023	92,726,183	6,555,650	18,569,036	3,755,688	32,906,994	697,404	155,210,955

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management Valuation	June 2023	Construction costs (Level 2) and current age (Level 3). Residual values and remaining useful life assessments (Level 3).

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	4 to 100 years
Office Furniture and Equipment	4 to 15 years
Computer Equipment	4 to 15 years
Plant and equipment	5 to 15 years
Infrastructure	
Bridges	27 to 77 years
Road clearing and earthworks	not depreciated
Road Pavement	40 to 55 years
Road Seal	15 years
Car Parks	40 years
Cycleways	40 years
Footpaths - Concrete	25 to 72 years
Footpaths - Slabs	25 to 72 years
Storm Water Drainage	83 years
Other	3 to 80 years

Revision of useful lives of plant and equipment

During the year the estimated total useful lives of certain items of plant and equipment used in the maintenance of road infrastructure were revised. The net effect of the change is nil.

(b) Temporarily Idle or retired from use assets

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

	2023	2022
	\$	\$
Infrastructure - other	542,288	724,888
	<u>542,288</u>	<u>724,888</u>

(c) Fully Depreciated Assets in Use

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

	2023	2022
	\$	\$
Furniture and equipment	60,221	45,221
Plant and equipment	206,620	214,220
Right of Use Assets	73,786	88,562
Infrastructure - other	0	159,200
Infrastructure - bridges	0	580,000
	<u>340,627</u>	<u>1,087,203</u>

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

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

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

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

Gains or losses on disposal

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. LEASES

(a) Right-of-Use Assets

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

	Note	Right-of-use assets	
		Right-of-use assets	Total
		\$	\$
Balance at 1 July 2021		65,509	65,509
Depreciation		(28,746)	(28,746)
Balance at 30 June 2022		36,763	36,763
Gross balance amount at 30 June 2022		65,509	65,509
Accumulated depreciation at 30 June 2022		(28,746)	(28,746)
Balance at 30 June 2022		36,763	36,763
Additions		74,811	74,811
Depreciation		(14,993)	(14,993)
Balance at 30 June 2023		96,581	96,581
Gross balance amount at 30 June 2023		140,320	140,320
Accumulated depreciation at 30 June 2023		(43,739)	(43,739)
Balance at 30 June 2023		96,581	96,581

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

		2023 Actual	2022 Actual
		\$	\$
Depreciation on right-of-use assets		(14,993)	(28,746)
Finance charge on lease liabilities	29(b)	(1,240)	(1,881)
Total amount recognised in the statement of comprehensive income		(16,233)	(30,627)
Total cash outflow from leases		(16,272)	(30,924)
(b) Lease Liabilities			
Current		32,375	15,032
Non-current	29(b)	65,498	23,062
		97,873	38,094

The Shire of Donnybrook Balingup has three leases relating to plant and equipment. The lease term for these leases vary up to four years. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 29(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

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

Right-of-use assets - depreciation

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

12. INTANGIBLE ASSETS

	2023 Actual	2022 Actual
Intangible assets	\$	\$
Non-current		
Waste Landfill	1,811,523	1,742,395
Less: Accumulated amortisation	(1,308,322)	(1,215,505)
	<u>503,201</u>	<u>526,890</u>
Movements in balances of computer software during the financial year are shown as follows:		
Balance at 1 July	526,890	73,409
Recognition of waste cell airspace	69,128	983,730
Amortisation	(92,817)	(530,249)
Balance at 30 June	<u>503,201</u>	<u>526,890</u>
TOTAL INTANGIBLE ASSETS	<u>503,201</u>	<u>526,890</u>

SIGNIFICANT ACCOUNTING POLICIES

The Shire operates the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire.

Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

An airspace asset is an intangible asset that is measured based on the net present value of the future cash flows required to meet the rehabilitation requirement details in the landfill licensing agreement.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2021 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Estimated costings for capping and monitoring the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Landfill Closure Management Plan, November 2021).

