



ATTACHMENTS

Ordinary Council Meeting

26 February 2020



MINUTES OF ORDINARY MEETING OF COUNCIL DECEMBER 2019

Wednesday 18 December 2019

5.00pm

Shire of Donnybrook Balingup Council Chambers, Donnybrook

A handwritten signature in black ink, appearing to read "BGR", followed by a long horizontal flourish.

**Ben Rose
Chief Executive Officer**

20 December 2019

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SHIRE OF DONNYBROOK BALINGUP
MINUTES OF ORDINARY MEETING OF COUNCIL

Held at the Council Chambers
Wednesday, 18 December 2019 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 Noongar People, paying respects to Elders, past, present and emerging.

The Shire Present declared the meeting open at 5.02pm and welcomed the public gallery.

Shire President - Public Notification of Recording of Meetings

The Shire President advised that the meeting is being digitally recorded to assist with minute taking in accordance with Council Policy 1.25. The Shire President further stated the following:

If you do not give permission for your participation to be recorded, please indicate this at the meeting. Members are reminded that no other visual or audio recording of this meeting by any other means is allowed without the permission of the Chairperson.

2 ATTENDANCE

MEMBERS PRESENT

COUNCILLORS	STAFF
Cr Piesse (President)	Ben Rose – Chief Executive Officer
Cr Massey (Deputy President)	Steve Potter – Executive Manager Operations
Cr Atherton	Bob Wallin – Manager Development Services
Cr Lindemann	Damien Morgan – Manager Works and Services
Cr Mitchell	Maureen Keegan – Manager Executive Services
Cr Newman	
Cr Sercombe	
Cr Smith	
Cr Wringe	

PUBLIC GALLERY

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2.1 APOLOGIES

Nil.

2.2 APPROVED LEAVE OF ABSENCE

Cr Massey has an approved leave of absence from the December 2019 Ordinary Council Meeting, however Cr Massey was in attendance at the meeting.

2.3 APPLICATION FOR A LEAVE OF ABSENCE

Nil.

3 ANNOUNCEMENTS FROM PRESIDING MEMBER

29/11/2019	Donnybrook Community Radio
30/11/2019	Donnybrook Food and Wine Festival – Opening
3/12/2019	WBAC Board Meeting – Nannup
6/12/2019	WALGA Video Conference – Main Roads Proposal
7/12/2019	Vintage Homes Opening – Balingup
9/12/2019	Regional Road Group – Dardanup Council
10/12/2019	Ian Telfer BGEA Outgoing President / MD WAPRES – Council Chambers
15/12/2019	Brookhampton War Memorial 100 Year Service

4 DECLARATION OF INTEREST

Division 6: Sub-Division 1 of the *Local Government Act 1995*. Care should be taken by all Councillors to ensure that a financial/impartiality interest is declared and that they refrain from voting on any matter, which is considered to come within the ambit of the Act.

Cr Wringe declared an impartiality interest in item 9.1.1. as she is a member of the Kirup Progress Association.

Cr Smith has declared a financial interest in item 9.5.1 as he has quoted for electrician work for the head contractor.

Cr Atherton declared an impartiality interest in item 9.6.6 as he is a member of Donnybrook Football Club.

Cr Piesse declared an impartiality interest in item 9.6.6 as he is a member of Donnybrook Football Club.

Cr Smith declared an impartiality interest in item 9.6.6 as he is a member of a Donnybrook sporting club.

5 PUBLIC QUESTION TIME

5.1 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Mr Simon McInness – Ordinary Council Meeting 19 November 2019

Question

What is the cost as a percentage of the total rates intake, of senior management to the level of department head and senior professional staff including those under contract, including super, allowances and private vehicle use?

Response

20.4% (this includes eight positions).

5.2 PUBLIC QUESTION TIME

Mr Simon McInness

1. *In November and this month the cheques have not been published. Is this a statutory obligation?*

CEO: Yes the payment runs have been included in the attachments, they were published late Tuesday afternoon.

2. *Does this indicate that none of the Councillors here are doing their oversight, they should be running their eyes over the money going out?*

CEO: It is up to the individual Elected Member as to the level of oversight they would like to provide on that. There is opportunity for Councillors to ask questions outside of this forum. In addition, the list of Accounts for Payment are not a decision item for the Council, they are listed in the Agenda attachments for the purposes of transparency and accountability. If you have umbrage with any of the payments you are welcome to bring them to the next council meeting.

Mr Bernie Dawson

1. *Considering further information received from Mr Miller on the historic milling equipment does the President or CEO think that the previous Council who voted to remove the exhibits may have overlooked the historical significance of the exhibits at currently located at the Irishtown Arboretum.*

SP: Given the agenda item relating to the matter is before Councillors today, Mr Millers correspondence and deputation I would suggest that by the time the Council vote on the revocation they will have the information if not already in front of them now.

2. *Can I get a response from the CEO*

CEO: The Council of the day makes its decision on the best information they have available to it at the time. If it didn't have the information they could not take that into their decision making process.

3. *Does the new Council know that the management plan budget of \$73k for the Irishtown Arboretum is over a 4 year plan and could be considerably reduced if Council were to enlist the help of volunteers who have shown their support for the historic milling equipment to stay at the current site?*

CEO: Yes we are very aware that there is a group of potential volunteers available but the position of Council is that it should budget the full amount to undertake the works and if there are volunteers who can offset that cost, that is an advantage to the Shire and community and would assist the Council to reduce the costs that can then be put into other projects.

4. *The road between Boyup Brook and Donnybrook is a total mess, we are seeing the road liquefy over the entire length and we are seeing patch up jobs happening on the South West Highway. Your position on the Regional Road Group, surely we can raise this question why are we putting up with this shoddy workmanship that well may be contributing to these nasty accidents.*

SP: Yes I am on the RRG and I took the opportunity to raise this with the 12 shires on the group and put the head of Main Roads under some duress bringing to his attention the incidents you raised.

I have raised with Main Roads a continuing bombarding of the issue is not a fix given the forecast traffic through Donnybrook is expected to grow from 8000 to 11000 over the next 3 years and lot of that is going to be heavy haulage.

I have requested the CEO to prepare in conjunction with the WA Police in Donnybrook a statement of concern to the Minister and Commissioner of Road Safety.

It is a huge issue that we have taken to the government as a matter of urgency.

5. *Do you believe the work is substandard and would not be put up with in any major town or city in WA and we just get treated by second class citizens down here and put up with it.*

SP: With the current band aid fixes and lack of funding in the forward estimates, I would suggest your assertions are correct. But at the moment we are trying to get the Minister for Police and Road Safety and Main Roads, to deal with the traffic issue going through our towns on the South West highway so we need to be somewhat circumspect in how we deal with this. We have raised it and it is on the agenda.

6 PRESENTATIONS

6.1 PETITIONS

A Petition in relation to the Irishtown Arboretum was presented to the November 2019 Ordinary Council Meeting. A report addressing the petition is included in the Agenda at 9.1.1.

6.2 PRESENTATIONS

Nil.

6.3 DEPUTATIONS

Mr Lex Miller and Mr Darren Miller presented a Deputation in relation to item 9.1.1 regarding the Donnybrook Arboretum Mill Park equipment.

Mr Ron Rees presented a Deputation in relation to item 9.1.1 regarding the Donnybrook Arboretum Mill Park equipment.

Mr Angelo Logiudice, representing the Kirup Progress Association (KPA), presented a Deputation in relation to the KPA's plans for rejuvenation of Mill Park, Kirup.

Mr Tony Scaffidi presented a Deputation in relation to item 9.1.1 regarding the Donnybrook Arboretum Mill Park equipment.

6.4 DELEGATE'S REPORTS

Nil.

7 CONFIRMATION OF MINUTES

7.1 ORDINARY MEETING OF COUNCIL – 27 NOVEMBER 2019

Minutes of the Ordinary Meeting of Council held 27 November 2019 are attached (*attachment 7.1*).

EXECUTIVE RECOMMENDATION

That the Minutes from the Ordinary Meeting of Council held 27 November 2019 be confirmed as a true and accurate record.

COUNCIL RESOLUTION 205/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That the Minutes from the Ordinary Meeting of Council held 27 November 2019 be confirmed as a true and accurate record.

CARRIED 9/0 by En Bloc Resolution

8 REPORTS OF COMMITTEES

Nil.

9 REPORTS OF OFFICERS

ADOPTION BY EXCEPTION:

COUNCIL RESOLUTION 206/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That the following items be carried En Bloc:

7.1 Minutes Special Meeting of Council – 21 October 2019

9.1.2 Request for Comment on Proposed Amendments to WALGA Preferred Model for Third Party Appeal Rights.

9.1.3 Recommendation to Western Australian Planning Commission on Review of Local Planning Scheme 7 and Local Planning Strategy

9.6.2 Monthly Financial Report – October 2019

9.6.3 Monthly Financial Report – November 2019

9.6.4 Council Meeting Dates 2020

9.6.5 Bunbury Geographe Tourism Partnership Memorandum of Understanding

CARRIED 9/0

9.1 MANAGER DEVELOPMENT SERVICES

9.1.1 PETITION TO REVOKE COUNCIL DECISION 141/19 TO RELOCATE MILLING EQUIPMENT FROM DONNYBROOK ARBORETUM TO KIRUP MILL PARK

Location	Shire of Donnybrook Balingup
Applicant	Tony Scaffidi, 186 Grist Road Irishtown
File Reference	RES 01/9
Author	Maureen Keegan – Manager Executive Services Steve Potter – Executive Manager Operations
Responsible Officer	Ben Rose – Chief Executive Officer
Attachments	9.1.1(1) – Council Report – June 2019 9.1.1(2) – Council Report – September 2019 9.1.1(3) – KPA Letter – Advice of Council Decision (Sept 2019) 9.1.1(4) – Full copy of Petition and Signatures 9.1.1(5) – Letter received from Mr LOD Miller
Voting Requirements	Simple / Absolute Majority

Recommendation
<p>OPTION A:</p> <p>That Council:</p> <ol style="list-style-type: none"> Acknowledges the petition received on 25 November 2019 from Mr Tony Scaffidi and the points raised in the petition. Resolves not to revoke Council decision [141/19] from the Ordinary Council Meeting held on 25 September 2019 and reiterates its original decision. <p style="text-align: right;">[SIMPLE MAJORITY REQUIRED]</p> <p>OR</p> <p>OPTION B:</p> <p>That Council:</p> <ol style="list-style-type: none"> Acknowledges the petition received on 25 November 2019 from Mr Tony Scaffidi and the points raised in the petition. <p style="text-align: right;">[SIMPLE MAJORITY REQUIRED]</p>

2. Pursuant to Clause 16.2(2) of the *Shire of Donnybrook Balingup Meeting Procedures Local Law 2017* and Part 10 of the *Local Government (Administration) Regulations 1996* revokes Council decision [141/19] from the Ordinary Council Meeting held on 25 September 2019.

[ABSOLUTE MAJORITY REQUIRED]

3. Adopts the Executive Recommendation contained within Item 9.7.1 considered at the September 2019 Ordinary Council Meeting as follows:

3.1 Reaffirms that Council’s strategic direction for the Donnybrook Arboretum site is to perform the function of a low-key tourist rest stop (without bathroom / toilet or any extended or overnight-stay facilities);

3.2 Considers the following improvements to the Arboretum site which shall be included in future revisions of the Parks and Reserves Asset Management Plan from 2020/21 onwards for consideration in future budgets.

Year	Item	Cost
2020/21	Safety Fencing (Shed structure only)	\$12,936
2020/21	2 x Bench Seats and 2 x Picnic Tables	\$9,652
2021/22	Sandblasting / Painting Machinery (Steam Engine)	\$8,000
2021/22	Interpretive Signage (Trees and Machinery)	\$5,000
2022/23	Gravel Path	\$18,135
2023/24	Information Bay	\$20,000

3.3 Commits to considering the following allocation in the Shire’s Annual Budget, from 2020/21 onwards, for the ongoing maintenance of the Arboretum site:

3.3.1 Annual Tree Maintenance (\$10,000 p/a);

3.3.2 Quarterly Site Maintenance (\$4,000 p/a).

3.4 Requests the Chief Executive Officer liaise with community groups (with Incorporation status, or otherwise) that may provide voluntary assistance or co-contribution (financial, in-kind, materials or other) to Council in improving the site with regard to machinery restoration, tree maintenance and interpretive signage.

3.5 Advises the Kirup Progress Association that it is not supportive of the Association’s request to re-locate historical milling equipment from the Donnybrook Arboretum to Kirup Mill Park for the following reason:

3.5.1 The milling equipment is considered to have social heritage significance to the Donnybrook community due to the involvement of community members in installing it in 1979 and its ongoing contribution to Donnybrook’s sense of place.

3.6 Instructs the Chief Executive Officer to liaise with the Kirup Progress Association to:

3.6.1 Investigate alternative opportunities for developing Mill Park to create added interest and underpin economic activity support for businesses in Kirup;

3.6.2 Explore external funding opportunities for designing, planning and constructing concepts for developing Mill Park.

[SIMPLE MAJORITY REQUIRED]

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome	4.1	A strategically focused, open and accountable local government.
Strategy	4.1.2	Continue to enhance communication and transparency
Action	4.1.2.1	Ongoing meaningful communication and engagement with residents, ratepayers and stakeholders.

EXECUTIVE SUMMARY

- Council has received a petition requesting it revoke a decision made at the September 2019 Ordinary Council meeting, in which Council provided ‘in-principle’ support for the Kirup Progress Association (KPA) to re-locate historical milling machinery from the Donnybrook Arboretum to Kirup Mill Park.
- There are specific statutes applicable to both the processing of petitions and the revocation of previous Council decisions that will need to be complied with in dealing with this matter.
- Staff have provided two options for Council to consider in dealing with this matter, which cover both options (revoking / not revoking the original decision).

BACKGROUND

At the September 2019 Ordinary Council Meeting Council considered a report entitled '*Strategic Direction for Donnybrook Arboretum Site and Response to Kirup Progress Association Request to Relocate Historical Milling Equipment*'.

Council was requested to:

- a) consider possible scenarios to establish its long term strategic vision for the Donnybrook Arboretum; and
- b) determine the Kirup Progress Association's request to relocate historical milling machinery from the Arboretum to Mill Park in Kirup.

Officers recommended the Arboretum site be improved and maintained to a standard reflective of its use, with a dedicated annual budget allocation, and the existing milling equipment be retained at the Arboretum site.

Contrary to the Executive Recommendation, Council resolved the following:

COUNCIL DECISION 141/19

That Council:

1. ***Reaffirms that Council's strategic direction for the Donnybrook Arboretum site is to perform the function of a low-key tourist rest stop (without bathroom / toilet or any extended or overnight-stay facilities);***
2. ***Commits to the following improvements to the Arboretum site which shall be included in future revisions of the Parks and Reserves Asset Management Plan from 2020/21 onwards for consideration in future budgets:***

Year	Item	Cost
2020/21	2 x Bench Seats and 2 x Picnic Tables	\$9,652
2020/21	Signage (Trees)	\$3,000
2021/22	Gravel Path (310m)	\$18,135
2022/23	Information Bay	\$20,000

3. ***Commits to considering the following allocation in the Shire's Annual Budget, from 2020/21 onwards, for the ongoing maintenance of the Arboretum site:***
 - 3.1 ***Annual Tree Maintenance (\$10,000 p/a)***
 - 3.2 ***Quarterly Site Maintenance (\$4,000 p/a).***
4. ***Requests the Chief Executive Officer to liaise with community groups (with Incorporation status, or otherwise) that may provide voluntary assistance or co-contribution (financial, in-kind, materials or other) to Council in improving the site with regard to tree maintenance and interpretive signage.***

5. **Approves ‘in-principle’ the Kirup Progress Association’s request to relocate all historical milling machinery and associated equipment currently located at the Donnybrook Arboretum to Mill Park in Kirup, subject to the following conditions:**
 - 5.1 **Prior to any works being undertaken the KPA is to submit a detailed ‘Relocation and Refurbishment Management Plan’ to the satisfaction of the Chief Executive Officer outlining the following:**
 - 5.1.1 **Proposed method of relocation taking into account any constraints identified**
 - 5.1.2 **Details of any interim storage of the equipment whilst it is being restored, prior to installation at Mill Park;**
 - 5.1.3 **Details of how the KPA intends to refurbish the equipment to an acceptable standard for public display;**
 - 5.1.4 **Details of any relevant skills, expertise or equipment at the KPA’s disposal to support the re-location and refurbishment of the machinery;**
 - 5.1.5 **Details of the KPA’s long-term commitment to the ongoing maintenance of the machinery once installed;**
 - 5.1.6 **Details of any safety measures that will be implemented at Mill Park to prevent injury to members of the public.**
6. **Subject to the ‘Relocation and Refurbishment Management Plan’ referred to in Point 5 being approved by the Chief Executive Officer, a formal agreement is to be prepared and signed by the Chief Executive Officer / Shire President and the Kirup Progress Association, outlining the responsibilities of each party, with any contentious issues to be brought back to Council for further consideration.**
7. **Subject to the formal agreement referred to in Point 6 being entered into by both parties, authorises the Kirup Progress Association to commence works involving the re-location of the equipment from the Arboretum to Mill Park.**

Carried 6/3

The September report was preceded by another report on this same matter which was considered by Council in June 2019. Full copies of both reports (and resolutions of Council) are provided in Attachments 9.1.1(1) and 9.1.1(2).

Action undertaken so far in the implementation of the September resolution has been a letter sent to the Kirup Progress Association advising of Councils decision (Attachment 9.1.1.(3)) and a meeting held with the Executive Manager Operations and KPA to review the requirements of the resolution.

The machinery remains insitu at the Irishtown Arboretum.

Presentation of Petition

Council at the November 2019 Ordinary Council Meeting received a petition presented by Mr Tony Scaffidi containing the following wording:

“To: The Shire President of the Donnybrook Balingup Shire Council

We the undersigned, being the supporters of Donnybrook/Irishtown (Western Australia) Arboretum respectfully request the Donnybrook Balingup Shire Council to:

Immediately revoke the decision made by Council at its 2019 September Council meeting that “approves the relocation of all historic milling machinery and associated equipment from the Donnybrook Arboretum”.

We the undersigned believe Council erred in its decision making on the following grounds:

- 1. 6 Councillors ignored the Executive Managers advice recognizing the historical importance of the display since the exhibits were placed with the Arboretum during a special celebration to make the 150th years some 40 years ago in 1979.*
- 2. Council did not consult with the original owners and donors (the Miller Family of Brookhampton) prior to the decision being made to remove the equipment.*
- 3. The 6 councillors who voted to remove the equipment were ignorant to the fact that the old milling equipment holds local social heritage significance and represents pioneers of a bygone era with the localities of Donnybrook, Irishtown, Brookhampton and Argyle.*
- 4. The decision to remove the equipment from its present location is disrespectful to the past services groups Rotary and Apex who installed and maintained the equipment up until 1994 and who passed the equipment onto council in good faith that it would be maintained accordingly.*
- 5. The Council has failed in its responsibility to maintain the Arboretum exhibits in reasonable condition given that it forms part of the ‘Irishtown Road Precinct Area’ as considered in the Donnybrook Townscape Plan 2012-17.*
- 6. The decision to remove is divisive and will cause community angst for many years to come.”*

Based on information provided by the petitioners the petition contains a total of 438 signatures of which 370 are on the Shire’s electoral roll which is currently being verified by Shire staff.

A full copy of the petition inclusive of the signatures received is provided in Attachment 9.1.1(4).

Due to the nature of the petition which requests Council revoke an earlier decision there are two discreet aspects which are dealt with separately in the applicable statutes which are:

- Process for dealing with a submitted petition; and
- Process for revoking a Council decision.

For clarity, this report will address each separately, inclusive of the relevant statutes that are applicable to each under ‘Statutory Compliance’.

By way of a summary of events related to this matter to date, the following table is provided:

Date	Event
January 2019	KPA approach Shire to consider relocating milling equipment
Feb-March 2019	Shire undertake public advertising / consultation on concept of relocating milling equipment (Preston Press etc)
April 2019	OCM item drafted (late withdrawal from OCM agenda as a result of ‘Friends of Arboretum’ presenting new information)
May 2019	Agenda item presented to OCM (Council resolved to defer decision pending more information regarding costs of refurbishing Irishtown Arboretum rest stop area)
September 2019	Agenda item presented to OCM (Council resolved to approve relocation of milling equipment to Kirup, subject to conditions including a ‘Relocation and Refurbishment Management Plan’ being prepared by KPA first)
October-November 2019	Petition circulates amongst community for signing
November 2019	Petition presented to OCM (seeking revocation of September 2019 OCM decision)
December 2019	Agenda item presented to OCM to consider petition and process/implications for revocation

FINANCIAL IMPLICATIONS

Not applicable.

POLICY COMPLIANCE

Not applicable.

STATUTORY COMPLIANCE

Dealing with a Petition

The provisions relevant to receiving and dealing with a petition are outlined under Clause 6.10 of the *Shire of Donnybrook Balingup Meeting Procedures Local Law 2017* (Local Law). Section 1 of the clause outlines the form a petition should take with Sections 2 and 3 outlining how a petition should be dealt with as follows:

6.10 Petitions

- (1) *A petition is to—*
 - a) *be addressed to the President;*
 - b) *be made by electors of the district;*
 - c) *state the request on each page of the petition;*
 - d) *contain the name, address and signature of each elector making the request, and the date each elector signed;*
 - e) *contain a summary of the reasons for the request; and*
 - f) *state the name of the person to whom, and an address at which, notice to the petitioners can be given.*
- (2) *Upon receiving a petition, the local government is to submit the petition to the relevant officer to be included in his or her deliberations and report on the matter that is the subject of the petition, subject to subclause (3).*
- (3) *At any meeting, the Council is not to vote on any matter that is the subject of a petition presented to that meeting, unless—*
 - a) *the matter is the subject of a report included in the agenda; and*
 - b) *the Council has considered the issues raised in the petition.*

Revocation of Previous Council Decision

Based on the above, it would appear that the next stage of the process would be for an officer to prepare a report on the matter that is the subject of the petition at a convened Council meeting. However, as the subject of the petition is for a proposed revocation of an earlier decision, in determining the appropriate path forward Council must also consider provisions relevant to the revocation of decisions which are contained in both the *Local Government (Administration) Regulations 1996* and the *Shire of Donnybrook Balingup Meeting Procedures Local Law 2017* as follows:

Local Government (Administration) Regulations 1996

10. Revoking or changing decisions (Act s. 5.25(1)(e))

- 1) *If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —*
 - a) *in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or*
 - b) *in any other case, by at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.*
- (1a) *Notice of a motion to revoke or change a decision referred to in sub-regulation (1) is to be signed by members of the council or committee numbering at least 1/3 of*

the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(2) If a decision has been made at a council or a committee meeting then any decision to revoke or change the first-mentioned decision must be made —

(a) in the case where the decision to be revoked or changed was required to be made by an absolute majority or by a special majority, by that kind of majority; or

(b) in any other case, by an absolute majority.