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
ATO liabilities
Bonds and deposits held
Accrued expenses
Other payables

	2023	2022
	\$	\$
	510,723	342,547
	210,519	190,946
	79,757	148,551
	618,041	572,476
	64,585	45,794
	51,800	50,329
	1,535,425	1,350,643

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

14. OTHER LIABILITIES

Current

Contract liabilities	4,258	6,236
Capital grant/contributions liabilities	1,910,840	2,202,241
	<u>1,915,098</u>	<u>2,208,477</u>

Reconciliation of changes in contract liabilities

Opening balance	6,236	1,758
Additions	4,258	6,236
Revenue from contracts with customers included as a contract liability at the start of the period	(6,236)	(1,758)
	<u>4,258</u>	<u>6,236</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$4,258 (2022: \$6,236)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	2,202,241	2,386,027
Additions	1,810,391	2,701,634
Revenue from capital grant/contributions held as a liability at the start of the period	(2,101,792)	(2,885,420)
	<u>1,910,840</u>	<u>2,202,241</u>

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	1,910,840	2,202,241
	<u>1,910,840</u>	<u>2,202,241</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		52,207	220,797	273,004	65,983	273,004	338,987
Total secured borrowings	29(a)	52,207	220,797	273,004	65,983	273,004	338,987

Secured liabilities and assets pledged as security

Debentures are secured by a floating charge over the assets of the Shire of Donnybrook Balingup.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 29(a).

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

16. Other Financial Liabilities

Preston Village Lease Liability	2023	2022
	\$	\$
Carrying amount at beginning of period	3,802,000	4,067,436
Liability Increase	941,000	0
Liability Decrease	(715,287)	(265,436)
Carrying amount at end of period	4,027,713	3,802,000

	2023	2022
	\$	\$
Current	221,713	0
Non-current	3,806,000	3,802,000
	4,027,713	3,802,000

Preston Village Lease Liability

Preston Village Lease Liability represents monies paid by the incoming lessee of the Preston Retirement Village, Sharp Street Donnybrook under a life tenancy lease arrangement.

The proceeds received from the life tenancies are initially classified as a non-current liability as the Shire is only required to repay these funds to a vacating lessee, or their estate, in the event that the Shire is unable to attract a subsequent lessee within the 3-year time period, as specified in the lease agreement.

The lease liability in respect to each unit leased will remain unchanged unless the Shire is required to refund any lease amount in which case the lease liability will be reduced when refunded.

Where a lessee has vacated a property prior to balance date, the loan liability to the lessee has been classified as non-current as the Shire will not be required to repay the lessee until the property is re-leased. In the event that the property will be re-leased within the next 12 months, the existing liability will be replaced with a new non current liability with no net impact on the Shire's Statement of Financial Position.

In the event that Council elects not to market a vacated unit, or the unit will have been vacant for a period of three years at a date falling within the next 12 months, any loan liability on the property will be classified as current.

The respective cost of land and buildings to which the leases relate are recorded at fair value within the Shire's property, plant and equipment (Note 8a).

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17 EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	441,310	417,614
Long service leave	463,577	438,729
Total current employee related provisions	904,887	856,343
Non-current provisions		
Employee benefit provisions		
Long service leave	135,655	139,132
Total non-current employee related provisions	135,655	139,132
Total employee related provisions	1,040,542	995,475

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. actual settlement of the liabilities is expected to occur as follows:

	Note	2023	2022
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		419,370	355,690
More than 12 months from reporting date		621,172	639,785
		1,040,542	995,475

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

18. OTHER PROVISIONS

	Provision for waste cell rehabilitation	Total
	\$	\$
Opening balance at 1 July 2022		
Non-current provisions	1,755,323	1,755,323
	1,755,323	1,755,323
Additional provision	69,128	69,128
Charged to profit or loss		
- unwinding of discount	182,197	182,197
Balance at 30 June 2023	2,006,648	2,006,648
Comprises		
Non-current	2,006,648	2,006,648
	2,006,648	2,006,648

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Provision for Waste Cell Rehabilitation

The Shire operates the Donnybrook Waste Management Facility (DWMF) as the central waste processing and disposal facility for the Shire.

Landfills within Western Australia are required to have a plan for capping, closing and rehabilitating waste facilities at the end of its life.

A Landfill Closure Management Plan (LCMP) was prepared for the existing facility in 2013 in line with guidance standards. The LCMP specifies the final cap design, slopes, methods of managing storm water, post closure monitoring requirements including groundwater, surface water and landfill gas monitoring.

The LCMP has been approved by the Department of Water and Environmental Regulation.