(3) This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.

Shire of Donnybrook Balingup Meeting Procedures Local Law

In addition to the above, Part 16 of the Shire's Meeting Procedures Local Law is relevant and states:

PART 16—REVOKING OR CHANGING DECISIONS

16.1 Requirements to revoke or change decisions

The requirements to revoke or change a decision made at a meeting are dealt with in regulation 10 of the Regulations.

16.2 Limitations on powers to revoke or change decisions

(1) Subject to subclause (2), the Council or a committee is not to consider a motion to revoke or change a decision—

(a) where, at the time the motion is moved or notice is given, any action has been taken under clause 16.3 to implement the decision; or

(b) (b) where the decision is procedural in its form or effect.

(2) The Council or a committee may consider a motion to revoke or change a decision of the kind described in subclause (1)(a) if the motion is accompanied by a written statement of the legal and financial consequences of carrying the motion.

16.3 Implementing a decision

(1) In this clause—

(a) "authorisation" means a licence, permit, approval or other means of authorising a person to do anything;

(b) "implement", in relation to a decision, includes—

- (i) communicate notice of the decision to a person affected by, or with an interest in, the decision; and*
 - (ii) take any other action to give effect to the decision; and*
- (c) “valid notice of revocation motion” means a notice of motion to revoke or change a decision that complies with the requirements of the Act, Regulations and the local law and may be considered, but has not yet been considered, by the Council or a committee as the case may be.*
- (2) Subject to subclause (4), and unless a resolution is made under subclause (3), a decision made at a meeting is not to be implemented by the CEO or any other person until the afternoon of the first business day after the commencement of the meeting at which the decision was made.*
- (3) The Council or a committee may, by resolution carried at the same meeting at which a decision was made, direct the CEO or another person to take immediate action to implement the decision.*
- (4) A decision made at a meeting is not to be implemented by the CEO or any other person—*
 - (a) if, before commencing any implementation action, the CEO or that person is given a valid notice of revocation motion; and*
 - (b) unless and until the valid notice of revocation motion has been determined by the Council or the committee as the case may be.*
- (5) The CEO is to ensure that members of the public attending the meeting are informed by an appropriate notice that a decision to grant an authorisation—*
 - (a) is to take effect only in accordance with this clause; and*
 - (b) cannot be acted upon by the person who has been granted the authorisation unless and until the decision has been implemented in accordance with this clause.*

Functions of CEO in Council Decision-making

LG Act 1995 S5.4.1 (A,B)

The CEO’s functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws; and*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*

OFFICER COMMENT

In light of the above, Council is required to comply with the provisions relevant to both dealing with petitions and revoking decisions. To this effect the following will need to occur in order to reach a Council position on the matter that complies with the relevant requirements:

1. In accordance with Clause 6.10 of the Local Law, officers need to address the points raised in the petition and have done so in this report;
2. Pursuant to Regulation 10 of the Regulations, Council will need to consider whether to consider a motion to revoke its previous decision (must be supported by a minimum of 1/3 of the number of offices inclusive of the mover in order to proceed);
3. If less than 1/3 of the number of offices are supportive of considering a motion to revoke Council's previous decision then the original decision stands;
4. Pursuant to Clause 16.2(2) of the Local Law, if Council is supportive of considering a motion to revoke its decision as per Point 2 above, the motion is to be accompanied by a written statement of the legal and financial consequences of carrying the motion and this is provided in this report;
5. If a motion to revoke is moved and seconded, the matter enters open debate and Council can make an alternative decision.

The following information is provided to address the requirements as outlined above:

- Officer responses to points raised in the petition (Cl. 6.10 of Local Law);
- Officer comment regarding legal and financial consequences of carrying a motion to revoke (Cl. 16.2(2) of Local Law).

Responses to Points in Petition

The submitted petition contained six points and officer responses are provided for each.

Point 1. 6 Councillors ignored the Executive Manager's advice recognising the historical importance of the display since the exhibits were placed within the Arboretum during a special celebration to mark the 150th year some 40 years ago in 1979.

Response:

Council's original decision was contrary to the Executive recommendation, however this is permitted within the local government decision-making framework. It needs to be acknowledged that this is a complex matter and that there were a range of views expressed at the Council meeting. Whilst the Executive recommendation was based largely on the heritage significance of the milling equipment items at the present location, the discussion that ensued at the Council meeting raised other considerations including ongoing costs to the Shire and tourism opportunities for Kirup. It is possibly fair to suggest that there is no absolute right or wrong decision with regard to this matter, as it largely depends on which considerations are important to individual decision-makers which may or may not align with staff.

Point 2. Council did not consult with the original owners and donors (the Miller Family of Brookhampton) prior to the decision being made to remove the equipment.

Response:

Staff were unaware of who the original owner was until such time as a letter signed by Mr LOD Miller (Attachment 9.1.1(5)) was submitted to the Shire by supporters of the milling equipment remaining in its present location in October 2019, which was after the decision to relocate the equipment had been made by Council. The submission of this letter at this late stage was somewhat surprising as the matter had been under consideration for a number of months, with the first report being presented to Council for consideration in June 2019.

Notwithstanding the timing of this information, Council will need to determine the weight it gives to the submitted letter. Whilst it claims that the donation of the equipment was made 'on the promise that it must remain at the present site' it is noted that the original donation was made to the Rotary Club and the Shire was not party to this arrangement. Further, as indicated in Point 5 below, responsibility for the equipment was then passed by Rotary to the Shire in 1994 and therefore it could be concluded that at this point the equipment became Shire property and that the Shire does not have (and never did have) a formal agreement with the original owners.

As far as staff are aware there was never a formal written agreement between the parties and no documentation has been presented, other than the letter from Mr Miller, to indicate that any agreement existed with regard to the equipment.

Shire staff have examined Shire records dating back to the period when responsibility for the site was handed from Rotary to the Shire, however have not been able to locate any records of any formal agreements made.

Point 3: The 6 Councillors who voted to remove the equipment were ignorant to the fact that the old milling equipment holds local social heritage significance and represents pioneers of a bygone era within the localities of Donnybrook, Irishtown, Brookhampton and Argyle.

Response:

The September report addressed matters relevant to the heritage significance of the site and therefore this will not be further addressed in this report. It is considered that Council made its original decision with the knowledge that there were those who considered that the equipment had local heritage significance, however made its decision to approve the re-location.

Point 4: The decision to remove the equipment from its present location is disrespectful to the past service groups Rotary and Apex who installed and maintained the equipment up until 1994 and whom passed the equipment onto Council in good faith that it would be maintained accordingly.

Response:

Officers are unable to comment on this point, however note the comment made. Further comment regarding the maintenance of the site is provided under Point 5 below.

Point 5: Council has failed in its responsibility to maintain the Arboretum exhibits in reasonable condition given that it forms part of the ‘Irishtown Road Precinct Area’ as considered in the Donnybrook Townscape Plan 2012-17.

Response:

As present staff and Councillors were not employed/elected at the Shire in 1994, it is uncertain what arrangements were put into place. Staff are aware that a group known as ‘Friends of the Arboretum’ managed the site for a time, however were unable to continue in this capacity. It is possibly the case that when the volunteer effort ceased that a corresponding increase in Shire resources was not allocated to maintaining the site and therefore it has over time fallen into a state of disrepair.

It is acknowledged that the Shire is responsible for managing the site and therefore needs to make decisions in this regard. It is understood the management responsibilities (and associated costs) formed part of the original decision to re-locate the equipment as the Kirup Progress Association proposed to re-locate and refurbish the equipment at no cost to the Shire. The alternative was for the Shire to expend a considerable sum undertaking similar works at the present site.

The Donnybrook Townscape Development Plan 2012-17 referred to was originally adopted in 2006 and reviewed in 2011 and identified the Arboretum within the ‘Irishtown Road Heritage Precinct’. Due to the extent of time since the 2011 review, the document is considered somewhat out of date however contained the following recommendations for the future development of the precinct, much of which did not occur within the life of the plan. It is also noted that the ‘Friends of the Arboretum’ are no longer in existence.

Recommendations:

a) Support Donnybrook Friends of the Arboretum group in management and promotion of the Arboretum, including priority projects such as:

- low fuel and weed management;*
- protection of arboretum timber species through installation of bollard and re-installation of timber species signage;*
- removal of existing benches and barbeques and installation of new benches;*
- safety and security upgrades to machinery and timber display;*
- improved Harvest Highway signage to replace existing, encouraging visitors into Donnybrook.*

b) Lobby Main Roads Western Australia to prioritise the planned Tourist Information Bay. Consideration should be given to parking for caravans and campers, tourist information and directional signage.

The September Council decision does include provision for future budgets to include a maintenance budget for the Arboretum site and to undertake some improvements including signage and pathways.

Point 6: The decision to remove is divisive and will cause community angst for many years to come.

Response:

The role of Council as a decision-making body means that Councillors sometimes have to make difficult decisions. This is considered to be a complex matter that involves a range of considerations.

Financial and Legal Consequences of Carrying a Motion to Revoke a Decision

As per Clause 16.2(2) of the Local Law, should Council support the consideration of a motion to the original decision, it is required to be accompanied by a written statement of the legal and financial consequences of carrying the motion.

It is noted that since Council's decision staff have held a single meeting with the Kirup Progress Association, to 'walk through' the conditions of in-principle approval granted by Council to re-locate the equipment. The purpose of the meeting was to clarify the expectations of the Shire as to what the KPA needed to submit to address the conditions satisfactorily.

It was evident at this meeting that whilst there was considerable work being undertaken by the KPA members, this was generally of a volunteer nature and that most of the information that needed to be prepared was not of a highly technical nature and therefore could be undertaken by the volunteers. As such, it is staff's understanding that considerable amounts of funds have not to date been expended on re-locating the equipment, with the majority of the costs involved being in the actual re-location and refurbishment processes which are planned for the future. In the event that Council determined to revoke its decision and was required to reimburse the KPA for costs incurred to date, it is anticipated this would be of a relatively modest scale.

In terms of legal ramifications, the equipment is considered Shire property and therefore the Shire has the capacity to determine its fate, subject to complying with the processes outlined in this report.

In light of the above, it is the position of staff that from financial and legal perspectives the risks are relatively low. However, Council may wish to also consider reputational risk which may manifest in different ways, depending on Council's preferred path forward. Should it determine to revoke its original decision, this may be perceived as Council being inconsistent in its decision-making and may establish a precedent in which Council is presented with an increased number of petitions to overturn decisions that may not be satisfactory to a particular group or individual.

In considering the request to revoke the decision, staff consider the question that needs to be considered is whether any of the points raised in the petition provide additional information that may have changed the original decision if presented at the time, or alternatively, would now warrant Council re-considering its original decision and making an alternative decision. Staff consider that this is a personal judgement that needs to be made at an individual Councillor level and therefore is presenting two options for Council's consideration which are summarised as follows:

Option A

- Council notes the points raised in the petition, however resolves not to revoke the original decision.

Note: This is also the recommended approach if 1/3 of Councillors do not support a motion to revoke the original decision.

Option B

- Council notes the points raised in the petition and determines that is it is willing to consider a motion to revoke supported by one-third of Councillors. Subject to the motion being moved, Council is to revoke the original decision from 25 September 2019 and make an alternative decision.
- In terms of the above point, the original Executive recommendation from the September meeting is provided under this option as it is considered to represent the logical alternative to the original decision, if Council resolves to revoke the original decision.

CONSULTATION

Advice has been sought from WALGA in relation to the revocation of a Council decision.

CONCLUSION

Council will need to determine whether it is willing to consider the revocation or amendment of its original decision in line with the information provided in this report. Two options are presented in the Executive recommendation to address each eventuality.

2022/23	Gravel Path	\$18,135
2023/24	Information Bay	\$20,000

2.3 Commits to considering the following allocation in the Shire’s Annual Budget, from 2020/21 onwards, for the ongoing maintenance of the Arboretum site:

2.3.1 Annual Tree Maintenance (\$10,000 p/a);

2.3.2 Quarterly Site Maintenance (\$4,000 p/a).

2.4 Requests the Chief Executive Officer liaise with community groups (with Incorporation status, or otherwise) that may provide voluntary assistance or co-contribution (financial, in-kind, materials or other) to Council in improving the site with regard to machinery restoration, tree maintenance and interpretive signage.

2.5 Advises the Kirup Progress Association that it is not supportive of the Association’s request to re-locate historical milling equipment from the Donnybrook Arboretum to Kirup Mill Park for the following reason:

2.5.1 The milling equipment is considered to have social heritage significance to the Donnybrook community due to the involvement of community members in installing it in 1979 and its ongoing contribution to Donnybrook’s sense of place.

2.6 Instructs the Chief Executive Officer to liaise with the Kirup Progress Association to:

2.6.1 Investigate alternative opportunities for developing Mill Park to create added interest and underpin economic activity support for businesses in Kirup;

2.6.2 Explore external funding opportunities for designing, planning and constructing concepts for developing Mill Park.

CARRIED 6/3

9.1.2 REQUEST FOR COMMENT ON PROPOSED AMENDMENTS TO WALGA PREFERRED MODEL FOR THIRD PARTY APPEAL RIGHTS

Location	Shire of Donnybrook Balingup
Applicant	Western Australian Local Government Association
File Reference	DEP 22/40
Author	Bob Wallin - Manager Development Services
Responsible Manager	Bob Wallin - Manager Development Services
Attachments	9.1.2(1) – WALGA request 9.1.2(2) – Previous Council Report (2018)
Voting Requirements	Simple Majority

Recommendation
<p>That Council advises the Western Australian Local Government Association that it is supportive of the proposed amendments to WALGA’s <i>Third Party Appeals Process Preferred Model</i> as follows:</p> <ol style="list-style-type: none"> 1. That there be an amendment to the <i>Third Party Appeals Process Preferred Model</i>, being that third parties in addition to Local Governments are able to appeal decisions made by Development Assessment Panels. 2. That there be an amendment to the <i>Third Party Appeals Process Preferred Model</i>, being that closely associated third parties in addition to Local Governments are able to appeal decisions made by the Western Australian Planning Commission and the State Administrative Tribunal, in addition to Development Assessment Panels.

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome	4.1	A strategically focused, open and accountable local government
Strategy:	4.1.1	Provide accountable and strategic leadership
Action:	4.1.1.5	Support initiatives to nurture local civic, social and community leadership

EXECUTIVE SUMMARY

- WALGA has requested Council's consideration of a proposed amendment to WALGA's existing 'preferred model' with regard to 'third-party appeal rights' to include the ability of other parties to appeal a decision made by a Development Assessment Panel, rather than Local Governments being the only party able to appeal a decision as is currently the case.
- In addition, WALGA is also proposing to amend the 'preferred model' to include decisions made by the Western Australian Planning Commission (WAPC) and the State Administrative Tribunal (SAT) as representing appealable decisions.
- It is recommended that the proposed amendments be supported.

BACKGROUND

Council has received a request from the Western Australian Local Government Association (WALGA) to gauge its level of support for two proposed amendments to WALGA's *'Preferred Model – Third Party Appeal Rights for decisions made by Development Assessment Panels'* (Attachment 9.1.2(1)).

The current request follows a previous request on the same topic in 2018 when local governments were requested to express their level of support for the introduction of third party appeal rights in Western Australia.

Third party appeal rights relate to the ability for a party (not the applicant) to appeal a decision. It is presently the case in Western Australia that third parties are unable to appeal any planning decision made at any level, however this option does exist in other States of Australia and there is varying levels of support for introducing a similar process in W.A.

When Council considered the original request in 2018 it resolved the following:

"That Council supports the introduction of Third Party Appeal rights for decisions made by Development Assessment Panels." (Attachment 9.1.2(2)).

The collective response from Western Australian local governments informed the creation and adoption of the WALGA 'preferred model' which is the subject of this report. It is important to note that this represents WALGA's advocacy position on the matter, however to date has not been supported by the State Government.

WALGA is now seeking comments for the following amendments to its 'preferred model' which take into account feedback received from WALGA zone meetings and WALGA's State Council. The proposed amendments are as follows:

1. *That there be an amendment to the Third Party Appeals Process Preferred Model, being that third parties in addition to Local Governments are able to make an appeal.*
2. *That there be an amendment to the Third Party Appeals Process Preferred Model, being that closely associated third parties in addition to*

Local Governments are able to appeal decisions made by the Western Australian Planning Commission and the State Administrative Tribunal, in addition to Development Assessment Panels.”

The Department of Planning, Lands and Heritage website describes the role of DAP's as follows:

“DAPs were introduced into the WA planning system in July 2011 and are decision making panels that are intended to enhance planning expertise in decision making by improving the balance between technical advice and local knowledge. The role of DAP members is to determine development applications within a certain type and value threshold through consistent, accountable and professional decision making.”

Council has nominated members for the Southern JDAP which would be involved in the decision-making process if an application over the threshold value was received (over \$10 million) or optional for developments valued between \$2 million and \$10 million. However, it is noted that the Shire has never required a DAP assessment/decision since the system was introduced.

FINANCIAL IMPLICATIONS

Nil. At this stage, the proposal is only seeking the Shire's response to the proposed amendments.

POLICY COMPLIANCE

Not applicable.

STATUTORY COMPLIANCE

Nil. At this stage, the proposal is only seeking the Shire's response to the proposed amendments.

CONSULTATION

Nil.

OFFICER COMMENT

Council has previously indicated it is supportive of third party appeal rights for decisions made by Development Assessment Panels, however it will need to determine whether it is supportive of the proposed expansion of the model to enable other third parties (other than Local Government) to also appeal decisions. In addition, Council has been requested to provide its response to a proposal to amend the 'preferred model' to expand the types of decision-making bodies whose decisions can be appealed.

In light of Council's decision in 2018, it is evident that there is a level of support for third party appeals generally. With regard to DAP applications it is noted that the Shire has never received a DAP application and therefore has not had to deal with this process to date. However, there may come a time in the future when an applicant wishes to propose a development of a scale

that would warrant a DAP application. Such an application may involve a development that has a significant impact on nearby landowners and which may not be acceptable to the local community, however would largely be determined outside the local Council decision-making process. It is in this circumstance that the proposed amendments as suggested would come into play because if implemented, they provide the opportunity for both the Shire and impacted residents to appeal decisions made by a DAP, the WAPC and/or the SAT, within the parameters outlined in the preferred model.

CONCLUSION

It is recommended that Council advises WALGA it is supportive of the proposed amendments.

COUNCIL RESOLUTION 209/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That Council advises the Western Australian Local Government Association that it is supportive of the proposed amendments to WALGA's *Third Party Appeals Process Preferred Model* as follows:

- 1. That there be an amendment to the *Third Party Appeals Process Preferred Model*, being that third parties in addition to Local Governments are able to appeal decisions made by Development Assessment Panels.**
- 2. That there be an amendment to the *Third Party Appeals Process Preferred Model*, being that closely associated third parties in addition to Local Governments are able to appeal decisions made by the Western Australian Planning Commission and the State Administrative Tribunal, in addition to Development Assessment Panels.**

CARRIED 9/0 by En Bloc Resolution

9.1.3 RECOMMENDATION TO WESTERN AUSTRALIAN PLANNING COMMISSION ON REVIEW OF LOCAL PLANNING SCHEME 7 AND LOCAL PLANNING STRATEGY

Location	Shire of Donnybrook Balingup
Applicant	Not applicable
File Reference	TP 03
Author	Bob Wallin - Manager Development Services
Responsible Manager	Bob Wallin - Manger Development Services
Attachments	9.1.3(1) – Report of Review
Voting Requirements	Simple Majority

Recommendation
<p>That Council:</p> <ol style="list-style-type: none"> 1. Pursuant to Part 6, Division 1, Sections 66(1)(b) and (c) of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> approves the “Report of Review” (Attachment 9.1.3(1)) and provides a copy to the Western Australian Planning Commission; 2. Pursuant to Part 6, Division 1, Section 66(3)(a) of the <i>Planning and Development (Local Planning Schemes) Regulations</i> recommends to the Western Australian Planning Commission that Local Planning Scheme 7 be amended; 3. Pursuant to Part 6, Division 1, Section 66(3)(b) of the <i>Planning and Development (Local Planning Schemes) Regulations</i> recommends to the Western Australian Planning Commission that the Local Planning Strategy be reviewed.

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome:	1.2	Available land for residential, industrial and commercial development.
Strategy:	1.2.1	Support and promote appropriate development of land within the district.
Action:	1.2.1.3	Undertake major review of Local Planning Strategy and Scheme.

EXECUTIVE SUMMARY

- Pursuant to Part 6, Division 1 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, the local government is required to review its Local Planning Scheme at five year intervals.
- The review process commences with the local government preparing a “Report of Review” and making recommendations to the Western Australian Planning Commission (WAPC) on how to proceed.
- In particular, the report must make recommendations on the following:
 - Whether the scheme:
 1. is satisfactory in its existing form; or
 2. should be amended; or
 3. should be repealed and a new scheme be prepared in its place.

and

- Whether the local planning strategy for the scheme:
 1. is satisfactory in its existing form; or
 2. should be reviewed; or
 3. should be repealed and a new strategy prepared in its place.
- It is recommended that Council resolves to approve the “Report of Review” recommending that Local Planning Scheme 7 be amended and the Local Planning Strategy be reviewed and provides the approved “Report of Review” to the Western Australian Planning Commission for further consideration.

BACKGROUND

Pursuant to clause 65(1) of the *Planning and Development (Local Planning Schemes) Regulations 2015* (Regulations), the local government must carry out a review of its Local Planning Scheme every five years. This review process starts with preparing a “Report of Review”. The “Report of Review” is required to be approved by Council resolution and forwarded to the Western Australian Planning Commission (WAPC).

The Shire’s Local Planning Scheme No.7 (LPS7) was gazetted 19 September 2014 and the fifth year therefore commenced on 19 September 2018. On this basis, the review was required to be complete prior to 19 September 2019, with the report to be approved by Council and forwarded to the WAPC within six months of the end of fifth year. The review was finalised by the required date and is now presented to Council for approval. A copy of the “Report of Review” is provided in Attachment 9.1.3(1).

Clause 66 of the Regulations describes the manner and form of the “Report of Review” as well as defining the specific recommendations required by the local government.

In summary, the process includes the following steps:

- 1) Shire reviews LPS7 within fifth year;
- 2) Shire prepares a 'Report of Review';
- 3) Council makes recommendations to the Western Australian Planning Commission (WAPC);
- 4) WAPC makes a decision (within 90 days of receiving report) and informs Shire; and
- 5) Shire publishes 'Report of Review' and notice of WAPC decision.

Presently, steps 1 and 2 have been completed.

The 'Report of Review' can make one of following three recommendations regarding LPS7:

1. it is satisfactory in its existing form;
2. it should be amended; or
3. it should be repealed and a new scheme prepared in its place.

Where a local government also has an adopted local planning strategy (LPS), the 'Report of Review' must make recommendations about the LPS.

The Shire's LPS was adopted at the same time as LPS7. The 'Report of Review' can make one of the following recommendations in relation to the LPS:

1. it is satisfactory in its existing form;
2. it should be reviewed; or
3. it should be repealed and a new strategy prepared in its place.

FINANCIAL IMPLICATIONS

A review of LPS7 may be undertaken using internal officer resources. However, if mapping changes are required, it will be necessary to allocate funding for external drafting which can be undertaken by the Department of Planning Lands and Heritage.

In respect of the LPS, there is likely to be a need to allocate funds for external specialists, advice and assistance. Funds may need to be set aside for the next financial year to assist with preparing supporting documents.

POLICY COMPLIANCE

Not applicable.

STATUTORY COMPLIANCE

Part 5 of the *Planning and Development Act 2005* (the Act) provides local governments with the power to make and review local planning schemes. Division 5 of Part 5 of the Act specifically addresses matters associated with the review of local planning schemes.

The Act is supported by the *Planning and Development (Local Planning Schemes) Regulations 2015* (the Regulations). Attachment 2 provides details of Part 6, Division 1 – *Review and consolidation of local planning schemes*.

In summary, the Regulations define:

- a) timelines for undertaking a review of Local Planning Schemes (in the 5th year after published in the *Gazette*);
- b) matters the review must consider;
- c) format for the review which requires a 'report of review';
- d) defining three possible options for a recommendation;
- e) the process and approvals required (which includes a decision from the WAPC) and timelines required by the local government to submit the "Report for Review".

In this instance, Clause 66(1) of the Regulations requires the local government to submit its recommendation by the 19 March 2020.

CONSULTATION

The Regulations do not require public consultation during the preparation of a 'Report for Review'. However, clause 67 (2) of the Regulations does require the advertising of the decision by the WAPC and making the "Report of Review" available for inspection at its office.

Depending on the direction approved by the WAPC, future stages of the review process will require comprehensive advertising/consultation with government agencies and the community.

OFFICER COMMENT

The Regulations requires the local government to review its Local Planning Scheme and Strategy every five years to ensure that the documents are current and reflect the requirements and directions of the State Planning Framework.

LPS7 provides the legal framework for assessing planning proposals while the LPS provides a longer term strategic vision for how the Shire could develop. The intent is to allow LPS7 to be amended from time to time to accommodate development and land uses that align with settlement patterns shown in the LPS.

The following section provides a summary of the "Report of Review" (Attachment 9.1.2(1)) and is divided into two main sections, addressing LPS7 and LPS.

Summary of Local Planning Scheme 7 (LPS7) - Report of Review

In respect to the 'report of review', Regulation 66 (2) outlines the content details required, including:

- a) the date on which LPS7 was published in the *Gazette*;
- b) date on which each amendment made to the scheme was published in the *Gazette*;
- c) the date on which the LPS7 was last consolidated (n/a);
- d) an overview of the subdivision and development activity, lot take up and population changes in the scheme area since LPS7 gazetted;

- e) an overview of the extent to which the scheme has been amendment to comply with requirements of any relevant legislation, region scheme or State planning policy;
- f) a recommendation as to whether LPS7 is satisfactory in its existing form, should be amended or repealed and a new scheme prepared;
- g) a recommendation as to whether the LPS is satisfactory in its existing form, should be reviewed or should be repealed and a new strategy prepared.

The “Report of Review” (Attachment 1) has been prepared reflecting the format and details required in the Regulations.

The following provides a summary of points addressed:

- a) There have been eight amendments to LPS7 that have been gazetted. Of these, four have been omnibus amendments prepared by the Shire to ensure that LPS7 is contemporary. The most significant was Amendment 3 which ensured that the scheme text reflects the deemed provisions included in the Regulations.
- b) There has been limited subdivision and development activity during the life of LPS7. This includes the creation of:
 - 1. 205 new dwellings (average 41 per year); and
 - 2. 52 new lots, most being infill development (27 traditional residential lots and 23 rural residential). It is noted that the most significant subdivision to occur is a “greenfield” subdivision of 95 residential lots (Meldene West - Stage 2). This was approved in 2018 and site works for Stage 1 is nearing completion.
- c) Population data is limited, however, it shows a consistent positive trend.
- d) There is opportunity to undertake a further omnibus amendment to ensure that the scheme text aligns with Model Scheme Text provisions with regard to:
 - 1. Introducing objectives for reserves into a Reserves objectives table. Presently, LPS7 does not include any guidance on this;
 - 2. Reformatting zoning objectives into a Zone objectives table;
 - 3. Reformatting additional uses into the main body of the scheme text;
 - 4. Updating subdivision standards for Agricultural land to reflect State Planning Policy 2.5 and Development Control Policy 3.4;
 - 5. Reformatting restricted uses into the main body of the scheme text;
 - 6. Reformatting Special Use zones into the main body of the scheme text;
 - 7. Reformatting Environmental Conditions into the main body of the scheme text; and
 - 8. Reviewing definitions to ensure they are up to date.

It is noted that most of these elements primarily relate to formatting and do not result in material changes in purpose and intent.

Summary of Local Planning Strategy (LPS) – Report of Review

The “Report of Review” includes the need to assess if the LPS is satisfactory in its existing form, reviewed or repealed and a new strategy prepared.

Overall, the LPS has provided appropriate strategic guidance and is generally acceptable in its current format based on the following observations:

- a) There has been limited development during the life of the LPS; and
- b) There is a suitable supply of land available for expansion.

In summary, the “Report of Review” (Attachment 1) shows that:

- a) there is a suitable supply of residential land;
- b) the settlement patterns for the Shire’s townsites have provided adequate guidance for future planning; and
- c) there is appropriate guidance for land use controls and direction on zoning intensions.

Notwithstanding the above, a review would provide scope to investigate the following strategic issues:

Availability of Industrial land

In May 2015, Council adopted a “*Growing Donnybrook Balingup Growth Plan*” (Growth Plan) which provided a strategic vision for the Shire (year 2050). This Growth Plan consisted of the following three stages:

1. Analysis of potential growth drivers and development of a sustainability framework and growth scenarios;
2. A gap analysis of existing capacity of townsites with opportunities and constraints; and
3. Formulating plans.

The Growth Plan highlighted several strategic issues that need action. It is considered that one of the key and most pressing relates to the availability of “Industrial” land. An audit of existing “General Industry” zoned land shows that there are no vacant lots available. The Growth Plan shows that land presently “zoned” for “General Industry” is constrained due to topography, vegetation and lack of native title resolution. A review of the LPS is required to address availability of alternative sites for “Industrial” land uses.

Review of Special Control Area 4 (SCA4) control mechanisms

Several requests have been received to review the extent and need of SCA4. The requests highlight the competing interests between quarry activity that plays a very limited role in the local economy but generates off-site impacts and limits potential growth opportunities for the Donnybrook townsite.

A review of the LPS has potential to re-visit the effectiveness in controlling land use conflict through a special control area and if there are alternatives that limit potential to sterilise adjoining land.

Potential to explore low density residential expansion

A scan of LPS maps show that there is significant zoned land available for traditional residential development. However, the majority of this land is constrained due to servicing (lack of reticulated sewer). This effectively sterilises land availability due to significant upfront costs, combined with low land values and relatively slow sales rates.

There is opportunity to explore potential for expansion of low density residential land options in proximity to the Donnybrook townsite. This can be undertaken in a manner that will not impact on the overall supply of good quality agricultural land or create long term sustainability issues generally associated with “sprawl”.

A review of the LPS has potential to consider opportunities for a range of housing/lot types and servicing arrangements near the Donnybrook townsite. There is opportunity to explore this as part of the current review of the Bunbury Geographie Sub-regional Strategy.

CONCLUSION

The “Report of Review” has been prepared in a format and includes content to satisfy the requirements of the Regulations. The “Report of Review” shows that that LPS7 and the LPS are generally satisfactory, however, would benefit from an amendment and review.

COUNCIL RESOLUTION 210/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That Council:

- 1. Pursuant to Part 6, Division 1, Sections 66(1)(b) and (c) of the *Planning and Development (Local Planning Schemes) Regulations 2015* approves the “Report of Review” (Attachment 9.1.3(1)) and provides a copy to the Western Australian Planning Commission;**
- 2. Pursuant to Part 6, Division 1, Section 66(3)(a) of the *Planning and Development (Local Planning Schemes) Regulations* recommends to the Western Australian Planning Commission that Local Planning Scheme 7 be amended;**
- 3. Pursuant to Part 6, Division 1, Section 66(3)(b) of the *Planning and Development (Local Planning Schemes) Regulations* recommends to the Western Australian Planning Commission that the Local Planning Strategy be reviewed.**

CARRIED 9/0 by En Bloc Resolution

9.2 STRATEGIC BUILT PROJECTS AND ASSETS

Nil.

9.3 EXECUTIVE MANAGER OPERATIONS

Nil.

9.4 MANAGER WORKS AND SERVICES

Nil.

9.5 **MANAGER AGED CARE SERVICES**

Cr Newman left the Chamber at 7.32pm

9.5.1 **REQUEST TO INCREASE LOAN AMOUNT– TUIA LODGE FIRE SUPPRESSION SYSTEM**

Location	Tuia Lodge
Applicant	Not applicable
File Reference	
Author	Bob Lowther – Manager Aged Care Services
Responsible Manager	Bob Lowther – Manager Aged Care Services
Attachments	Nil
Voting Requirements	Simple Majority

Recommendation
<p>That Council:</p> <ol style="list-style-type: none"> 1. Authorises the Chief Executive Officer to loan a maximum amount of \$320,000 to cover all costs associated with the installation of the Tuia Lodge Fire Suppression System as follows: <ol style="list-style-type: none"> 1.1 Approved Tender (RFT01/1920) – Control Fire Systems (\$254,699.50) 1.2 Sound attenuation (\$9,000) 1.3 North Point Consulting Services (\$15,070) 1.4 BDA Tree Services (\$3,916) 1.5 Associated works (\$37,314.50) 2. Instructs the Chief Executive Officer to provide Council with a cost breakdown of all expenditure incurred under ‘Associated Works’ at the completion of the project.

BACKGROUND

In the 2018/19 and subsequently the 2019/2020 budgets Council included \$500,000 via a loan facility to retrofit a fire suppression system into Tuia Lodge. The project will allow the building to comply with a 9C classification which is a requirement of the recent Commonwealth grant for extensions to be undertaken.

At the Special Council Meeting of the 19th November 2019, Council resolved in part to

“Instruct the Chief Executive Officer to activate the pre-approved loan facility for the Fire Suppression System (Account 104450 within the 2019/20 Shire Budget) up to a maximum of the tendered value.”

This resolution failed to recognise the total costs of the project. Funds have already been expended towards this project. Current spend for the project is approximately \$20,000; \$15,070 for North Point Consulting Service, and \$3,916 for BDA tree services. With the agreed location of the pump house and tank some fencing relocation and minor ground works will be required to be completed as part of this project.

In all the tenders received (circulated to Council as pre-reading for the Special Council Meeting) all contractors indicated certain exclusions that were deemed reasonable and included any potential relocation of existing services, installation of any storm water requirements, permit costs, sands, blue metal or other fillers required in ground works, security lighting and bollards.

The Tender amount for Control Fire Systems is \$254,699.50, plus a further \$9,900 for sound attenuation; which means \$283,585.50 has been spent/committed to date.

The additional works listed above will be required to be costed somewhere – if the loan was to be constructed purely for the amount in the tender quote, there will be no accounting for these potential costs.

FINANCIAL IMPLICATIONS

The fire suppression system project will not be able to stay within budget if the loan amount equates to purely the preferred tender submission. Current costs incurred and additional costs that may be incurred will exceed those stipulated in the resolution from the Special Council Meeting. Even with the additional funds requested, the total project costs will be significantly less than the originally budgeted amount.

POLICY COMPLIANCE

Not applicable.

STATUTORY COMPLIANCE

Not applicable.

CONSULTATION

Nil.

OFFICER COMMENT/CONCLUSION

Whilst reflecting the tendered amount, the original resolution did not include provision for associated works that would normally be associated with a project of this nature. The recommended resolution will ensure that suitable funds are available for associated works to deliver this project to a high standard.

Cr Smith declared a financial interest in the item and left the Chamber for the duration of discussion and vote.

COUNCIL RESOLUTION 211/19

Moved: Cr Wringe Seconded: Cr Massey

That Council:

- 1. Authorises the Chief Executive Officer to loan a maximum amount of \$320,000 to cover all costs associated with the installation of the Tuia Lodge Fire Suppression System as follows:**
 - 1.1 Approved Tender (RFT01/1920) – Control Fire Systems (\$254,699.50)**
 - 1.2 Sound attenuation (\$9,000)**
 - 1.3 North Point Consulting Services (\$15,070)**
 - 1.4 BDA Tree Services (\$3,916)**
 - 1.5 Associated works (\$37,314.50)**

- 2. Instructs the Chief Executive Officer to provide Council with a cost breakdown of all expenditure incurred under ‘Associated Works’ at the completion of the project.**

CARRIED 8/0

Cr Smith returned to the Chamber at 7.33pm

9.6 CHIEF EXECUTIVE OFFICER

9.6.1 ACCOUNTS FOR PAYMENT

The Schedule of Accounts Paid is attached (attachment 9.6.1(1)) under Delegation (No 3.1) is presented to Council for information.

9.6.2 MONTHLY FINANCIAL REPORT – OCTOBER 2019

The Monthly Financial Report for October 2019 is attached (attachment 9.6.2(1)).

EXECUTIVE RECOMMENDATION

That the monthly financial report for the period ended October 2019 be received.

COUNCIL RESOLUTION 212/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That Council:

That the monthly financial report for the period ended October 2019 be received.

CARRIED 9/0 by En Bloc Resolution

9.6.3 MONTHLY FINANCIAL REPORT – NOVEMBER 2019

The Monthly Financial Report for November 2019 is attached (9.6.2(2)).

EXECUTIVE RECOMMENDATION

That the monthly financial report for the period ended November 2019 be received.

COUNCIL RESOLUTION 213/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That Council:

That the monthly financial report for the period ended November 2019 be received.

CARRIED 9/0 by En Bloc Resolution

9.6.4 COUNCIL MEETING DATES 2020

Location	Shire of Donnybrook Balingup
Applicant	Not applicable
File Reference	-
Author	Maureen Keegan – Manager Executive Services
Responsible Manager	Ben Rose – Chief Executive Officer
Attachments	Nil
Voting Requirements	Simple

Recommendation		
That Council:		
1. Adopts the 2020 Ordinary Council Meeting Dates as follows:		
<u>Date</u>	<u>Venue</u>	<u>Time</u>
26 February 2020	Council Chamber	5pm
25 March 2020	Council Chamber	5pm
22 April 2020	Noggerup Hall	5pm
27 May 2020	Council Chamber	5pm
24 June 2020	Council Chamber	5pm
22 July 2020	Council Chamber	5pm
26 August 2020	Council Chamber	5pm
23 September 2020	Council Chamber	5pm
28 October 2020	Balingup Town Hall	5pm
25 November 2020	Council Chamber	5pm
16 December 2020	Council Chamber	5pm
2. Requests the Chief Executive Officer to undertake all statutory advertising in this regard.		

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome	4.2	A respected, professional and trusted organisation.
Strategy	4.2.1	Effective and efficient operation and service provision.
Action	4.2.1.4	Demonstrate sound financial planning and management, including revenue/expenditure review and revenue diversification strategies and long term financial planning.

EXECUTIVE SUMMARY

Item 9.7.1 Agenda Briefing and Council Meeting (OCM) Dates 2020 was deferred at the November 2019 OCM to allow further discussion regarding the Agenda Briefing and Concept Forum timetable and format.

Regulation 12(1) of the Local Government (Administration) Regulations 1996 requires local governments to give public notice of the dates on which it intends to hold its Ordinary Council meetings for the ensuing 12 month period.

As such Council is requested to adopt the 2020 calendar for Ordinary Council meetings as presented below:

Ordinary Council	Venue	
26 February 2020	Council Chamber Donnybrook	5pm
25 March 2020	Council Chamber Donnybrook	5pm
22 April 2020	Noggerup Hall	5pm
27 May 2020	Council Chamber Donnybrook	5pm
24 June 2020	Council Chamber Donnybrook	5pm
22 July 2020	Council Chamber Donnybrook	5pm
26 August 2020	Council Chamber Donnybrook	5pm
23 September 2020	Council Chamber Donnybrook	5pm
28 October 2020	Balingup Town Hall	5pm
25 November 2020	Council Chamber Donnybrook	5pm
16 December 2020	Council Chamber Donnybrook	5pm

To allow Councillors and Officers to take extended leave throughout December/January it is proposed that no Ordinary Council meeting be held in January 2020. The last meeting of 2019 is 18 December and the first meeting for 2020 is 26 February.

No public holidays occur on the dates recommended.

Meetings are held in the Shire Chambers at Donnybrook, it is recommended the April meeting be held in Noggerup and the October meeting in Balingup to allow greater community participation.

BACKGROUND

Council currently conducts one ordinary meeting on the 4th Wednesday of each month commencing at 5.00pm, a process which was adopted on 19th December 2008.

Council also conducts regular Agenda Briefings and Concept Forums to keep Councillors abreast of current issues and to allow for informal discussion on matters of interest to Council, the format of the Agenda Briefings and Concept Forums will be workshopped by Councillors to ensure that a format is devised that is beneficial to Councillors to ensure best practice.

FINANCIAL IMPLICATIONS

All costs incurred with Ordinary Meetings are provided for in the 2019/20 Budget.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

*Regulation 12(1) of the Local Government (Administration) Regulations 1996
Shire of Donnybrook Balingup Meeting Procedures Local Law 2017*

CONSULTATION

Nil.

OFFICER COMMENT/CONCLUSION

Nil.

COUNCIL RESOLUTION 214/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That Council:

1. Adopts the 2020 Ordinary Council Meeting Dates as follows:

<u>Date</u>	<u>Venue</u>	<u>Time</u>
26 February 2020	Council Chamber	5pm
25 March 2020	Council Chamber	5pm
22 April 2020	Noggerup Hall	5pm
27 May 2020	Council Chamber	5pm
24 June 2020	Council Chamber	5pm
22 July 2020	Council Chamber	5pm
26 August 2020	Council Chamber	5pm
23 September 2020	Council Chamber	5pm
28 October 2020	Balingup Town Hall	5pm
25 November 2020	Council Chamber	5pm
16 December 2020	Council Chamber	5pm

2. Requests the Chief Executive Officer to undertake all statutory advertising in this regard.

CARRIED 9/0 by En Bloc Resolution

9.6.5 BUNBURY GEOGRAPHE TOURISM PARTNERSHIP MEMORANDUM OF UNDERSTANDING

Location	Shire of Donnybrook Balingup
Applicant	Not applicable
File Reference	Not applicable
Author	Maureen Keegan – Manager Executive Services
Responsible Officer	Ben Rose – Chief Executive Officer
Attachments	9.6.5(1) - Signed Memorandum of Understanding
Voting Requirements	Simple Majority

Recommendation	
<p>That Council:</p> <ol style="list-style-type: none"> 1. Endorses an extension of the Bunbury Geographe Tourism Partnership (BGTP) Memorandum of Understanding from 12 December 2019 to 30 June 2020. 2. Subject to item 1, Council notes: <ol style="list-style-type: none"> 2.1 The extension is to allow the completion of a review of the MOU and consideration by all member local governments of their continuing involvement and investment into BGTP by March 2020. 2.2 The outcomes of the March 2020 MOU review will be presented to each Council for consideration and confirmation on their position on the BGTP involvement post 30 June 2020. 2.3 The financial provision of 30% of the Shire’s annual contribution by invoice from the City of Bunbury, to enable the ongoing engagement of the Tourism Marketing and Development Manager for the extended period of the MOU. 3. Approve the expenditure of \$1500.00 to be taken from account 110820 Resource Sharing. 	

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

- Outcome: 1.3 an attractive visitor and tourist destination
- Strategy: 1.1.1 actively promote the district as an attractive destination
- Action: 1.3.1.3 continue to support local and regional tourism bodies and initiatives

EXECUTIVE SUMMARY

In 2016, a Memorandum of Understanding (MOU) was entered into between the Shires of Donnybrook Balingup, Dardanup, Collie, Harvey, Capel and Boyup Brook as well as the City of Bunbury to deliver outcomes listed within the Regional Tourism Development Strategy. A copy of the signed MOU is provided in Attachment 9.6.5(1).

The MOU was developed in cooperation with the Bunbury Wellington Group of Councils to create a unified approach to the management of tourism development, marketing and infrastructure.

The current MOU is being reviewed by each member, and as such, it is requested to seek Council's support to extend the end date of the MOU to 30 June 2020.

It is considered that the continuation of the MOU will provide a coordinated approach to the development of tourism and marketing of the region that will see reduced competition between towns and a pooling of resources that will increase reach and effectiveness of tourism marketing campaigns.

BACKGROUND

In 2012 a tourism working group comprising of the Bunbury Wellington Group of Councils, South West Development Commission and Regional Development Australia came together to develop a sub-regional tourism strategy that would complement the Tourism Futures South West plan and the South West Regional Blueprint. As a result of the strategy, a Memorandum of Understanding was developed and entered into in 2016, with this MOU due to conclude on 12 December 2019.

The purpose of the MOU is to create a unified approach to the management of tourism development, marketing and infrastructure and continue the relationship with the members and identify and promote key areas of focus including:

- Identifying tourism opportunities, priorities and gaps;
- Developing a unified tourism brand for the region;
- Marketing, governance and product development; and
- Identifying infrastructure and product priorities.