Estimated costings for the capping and monitoring of the facility was undertaken in 2021 by ASK Waste Management Consultancy Services (Economic Review - Waste Facility Future Operations, November 2021).

Make good provisions

Under the licence for the operation of the Shire of Donnybrook Balingup waste landfill site, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

Provisions

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

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,877,039	0	3,877,039	2,629,439	1,247,600	3,877,039
Revaluation surplus - Buildings - non-specialised	26,311,650	0	26,311,650	13,377,810	12,933,840	26,311,650
Revaluation surplus - Infrastructure - roads	70,312,456	13,690,597	84,003,053	70,312,456	0	70,312,456
Revaluation surplus - Infrastructure - other	7,452,600	564,941	8,017,541	7,452,600	0	7,452,600
Revaluation surplus - Infrastructure - drainage	17,987,255	1,154,855	19,142,110	17,987,255	0	17,987,255
Revaluation surplus - Infrastructure - footpaths	1,623,969	643,407	2,267,376	1,623,969	0	1,623,969
Revaluation surplus - Infrastructure - bridges	17,408,375	11,896,747	29,305,122	17,408,375	0	17,408,375
	144,973,344	27,950,547	172,923,891	130,791,904	14,181,440	144,973,344

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	7,735,331	8,100,335
		7,735,331	8,100,335
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	5,202,192	5,319,382
Contract liabilities	14	4,258	6,236
Capital grant liabilities	14	1,910,840	2,202,241
Bonds and deposits	13	618,041	572,476
Total restricted financial assets		7,735,331	8,100,335
21. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Bank overdraft limit - Municipal Fund		100,000	100,000
Bank overdraft limit - Dept Transport Licensing		0	10,000
Bank overdraft at balance date		0	0
Credit card limit		9,000	9,000
Credit card balance at balance date		(2,035)	(3,123)
Total amount of credit unused		106,965	115,877
Loan facilities			
Loan facilities - current		52,207	65,983
Loan facilities - non-current		220,797	273,004
Total facilities in use at balance date		273,004	338,987
Unused loan facilities at balance date		0	0

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. CONTINGENT LIABILITIES

The Shire of Donnybrook Balingup has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report the value and timing of remediation has not been ascertained.

Location	Land Use	Nature of Potential Contamination
A197 - Lot 13 Bentley Street, Donnybrook	Former Shire Depot	Hydrcarbon
A3418 - Res 30530 Boyup Brook Road, Lowden	Former Landfill Site	Petrescible Waste
A3420 - Res 30773 Boyup Brook Road, Mumballup	Former Landfill Site	Petrescible Waste
A3611 - F21 Valentines Road, Newlands	Former Waste Facility	Buried Waste
A3605 - Lot 2928 F27 Gavins Road, Donnybrook	Landfill Site	Landfill Waste Material

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

23. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	606,605	9,210
- plant & equipment purchases	385,184	104,182
	991,789	113,392
Payable:		
- not later than one year	991,789	113,392

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of VC Mitchell park redevelopment, SHERP Well Aged redevelopment and purchase Shire vehicles, prime mover and mower.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	4,265	10,259	10,008
President's meeting attendance fees	5,157	12,404	14,995
President's ICT expenses	1,143	1,250	3,074
President's travel and accommodation expenses	0	667	123
	<u>10,565</u>	<u>24,580</u>	<u>28,200</u>
Deputy President's annual allowance	1,177	2,564	2,502
Deputy President's meeting attendance fees	4,640	10,104	6,965
Deputy President's annual allowance for ICT expenses	464	1,250	777
Deputy President's travel and accommodation expenses	256	667	633
	<u>6,537</u>	<u>14,585</u>	<u>10,877</u>
All other council member's meeting attendance fees	30,724	70,728	66,113
All other council member's annual allowance for ICT expenses	3,072	8,750	7,377
All other council member's travel and accommodation expenses	961	4,666	3,425
Commissioner's annual payment	116,692	0	0
	<u>151,449</u>	<u>84,144</u>	<u>76,915</u>
24(b)	<u>168,551</u>	<u>123,309</u>	<u>115,992</u>

Mrs Gail McGowan was appointed as the Commissioner for the Shire commencing December 2022

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	423,137	532,769
Post-employment benefits	59,009	57,268
Employee - other long-term benefits	42,328	52,772
Council member costs	168,551	115,992
	<u>693,025</u>	<u>758,801</u>

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

24. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	2,203	46,560

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 24(a) and 24(b)

ii. Other Related Parties

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. JOINT ARRANGEMENTS

Share of joint operations

Arrangements with Homeswest relate to four sets of Well Aged housing complexes located on South Western Highway, Donnybrook. The Shire is required to recognise any trading surplus from the operation of these units as Restricted Assets, and is further required to maintain a Contingency Reserve for future major maintenance.