Member Councils have commenced a review of the MOU which to date, is not yet finalised.

A meeting was held on 13 November 2019 where members of the Bunbury-Geographe Steering Committee and Bunbury-Geographe Tourism Advisory Working Group, agreed to approach each member Council for support in extending the current MOU by a further six months to 30 June 2020.

FINANCIAL IMPLICATIONS

The MOU contained provision for the Operation/Marketing Budget of \$100K per year over the three years. During the 2016/17 financial year, there was no expenditure which resulted in \$100K being available for the current financial year (2019-2020).

The Tourism Marketing and Development Manager was employed on 18 April 2017. It was proposed by the member local governments, to each provide a pro-rata payment being 30% of each member's annual contribution to enable the ongoing engagement of the Tourism Marketing and Development Manager for the extended period of the MOU.

This will result in the following contributions:

Boyup Brook	\$600.00
Bunbury	\$47,055.90
Capel	\$3,000.00
Collie	\$1,500.00
Dardanup	\$3,000.00
Donnybrook – Balingup	\$1,500.00
Harvey	\$3,000.00

The Shire's contribution would be drawn from account 110820 Resource Sharing, with a mid-year budget amendment of \$1500.00.

POLICY COMPLIANCE

Not applicable.

STATUTORY COMPLIANCE

Not applicable.

CONSULTATION

Not applicable.

OFFICER COMMENT/CONCLUSION

Council originally agreed to the signing of the Memorandum of Understanding. The outcome of the review to be undertaken in March will be presented back to Council to enable a decision to be made in April 2020 for potential roll out beyond 1 July 2020.

COUNCIL RESOLUTION 215/19

Moved: Cr Atherton

Seconded: Cr Lindemann

That Council:

- 1. Endorses an extension of the Bunbury Geographe Tourism Partnership (BGTP) Memorandum of Understanding from 12 December 2019 to 30 June 2020.**
- 2. Subject to item 1, Council notes:**
 - 2.1 The extension is to allow the completion of a review of the MOU and consideration by all member local governments of their continuing involvement and investment into BGTP by March 2020.**
 - 2.2 The outcomes of the March 2020 MOU review will be presented to each Council for consideration and confirmation on their position on the BGTP involvement post 30 June 2020.**
 - 2.3 The financial provision of 30% of the Shire's annual contribution by invoice from the City of Bunbury, to enable the ongoing engagement of the Tourism Marketing and Development Manager for the extended period of the MOU.**
- 3. Approve the expenditure of \$1500.00 to be taken from account 110820 Resource Sharing.**

CARRIED 9/0 by En Bloc Resolution

9.6.6 VC MITCHELL PARK PRECINCT (DONNYBROOK AND DISTRICTS SPORTS RECREATION AND EVENTS PRECINCT)

Location	Shire of Donnybrook Balingup
Applicant	Not applicable
File Reference	
Author	Mr Ben Rose – Chief Executive Officer
Responsible Manager	Mr Ben Rose – Chief Executive Officer
Attachments	9.6.6(1) - November OCM Item 9.7.4 – Shire Borrowing Capacity 9.6.6(2) - Draft updated Shire Borrowings Plan 2019/20 – 2033/34
Voting Requirements	Simple Majority

Recommendation
<p>That Council:</p> <ol style="list-style-type: none"> 1. Approve, in principle, loan funding towards the Donnybrook and Districts Sports, Recreation and Events Precinct Project on the basis of: <ol style="list-style-type: none"> 1.2 One-third funding from the Shire of Donnybrook Balingup; 1.3 Two-thirds funding from the State Government; and 1.4 The Shire of Donnybrook Balingup capital contribution via loan being capped at a maximum of \$3,000,000. 2. Instruct the Chief Executive Officer to seek project funding from the State Government as per resolution 1, above. 3. Approve the addition of the in principle loan funding amount to the Shire’s Borrowings Plan 2019/20 – 2033/34 (as attached).

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome:

- 3.2 Well supported community groups and facilities.
- 3.3 A safe and healthy community environment for all ages.
- 4.2 A respected, professional and trusted organisation.

Action:

- 3.3.3.1 Within resource capacity, maintain and develop sport and recreation facilities in line with sport and recreation masterplans.
- 3.3.3.2 Review and implement the VC Mitchell Park and Balingup Recreation Centre Masterplans.

- 4.2.1.4 Demonstrate sound financial planning and management, including revenue/expenditure review and revenue diversification strategies and long term financial planning.
- 3.2.1.2 Maintain community facilities within resource capacity.

EXECUTIVE SUMMARY

To meaningfully progress the Donnybrook and Districts Sports, Recreation and Events Precinct Project (DDSREPP), direction from the Council is required in relation to project funding. An in-principle funding decision is recommended to Council, based on loan funding capped at \$3M and requested two-thirds co-contribution from the State Government.

BACKGROUND

A MasterPlan for the multi-purpose, multi sporting code redevelopment of the VC Mitchell Park Precinct was prepared by the Shire in 2009, however, was not progressed for a variety of reasons (lack of Shire funding commitment, insufficient stakeholder engagement, competing project priorities). The 2009 MasterPlan also included plans and costings for redevelopment of the Balingup Recreation Centre; similarly, these plans were never substantially funded or implemented.

The requirement to re-visit the project recently has been driven through the Shire's Corporate Business Plan, which includes an action to specifically review and implement the previous Masterplan. In addition, separate Council resolutions from 2019 have driven the establishment of a Working Group to assist in developing the project.

With one-third funding for the cost of the review of the MasterPlan (and preparation of a Business Case to the State Government) coming from the Department of Local Government, Sport and Cultural Industries, the final MasterPlan and Business Case is required to be presented to the Local Member Hon. Mick Murray MLA by April 2020 in order to meet government timelines for consideration for capital funding for the 2021/22 financial year (State election is in March 2021).

In order to deliver a robust and realistic MasterPlan and Business Case (that can actually be delivered-on, unlike the 2009 version), an approximate project budget is required to be resolved now (at least in-principle), which includes proportionate cost-sharing between key funding bodies.

Once resolved, the project budget will be instrumental in guiding development of the MasterPlan and Business Case.

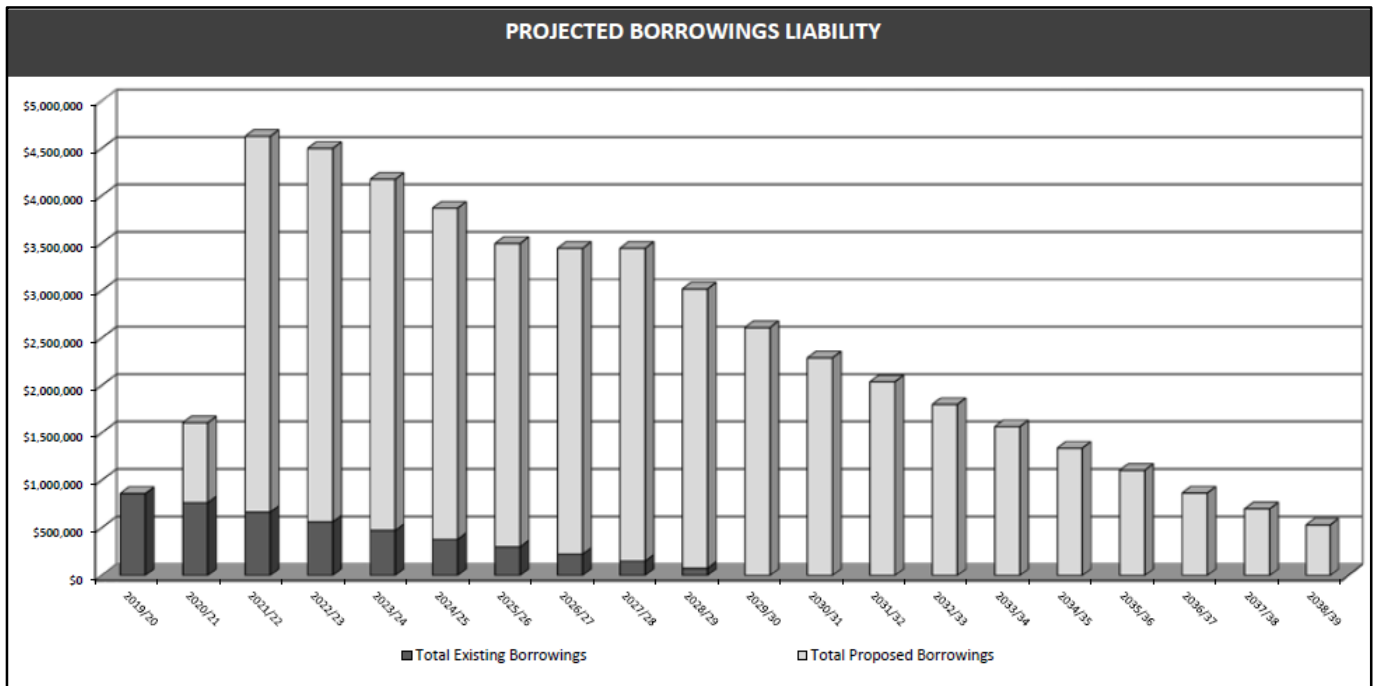
FINANCIAL IMPLICATIONS

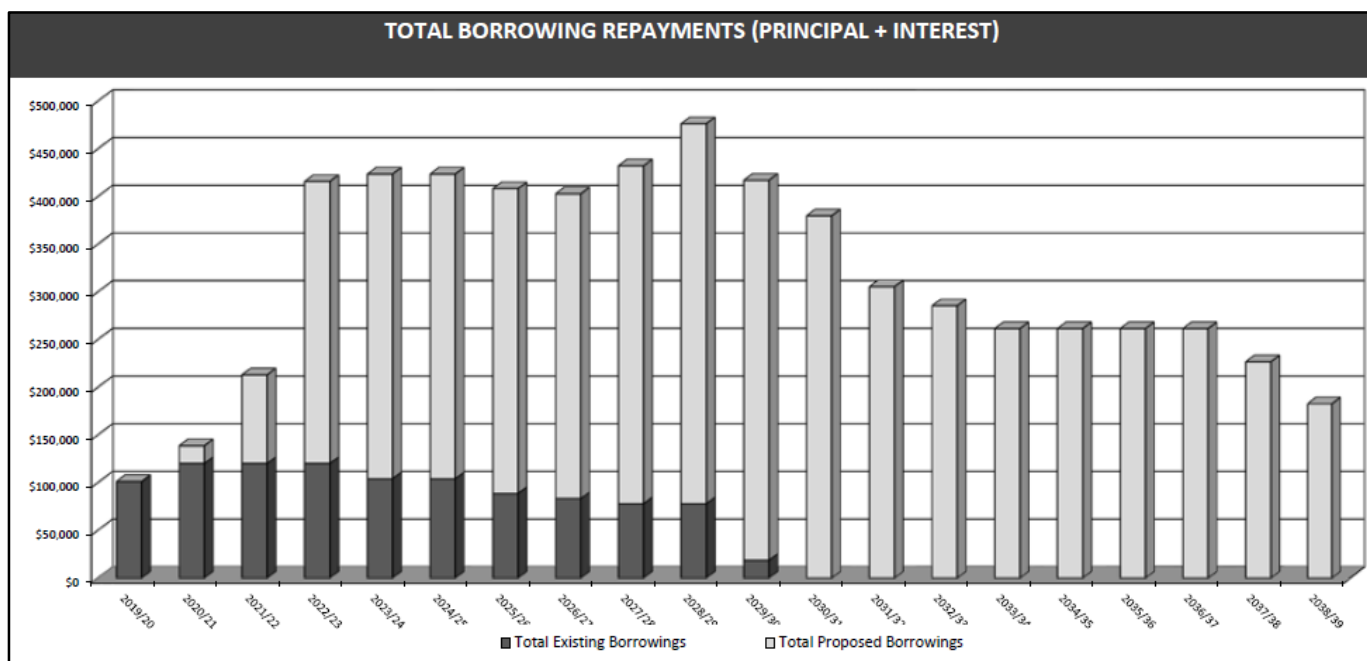
Given the DDSREP project aligns with Council's Finance Policy on Debt Management and the Intergenerational Equity principle (both addressed below), and the Shire's very low present and planned loan funding, it is recommended that Council make an in-principle decision to apply loan funding for this capital project, with a sliding scale approach capped at a maximum Shire contribution of \$3M, examples as follows:

	Shire capital funding (one-third)	State capital funding (two-thirds)	TOTAL
Example 1	\$2M	\$4M	\$6M
Example 2	\$2.5M	\$5M	\$7.5M
Example 3	\$3M (capped maximum contribution)	\$6M	\$9M

At its November 2019 Ordinary Meeting, Council considered the Shire’s present loan funding ratio and recognised that the Shire has the capacity to loan an additional ~\$11M towards key community infrastructure projects (on the presumption of an interest rate of 1.91% per annum over a term of 20 years, where every \$1M in loan facility requires an annual repayment of ~\$61K (i.e. a ~1.2% increase in the general rate in the dollar)). This significant borrowing capacity available to the Shire is driven by very low interest rates and an almost negligible present loan liability.

As an example, the following graphs depict the projected borrowings liability and the projected borrowings repayments (principal and interest) on the presumption that the maximum capped Shire borrowings of \$3M is approved to commence from the 2021/22 financial year.





The attached draft revised Shire Borrowings Plan 2019/20 – 2033/34 provides specifically itemised (approved and proposed) details for loan funding borrowings and repayments (including the above graphs). It is recommended that Council approve the revised Shire Borrowings Plan at its December 2019 Ordinary Meeting (refer Attachment 9.6.8(1)) to support the project moving forwards. In approving the Shire Borrowings Plan, the Council is not actually authorising the proposed loan; rather, it is requiring the Executive to prepare future draft budgets (for Council deliberation) with consideration to the proposed borrowings.

At its November 2019 Ordinary Meeting, Council resolved (refer Attachment 9.6.8(2)):

“Council:

1. *Receives the content of this report and acknowledges the present borrowing capacity of the Shire of Donnybrook Balingup for the purposes of future capital works projects.*
2. *Acknowledges that the content of this report is based on the draft (as yet unaudited) 2018/19 Annual Financial Report.*
3. *Acknowledges that the Debt Service Cover Ratio in any one financial year is subject to variation due future Operating Expenditure and Operating Revenue variables used in the ratio calculation.”*

Whilst it is certainly not the recommendation of the Executive to loan this full amount towards this project (or any project), the Shire’s loan capacity calculations, above, are provided for context to the Council in considering this matter.

In addition to Shire and State funding, this project could attract funding from other sources such as Lotterwest. Additionally, while the sporting clubs represented on the Working Group generally do not have funding to contribute, there is opportunity for in kind assistance and volunteer assistance.

POLICY COMPLIANCE

Council Finance Policy 3.8 - *Debt Policy*, is relevant to this matter. The policy sets out the conditions of raising debt:

4.2 Conditions for Debt Raising

- *Debt funding may be used for capital works and the purchase of development of assets and infrastructure assets.*
- *Debt funding may not be used to finance operating activities or recurrent expenditure.*
- *Before borrowing funds, the Shire would generally consider using existing surplus funds in the first instance.*

With particular reference to ‘inter-generational equity’, applying borrowings funding for community infrastructure-based projects is recommended as the most appropriate funding model. This enables the generation of the community most advantaged by the development and use of the subject infrastructure/project to bear the funding cost for it.

STATUTORY COMPLIANCE

It is recommended that Council consider an in-principle (i.e. directive, but not binding) loan funding decision at this stage, which will require:

- Inclusion of the proposed loan facility (capped at \$3M) into the Shire Borrowings Plan from 2021/22 onwards; and
- Detailed consideration through the 2020/21 Shire budget deliberations.

CONSULTATION

The Project Working Group with representatives from Council and individual sporting groups has met on three occasions, in addition to an organised site visit (bus tour) to various multi-purpose sporting precincts (Katanning, Narrogin and Pingelly). In addition, the CEO and Shire President have been on a site visit to Narambeen, Bruce Rock and Corrigin centres.

With each of these multi-purpose sports/events centres being delivered chiefly through State R4R funding and Shire contribution (typically one-third), the project budgets (completed or predicted) have generally ranged from \$6M - \$10M.

OFFICER COMMENT/CONCLUSION

In order to ‘drive’ the project forward with certainty, a project budget is required to be established. This will enable budget to drive project scope and design through the MasterPlan and Business Case, rather than project scope and design driving the budget (a shortcoming of the 2009 MasterPlan process).

COUNCIL RESOLUTION 216/19

Moved: Cr Atherton Seconded: Cr Massey

That Council:

- 1. Approve, in principle, loan funding towards the Donnybrook and Districts Sports, Recreation and Events Precinct Project on the basis of:**
 - 1.2 One-third funding from the Shire of Donnybrook Balingup;**
 - 1.3 Two-thirds funding from the State Government; and**
 - 1.4 The Shire of Donnybrook Balingup capital contribution via loan being capped at a maximum of \$3,000,000.**
- 2. Instruct the Chief Executive Officer to seek project funding from the State Government as per resolution 1, above.**
- 3. Approve the addition of the in principle loan funding amount to the Shire's Borrowings Plan 2019/20 – 2033/34 (as attached).**

CARRIED 9/0

10 ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

11 QUESTIONS FROM MEMBERS

Nil.

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

(1) In cases of extreme urgency or other special circumstances, matters may, on a motion by the Presiding Member that is carried by the meeting, be raised without notice and decided by the meeting.

(2) In subclause (1), “cases of extreme urgency or other special circumstances” means matters that have arisen after the preparation of the agenda that are considered by the Presiding Member to be of such importance and urgency that they are unable to be dealt with administratively by the local government and must be considered and dealt with by the Council before the next meeting.

Recommendation

That pursuant to section 5.4 of the Shire of Donnybrook Balingup Meeting Procedures Local Law, Council agrees to receive the Confidential item entitled *13.1.1 Senior Designated Employee Appointment* as new business of an urgent nature.

COUNCIL RESOLUTION 217/19

Moved: Cr Mitchell Seconded: Cr Wringe

That Council:

That pursuant to section 5.4 of the Shire of Donnybrook Balingup Meeting Procedures Local Law, Council agrees to receive the Confidential item entitled *13.1.1 Senior Designated Employee Appointment* as new business of an urgent nature.

CARRIED 9/0

13 MEETINGS CLOSED TO THE PUBLIC

13.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

The following confidential report and recommendation has been distributed separately and are not for circulation:

13.1.1 SENIOR DESIGNATED EMPLOYEE APPOINTMENT

This report is confidential in accordance with Section 5.23 of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

(B) the personal affairs of any person; and

(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

COUNCIL RESOLUTION 218/19

Moved Cr Mitchell Seconded Cr Wringe

That the meeting be closed to the public in accordance with section 5.23(2) of the *Local Government Act 1995* to discuss confidential items 13.1.1 and 13.1.2.

CARRIED 9/0

The meeting was closed to the public to discuss item 13.1.1 at 7.45pm

COUNCIL RESOLUTION 219/19

Moved Cr Wringe Seconded Cr Sercombe

- 1. That the meeting be re-opened to the public.**
- 2. In accordance with Section 5.23(2) of the *Local Government Act 1995* and Section 4A of the *Local Government (Administration Regulations) 1996*, agenda items 13.1.1 are to remain confidential as sensitive information is detailed in the reports.**
- 3. When the information in the reports is not sensitive the items will be included in the next occurring Council Agenda.**

CARRIED 9/0

The meeting was reopened to the public at 8.02pm.

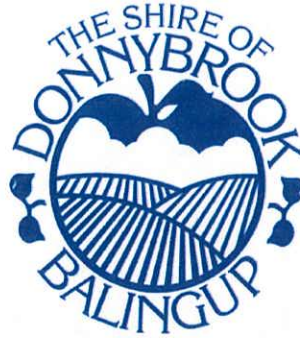
13.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil.

14 CLOSURE

The Shire President advised that the next Ordinary Council Meeting will be held on Wednesday 26 February 2020 commencing at 5.00pm in the Shire of Donnybrook Balingup Council Chamber.

The Shire President declared the meeting closed at 8.02pm.



Bushfire Advisory Committee Meeting

Held on

Thursday, 17th October 2019

Commencing at 7.00pm

In the Council Chambers

Cnr Bentley and Collins Streets, Donnybrook WA 6239

A handwritten signature in black ink, appearing to be 'S. Potter', is located above the printed name.

Steve Potter
Acting Chief Executive Officer

4 December 2019

Disclaimer

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.



BUSHFIRE ADVISORY COMMITTEE MEETING MINUTES

17th October 2019

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SHIRE OF DONNYBROOK BALINGUP

BUSHFIRE ADVISORY COMMITTEE MEETING

Held in the Council Chambers on Thursday, 17 October 2019

The Chairperson declared the meeting open at 19:30hrs, welcomed the public gallery and advised them of the meeting procedures.

1. MEMBERS PRESENT

FIRE CONTROL OFFICERS	BRIGADE	GUESTS	STAFF
B Dix (Chair)	Upper Capel	C Beswick (DFES)	J Cooper (CESM)
R Pankhurst	Mullalyup	G Hodgson (FPC)	S Barlow (Ranger)
M Walker	Ferndale	B Anderson (VFRS & BRPC)	
I Ralph	Donnybrook	D Peachey (DBCA)	
T McNab	Brookhampton	D Gossage (VBFB Assoc & ARC Infrastructure)	
T Thamo	Munro	M Fogarty (WAPOL)	
C Wringe	Kirup/Brazier		
M Anderson	Lowden		
S Rowe	Argyle Irishtown		
P Davis	Balingup		
S Simmonds	Beelerup		
D Tooke	Donnybrook		
Cr L Wringe	Shire of Donnybrook Balingup		

1. PUBLIC GALLERY

A Rhohrbach	J Pow	L Hollis	B Franke
M Webb			

2. APOLOGIES

D Goldfinch	Cr B Piesse	G Foan
-------------	-------------	--------

3. DECLARATIONS OF INTEREST

Division 6: Sub-Division 1 of the Local Government Act 1995. Care should be taken by all Committee members to ensure that a financial/impartiality interest is declared and that they refrain from voting on any matter, which is considered to come within the ambit of the Act.