Minninup Cottages, Units 5-8 (lot 486) built in 1982/83
 Council Equity - 34.48%
 Homeswest Equity - 65.52%

Minninup Cottages, Units 9-12 (lot 479) built in 1992/93
 Council Equity - 15.2%
 Homeswest Equity - 84.8%

Langley Villas, Units 1-6 (lot 100) built in 1994/95
 Council Equity - 20.8%
 Homeswest Equity - 79.2%

Langley Villas, Units 7-9 (lot 100) built in 2001/02
 Council Equity - 35.98%
 Homeswest Equity - 64.02%

Statement of Financial Position

	2023 Actual	2022 Actual
	\$	\$
Non current assets	611,676	635,762
Total assets	611,676	635,762
Total equity	611,676	635,762

The income and expenses associated with this joint operation are:

Statement of Comprehensive Income

Operating revenue	114,975	124,817
Other expenditure	(223,686)	(88,938)
Profit/(loss) for the period	(108,711)	35,879
Total comprehensive income for the period	(108,711)	35,879

The Shire has a 50% Equity interest in the Donnybrook Community Library situated on Education Department Land (Reserve 24032 Bentley Street, Donnybrook). Operational and maintenance costs are apportioned between the Shire and the Education Department based on estimated usage patterns.

	2023 Actual	2022 Actual
	\$	\$
Assets	1,202,067	1,323,533
Total assets	1,202,067	1,323,533
Current liabilities	0	0
Total liabilities	0	0
Statement of Comprehensive income		
Other revenue	880	216
Other expenditure	(426,092)	(380,430)
Net result for the period	(425,212)	(380,214)
Other comprehensive income		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Changes in asset revaluation surplus	0	724,832
Total other comprehensive income for the period	0	724,832
Total comprehensive income for the period	(425,212)	344,618

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

26. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

**SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

27. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
General Rate	Gross rental valuation	0.105258	1,066	21,100,819	2,221,030	30,109	2,251,139	2,221,030	35,504	2,256,534	2,061,592
General Rate	Unimproved valuation	0.005931	800	374,234,699	2,219,586	(157)	2,219,429	2,219,586	0	2,219,586	2,067,134
Sub-Total			1,866	395,335,518	4,440,616	29,952	4,470,568	4,440,616	35,504	4,476,120	4,128,726
Minimum payment		\$									
General Rate	Gross rental valuation	1,421	919	8,724,354	1,305,899	0	1,305,899	1,305,899	0	1,305,899	1,221,248
General Rate	Unimproved valuation	1,421	600	91,066,122	852,600	0	852,600	852,600	0	852,600	777,756
Total minimum payments			1,519	99,790,476	2,158,499	0	2,158,499	2,158,499	0	2,158,499	1,999,004
Total general rates and minimum payments			3,385	495,125,994	6,599,115	29,952	6,629,067	6,599,115	35,504	6,634,619	6,127,730
Rates written off							(3,828)			(1,944)	(1,754)
Concessions							(97,919)			(97,599)	(3,040)
Total Rates							6,527,320			6,535,076	6,122,936
Rate instalment interest							20,068			17,340	17,161
Rate overdue interest							31,622			39,375	40,047

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

A one off concession totalling \$94,683 was applied to all rateable properties for the 2022/23 Financial year, the purpose of the concession was to return the balance of the Covid-19 Reserve to ratepayers by way of a rates concession, as the reserve was no longer required.