- C Wringe advised the committee that he has a business interest in vehicle maintenance
 - L Wringe advised the committee that she has a business interest in vehicle maintenance
 - M Anderson advised the committee that he is an employee at the Shire of Donnybrook Balingup
-

- P Davis advised the committee that he is an employee at the Shire of Donnybrook Balingup
- S Rowe advised that he has a business interest in electrical maintenance

4. CONFIRMATION OF PREVIOUS MINUTES

That the Minutes of the Bushfire Advisory Committee Meeting held on April 2019 be confirmed.

Moved: T McNab

Seconded: I Ralph

5. CORRESPONDENCE

C Wringe distributed updated vehicle checklists obtained from DFES and requested that they be returned to CESM upon completion by brigades.

6. REPORTS OF OFFICERS

Chief Bush Fire Control Officer – M Walker

- Welcomed all to the meeting and thanked all brigades for their ongoing support.
- Advised that 30 incidents have been reported since May.
- Restricted Burning Period commences Friday 1 November.
- Sched Calls to commence Monday 4 November.

Community Emergency Services Manager – J Cooper

Training Coordinator Report

- Courses coordinated since last meeting: x2 plantation Firefighting, x1 Structural Firefighting, x1 Introduction to Firefighting, x1 Bushfire Firefighting.
- Shire of Donnybrook Balingup volunteers have also successfully completed the following courses: Fire Control Officer, On Road Driving, AIIMS 2017, Mental Health First Aid, Trainer Assessor, Local Trainer Assessors have also achieved TRKs in Pump Operations and Advanced Bushfire Fighting.
- Shire Training Calendar to be produced for 2020 to complement Lower South West Training Calendar.
- Recognised Mick Zwart for his ongoing work and support with training local volunteers.

CESM Report

- '000' campaign – now included on Firebreak Order cover, sought further suggestions from BFAC.
- WAERN Channels – Linking of 106 and 144. Issue was escalated to ROAC; Stakeholder Engagement Paper was sent to local governments with multiple channels. Further action to be advised.
- Bush fire Brigade Local Laws – templates have been investigated through WALGA and consultation with nearly local governments. Suggested that new local laws be drafted after the consolidation of 3 existing emergency services legislation. Provided Committee with a draft copy of Shire of Donnybrook Balingup Bush Fire Brigade Operational Procedures for consideration at next meeting.

- Fire Danger Rating Signs - Shire has Obtained quote from Bartco. Electronic signs are approximately \$18,000 each. Obtained quote from Jason Signs. Manual signs are approximately \$615 each. Committee agreed that a variable message board style sign would be more appropriate. CESM to investigate.
- Provided summary of funding obtained through Local Government Grant Scheme (LGGGS)
- Introduced Shire's new Ranger, Shannon Barlow.

7. REPORTS

Department of Fire and Emergency Services – C Beswick

- Introduced self and outlined position at DFES, provided staffing update within Lower South West Region.
- Legislation update, merging of emergency services acts – report to be provided to CESM for distribution.
- Provided outline of Enhanced Bushfire Response Zone in Argyle Irishtown area and draft Blackwood Valley Response Zone.
- Provided summary of WAFES Conference.
- Provided summary of Volunteer Hub and advised launch date – 31 October 2019.
- Bushfire Ready Facilitator workshops recently held in Yallingup, currently more than 115 groups.
- Advised that 72 incidents in total have been reported in the Shire of Donnybrook Balingup since May 2019.
- Balingup Tavern Fire – thanked attending crews, Fire investigation Report to be forwarded to CESM upon completion.

Department of Biodiversity, Conservation and Attractions – D Peachey

- Reported 10 suspicious fires across Blackwood region recently, Munro, Wilga, Hester and Greenbushes areas
- Provided outline of Spring Burn Program, 14,000 Ha planned across the district, 6,000 Ha currently completed.
- Thanked Bush Fire Brigades for assistance with DBCA fires.

Forest Products Commission – G Hodgson

- Post Lewana 350 Ha pine plantation have been recovered, 5 crews will be working in the area over summer.
- Numerous operational reviews ongoing (both internal and external).
- Encouraged Bush Fire Brigades to participate in Plantation Firefighting. Course is also being updated.
- FPC Fire Management Plans are currently undergoing reviews, updates and development with external consultant.
- Reviewed replanting strategies – trees have been planted in Shires of Boyup Brook and West Arthur.
- Reported that FPC now have 3 fire units with approximately 55 trained staff based in Manjimup and Nannup.
- FPC vehicles will be installed with AVL in the coming weeks.

WA Police - M Fogarty

- Advised that Donnybrook Police now have x2 WAERNS and a handheld radio in both vehicles.
- Advised correct reporting process of suspicious fires and provided outline of legal requirements – scene attendance essential. Also requested that suspicious vehicles and people be reported ASAP.
- Advised that Donnybrook Station now has 7-day coverage.

Association of Volunteer Bush Fire Brigades – D Gossage

- Advised of circular released advising that defibrillators are now eligible under LGGS.
- AVBFB currently part of the ESL Working Group, working with WALGA and SES Association. LGGS manual is being reviewed.
- Fit for purpose vehicles currently under review – 4.4 tender process has commenced
- Advised group that Pathways Training has been replaced by Modules.
- Advised following courses are currently under review: Sector Commander, Plantation Firefighting, Fire Control Officer, Leadership, Advanced Bushfire Firefighting.

ARC Infrastructure – D Gossage

- Advised that ARC Infrastructure are planning to carry out mitigation burns in rail corridors, advised intent to work with local brigades to conduct planned works.

Donnybrook Volunteer Fire & Rescue Service – B Anderson

- Brigade has attended 25 incidents since last meeting. Provided a brief summary.
- Advised at 2.4U appliance has been replaced with 3.4U.
- Advised that VFRS will be participating in Enhanced Bushfire Response Zone Agreement MOU again – appears to be working well.
- Provided summary of recent and upcoming mitigation burns.

Bush Fire Risk Planning Coordinator – B Anderson

- Provided summary treatments completed using Mitigation Activity Fund.
- Next round of Mitigation Activity Funding has been applied for – seeking \$187,620 across 28 treatments.

8. GENERAL BUSINESS

Argyle Irishtown FCO – S Rowe

- Queried responsibility of maintenance of Scaffidi PI fire access track. CESM Advised responsibility rests with Shire.
- Argyle Irishtown BFB have developed internal training calendar.
- Bushfire Ready group are planning a resident walk and RUI Information session.

Balingup FCO – P Davis

- Advised that a WhatsApp group has now been created for Captains & FCOs so that information about upcoming training and mitigation burns can be more easily shared.
- Requested that the Shire approach DFES to enquire whether the outgoing Ferndale 2.4 and Lowden LT can be retained as mitigation vehicles.
- Advised that a brigade member had been dismissed from Balingup Bush Fire Brigade, following a recommendation from the Shire's CEO. Also advised that the Shire's Bush Fire Brigades Local Laws are flawed and outdated, making the disciplinary process very difficult. M Walker requested that a letter be drafted to the Shire addressing this

issue as it is unfair for a brigade committee to be entirely responsible for disciplinary action in the first instance.

- Moved following motion:

“That Fire Control Policy 8.3 Road Verge Burning of Shire Controlled Roads, section f) point 5,6,7 and 8 be amended to allow 500 metres of verge can be burned per roadside within any 3kms.”

Moved: P Davis

Seconded: I Ralph

Motion Carried 13/0

Beelerup FCO – S Simmonds

- Raised concerns regarding the number of escaped burns on private property. Suggested extending Restricted Burning Period and making contact with absentee land owners advising of responsibilities of burning.
- Provided progress update of the construction of Beelerup Fire Station.

Lowden FCO – M Anderson

- Also raised concerns regarding number of escaped burns on private property.

Munro FCO – T Thamo

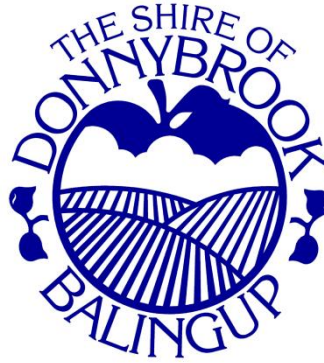
- Requested more accurate and updated Brigade Area Maps – CESM to provide.

Ferndale FCO – M Walker

- Queried whether FCOs or Shire Rangers should conduct Firebreak Inspections. It was agreed that Shire Rangers should be responsible.
- Requested that FCOs ensure permit holders contact DFES Commcen and DBCA Kirup prior to ignition. Also clarified correct DFES Commcen number.
- Advised that Linga Longa Bike Park are planning another 3-day event over New Years - provided summary of the event.

10 CLOSURE OF MEETING

The Chairperson declared the meeting closed at 20:47 and advised that the next meeting to be advised.



Local Emergency Management Committee Meeting Minutes

Held on

Tuesday, 3 December 2019

Commencing at 9.05am

Donnybrook Incident Control Centre (SES Building), Bentley Street,
Donnybrook WA 6239

A handwritten signature in black ink, appearing to read "Ben Rose".

Ben Rose
Chief Executive Officer

14 January 2019

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Please note this agenda may contain recommendations which have not yet been adopted by Council.



LOCAL EMERGENCY MANAGEMENT COMMITTEE AGENDA

3 December 2019

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SHIRE OF DONNYBROOK BALINGUP

LOCAL EMERGENCY MANAGEMENT COMMITTEE

MINUTES

Donnybrook Incident Control Centre (SES Building) on Tuesday 3 December 2019

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson declared the meeting open at 09:05hrs, welcomed the public gallery and advise them of the meeting procedures.

2 ATTENDANCE

2.1 Committee Members

Organisation	Committee Member
Shire of Donnybrook Balingup	John Attwood
WA Police	Matt Fogarty (Deputy Chairperson)
Shire of Donnybrook Balingup	Jessie Cooper
Dept Biodiversity Conservation & Attractions	Deb Peachey
State Emergency Service	Carol Vickridge
Bush Fire Service	Mick Zwart
Bush Fire Service	Max Walker
Water Corporation	Brendon McCarthy
St John Ambulance	Garry Davis
Dept Fire and Emergency Services	Steve Ward

2.3 Apologies

Dept Fire and Emergency Services	Steph De Bruin
Tuia Lodge	Bob Lowther
Donnybrook District High School	James Milne
Dept Primary Industries & Regional Development	Tim Stevens
Balingup Progress Association	John Ranieri
Red Cross	Karen Edmeades
Western Power	David McMillan
Telstra	TBC
DEMC	Vikram Cheema
Donnybrook Hospital	Lucy Murphy
Fire and Rescue	Ben Anderson
Shire of Donnybrook Balingup	Ben Rose
Shire of Donnybrook Balingup	Leigh Guthridge

2.3 Public Gallery

DFES	Su Groome
DFES	Sonia Michelin
WA Police	Andrew Hull

3 DECLARATIONS FROM THE PRESIDING MEMBER

Chairperson to deliver the Committee's purpose as follows:

The purpose of the Local Emergency Management Committee (LEMC) is to play a vital role in assisting our local communities to be more prepared for major emergencies by;

- 1) Developing, enhancing and testing preparedness planning from a multi-agency perspective having local knowledge of hazards, demographic and geographic issues; they provide advice to Hazard Management Agencies to develop effective localised hazard plans*
- 2) Providing a multi-agency forum to analyse and treat local risk*
- 3) Providing a forum for multi-agency stakeholders to share issues and learnings to ensure continuous improvement.*

4 DECLARATION OF INTEREST

Nil

5 PUBLIC QUESTION TIME

Nil

6 PRESENTATIONS

Sonia Michelin – DFES at Risk Communities Program

Matt Fogarty moved that Community Home Care, Tuia Lodge and Donnybrook Hospital be provided with "Improving the Safety of People at Risk" documentation and that Sonia Michelin be provided with their contact details.

Moved: M Fogarty

Seconded: S Ward

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

That the Minutes of the Local Emergency Management Committee Meeting held on 17 September 2019 be confirmed as a true and accurate record.

Moved: J Attwood

Seconded: M Zwart

8.1 Individual Committee Member Reports on behalf of Representing Organisations

Committee members to provide an update on their representing organisation, in regards to issues, threats, amendments to plans, events and learnings to assist in the overall preparedness of the Committee in relation to Local Emergency Management Arrangements.

Donnybrook Police (M Fogarty)

- Provided outline of incidents attended in past 10 weeks, 10 persons in court, 56 investigations, 2 multiagency road crash rescues with permanent injuries, 1 suspicious fire report, increase in mental health related jobs
- Attended Pre-Season forum in Busselton with DFES, WAPOL & DBCA
- Attended meeting in Bridgetown to address ongoing suspicious fires in the area.

Donnybrook Volunteer Fire & Rescue & Bushfire Risk Planning Coordinator (B Anderson)

- Report Tabled

Donnybrook St Johns Ambulance (G Davis)

- Provided outline of recent deployment to NSW
- Agreed with M Fogarty that St John's have also been attending more mental health related jobs

Donnybrook SES (C Vickridge)

- Nil activations
- Reported that the unit has taken on several new members and that 5 members have completed water bomber reloading courses
- Incident Control Centre is now ready for activation for upcoming fire season

Dept Biodiversity Conservation & Attractions (D Peachey)

- Spring burning program has now finished, approximately 10,000Ha burned across the Shires of Donnybrook Balingup and Nannup
- Provided update regarding recent suspicious fires in the area
- Advised that possible staffing changes may be taking place in the coming months
- Advised that Laurent Marsol is currently undertaking Fire Investigator role for this district
- Advised that Water bombers, Fire towers, I Zone & O Zone response plans have now been activated

Chief Bush Fire Control Officer (M Walker)

- Advised that Kirup Fire Station extensions have now been completed and provided summary of the opening ceremony

Shire of Donnybrook Balingup (J Cooper)

- Advised that local training calendar is nearing completion for bush fire brigades
- Provided update on mitigation works throughout the shire and outlined upcoming proposed works

Water Corporation (B McCarthy)

-
- Advised that firebreaks on Water Corp lands have been completed & emergency generators have been installed in key areas.

Department of Fire & Emergency Services (S Ward)

- Provided staffing update for LSW DFES office
- Advised that the Blackwood Valley Response Plan has been signed by all parties and will become active this week
- Advised that Legislative review is now underway
- Advised that the Volunteer Hub has been launched

Department of Primary Industries and Regional Development (T Stevens)

- Report Tabled

District Emergency Management Advisor (V Cheema)

- Report Tabled

Department of Communities (R Boucher)

- Report Tabled

9. OTHER BUSINESS

Mick Zwart queried whether the 'Green Bag Program' is a supported program is if it is still implemented.

Sonia Michelin advised that the 'Green Bag Program' is not supported by DFES and provided a summary of reasons why. Suggested that the question be clarified with DEMC/SEMC and suggested other strategies be utilised such as the Bushfire Ready Program.

Matt Fogarty Sought comments from the committee in regards to holding an Emergency Services Day at the end of the upcoming Fire Season in Donnybrook. A group discussion followed and it was agreed that the committee would be supportive of the event.

10 CLOSURE OF MEETING

The Chairperson to advise that the date of the next Local Emergency Management Committee meeting will be held on 7 April 2020, commencing at 09:00.

The Chairperson declared the meeting closed at 10:17.



Audit and Risk Management Committee Minutes

Held on

Thursday 20 February 2020

at 4:04pm

Council Chambers

51 – 53 Collins Street, Donnybrook WA

Ben Rose
Chief Executive Officer

21 February 2020

DISCLAIMER

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SHIRE OF DONNYBROOK BALINGUP

AUDIT AND RISK MANAGEMENT COMMITTEE MEETING MINUTES

Held in the Council Chamber, 51 – 53 Collins Street, Donnybrook
on Thursday 20 February 2020, 4:00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson declared the meeting open at 4:04pm, and welcomed the members and advise them of the meeting procedures.

Chairperson – Acknowledgment of Country

The Chairperson acknowledged the traditional custodians of the land, the Noongar People, paying respects to Elders, past, present and emerging.

2. ATTENDANCE

MEMBERS PRESENT

COUNCILLORS	STAFF
Cr Massey (Deputy President)	Ben Rose - Chief Executive Officer
Cr Wringe	Paul Breman – Executive Manager Corporate and Community
Cr Newman	Loren Clifford – Corporate Planning and Governance Officer
EXTERNAL MEMBERS	GUESTS
Ian Telfer (Chairperson)	Cr Brian Piesse – Shire President (Ex officio)
Carly Anderson	

APOLOGIES

Nil.

3. ANNOUNCEMENTS FROM PRESIDING MEMBER

Nil.

4. DECLARATION OF FINANCIAL/IMPARTIALITY INTEREST

Division 6: Sub-Division 1 of the *Local Government Act 1995*. Care should be taken by all Committee members to ensure that a financial/impartiality interest is declared and that they refrain from voting on any matter, which is considered to come within the ambit of the Act.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil.

6. CONFIRMATION OF MINUTES

Minutes of the Audit and Risk Management Committee held 26 July 2019 are attached (Attachment 7.0(1))

OFFICER RECOMMENDATION

That the Minutes of the Audit and Risk Committee Meeting held on 26 July 2019 be confirmed as a true and correct record.

COMMITTEE DECISION

Moved: Cr Wringe Seconded: Member Anderson

That the Minutes of the Audit and Risk Management Committee Meeting held on 26 July 2019 be confirmed as a true and correct record.

CARRIED:5/0

7. REPORTS OF OFFICERS

7.1. EXECUTIVE MANAGER CORPORATE AND COMMUNITY

7.1.1. INTRODUCTION OF NEW ACCOUNTING STANDARDS

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	
Author	Paul Breman, Executive Manager Corporate and Community
Responsible Manager	Paul Breman, Executive Manager Corporate and Community
Attachments	Nil
Voting Requirements	Simple Majority

Officer Recommendation
<p>That the Audit and Risk Management Committee recommends to the Council that:</p> <ol style="list-style-type: none"> 1. The information in relation to the changes to accounting standards relating the AASB 15, AASB 1058 and AASB 16 effective from 1st July 2019 be received.

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome	4.2	A respected, professional and trusted organisation
Strategy	4.2.1	Effective and efficient operations and service provision
Action	4.2.1.1	Maintain effective and efficient policies, planning, operating procedures and practices

EXECUTIVE SUMMARY

Three new Australian Accounting Standards are applicable to local government from the 1st July 2019. The new Standards relate to the timing and recognition of revenue and the accounting for Leases. Implementing these new Standards will increase the resources required to carry out day to day accounting processes and procedures as well as have an impact on the Statement of Financial Position (Balance sheet) going forward.

The impact of these changes will be implemented during the current financial year and apply to the presentation of the 2019-20 annual financial report. The new accounting standards are:

- AASB 15 Revenue from Contracts with Customers; and
- AASB 1058 Income of Not-for-Profit Entities; and

- AASB 16 Leases

BACKGROUND

AASB 15 & AASB 1058 – Revenue Recognition Timing

The changes relate to when a local government is required to classify money received from customers and contributors as revenue in its accounts. As a general rule, prior to their commencement on 1st July 2019, money received from customers/contributors (for sales of goods or services or grants and contributors) would be recognised as revenue when the cash was received. This is no longer always the case, as the Standards requires the Shire to assess the contractual performance obligations imbedded in these types of transactions and then match the revenue recognition with the timing of the satisfaction of these contractual obligations.

There are numerous circumstances where the Shire receives a contribution or enters into a contract with a customer, where the timing of the cash received is not aligned to the relevant performance obligations.

As an example, in the past when a contribution or a grant was received in advance for future works (such as a developer or road contribution, or a grant in advance), it would be recognised as revenue when the cash was received. Now, such a contribution will not appear in the budget/accounts as revenue on receipt, but will be held as a liability in the 'balance sheet' until such time as the work is carried out. Only in the financial year when the work is undertaken will the money funding the activity be classified as revenue. In some circumstances, this may delay the timing of revenue recognition in the accounts by many years.

As part of the transition to the new rules, all qualifying past unspent grants, contributions and unperformed contracts must be established as liabilities (regardless that the cash received in the past is held in a cash reserve or as other restricted cash).

For the Shire, the extent of these identified unperformed past obligations is at least \$1.2m (likely to be more once the status of the aged care contributions are considered) and this will require new liabilities on the statement of financial performance at 30th June 2020. It is important to note, the relevant cash received in the past has not been spent but quarantined from past budgets in cash reserves or other restricted cash and is available to offset these new liabilities. As a consequence, there will be no adverse impact on the Shire's net financial position or the calculation of future rates.

Implementation of processes and procedures to support the new rules adds administration and complexity around assessing, classifying, tracking and accounting for grant agreements, customer contracts and developer contribution schemes.

The requirements imposed in these two new standards will have a wide ranging impact across many accounts and various service areas, however one new requirement under AASB 1058 requires further explanation. The Standards brings in a new concept of volunteer labour being considered as non-cash revenue in certain circumstances. The Shire has the option to consider all contributions of volunteer labour as non-cash revenue by establishing a new accounting

policy or recognise individual volunteer contributions for activities where the Shire would have paid employees for the activity in the absence of volunteer assistance. In both cases, the revenue is non-cash and has no impact on the Shire's overall rate requirements.

AASB 16 Leases

For circumstances where the Shire leases property, plant and equipment, the new Standard will now result in all past and future leases establishing a right-to-use asset and a lease liability shown on the 'balance sheet'. This effectively means the vast majority of existing leases which currently only impact the statement of comprehensive income (Operating Statement) will now need to be capitalised at the date of adoption of the Standard, being 1st July 2019.

The accounting treatment where the Shire leases out property to others is unaffected and there is an exemption from the new requirements for short term leases or leases where the underlying asset is of low value (short term is under 12 months and low value is below \$5,000).

Leased assets will be recorded in the Shire's asset register as a right of use and depreciated over their useful life or to the end of the lease term depending on the circumstances.

The lease liability will be recorded with a current and non-current portion with this liability reducing over time. In essence a lease now has a similar characteristic and financing impact as a loan.

The option for implementation of the new standards with the least impact on resources is to bring them in as a one off adjustment to the retained surplus account at 1st July 2019. The alternative is to restate all comparative information in the Statements which would be very time consuming.

FINANCIAL IMPLICATIONS

The current 2019/20 budget will require amendment to reflect the change in accounting treatment although the accounting will not result in any adverse impact on the integrity of the budget or the required rates calculation.

The principal changes to the budget will relate to the creation of additional liabilities and changes to the timing of when revenue can be recognized.

POLICY COMPLIANCE

If the Shire wishes to recognize all contributions from volunteers in its accounts, then it will require a change to its current accounting policy.

STATUTORY COMPLIANCE

Compliance with the Australian Accounting Standards is a requirement of *Local Government (Financial Management) Regulations) 1996*.

CONSULTATION

Not applicable.

OFFICER COMMENT/CONCLUSION

The changes to systems and procedures to correctly account for these changes will be significant. The new Standards are less prescriptive and more conceptually based than older Standards, requiring a significant degree of accounting judgement particularly in relation to the disclosures in the annual financial report.

In relation to the recognition of volunteer contributions as non-cash revenue contribution and an offsetting non-cash expenditure/asset. As mentioned in the background, the Council has the option to recognize and amount for only those activities that it would pay employees to undertake the activity in the absence of volunteer activity or to track, record and value all volunteer contributions to the Council. Tracking, recording and valuing all volunteer contributions has consequences for staff resources and may also be seen by volunteer's as just more 'red tape'. For this reason, the default position under the Standards is recommended (no resolution required) to recognise as revenue only those activities where the Council would have used paid employees in the absence of volunteer labour.

The new accounting standard in relation to leases and revenue from contracts with customers is not just an issue for local government is also applicable in the private sector. The concepts of when revenue is recognised in the Shires account has changed with the introduction of these new standards and it may take some time for this to become the new normal.

COMMITTEE DECISION

Mover: Cr Massey

Seconder: Cr Newman

That the Audit and Risk Management Committee recommends to the Council that:

- 1. The information in relation to the changes to accounting standards relating the AASB 15, AASB 1058 and AASB 16 effective from 1st July 2019 be received.**

CARRIED:5/0

7.1.2. AUDIT REPORT FOR YEAR ENDING 30TH JUNE 2019

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	
Author	Paul Breman, Executive Manager Corporate and Community
Responsible Manager	Paul Breman, Executive Manager Corporate and Community
Attachments	8.1.2(1) Audit Report 8.1.2(2) Management Letter Findings 8.1.2(3) Draft report to the Minister of Local Government
Voting Requirements	Simple Majority

Officer Recommendation

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

- 1. The Audit Report for the year ending 30th June 2019 be received; and**
- 2. Forward to the Minister for Local Government, Sport and Cultural Industries the report on significant findings as attached for the year ending 30th June 2019, as required by Section 7.12A(4)(b) of the Local Government Act 1995.**

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome	4.2	A respected, professional and trusted organisation
Strategy	4.2.1	Effective and efficient operations and service provision
Action	4.2.1.3	Monitor and measure organisational performance

EXECUTIVE SUMMARY

The Office of the Auditor General has completed the Audit of the Annual Financial Report for the year ended 30th June 2019. The audit opinion was issued on 11th February 2020 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 30th June 2019.

There are two items included under the heading of 'Report on Other Legal and Regulatory Requirements' which require consideration by the Committee and the Council and relate to a significant adverse trends opinion as follows:

- 1. The asset sustainability ratio as reported in Note 31 on the annual financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the last three years; and*

2. *The operating surplus ratio as reported in Note 31 on the annual financials report is below the DLGSCI standard for the last three years.*

There is one item included under the heading of 'Report on Other Legal and Regulatory Requirements' which requires consideration by the Committee and the Council and relates to statutory compliance as follows:

The Shire has not reported the Asset Renewal Funding Ratio for 2019, 2018 and 2017 in the annual financial report as required by section 50(1) of the Local Government (Financial Management) Regulations 1996 as there is not a current long term financial plan and asset management plan.

In addition to the items on the face of the Audit report mentioned above, the Auditor also provided a management letter with two items not mentioned on the Audit report. These items were rated as a moderate risk rather than significant and as such did not warrant reporting in the audit report. The findings are attached and will be addressed by the Chief Executive Officer in the ordinary course of business.

BACKGROUND

The Shire of Donnybrook Balingup audit for year ending 30th June 2019 was conducted by the Office of the Auditor (OAG) (using a private contractor; Anderson Munford Down, Chartered Accountant) for the first time.

The timing of completion of the audit and issue of the audit report has been delayed by staff turnover issues and is expected to be completed earlier in future years.

The Shire is required by the *Local Government (Financial Management) Regulations 1996* to calculate and include in the audited annual financial report seven financial ratios. The calculation components of the ratios relevant to this item are set out below:

operating surplus ratio

$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$$

own source operating revenue means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets.

The Operating Surplus Ratio measures the extent to which revenues raised cover operational expenses (including depreciation). The DLGSCI considers the ratio standard is met if the ratio is above 0.00. To achieve a positive level in the ratio requires operating revenue (excluding capital grants and contribution) to be greater than operating expenditure (including depreciation).

asset sustainability ratio

$$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$$

capital renewal and replacement expenditure means expenditure to renew or replace existing assets;

The asset sustainability ratio measures the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives. The DLGSCI considers the ratio standard is met if the ratio is above 0.90, meaning that spending on renewal in any one year is 90% of the level of depreciation in that year.

asset renewal funding ratio

$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$$

The asset renewal funding ratio measures the level of alignment between spending in the Long Term Financial Plan (LTFP) on asset renewals and the timing of asset renewal requirements set out the asset management plan(s). The closer the ratio is to one the closer alignment.

The DLGSCI currently have the calculation methodology and target levels of seven statutory ratios under review as they acknowledge issues relating to their suitability as an indicators of financial health. This review is being undertaken by WA Treasury Corp. It is expected changes will occur to these ratios in conjunction with future amendments to the *Local Government (Financial Management) Regulations 1996*.

FINANCIAL IMPLICATIONS

Nil

POLICY COMPLIANCE

Not Applicable.

STATUTORY COMPLIANCE

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.*

CONSULTATION

Not Applicable

OFFICER COMMENT/CONCLUSION

The draft report to the Minister as required by *Section 7.12A(4) of the Local Government Act 1995* is attached to this item.

The OAG have adopted a different position to the Shire's previous auditors in relation to a number of issues including the assessment of what constitutes a significant adverse trend in the financial position of the Shire and also the level of information necessary to support the calculation of the asset renewal ratio.

In relation to the issues under the significant adverse trend in financial position, the matter of the adverse operating surplus ratio was raised in the Shire's audit report last year and was the subject of a report to the Audit and Risk Management Committee and the Council.

Essentially, last year's response to this issue was to focus on improvements in integrated planning and reporting outcomes as a means of establishing the Shire's capacity to make improvements in this ratios outcome. This is again the focus however, to place this issue in context, to achieve this minimum standard, the Shire of Donnybrook Balingup would need to find an extra \$3.3m in revenue or reduce operating expenses by the same amount, or a combination of both. To find this amount in rates revenue would mean an increase of 67% on the current levels. This would require a significant level of structural change to the Council's financial structure over time and may not be within the communities' capacity or willingness to pay. As these ratios and the targets set by the DLGSCI are under review, it is important for the ratios and targets not to guide the Council's future financial structures.

Research on the outcomes of audit reports and the ratio calculations of the Shire's neighbouring local governments (Dardanup, Busselton, Collie, Boyup Brook, Bridgetown Greenbushes and Nannup) shows that, in relation to the operating surplus ratio, all of them have been issued with a similar significant adverse trend in financial position of some kind by their Auditor due to a series of negative ratio outcomes.

The OAG has also identified that the Shire recorded three consecutive asset sustainability ratios under the DLGSCI target thresholds. This ratio relates to the level spending on renewing assets in a year compared to the leakage in value of the asset base due to depreciation in the same year. The ratio doesn't take into account any money transferred to Cash Reserves as future saving for future renewal works on large items so should only be assessed on a very long term basis. There is little merit in applying only a three-year period as an assessment of this ratio as a LTFFP.

The Shire's Asset Sustainability ratio has been under the target level of 0.90 for the past three consecutive years. The Shire is about to embark on a substantial capital works program over

the next five years on renewing and upgrading key assets and this is predicted to result in a spike in the ratio during this time and is likely to be above the DLGSCI's target. Research on the neighbouring Shires shows that Bridgetown Greenbushes, Boyup Brook and Capel are in a similar situation to Donnybrook Balingup in relation to this ratio and others have two consecutive under target ratios and may fall into this category next year.

The shortcoming in the calculation of these ratios and the associated target levels set by the DLGSCI are part of the reason the ratios are under review at present. It is not considered that the existence of three consecutive ratios under the DLGSCI targets presents a short to mid-term threat to the financial position of the Council. The structural issues surrounding these ratios results will be considered as part of the development of the LTFP.

The asset renewal funding ratio requires a completed assets management plan for all categories of assets and a current LTFP. In previous years, the Shire's Auditors prior to the OAG have accepted the calculations made by staff in the absence of an adopted asset management plan for all asset classes and an older LTFP received in 2017. The OAG has changed this approach and they are not prepared to accept these calculations without a formal asset management plan for all categories and a current LTFP.

Progress has been made by staff on completing the following asset management plan categories and planning is underway to complete the remaining categories and prepare an updated LTFP to be used as a basis of calculating the ratio for the 2019/20 financial year.

Asset Category	Introduced
Asset Management Plan – Vehicles	2018
Asset Management Plan – Buildings	2019
Asset Management Plan – Parks & Reserves	2019

The following plans have been identified as required and are planned to be completed in 2020.

Asset Management Plan – Plant, Furniture and Equipment
Asset Management Plan – Roads and Pathways

The two additional items concerning the establishment of a rehabilitation provision for the Donnybrook Waste Management Facility and the related party disclosure processes are minor items and will be corrected in future annual financial reports.

COMMITTEE DECISION

Moved: Cr Newman Seconded: Cr Massey

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

- 1. The Audit Report for the year ending 30th June 2019 be received.**

CARRIED:5/0

COMMITTEE DECISION

Moved: Cr Wringe

Seconded: Cr Massey

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

- 2. Forward to the Minister for Local Government, Sport and Cultural Industries the report on significant findings as attached for the year ending 30th June 2019, as required by Section 7.12A(4)(b) of the Local Government Act 1995.**

CARRIED:5/0

7.1.3. ANNUAL REPORT FOR THE YEAR ENDING 30TH JUNE 2019

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	
Author	Paul Breman, Executive Manager Corporate and Community
Responsible Manager	Paul Breman, Executive Manager Corporate and Community
Attachments	8.1.3 (1) Annual Financial Report 2018/2019 Annual report for the year ending 30 th June 2019 (to be provided)
Voting Requirements	Absolute Majority

Officer Recommendation

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

- 1. The Annual Report for the year ending 30th June 2019, be accepted.**

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome	4.2	A respected, professional and trusted organisation
Strategy	4.2.1	Effective and efficient operations and service provision
Action	4.2.1.2	Seek a high level of legislative compliance and effective internal controls

EXECUTIVE SUMMARY

The annual report seeks to provide a record of the events and operations of the Shire for the past financial year. The minimum content is prescribed and includes a full copy of the annual financial report and a copy of the Auditor's report.

The annual report is required to be accepted by the Council prior to making it publically available to the community by posting it on the Shire's website and presenting it to the annual meeting of electors.

BACKGROUND

The Shire's annual financial report for the year ending 30th June 2019, shows an improvement in the Shire's net result (negative \$1.09m) compared to the previous year (negative \$1.61m). This was principally due to an increase in operating and capital grants for the period and is shown on the Statement of Comprehensive Income.

The Cash Flows Statement shows a net increase in the amount of cash held from the beginning of the year \$8.5m to \$14.96m at the end of the year. Approximately \$5.05m of this increase was due to an inflow of cash from the Trust account to the Municipal account relating to bonds and deposits.

Analysis of the Rate Setting Statement reveals a net cash amount of \$3.34m in rate revenue remained after the operations of the Shire and the opening surplus of \$1.56m. The \$3.34m

together with net financing activities of \$0.2m, was used to fund the Shire’s net contribution to the capital works program \$3.52m.

Key analysis of the Statement of Financial Position (Balance Sheet) follows:

	Movement	Direction
Current Assets		
Cash	\$6.48m	Increase
Trade Receivables	\$0.78m	Increase
Current Liabilities		
Trade and Other Payables	\$5.57m	Increase
Noncurrent assets		
Property Plant and Equipment	\$1.30m	Reduction in WDV
Infrastructure	\$1.12m	Reduction in WDV
Equity		
Retained Surplus	\$3.80m	Reduction
Cash Reserves	\$2.71m	Increase
Net Assets	\$1.09m	Reduction

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Not applicable

STATUTORY COMPLIANCE

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

- (2) *If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.*

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government’s official website within 14 days after the report has been accepted by the local government.

CONSULTATION

Not applicable.

OFFICER COMMENT/CONCLUSION

The annual report is presented for acceptance prior to calling the annual electors meeting.

COMMITTEE DECISION

Moved: Cr Newman

Seconded: Cr Massey

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

- 1. The Annual Report for the year ending 30th June 2019, be accepted.**

CARRIED: 5/0

7.1.4. COMPLIANCE AUDIT RETURN 2019

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	
Author	Paul Breman, Executive Manager Corporate and Community
Responsible Manager	Paul Breman, Executive Manager Corporate and Community
Attachments	8.1.4 (1) 2019 Local Government Compliance Audit Return (CAR)
Voting Requirements	Simple Majority

Officer Recommendation

That the Audit and Risk Management Committee recommends to Council that:

- 1. The 2019 Compliance Audit Return for the Shire of Donnybrook Balingup for the period 1 January 2019 to 31 December 2019 be adopted.**

STRATEGIC ALIGNMENT

The following outcomes from the Corporate Business Plan relate to this proposal:

Outcome:	4.2	A respected, professional and trusted organisation
Strategy:	4.2.1	Effective and efficient operations and service provision
Action:	4.2.1.2	Seek a high level of legislative compliance and effective internal controls.

EXECUTIVE SUMMARY

A Local Government Compliance Audit Return (CAR) is required to be undertaken in accordance with the *Local Government (Audit) Regulations 1996* Reg. 14(1).

The Audit was conducted by staff for the period 1st January to 31st December 2019, within the scope and in the format required by the Department of Local Government, Sport and Cultural Industries.

After conducting the checking process, the 2019 CAR contains a positive compliance response (or not applicable) for 97% of the 99 compliance items with a non-compliance response for 3 items as set out below:

Topic	Item Number	Matter
Delegation of Powers	Item 12 (Page 2)	Delegations made under Division 4 of Part 5 of the Act were not reviewed at least once in the 2018/19 year
Integrated Planning and Reporting	Item 2 (Page 7)	The Shire did not adopt a review of the Corporate Business Plan during

		the 2018-19 Financial Year
Integrated Planning and Reporting	Item 5 (Page 7)	Has the local government developed an Asset Management Plan(s) that covers all asset classes.

These non-compliance items have been noted by Staff and are not expected to occur again in the future.

BACKGROUND

The Department of Local Government, Sport and Cultural Industries (DLGSCI) requires local governments to conduct an annual assessment of their compliance with key components of the *Local Government Act 1995* (the Act) and associated Regulations. The 2019 CAR is to be provided to the DLGSCI by 31 March 2020.

FINANCIAL IMPLICATIONS

Nil

POLICY COMPLIANCE

Not Applicable

STATUTORY COMPLIANCE

Under *Regulation 14 of the Local Government (Audit) Regulations 1996* the 2019 CAR is to be reviewed by Council's Audit Committee and then report the results of that review to Council for adoption.

A printed copy of the CAR and a copy of minute of the Audit Committee is to be presented to the Council at the next Ordinary Council Meeting for consideration. The minute and recommendation from the Audit and Risk Management Committee to the Council is considered to constitute the report referred to in the legislation.

Following presented to Council, a certified copy of the 2019 CAR, along with an extract of the minutes of the meeting at which the CAR was adopted by Council, and any additional information, is to be submitted on-line to the Department of Local Government, Sport and Cultural Industries by 31 March 2020.

CONSULTATION

Not applicable

OFFICER COMMENT/CONCLUSION

The 2019 CAR contains 99 questions grouped in relation to various compliance areas. The result of the 2019 CAR was a positive compliance response or not applicable response to 96 (97%) of those requirements and three negative responses as set out below:

- **Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?** The position of Corporate Planning and Governance was vacant for seven months delaying the review of delegations. A major review of delegations started in 2019 to transfer over to the WALGA template.
- **Has the local government reviewed the Corporate Business Plan in the 2018/2019 Financial Year? If Yes, please provide date of Council meeting the review was adopted at?** The Council did not review and adopt a revised Corporate Business Plan in the 2018-19 year as required by the *Local Government (Admin) Regulations 1996*. Work was undertaken on a document however no Council adoption occurred. Plans are in place to have a Corporate Business Plan adopted prior to the Budget in the 2019/20 year
- **Has the local government developed an Asset Management Plan(s) that covers all asset classes? If Yes, please provide the date of the most recent Plan adopted by Council in Comments?** Historically, the Shire has been inconsistent with outcomes from the implementation of the integrated planning and reporting framework and, at present, does not have a complete suite of asset management plans across all categories. Improvements in integrated planning and reporting outcomes is a high priority for the current staff.

The above compliance items are recognised by staff as requiring attention and resources have already been applied to clear these items as soon as possible.

COMMITTEE DECISION

Moved: Cr Wringe

Seconded: Cr Massey

That the Audit and Risk Management Committee recommends to Council that:

1. **The 2019 Compliance Audit Return for the Shire of Donnybrook Balingup for the period 1 January 2019 to 31 December 2019 be adopted.**

CARRIED:5/0

8. QUESTIONS FROM MEMBERS

Cr Newman requested advice from the Chief Executive Officer on the process intended to mitigate the risk associated with the time limit on funding in relation to the Donnybrook Town Centre Revitalisation Project and the impact on the associated renewal of the Apple Fun Park Project.

The Chief Executive Officer responded that in relation to the financial risk, every effort was being made to complete the Donnybrook Town Centre Revitalisation Project by the required deadline to ensure funding was forthcoming. In the event of a potential overrun of the project past the funding deadline, application can be made for an extension. If progress has been made on the project, then it is expected that such an approval will not be unreasonably withheld. However, a delay in the project and the resultant request for an extension would likely carry with it some reputational risk.

Cr Piesse requested advice regarding the potential outcome of the amount of \$266,425 currently held in the Trust account being the subject of a note on page 46 of the Shire's 2018/19 Annual Report relating to the Donnybrook- Balingup Aged Homes.

The Chief Executive Officer advised that he was recently informed by a representative of the originating Trust that the Trustees were intending to authorise a transfer of the funds to the Shire in the near future.

9. GENERAL BUSINESS

Committee to review the terms of reference and include risk management

10. CLOSURE OF MEETING

The Chairperson advised members they will be notified when the date for the next Audit and Risk Management Committee Meeting will be set.

The Chairperson declared the meeting closed at 5:45pm.



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Donnybrook-Balingup

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Donnybrook-Balingup which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Donnybrook-Balingup:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 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. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In our opinion, the following matters indicate significant adverse trends in the financial position of the Shire of Donnybrook-Balingup:
 - a. The asset sustainability ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the last three years; and
 - b. The operating surplus ratio as reported in Note 31 of the financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the last three years.
- (ii) The following material matter indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law was identified during the course of our audit:
 - a. The Shire has not reported the Asset Renewal Funding Ratio for 2019, 2018 and 2017 in the annual financial report as required by section 50(1) of the Local Government (Financial Management) Regulations 1996, as there is not a current long-term financial plan and asset management plan.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In our opinion, the asset consumption ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Other Matter

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 31 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Donnybrook-Balingup for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 February 2020

SHIRE OF DONNYBROOK-BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Asset renewal funding ratio	✓		
2. Rehabilitation provision		✓	
3. Related party declarations		✓	

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.
- 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 2019
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. ASSET RENEWAL FUNDING RATIO

Finding:

The Shire has not reported the Asset Renewal Funding Ratio for 2019, 2018 and 2017 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as there is not a current, Council approved long-term financial plan and asset management plan.

Rating: Significant

Implication:

This represents non-compliance with regulation 50(1)(c) of the *Local Government (Financial Management) Regulations 1996*.

Recommendation:

We recommend the Shire update and submit the Asset Management Plan and Long Term Financial Plan to Council for approval, and this process be completed on an annual basis.

Management Comment:

Historically, the Shire has been inconsistent with outcomes from the implementation of the integrated planning and reporting framework and, at present, does not have a complete suite of asset management plans across all categories or a long term financial plan that integrates with existing asset management plans.

The Shire of Donnybrook Balingup is transitioning towards improved long term planning and asset management planning and the following progress has been made recently.

	Introduced
Workforce Plan	2018
Borrowings Plan	2018
Rating Objectives Strategy	2018
Asset Management Plan – Vehicles	2018
Asset Management Plan – Buildings	2019
Asset Management Plan – Parks & Reserves	2019
Reserves Fund Plan	2019
External Sourced Funding Plan	2019

Resources are being applied to the completion of the remaining asset categories and also the development of a long term financial plan and corporate business plan on an annual basis to meet compliance with the Regulations.

Responsible Person: Executive Manager Corporate and Community

Completion Date: It is expected completion of the Shire's portfolio of asset management plans and long term financial planning will take approximately 12 months.

SHIRE OF DONNYBROOK-BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. REHABILITATION PROVISION

Finding:

The Shire of Donnybrook-Balingup's license for the Donnybrook Waste Management Facility L7084/1997/16 section 1.3.4(c) states the licensee shall manage the landfilling activities to ensure rehabilitation of a cell or phase takes place within 6 months after disposal in that cell or phase has been completed.

Our discussions with management indicate the Waste Facility will be closed in ten years however, there is no current plan in place to complete rehabilitation and no cost estimates have been prepared.

Rating: Moderate

Implication:

Risk that a provision for rehabilitation is required, however has not been calculated and recorded.

Recommendation:

We recommend the Shire prepare a plan for rehabilitation including cost estimate and the provision be reflected as a liability in future financial statements.

Management Comment:

The Shire has undertaken a rehabilitation plan for the refuse site, however no costing estimate has been made for the identified works.

As of 20 June 2019, the Shire holds \$1,469,228 in its cash backed Waste Management Reserve. These funds are set aside from part of a Waste Management Levy raised under Section 66 of the Waste Avoidance and Resource Recovery Levy Act 2007.

A cost estimate is to be undertaken as soon as possible in relation to the potential rehabilitation works at the Shire's Waste Management Facility and a provision is to be recognised as a liability prior to the 30th June 2020.

Responsible Person: Executive Manager Operations

Completion Date: 30 June 2020

SHIRE OF DONNYBROOK-BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. RELATED PARTY DECLARATIONS

We noted the Shire has not provided the related party disclosure forms for some of its key management personnel (KMP). This is inconsistent with the Shire's related party disclosures policy that requires KMP to provide a related party disclosure form twice yearly, no later than 30 June each year.