*Rateable Value at time of raising of rate.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(51,840)	(57,531)	(130,482)
Less: Change in Provision - unwinding of discount	182,197	0	0
Add: Loss on disposal of assets	1,082,203	29,955	1,407,197
Add: Depreciation	7,248,738	5,798,081	5,711,771
Add: Amortisation on non-current assets	92,817	0	530,249
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(12,799)	0	(16,254)
Employee benefit provisions	(3,477)	0	44,149
Assets written off	8(a) 6,600	0	0
Accrued Income	102,851	0	2,907
Long term investment - WALGA House Trust	(3,686)	0	(15,937)
Inventory	28,084	0	(1,700,125)
Non-cash amounts excluded from operating activities	8,671,688	5,770,505	5,833,475
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	30 (5,202,192)	(3,421,337)	(5,319,382)
Less: Financial assets at amortised cost - self supporting loans	4(a) (23,254)	0	(22,988)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 52,207	2,890,098	65,983
- Current portion of other financial liabilities	221,713	0	0
- Current portion of lease liabilities	11(b) 32,375	(15,031)	15,032
Total adjustments to net current assets	(4,919,151)	(546,270)	(5,261,355)
Net current assets used in the Statement of Financial Activity			
Total current assets	12,496,361	7,719,244	11,589,769
Less: Total current liabilities	(4,661,705)	(7,172,974)	(4,496,478)
Less: Total adjustments to net current assets	(4,919,151)	(546,270)	(5,261,355)
Surplus or deficit after imposition of general rates	2,915,505	0	1,831,936

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dental Surgery Extension		54,110	0	(12,385)	41,725	0	(13,117)	28,608	41,725	0	(13,117)	28,608
Tuia Lodge Fire Supression		263,917	0	(27,513)	236,404	0	(27,949)	208,455	236,404	0	(27,949)	208,455
VC Mitchell Park (Stage 1)		0	0	0	0	0	0	0	0	3,000,000	(43,919)	2,956,081
Collins St Storage Units		29,547	0	(14,285)	15,262	0	(15,262)	0	15,262	0	(15,262)	0
Total		347,574	0	(54,183)	293,391	0	(56,328)	237,063	293,391	3,000,000	(100,247)	3,193,144
Self Supporting Loans												
Donnybrook Country Club		54,992	0	(9,396)	45,596	0	(9,655)	35,941	45,596	0	(9,655)	35,941
Total Self Supporting Loans		54,992	0	(9,396)	45,596	0	(9,655)	35,941	45,596	0	(9,655)	35,941
Total Borrowings	15	402,566	0	(63,579)	338,987	0	(65,983)	273,004	338,987	3,000,000	(109,902)	3,229,085

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Dental Surgery Extension		74	WATC	5.83%	27/05/2025	(2,171)	(2,244)	(2,908)
Tuia Lodge Fire Supression		93	WATC	1.58%	26/04/2030	(3,544)	(3,625)	(3,981)
VC Mitchell Park (Stage 1)		TBA	WATC			0	(76,380)	0
Collins St Storage Units		80	WATC	6.73%	23/01/2023	(323)	(775)	(1,329)
Total						(6,038)	(83,024)	(8,218)
Self Supporting Loans Finance Cost Payments								
Donnybrook Country Club		90	WATC	2.74%	24/04/2027	(1,134)	(1,184)	(1,395)
Total Self Supporting Loans Finance Cost Payments						(1,134)	(1,184)	(1,395)
Total Finance Cost Payments						(7,172)	(84,208)	(9,613)

* WA Treasury Corporation

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023

29. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Equipment - Laptops		25,337	0	(8,515)	16,822	0	(8,692)	8,130	16,822	0	(8,693)	8,129
Printer/Copier - Works		924	0	(924)	0	0	0	0	0	0	0	0
IT Equipment - Desktops		5,749	0	(5,749)	0	0	0	0	0	0	0	0
IT Equipment - Scanner		696	0	(696)	0	0	0	0	0	0	0	0
IT Equipment - Stacking Switches		27,285	0	(6,013)	21,272	0	(6,340)	14,932	21,272	0	(6,338)	14,934
Gym Equipment - Cardio		5,028	0	(5,028)	0	0	0	0	0	0	0	0
Gym Equipment - Spin Bikes		2,118	0	(2,118)	0	0	0	0	0	0	0	0
Matrix Fitness Equipment		0	0	0	0	74,811	0	74,811	0	0	0	0
Total Lease Liabilities	11(b)	67,137	0	(29,043)	38,094	74,811	(15,032)	97,873	38,094	0	(15,031)	23,063