Despite the related party disclosure forms not being provided by all KMP our enquiries with management indicate the related party disclosures within the financial statements are accurate.

Rating: Moderate

Implication:

Non-compliance with Shire related party disclosures policy and risk financial statement disclosures are incomplete.

Recommendation:

All Shire Councillors and key management staff must complete Related Party Disclosure Declaration forms annually. Such declarations should cover the period of the financial year or any part thereof. Also, the Shire should ensure the completion of Related Party Disclosure Declaration forms as part of the exit protocol for all Councillors leaving office or key management staff leaving the Shire's employment.

Management Comment:

The process to support the related party disclosure in the annual financial report was overlooked as a result of the intervening period during staff turnover. The Shire has commenced a review of its related party disclosure policy to ensure the document supports the process and informs Key Management Personnel (KMP) of their obligations. Human resources and governance procedures will be part of this review to ensure that if an exit of a KMP occurs during the reporting period the appropriate information is collected before departure. Management does not expect any repeat of this oversight in the future.

Responsible Officer: Corporate Planning and Governance Officer

Completion Date: Completed



— Shire of —
Donnybrook Balingup

**REPORT ON SIGNIFICANT ISSUES
IN THE 2018-19 AUDIT REPORT**

FEBRUARY 2020

BACKGROUND

Under the *Local Government Act 1995*, the Shire of Donnybrook Balingup is required to prepare an Annual Financial Report each financial year and for that report to be independently audited.

The Shire's 2018/19 audit was conducted by the Office of the Auditor General and their report was received on 11 February 2020, and is attached at **Appendix 1**.

Section 7.12A(4) of the *Local Government Act 1995* requires that 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.”

Section 7.12A(5) further requires that:

“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.”

For the year ending 30 June 2019, the Auditor General identified a significant adverse trend in relation to the financial position of the Shire in that two statutory ratios present in the Financial Report did not meet the minimum standard as set by the Department of Local Government, Sport and Cultural Industries (the Department) in relation to the Operating Surplus Statutory Ratio and Asset Sustainability Statutory Ratio for the last three financial years. The Audit report also raised a compliance matter in relation to the inability to calculate another statutory ratio as at 30th June 2019 being the Asset Renewal Funding Ratio.

Three ratios indicators of a local government's financial performance are measured by the following ratios:

Operating surplus ratio

$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$$

own source operating revenue means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets.

The Operating Surplus Ratio measures the extent to which revenues raised cover operational expenses (including depreciation). The Department considers the ratio standard is met if the ratio is above 0.00. To achieve a positive level in the ratio requires operating revenue (excluding capital grants and contribution) to be greater

than operating expenditure (including depreciation).

It is typical of a local government similar to the Shire of Donnybrook Balingup to have an operating surplus ratio that does not meet the minimum requirements. This result reflects a reliance on sources of funding other than Council's own source funds such as rates.

A number of additional major items also directly influence the results of the Operating Surplus Ratio, such as:

1. The timing of operating grant funds being received in one financial year and expenditure being incurred in another e.g. pre-payment of the Federal Government Financial Assistance Grants.
2. The exclusion from the ratio of recurrent capital grants (such as specific purpose road grants) as a revenue.
3. The funding of operating projects from reserve funds. All operating expenditure must be included in the ratio calculations, however the funds from cash reserve are excluded, resulting in an apparent lower ability to fund operating expenditure.

In order to improve its Operating Surplus Ratio, the Council has limited options available to it. One measure could be to increasing rates substantially (approximately 67%) however this must be balanced with the community's capacity and willingness to pay.

An alternative is to review the Shire's major operating costs, including employment costs, materials and contracts however to achieve the required \$3.3m would have a dramatic adverse impact the level of service which the Shire is able to deliver to the community.

Asset sustainability ratio

$$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation}}$$

capital renewal and replacement expenditure means expenditure to renew or replace existing assets;

The asset sustainability ratio measures the extent to which assets managed by the Shire are being renewed and replaced over time. The Department considers the ratio standard is met if the ratio is above 0.90, meaning that spending on renewal in any one year is 90% of the level of depreciation in that year.

The Shire's Asset Sustainability ratio has been under the target level of 0.90 for the past three consecutive years resulting in this item being raised as a significant adverse trend.

asset renewal funding ratio

$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$$

The asset renewal funding ratio measures the alignment between spending expected in the long term financial plan on asset renewals and the timing of asset renewal requirements set out the asset management plan(s). The closer the ratio is to one, the closer alignment.

The asset renewal funding ratio requires a completed assets management plan for all categories of assets and a current long term financial plan. In previous years, the Shire's auditor (prior to the OAG) has accepted the calculations made by staff in the absence of an adopted asset management plan for all asset classes and an older long term financial plan adopted in 2017. A change to the OAG has changed this approach and they are not prepared to accept these calculations without a formal asset management plan for all categories and a current Long Term Financial Plan.

ACTION TO BE TAKEN

Action to be taken on the Operating Surplus Ratio in the future

The Shire of Donnybrook Balingup does not have the immediate capacity in its current financial structure to bring the ratio in line with the Department's benchmark in the short term. The Shire will seek, as part of its long term financial planning process, to make improvements to the Operating Surplus Ratio over time as opportunities present to improve revenue sources and make efficiencies in operating expenses.

Action to be taken on the Asset Sustainability Ratio in the future

The Shire is planning on a substantial capital works program over the next five years on renewing and upgrading key assets and this is predicted to result in the ratio being above the Departments benchmark during this time correcting this short term issue.

Action to be taken on the Asset Renewal Funding Ratio in the future

Progress has been made by staff on completing asset management plans for the asset categories set out below. Work is continuing to complete the remaining asset category plans prior to the 30th June 2020. In addition, an updated Long Term Financial Plan is also planned to be completed by 30th June 2020.

Category	Introduced
Asset Management Plan – Vehicles	2018
Asset Management Plan – Buildings	2019
Asset Management Plan – Parks & Reserves	2019
	Expected
Asset Management Plan – Plant and Equipment	2020
Asset Management Plan – Roads and Pathways	2020

The completion of these plans prior to the 30th June 2020, will permit the calculation of the statutory Asset Renewal Funding Ratio going forward.



— Shire of —
Donnybrook Balingup

ANNUAL REPORT 2018/2019

SHIRE OF DONNYBROOK BALINGUP



VISION STATEMENT

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



Economic

A strong, diverse and resilient economy



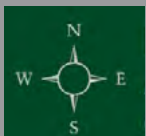
Environment

Respect for our heritage, natural and built environment



Social

A healthy, safe and inclusive community



Leadership

Effective leadership and civic responsibility

In this report

- 4 **Our Shire**
- 6 **Message from the Shire President**
- 8 **Our Council**
- 8 **Organisation Structure**
- 10 **Message from the CEO**
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- 28 **Leadership**
- 29 **Financials and Auditors Report**

ACKNOWLEDGMENT OF COUNTRY

In presenting this Annual Report, the Shire of Donnybrook Balingup acknowledges the Traditional Custodians of the land, the Noongar People, and pays its respects to its Elders; past present and emerging.

Our Shire

Surrounded by stunning forests, winding rivers, rolling hills, vineyards and lush orchards, Donnybrook Balingup is a great place for residents and visitors alike.

The Shire of Donnybrook Balingup is 213 kilometres south-west of Perth and covers an area of 1,541 square kilometres. It is noted for its rolling hills, old-growth forests, lush orchards, vineyards and Donnybrook Stone which is used throughout the state.

The traditional owners, the Noongar people of the South West inhabited this county for some 40,000 years before European occupation. The area was known as 'Kaniyang'.

Europeans began to settle in the area in the mid - 1800s and an economy based on agriculture (including fruit), timber and stone steadily developed. After

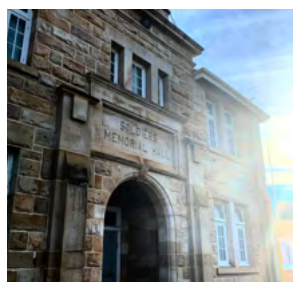
World War II the population of Donnybrook grew to 2,500 and Balingup's population reached 1,340.

The apple industry blossomed in the late 1960s when over two million cartons of apples - primarily Granny Smiths - were exported to the UK and Europe. The development of new varieties (Pink Lady and Sundowner) strengthened the industry, which diversified to include pear, stone fruit, potatoes, nut production, sheep (meat and wool) and cattle (meat and dairy). Wine and tourism became important new industries and with the subdivision of large properties, hobby farming increased.

Donnybrook Balingup remains an important agricultural area, especially for fruit, vegetables and vineyards.

The picturesque scenery and proximity to Bunbury, the beaches of Geographe Bay, the Margaret River wine region and the tall timbers of Pemberton make it a popular destination for tourists.

A healthy economy, the benefit of several diverse industries nearby and its rich culture make Donnybrook Balingup an attractive place to live for both growing families and those making a lifestyle choice in later life.



Tourist Attractions

Donnybrook Apple Fun Park

Golden Valley Tree Park

Boutique Food and Wine

Orchard Tours

Bibbulmun Track

Munda Biddi Trail

Glen Mervyn Dam

Walk Trails

Heritage - Donnybrook Stone

Scenic Drives

Townsites and Localities

Argyle
Balingup
Beelerup
Brazier
Brookhampton
Donnybrook
Ferndale
Glen Mervyn
Grimwade
Irishtown
Kirup
Lowden
Mumballup
Mullalyup
Newlands
Noggerup
Preston
Southampton
Thomson Brook
Upper Capel
Yabberup



Area: 1541 square kilometres
Distance from Perth: 213km
Population: 6062
Median Age: 47 years
(www.abs.gov.au)

Significant Local Events

Balingup Small Farm Field Day
Balingup Medieval Carnivale
Balingup Telling Tales
Donnybrook Apple Festival
Donnybrook Food and Wine Festival



Local Industry

Donnybrook sandstone quarrying, farming (fruit, vegetables, viticulture, sheep, cattle); tourism.



Message from the Shire President

Welcome to the Shire of Donnybrook Balingup Annual Report for 2018/2019.

My second year as Shire President was a time of stabilisation and consolidation for the Council, building on our natural assets, having gained a record \$7million plus of State and Federal Government funding for significant community projects since early 2017- Bridge Street Affordable Housing, Donnybrook Town Centre Revitalisation, Tuia Lodge Expansion, the Apple Fun Park Rejuvenation and the Balingup Community Hall Upgrade.

The Shire has received widespread commendation from the State Government and other civic minded bodies for the leadership shown in facilitating a "memorandum of understanding" with the Shire of Collie to develop the Glen Mervyn Dam precinct, adjacent to the Greater Wellington National Park footprint, into an iconic eco-tourism destination, similar to others in place on the headlands of the Wellington Dam.

Having been "homeless" for months following the conversion of the previous Chamber area to accommodate Shire employees, elected members and the community welcomed the opening of the now iconic and unique Council Chamber opened in 2018. This converted and refurbished 100-year old Methodist (Uniting) church built of Donnybrook stone, gained prominence as a finalist in the 2019 Statewide Keep Australia Beautiful Awards.

It is pleasing to see the keen interest and contribution shown by electors, ratepayers and community members to the affairs of the Shire with consistent gallery attendances at most meetings. As in previous years, Council meetings held in Kirup and Balingup were also well attended and provided forums to foster a high level of interactive and at times robust discussion and deliberation - the sign of an engaged community, and democracy at work!

As a further indication of the commitment to consult with the community, a Community Perception Survey was undertaken in May 2019 garnering 441 responses.

As a place to live Donnybrook Balingup was considered above the average for similar Councils within the State, and we were well received as a place to visit.



Our Executive Management Team will be focusing on those areas where we aspire to achieve continuous improvement and points of difference, in a rapidly increasing competitive environment across the 12 local governments that make up the South West footprint.

Our joining of the Warren Blackwood Alliance of Councils (Bridgetown, Nannup, Manjimup) is already delivering considerable benefit, particularly as we work together to optimise the benefits flowing from the recent significant investment made by Talison at their Greenbushes site. The Shire is ideally located to attract those who need to drive in and out of the Talison site on a daily basis.

While never underestimating the intrinsic and ongoing attraction of the Apple Fun Park, there is no doubt events like the Balingup Medieval Carnivale, the Small Farm Field Day, the Donnybrook Food and Wine Fair and the Easter Donnybrook Apple Festival are now clearly established on the Western Australian tourism calendar. All these events would not happen without committed groups of community volunteers, and in this context we remain eternally grateful for all our volunteers for whatever they do, to keep our rich and diverse communities together through protecting our environment and expanding populations throughout the Shire.

While history tells us five Irishmen together with four servants came to Irishtown in 1842, the town of Donnybrook was not proclaimed as a town until 1894, some 125 years ago, and 2020 marks another milestone in that it is the 120-year anniversary of WA's first Granny Smith Apple Tree being planted in Donnybrook. Another looming milestone is the

100 year anniversary of the opening of our Soldiers Memorial Hall. We have much to be proud of in terms of our inbuilt history and heritage.

While your Council will always take a prudent and considerate approach to financial and fiscal management, the real focus must be on those investments that deliver enhanced services and assets that “strengthen” our resilience and economic sustainability. The decision by Council in 2018-19 to raise rates by 6% was based on a combination of covering our operational costs and contributing to our depleting reserves.

In the final analysis as detailed in the year end accounts referred to in the Annual Report, an amount of \$308,000 was transferred to reserves. This outcome was considered by Council when setting the rate increase of only 1.9%, the second lowest in the South West for 2019-20. Rate payers can be assured that in setting the lower than usual 2019-20 rate increase, the prevailing economic circumstances and hardship being experienced by many families and businesses was a serious consideration. However, it is somewhat naive to believe that it is a viable proposition year on year for any progressive and growing local government authority to pitch their rates at a level equal to or below the CPI, in isolation of other key economic ratios and data. It is unfortunate that the benefit of the 2019-20 Council decision was more than offset in a negative way, with almost half of our property values being adjusted upwards by the State Valuer General. A process conducted totally independent of the Shire.

Given the demands on the Shire to deliver on significant State/Federal Government and own-source funded projects in 2019-21 (~\$10.5million), it is absolutely imperative that we engage and employ the appropriate set of skills and experience to firstly deliver current projects and secondly to maintain a proactive grant funding application capability, allowing us to strengthen our resolve to remain the “most affordable, liveable, lifestyle destination in the South West.”

The Shire is independently audited by the Office of the Auditor General. I am pleased to advise that the Auditor General has issued an unqualified Audit Report for 2018/19. I refer the community to the financial report that forms part of this Annual Report.

Council achieved the standard set by the Department of Local Government, Sport and Cultural Industries in five of the seven reportable financial ratios.

Two ratios fell below required standards. These being;

- Operating Surplus Ratio
- Asset Renewal Funding Ratio

The Shire has historically run an under-lying operating deficit. This is reflected by a negative Operating Surplus Ratio (minus 0.47 in 2018/19). This ratio is a measure of a local government’s ability to cover its operational costs and have revenues available for capital funding or other purposes. If a Local Government runs ongoing under-lying operating deficits, it needs to recognise the longer-term implications. Not addressing this deficit is likely to mean that future Councils will struggle to be able to accommodate asset renewal needs.

Council acknowledges improvement in the current ratio is a long-term objective that requires reform to funding commitments to asset renewal that is supported by informing asset management plans.

Council has made committed progress in identifying the Shire’s long-term asset renewal requirements. In addition to the progress made the previous year, the following new plans were developed and presented to Council in 2018/19.

- Asset Management Plan – Buildings
- Asset Management Plan – Park and Reserves
- Reserve Fund Plan

All plans developed will undergo an annual review process to ensure they remain a contemporary decision-making tool for Council.

I would like to take this opportunity on behalf of the community to thank our Councillors, Executive Management Team and all Shire employees for their dedication and persistence to deliver on actions, projects and day to day governance of the Shire to ensure we remain a vibrant, well-respected and revered high performing local government organisation, now and into the future.

Brian Piesse
Shire President

Our Council 2018/2019



Cr Brian Piesse
President
(2021)



Cr Leanne Wringe
Deputy President
(2021)



Cr Fred Mills
(2019)



Cr Mike King
(2019)



Cr Ryan Van Der Heide
(2019)



Cr Dawn Tan
(2019)



Cr Anita Lindemann
(2021)



Cr Anne Mitchell
(2021)



Cr Shane Atherton
(2021)

* (Year) denotes expiry

Organisation Structure 2020



Benjamin Rose
Chief Executive Officer
Executive Services
Governance
Councillor Liason
Human Resources
Occupational Safety and Health



Steve Potter
Executive Manager Operations
Works and Services
Projects and Building
Development and Environment
Ranger Services



Paul Breman
Executive Manager Corporate and Community
Finance
Community Development
IT Services
Aged Care

ELECTED MEMBER REMUNERATION	
Shire President Allowance	\$10,000
Deputy President Allowance	\$2,500
Councillor Annual Allowance \$7,612 x 8	\$60,896
Shire President Annual Allowance	\$12,000
Travelling Expenses (95.54 cents per/km)	\$7,500
Telephone/ICT Allowance (\$1,000 per member)	\$9,000
Provision of Uniform	\$900
Childcare	\$0
	\$102,796

COUNCIL MEETING CYCLE FOR 2018/2019:	
Council Meeting	Special Council Meeting
25/07/2018	09/08/2018
09/08/2018	30/08/2018
26/09/2018	12/09/2018
24/10/2018	16/10/2018
28/11/2018	18/12/2018 Electors Meeting
19/12/2018	22/07/2019
13/02/2019	21/08/2019
27/03/2019	21/10/2019
24/04/2019	19/11/2019
22/05/2019	
26/06/2019	

COUNCIL MEETING ATTENDANCE FOR 2019/2020			
Councillor	No Meetings Attended	Leave of Absence	Apology
Cr Piesse Shire President	11	0	0
Cr Wringe Deputy Shire President	10	1	0
Cr Lindemann	11	0	0
Cr Atherton	10	1	0
Cr King	11	0	0
Cr Mitchell	11	0	0
Cr Tan	9	2	0
Cr Van der Heide	8	2	1

Message from the Chief Executive Officer

I am pleased to present the Chief Executive Officer's message for 2018/2019.

This was a year of transformation and innovation from an operational, structural and financial aspect, ensuring the ongoing sustainability and prosperity of Donnybrook Balingup Shire well into the future.

Realignment of the organisation structure, to a more contemporary, efficient and effective service delivery model was achieved within approved budget and headcount constraints. This realignment has seen the consolidation of two key portfolios within the organisation – being the Operations portfolio and the Corporate and Community portfolio. With the continual growth of the Shire and the large number of live projects and initiatives presently underway, matching the structure, capacity and capability of the organisation to these challenges (opportunities!) is an ongoing effort.

Whilst much organisational focus was inwards on contemporising systems, processes and structures, there has been much outward focus too. A greatly increased focus on external communication and engagement has been achieved, with, amongst many other initiatives, the introduction of the Shire to social media. Find the *Shire of Donnybrook Balingup* on Facebook, LinkedIn and Instagram via [@shireofdonnybrookbalingup](#).

In addition to 'reaching out' through social media, the Shire has adopted a much more active engagement strategy with local print and radio media, with many more articles and news stories promoting the Shire as a great place to live, work, play and invest.

Opening of Agenda Briefing Sessions to the public and advertising these as part of the Council Meeting process has enabled community members to gain a better understanding of the issues Council will be discussing and voting upon at upcoming meetings.

We have delivered a robust financial position for 2018/19, as outlined in the attached Financial Report - this will be continued into the forthcoming years.

With a major focus on attracting and leveraging State and Federal grant funding, the present portfolio of capital works projects will see the rejuvenation of many public spaces within the Shire.

Developing and maintaining relationships across the local government sector, in particular participating in shared services, has allowed the Shire to increase its reach and learnings across many areas, including Rangers and bushfire brigade volunteers.

In addition to collaboration across the local government sector, we have built strong, professional and constructive relationships with industry groups such as the local Chamber of Commerce and the Bunbury Geographe Tourism Partnership. Again, fostering professional and constructive relationships with our State and Federal representatives has ensured we keep abreast of upcoming opportunities for our Shire.

I would like to take this opportunity to thank the staff for their ongoing hard work and commitment to the communities across the Shire of Donnybrook Balingup.

Benjamin (Ben) Rose
Chief Executive Officer



Plan for the Future

The Strategic Community Plan 2017-2027 will undergo a major review during the 2019/20 year which will involve extensive consultation with Council and the Community to;

1. Ensure the Shire is working towards its strategic objectives and
2. Determine the direction set in 2017 is still where the community see Donnybrook Balingup in 10+ years.

Major projects include:

- Upgrade to the Donnybrook Apple Fun Park
- VC Mitchell Sporting Precinct Redevelopment
- Donnybrook Town Centre Revitalisation
- Tuia Lodge Expansion Upgrades

Outcomes from the Community Perception Survey highlighted tourism and communication from the Shire as key focus areas for the Shire to work upon. New initiatives and a drive towards uplifting tourism in Donnybrook Balingup will be a key focus moving forward.

It is an exciting time in the Shire and I look forward to sharing our successes with you in the future.



Statutory Report

Payment to Employees

Regulation 19B of the *Local Government (Administration) Regulations 1996* requires the Shire to include the following information in its Annual Report:

- The number of employees of the Shire entitled to an annual salary of \$100,000 or more; and
- The number of those employees with an annual salary entitlement that falls within each band of the \$10,000 over \$100,000.

Annual Salaries	No. of employees
\$100,000 - \$109,999	1
\$110,000 - \$119,999	4
\$120,000 - \$129,999	2
\$130,000 - \$139,999	1
\$180,000 - \$189,999	1

Section 7A of the Salaries and Allowances Act 1975 requires the Salaries and Allowances Tribunal to determine the minimum and maximum amounts of remuneration, to be paid or provided to Chief Executive Officers of local governments.

Freedom of Information

In complying with the *Freedom of Information Act 1992*, the Shire processed a total of 3 Freedom of Information applications, with an average completion time of 15 days. All applications were completed within the legislative timeframe of 45 days.

Public Interest Disclosure

The Public Interest Disclosure Act 2003 (the PID Act) enables people to make disclosures about 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 2018/19 financial year, no Public Interest Disclosures were received by Council

Record Keeping

The Shire of Donnybrook Balingup is committed to good record keeping practices and complies with required legislation, including the *State Records Act 2000*. Its records keeping system ensures all information created and received by the Shire is captured and maintained as evidence of its business transactions. The system is regularly reviewed to ensure proper standards are maintained and audits of the system, conducted on an ad hoc basis, have shown it to be fully compliant.