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term
						30 June 2023	30 June 2023	30 June 2022	
						\$	\$	\$	
IT Equipment - Laptops		009-0147653-003	Dell Financial	2.10%	31/05/2024	(268)	(268)	(447)	48 months
Printer/Copier - Works		E6N0159975	Alleasing Pty Ltd	2.10%	31/03/2022	0	0	(12)	33 months
IT Equipment - Desktops		E6N0162342	MAIA Financial	2.10%	30/06/2022	0	0	(69)	30 months
IT Equipment - Scanner		E6N0160847	MAIA Financial	2.10%	31/12/2021	0	0	(4)	30 months
IT Equipment - Stacking Switches		214-09394537-001	De Lage Landen	2.20%	31/08/2025	(972)	(972)	(1,297)	60 months
Gym Equipment - Cardio		E6N0162250	MAIA Financial	2.00%	31/12/2021	0	0	(35)	30 months
Gym Equipment - Spin Bikes		E6N0162200	MAIA Financial	2.00%	31/12/2021	0	0	(17)	30 months
Total Finance Cost Payments						(1,240)	(1,240)	(1,881)	

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023

30. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlement Reserve	17,500	0	0	17,500	17,500	0	0	17,500	0	25,000	(7,500)	17,500
(b) Waste Management Reserve	1,300,132	0	(11,030)	1,289,102	1,300,132	0	(55,000)	1,245,132	1,476,407	0	(176,275)	1,300,132
(c) Covid 19 Reserve	95,058	0	(95,058)	0	95,058	0	(95,058)	0	95,058	0	0	95,058
(d) Arbutnott Memorial Scholarship Reserve	2,985	0	0	2,985	2,985	0	0	2,985	3,285	0	(300)	2,985
(e) Strategic Planning Studies Reserve	39,301	0	(7,950)	31,351	39,301	0	(25,000)	14,301	40,051	0	(750)	39,301
(f) Land Development Reserve	350,271	100,000	0	450,271	350,271	0	(250,000)	100,271	350,271	0	0	350,271
(g) Vehicle Reserve	602,902	310,000	(218,035)	694,867	602,902	310,000	(612,081)	300,821	391,795	253,405	(42,298)	602,902
(h) Roadworks Reserve	560,683	0	(271,054)	289,629	560,683	0	(271,054)	289,629	435,434	271,841	(146,592)	560,683
(i) Revaluation Reserve	33,300	40,000	(33,300)	40,000	33,300	40,000	(73,000)	300	10,700	40,000	(17,400)	33,300
(j) Buildings Reserve	474,567	410,000	(252,771)	631,796	474,567	410,000	(835,976)	48,591	495,996	352,692	(374,121)	474,567
(k) Council Election Reserve	13,650	0	0	13,650	13,650	0	0	13,650	0	13,650	0	13,650
(l) Information Technology Reserve	128,734	10,000	(93,000)	45,734	128,733	10,000	(93,000)	45,733	93,522	41,812	(6,600)	128,734
(m) Parks and Reserves Reserve	365,551	0	(33,844)	331,707	365,551	0	(109,489)	256,062	129,744	240,000	(4,193)	365,551
(n) Carried Forward Projects Reserve	55,451	0	0	55,451	55,450	0	0	55,450	688,476	0	(633,025)	55,451
(o) Minnipup Cottages 1-4 Surplus Reserve	63,579	7,273	(5,302)	65,550	63,579	0	(8,550)	55,029	0	64,877	(1,298)	63,579
(p) Minnipup Cottages 5-8 Surplus Reserve	93,130	0	(8,025)	85,105	93,130	0	(9,853)	83,277	0	97,702	(4,572)	93,130
(q) Minnipup Cottages 9-12 Surplus Reserve	256,137	3,651	(45,771)	214,017	256,138	0	(73,807)	182,331	0	256,137	0	256,137
(r) Langley Villas 1-6 Surplus Reserve	351,027	1,363	(48,446)	303,944	351,027	0	(78,121)	272,906	0	351,027	0	351,027
(s) Langley Villas 7-9 Surplus Reserve	221,724	10,079	(30,964)	200,839	221,724	0	(49,930)	171,794	0	221,724	0	221,724
(t) Minnipup Cottages 5-8 Lt Maintenance Reserve	7,669	2,000	0	9,669	7,669	2,000	0	9,669	0	7,669	0	7,669
(u) Minnipup Cottages 9-12 Lt Maintenance Reserve	6,628	2,000	0	8,628	6,628	2,000	0	8,628	0	6,628	0	6,628
(v) Langley Villas 1-6 Lt Maintenance Reserve	13,823	3,600	0	17,423	13,823	3,600	0	17,423	0	13,823	0	13,823
(w) Langley Villas 7-9 Lt Maintenance Reserve	3,600	1,800	0	5,400	3,600	1,800	0	5,400	0	3,600	0	3,600
(x) Preston Village Exit Deferred Management Reserve	201,370	112,736	0	314,106	201,370	0	0	201,370	0	201,370	0	201,370
(y) Preston Village Reserve Fund Contribution Reserve	60,610	46,948	(24,090)	83,468	63,150	0	(40,065)	23,085	0	63,151	(2,541)	60,610
(z) Bushfire Control & Management Reserve	0	0	0	0	0	0	0	0	2,282	0	(2,282)	0
(aa) Aged Housing Reserve	0	0	0	0	0	0	0	0	1,210,183	0	(1,210,183)	0
(ab) Central Business District Reserve	0	0	0	0	0	0	0	0	3,054	0	(3,054)	0
	5,319,382	1,061,450	(1,178,640)	5,202,192	5,321,921	779,400	(2,679,984)	3,421,337	5,426,258	2,526,108	(2,632,984)	5,319,382

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

**SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023**

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Employee Entitlement Reserve	To provide for the payment of annual leave, long service leave, personal leave, and grandfathered gratuity scheme entitlements.
(b) Waste Management Reserve	To receive funds collected from the Shire's Waste Management levy for the purpose of providing waste management facilities.
(c) Covid 19 Reserve	To fund initiatives and activities associated with the Shire's response and recovery from the COVID-19 pandemic.
(d) Arbuthnot Memorial Scholarship Reserve	To fund the payment of the Arbuthnot Scholarship.
(e) Strategic Planning Studies Reserve	To accumulate funds for engaging strategic studies / reports.
(f) Land Development Reserve	To fund the purchase of land for future community purposes.
(g) Vehicle Reserve	To accumulate funds for the acquisition and replacement of Council's vehicle fleet.
(h) Roadworks Reserve	To accumulate funds for the construction, renewal and major maintenance of road infrastructure.
(i) Revaluation Reserve	To accumulate funds for asset revaluations and rates gross rental valuation - General revaluation.
(j) Buildings Reserve	To accumulate funds for the construction, renewal and major maintenance of Council buildings.
(k) Council Election Reserve	To accumulate fund for council postal elections.
(l) Information Technology Reserve	To accumulate funds for the acquisition and replacement of Information Technology equipment and software.
(m) Parks and Reserves Reserve	To accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure.
(n) Carried Forward Projects Reserve	To accumulate funds from projects carried into future financial years.
(o) Minnipup Cottages 1-4 Surplus Reserve	To accumulate surplus income of units 1-4 for the purpose of unit maintenance, renewal and upgrades.
(p) Minnipup Cottages 5-8 Surplus Reserve	To accumulate surplus income of units 5-8 for purposes prescribed in the Joint Venture Agreement.
(q) Minnipup Cottages 9-12 Surplus Reserve	To accumulate surplus income of units 9-12 for purposes prescribed in the Joint Venture Agreement.
(r) Langley Villas 1-6 Surplus Reserve	To accumulate surplus income of units 1-6 for purposes prescribed in the Joint Venture Agreement.
(s) Langley Villas 7-9 Surplus Reserve	To accumulate surplus income of units 7-9 for purposes prescribed in the Joint Venture Agreement.
(t) Minnipup Cottages 5-8 Lt Maintenance Reserve	To accumulate fund for units 5-8 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(u) Minnipup Cottages 9-12 Lt Maintenance Reserve	To accumulate fund for units 9-12 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(v) Langley Villas 1-6 Lt Maintenance Reserve	To accumulate fund for units 1-6 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(w) Langley Villas 7-9 Lt Maintenance Reserve	To accumulate fund for units 7-9 prescribed under the Joint Venture Agreement for the purposes of property maintenance.
(x) Preston Village Exit Deferred Management Reserve	To accumulate Preston Village Exit Deferred management fees as contribution towards funding the lease liability.
(y) Preston Village Reserve Fund Contribution Reserve	To accumulate the Preston Village Reserve fund contribution for purposes prescribed within the Residence Contract.
(z) Bushfire Control & Management Reserve	To receive funds collected from the Shire's Fire Protection Levy for the purpose of providing fire fighting equipment to meet the needs of the district.
(aa) Aged Housing Reserve	Fund Closed - Transferred to new Reserves - Res 87/21, 26 May 2021
(ab) Central Business District Reserve	To fund future Central Business District projects.

**SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30 JUNE 2023**

31. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	56,967	0	0	56,967
	56,967	0	0	56,967

IAN TELFER

**Chief Executive Officer
WAPRES**

Forestry Company based in the southwest. We have an integrated supply chain including tree breeding, nursery, plantation management, wood procurement, harvesting and processing. We supply both export (Port of Bunbury) and domestic markets.

Graduated Bachelor Science (Forestry) ANU; completed Graduate Management Qualification (GMQ) through UWA/UNSW. Graduate Australian Rural Leadership Program (ARLP) Course 2.

Donnybrook Resident. Lived & worked in the SW region since 1985.

Current roles include:

President - Forest Industries Federation WA (FIFWA)
Director & Treasurer - Australian Forest Products Association (AFPA)
Chair - Investing in our Youth (IIOY)
Chair - Pathways SW
Chair & EMT - St John Ambulance Donnybrook
Member Institute Company Directors
Fellow Australian Rural Leadership Network (ARLN)
Member ARMC Donnybrook Shire Council

Angelo Logiudice
Lot 4409 Logiudice Road
Kirup WA 6251

Shire Donnybrook Balingup
Re: Nomination for Audit & Risk Management Committee.

Attn CEO Mr Gary Hunt

I am writing to nominate for the advertised position of External Independent community Member on the Audit & Risk Management Committee.

To give some background about myself, born in Bunbury 1958 have lived on the family farming property in Kirup, married to Maria and have 3 adult boys.

My business experience: a trained heavy duty diesel mechanic and machinery sales 10 years, farmed fruit for 25 years, now farming cattle, have owned Donnybrook Newsagency for 17 years, including 5 years owning and providing Mobility Supplies to the elderly in the local and surrounding communities, Cert IV in Workplace Training and Work Place/RPL Assessment.

My experience on Boards and Committees: Community Groups, for Profit and not for Profit organisations.

1. Saint Mary's School Board 6 years, 3 years as Chairman.
2. Fruit Industry Apple and Pear council 9 years, Chairman 3 years.
3. Agriculture Produce Commission representing fruit industry, 3 years, 6 months reviewing the APC Act, at state level with other Ag industry groups.
4. Donnybrook Apple Festival chairman 2004 to 2008, took it on with \$5k debt finished my term in 2008 with \$70k in the Apple Festival bank account.
5. Was nominated and appointed to the board of Donnybrook Capel and Districts Financial Services Limited in 2007 to current, 3 years as board chairman.
6. I nominated and was appointed to the Shire committee of Tuia Lodge 2007 to 2015.

7. In 2009 I nominated and was elected to the Shire of Donnybrook Balingup served 8 years until 2017, served on many shire committees in that time, served 2 years as Shire President.
10. In 2011 when HACC was relinquished by the Shire I nominated for a board position with the successful tenderer, Community Home Care, now Belong at

Home, I have served on this board for 13 years 4 years as deputy chair, the past 5 years as chairman, we look after 184 staff and over 3000 elderly clients across six sites in the South West, I am currently a member on the Audit and Risk committee of this organisation.

My interest in nominating for the position on the Audit and Risk Management committee is to continue to serve in the best interest of our communities while supporting the administration with good outcomes, I hold vast knowledge of finances and the interpretation of financial statements, and the responsibility that is associated with audit and risk, given the organisations I am and have been involved with.

I always maintain that Risk, Compliance and governance should be at the forefront of any organisation.

To this end I hope to be reasonably considered for this roll.

References can be provided if required.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'Angelo Logiudice', with a stylized flourish at the end.

Angelo Logiudice
Mob 0427316236
15-12-2023