All new employees receive instruction about compliance with State Records Legislation and the Shire's Record Keeping Plan. Refresher training is available to ensure staff remain confident and capable of using the record keeping system appropriately.

Statistics for 2018/19:

5682 incoming,
2836 outgoing, and
402 internal documents were recorded.

As of 30 June 2019, there were a total of 109,760 documents captured in the Shire's electronic record keeping system.

Compliance Audit Return

All local governments are required to carry out an annual compliance audit for the period 1 January to 31 December as required by the Department of Local Government, Sport and Cultural Industries.

The Return includes a range of compliance categories to be met by local governments. The categories are:

- Commercial Enterprises by Local Governments;
- Delegation of Power/Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Integrated Planning and Reporting;
- Local Government Employees;
- Official Conduct; and
- Tenders for Providing Goods and Services.

The Shire had no non-compliance issue for the 2018 year. The 2018 Compliance Audit Return was adopted by Council in March 2019 with a certified copy of the Return, along with the relevant section of the Council resolution, submitted to the Department of Local Government, Sport and Cultural Industries.

Disability Access and Inclusion

The Shire of Donnybrook Balingup completed a review of its Disability Access and Inclusion Plan (DAIP) in 2017 and completed a DAIP for 2017-2022.

The DAIP 2017-2022 provides the broad outcome areas, strategies and background information to identify why change is required to a facility, service or information provided by the Shire. An accompanying Implementation Plan has also been developed which details the specific tasks to achieve the strategies and outcome areas and also includes a timeline and staff area of responsibility for completion.

The DAIP is available on the Shire website at www.donnybrook-balingup.wa.gov.au. Copies can also be obtained at the Shire Office and by request in alternative formats.

The Shire has made good progress towards improving access and inclusion of its services, facilities and information through the ongoing development and implementation of its DAIP.

Minor Complaints

Zero complaints (breaches), as defined under the *Local Government Act 1995*, were made during 2018/19.

Economic

A strong, diverse and resilient economy

Outcome 1.1

A diverse, prosperous economy, supporting local business and population growth

Outcome 1.2

Available land for residential, industrial and commercial development

Outcome 1.3

An attractive tourist destination

**Population Statistics: 6062
an increase of 132 people to the
Shire.**

**The Shire approved 79 planning
applications.**

**The Shire approved 196 building
projects representing an
increase**



Planning and Development

Local Planning Strategy and Local Planning Scheme No 7

Last financial year the Shire embarked on a review of its Local Planning Strategy and Local Planning Scheme No 7. This process is required to occur every five years.

The Local Planning Strategy has a 10-15 year life span and sets out Council's broad vision for the Shire and the long term direction for land use and development.

The Local Planning Scheme No 7 focuses on the purpose and use of land and guides future development, for example, it identifies land set aside for reserves or zoned for particular purposes. It also covers the procedures for administration and how planning applications will be determined.

Amendments to Local Planning Scheme No. 7

In 2018/19 a number of amendments were initiated and finalised to Local Planning Scheme No 7. These include the finalisation of Amendments 6, 9 and 10. Amendment 6 rezoned land on Hurst Road, Argyle to Rural Residential. Amendment 9 allowed a "Park Home Park" (Lifestyle) use to be considered at Kelly Road, Donnybrook. Amendment 10 introduced a number of minor text and mapping changes.

Amendments 11 and 12 have also been initiated. Amendment 11 seeks to rezone a parcel of land on Marshall Road, Argyle to "Rural Residential". Amendment 12 seeks to zone land "Residential" on Bentley Street, Donnybrook.

Subdivision

The Shire supported subdivision of "Meldene West" which will create 85 residential lots ranging in size from 1000m² to 2781m² as well as public open space and local roads. The Shire also supported six other subdivision proposals for small scale development.



Environment

Respect for our heritage, natural and built environment

Outcome 2.1

An attractive and maintained built environment

Outcome 2.2

Respected heritage assets

Outcome 2.3

A natural environment for the benefit of current and future generations

Outcome 2.4

Efficient and effective waste management

Maintained health statutory management ratios.

Promoting patronage of natural attractions.

Compliance with waste management regulations.





Environmental

- General monitoring and planning for current/future management of over 124 nature reserves.
- Managing and controlling declared weeds with a specific focus on bridal creeper within road reserves.
- Monitoring rehabilitation projects such as the Brooke Street River which has been progressively rehabilitated over several years.
- Liased with various stakeholders about rabbit control methods within and surrounding townsites.
- Liased with stakeholders on minimizing and controlling the illegal collection of firewood from Shire managed reserves through education and awareness.
- Annual road side spray of weeds and vegetation was conducted.

Birdlife Australia

The Shire became a partner of Birdlife Australia, an initiative that encourages people of all ages to get outside in nature to observe and document bird populations in their backyards. This is important citizen science for researchers. This is a great way to connect with birds in your backyard no matter where you live.

Rehabilitation Projects

- Brooke Street River, Balingup
- Donnybrook Cemetery was revegetated using a mix of native plants

Future Planning

- Develop reserve management plans
- Develop dieback management strategy
- Expand Street and Park Tree planting program
- Continued weed and pest control

Racecourse Flora Reserve

The Shire installed 4 new bench seats to this reserve, located in North Balingup. This reserve is managed by a community group; Balingup Friends of the Forest. These newly installed seats will allow the community to sit back and enjoy the serenity. It is common to spot both Red Tailed and Baudins Cockatoo's here as well as a spectacular display of orchids in spring.



Waste Management

Residents continued to participate in reducing waste. In the 2018/19 financial year the proportion of kerbside waste diverted from landfill reached 51 per cent this is an increase of 2% from last year.

The improvement can be attributed to the continued promotion and rollout of the organic bin service and the care taken by residents to separate their recyclables from other household waste.

The State Government has set a kerbside waste diversion target of 50 per cent for regional Council's by 2020 a target the Shire of Donnybrook Balingup achieved.



Recycling

In 2018/19, 453 tonnes of recyclables were collected through the yellow-topped bins.

This Shire's recyclables are collected and stockpiled at a holding site in Picton. From there, it is transported in semi-trailers to the Suez Materials Recovery Facility (MRF) in Bibra Lake where it is sorted into material types including plastics, paper and aluminum. This is done by both hand and machine.

Recycled material types are then further graded. For example, PET plastics or mixed plastics, paper or cardboard. Once these materials are sorted, they are bundled together for transport and then sold to various buyers and manufacturers. Depending on the market, our recycled items could be shipped to destinations such as India and Asia. Some items, such as PET plastic, remain within Australia.

There is an increasing focus on high quality recyclables for markets therefore reaffirming the importance of ensuring that recycled material is not contaminated.

The most common contaminants in the yellow top bins include clothing, nappies, plastic bags and food waste. Contamination results in our recycled products becoming less suitable for future reuse.

Organic Waste

Residents helped recover 670 tonnes of organic waste which would have otherwise gone to landfill.

The organics bin waste is turned into a high quality compost at the Bunbury-Harvey Regional Council facility in Dardanup. There is a high demand for the product which is sold for use on farms, gardens and parks.



Waste to Landfill

A total of 1,067 tonnes of general waste collected from kerbside garbage bins was sent to landfill during 2018/19. The Shire is continuing to implement strategies to preserve the life of the landfill site in Donnybrook by diverting more waste away from landfill and increasing the compaction rates at the facility.

You can do your bit to help the Shire minimise this waste volume by:

- Recycling all packaging materials where appropriate;
- Selecting products with less packaging;
- Using containers to store and carry food instead of plastic wrap;
- Refusing plastic bags when shopping and bringing your own re-useable bags;
- Avoiding food waste by eating leftovers, using a shopping list and storing food correctly; and
- Donating clothes, unwanted furniture and toys to charity.



Works Program and Maintenance

- Trevena Road - Bridge replacement works & realigned approaches to new Trevena Road Bridge
- Allnutt Street, Donnybrook – new kerbing, drainage and asphalt road overlay
- Steere Street, Balingup – new kerbing, drainage, asphalt overlay and footpath
- Gravel re-sheeting works completed on sections of Tassone, Macquarie, Southampton and Farley Road.
- Resealing works - Station Street, Gardner Road, Newlands Road and Grimwade Road
- Brookhampton Road – shoulder renewal work and roadside vegetation pruning
- Upper Capel Road, Kirup end – road re-construction, widen and seal
- Sealing of Bridge Street laneway
- Spring Gully Road, Southampton – co-contribution seal section
- 33 Bridges - level 1 inspections and routine maintenance
- Townscape, Gardening & Landscaping
- Preston River Foreshore, Donnybrook – installation of solar light towers
- Bridge Street footpath – new pathway along Bridge Street from existing path to Smith Street intersection.
- Landscaping at Balingup Hall and Newlands Hall
- Victory Lane, Donnybrook – upgrade and sealing of carpark
- Balingup asphalt footpath repairs – Stage 1
- Donnybrook Suspension Bridge – reseal jarrah deck
- Balingup War Memorial – restoration works
- Expansion of internal roads Donnybrook Cemetery and native plantings

Other information

- In 2018/19 the Shire Works team graded 651 kilometres of unsealed road during the summer and winter grading program. The Shire received 84 maintenance requests for gravel roads during 2018/19.
- A total of 584 maintenance requests were received during 2018/19. The Shire works team have actioned all 584 requests and completed 575 requests, representing a completion rate of 98.5%.
- 25-year service milestones certificates awarded to Dave Williams and Adam Harrison.
- Department of Transport grant funded 50% of design cost for Meldene Estate Pathway Link and announced grant funding totalling \$192,500 had been secured for construction of the path, staged over 19/20 and 20/21.
- The Rangers and Emergency Management Areas came into the Works and Services area following an organisation restructure



Social

A healthy, safe and inclusive community

Outcome 3.1

An engaged, supportive and inclusive community

Outcome 3.2

Well supported community groups and facilities

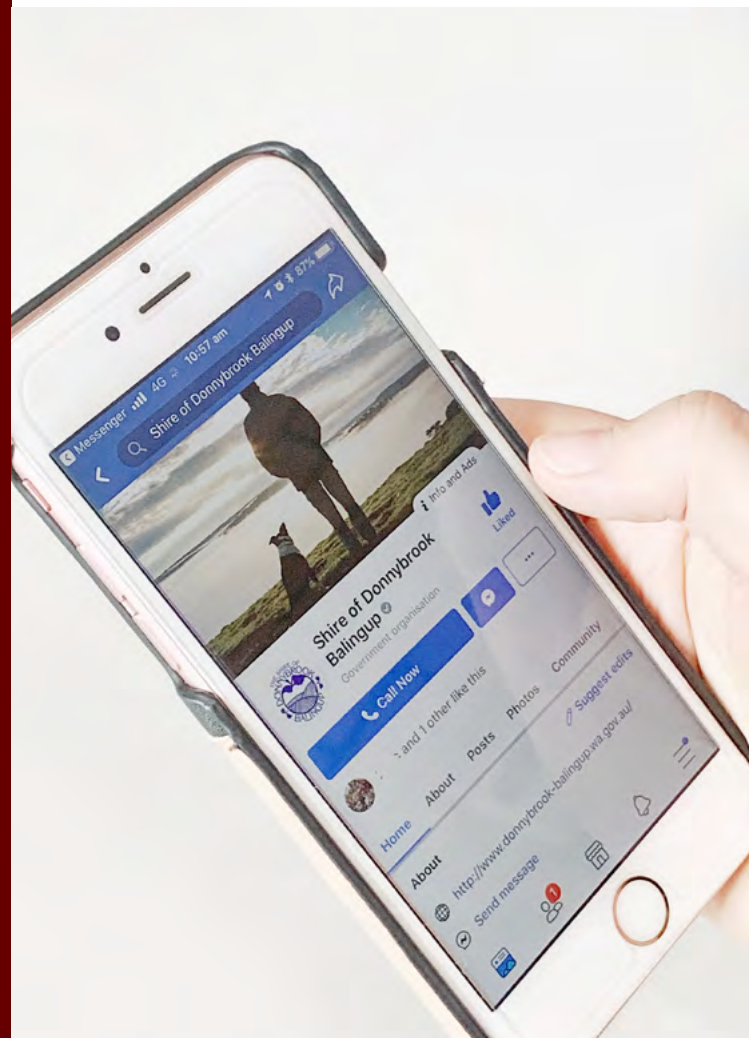
Outcome 3.3

A safe and healthy community environment for all ages

Introduction of Shire managed Facebook pages, increased activity with promotion of events and news on Facebook.

Continued growth in Community participation in activities and events.

Disability Access and Inclusion Plan completed and made available from the Shire and the website.





Community Development

Events

Australia Day Breakfasts

The Shire was delighted to once again host a series of Australia Day BBQ Breakfasts in conjunction with community/service organisations in Donnybrook, Balingup and Kirup.

The Shire also presents to the community the winners of the Community Citizen of the Year, in 2019 it was Mrs Colleen Bandy. Mrs Bandy was nominated for the award in recognition of her continued efforts to the environment and community within the Shire.

Outdoor Summer Film Season

The Shire was once again fortunate to receive \$9,000 funding through Lotterywest to support the showing of four free outdoor films in Donnybrook and Balingup, and the annual Community Concert.

Early Man (pg), Three Summers (m) and Jumanji (pg) were screened to appreciative audiences of between 300 – 600 people at the Donnybrook Amphitheatre in January, February and March 2019. The Greatest Showman was enjoyed by about 250 people at the Balingup Village Green in February.

Thank a Volunteer Day BBQ and Community Concert

This annual event, held at the Donnybrook Amphitheatre in February, was an opportunity for Council to thank the large number of active volunteers in the Shire for their valuable contribution to our

community throughout the year.

The Donnybrook Lions Club catered for the crowd of just under 200 volunteers who attended the BBQ. This was followed by a presentation for the inaugural Donnybrook Community Bank Bruce Hearman Volunteer Award to Mr Andrew Scott from the Balingup Tennis Club. The Shire President also thanked our local volunteers.

At the Community Concert, children were entertained with a face painter, bouncy castle and roving magician. This was followed by local band (Bunbury) Wizards of Oz who entertained a crowd of about 450 people at the Thank a Volunteer barbecue and Community Concert.

Festivals and Events

The Shire supported a variety of community groups in organising events and festivals, including:

- Donnybrook Station Markets
- Balingup Night Markets
- Donnybrook Apple Festival – Harvest and Arts
- Balingup Small Farm Field Day
- Balingup Art and Craft Affair
- Balingup Medieval Carnivale
- Blooming Wild Festival
- Festival of Country Gardens/Open Gardens
- Springtime walks
- Donnybrook RSL – ANZAC Day ceremonies
- True Grit
- Numerous car rallies, off road/mountain biking events and road cycling events including the Tour of Margaret River.

Community Grant Funding

Council supports community groups with grants for projects that require assistance. Grants are divided into seven categories -

- Minor Community Grants (up to \$500 with no matching cash contribution required);
- Minor Community Event Sponsorship (up to \$500 with no matching cash contribution required);
- Waiver of Fees and Non Cash Donations (up to \$500 with no matching cash contribution required);
- Cash Donations (up to \$200 with no matching cash contribution required);
- Major Community Grants (up to \$2000 with organisation funding requirements);
- Major Community Event Sponsorship (up to \$2000 with organisation funding requirements).

These grants have allowed numerous clubs and organisations to continue growing and to provide better sporting, social and recreational facilities.

In 2018/2019 Minor Grant recipients included Blackwood United Football Club, Donnybrook Arts & Craft Group, Yabberup Community Group, Kirup Progress Association, Donnybrook Community Resource Centre, Vintage Homes for Life, South West Show Horse Association, Balingup Progress Association, Golden Valley Tree Park, St Peters Anglican Community Group, Balingup Tennis Club, Donnybrook Returned Services League Branch, St Mary's School P & C and the Balingup and Districts Tourism Association.

In 2018/2019 Major grant recipients included Donnybrook Football & Sporting Club, Donnybrook Tennis Club, Balingup Historical Group, Donnybrook Scouts, Donnybrook Balingup Chamber of Commerce, Donnybrook Apple Festival, Donnybrook Food and Wine Festival and Promote Preston.

Council continued its support of the Donnybrook Visitor Centre and the Balingup and Districts Tourism Association by granting each organisation \$29,500 through the Community Grants Program.

The publication of the Preston Press was also supported through a \$4,000 grant to the Donnybrook Community Resource Centre.

KidSport

KidSport is a Department of Local Government, Sports and Cultural Industries initiative managed by the Local Government. KidSport allows eligible

children and youth to receive financial assistance to contribute towards club fees. Applications are made through Council and the local sporting club.

Council liaises with local clubs in assessing applications and administering the funding.

Road Safety

As part of the Shire's commitment to road safety awareness, we teamed up with RoadWise and hosted two free child restraint/car seat fitting and checking stations at Donnybrook Apple FunPark. Families could drop in with their car, and have their child car restraints checked or refitted by a RoadWise Regional Road Safety Advisor.

Community Calendar Photographic Competition

Once again the Shire invited entries into the Community Photographic Competition. The top twelve photos were featured in the 2019 Shire Calendar which was distributed free to residents and households in late December. The theme of the competition was 'Hidden Beauty' and a total of 102 photos were entered.

In addition, three overall winners were selected from the twelve winning entries, and each received a Donnybrook Bendigo Bank account; 1st place - \$500, 2nd place and 3rd place - \$100. The overall winner of the competition was Brian Vanallen with his photo titled 'Time to Reflect.' Second place was Ken Bartle with his photo titled 'Milky Way over Mullalyup,' and third place was taken out by Lilliana Lyon with her photo titled 'Spring has Sprung.'

Australian Citizenship Pledges

In the 2018/2019 year a total of 16 residents attended the Shire Council Chambers and recited the pledge to become Australian Citizens.



Recreation

2018/19 saw an expansion to the junior and youth offerings by the Recreation Centre, an area shown by analysis to be lacking in previous years. These include term time only programs such as the Learn to Swim, which grew from 12 lessons a week to 42 (350%). The Learn to Swim program also became an annual program covering all four school terms instead of the previous two summer terms. Our Kindy Gym program also underwent improvements, which offers a structured gymnastic class for 3-5 year olds with a qualified gymnastic teacher.

The introduction of several new junior programs at the Centre such as Badminton, Yoga and Home School Sports, all proved to be successful and well received by the local and wider districts.

Several local sporting associations have continued their support for the Centre with occasional hires, hydro-training sessions, player clinics and coaching clinics. South West Slammers have increased their hires especially. Donnybrook District High School held its Swimming Carnival and the Centre hosted 3 different primary school In term swimming lesson series as well as 3 Vacswim series.

Outside contractors have supported the Centre with Function Room hire such as Toastmasters, Kanga Training, NDIS, various association AGMs and group fit contractors.

Memberships have steadily grown and increased offering to the group fit timetable has also improved casual usage. Seniors usage has also shown growth with an increase in group fit classes and dedicated gym session for the demographic.

The Centre has helped mentor, train and develop four work experience students who have shown various interests in the Sport and Recreation Industry.

The Centre hosted the finish of the Black Dog Ride event, where over 300 motorcycles rode for the charity which ended its ride in the double car park.

Plant Room works has been carried out over a 3 month schedule which involved extensive staff training.



Community Emergency Services Management

- \$163,320 Mitigation Activity Funding granted for 2019/20 financial year
- \$204,340 Local Government Grants Scheme – Operating Grant Funding awarded to the Shire of Donnybrook Balingup for 2019/20 financial year – increase of \$23,630 from 2018/19
- \$47,922 Local Government Grants Scheme Funding approved for capital works to Ferndale Stirling Park Station
- Blackwood Valley Zone Response Plan Operational Protocols developed. This agreement between the Shire of Donnybrook Balingup, Shire of Bridgetown-Greenbushes, Shire of Nannup, Forest Products Commission, Department of Biodiversity, Conservation and Attractions and the Department of Fire and Emergency Services (DFES) formally documents the agreed response protocols for the outbreak of fire in the Blackwood Valley.

- Enhanced Bushfire Response Zone agreement between DFES managed brigade (Donnybrook VFRS) and Local Government Managed Brigades signed for another 3 years. This response plan identifies areas outside of the gazetted townsites that are of a higher risk and require a specialised response during the outbreak of wildfire, such as asset protection combined with bushfire firefighting (Rural Urban Interface)

Events

- Introduction to Firefighting course held in Donnybrook during February
- Structural Firefighting Course held in Balingup during May
- Plantation Firefighting Courses held in Balingup and Thomson Brook during June
- Lewana Post Incident Community Event held at Balingup Station
- Hosted DFES wellness visit at Donnybrook SES
- Coordinated Service Medal Presentations at Argyle Irishtown Bush Fire Brigade & Kirup Bush Fire Brigade



22 New volunteers across 12 brigades and SES during 2018/19 financial year

Local Bush Fire Brigades have attended 68 reported incidents – including bushfires, structure fires, vehicle fires

27 Mitigation Activity Fund treatments delivered during financial year, including both mechanical works and prescribed burning.



Aged Care Services

2018/19 was an extremely busy year. With the Aged Care portfolio being consolidated in March 2018, we set about the challenges of upskilling, standardisation, improving customer service and community perception and overall continuous performance improvement.

The portfolio consists of four areas grouped as Residential Aged Care, Retirement Living, Well Aged Units and Cemeteries. There is also an Aged Care Strategic and Capital Projects area that is currently being managed under this portfolio.

Overseeing these areas are a Management team of Manager Clinical Care responsible for the Clinical Care aspects of Residents at Tuia Lodge and the Manager Aged Care Services, Coordinator Aged Care Support Services and Supervisor Hospitality Services that each have responsibilities that span across all four areas.

Residential Aged Care

The facility at Tuia Lodge was a key focus of the year with the appointment of a Manager Clinical Care on April 14, 2019 after a period of 6 months without the position being filled and the expansion of our nursing resources.

The key takeout for this financial year should be the high acuity environment in which we now find ourselves operating. Residents are coming to Aged

care facilities at a much more advanced age. Whilst the facility experienced an average monthly occupancy rate of 97.25% including respite we recorded the deaths of 15 residents during the financial year which made maintaining occupancy rates and Aged Care Funding Instrument (ACFI) subsidies challenging for the clinical staff. Total resident turnover was 39%.

On the staff side we managed to consolidate and educate our core team as we transitioned from casuals to predominately all permanent part-time staff. With an 88.4% retention rate the staff became much more involved in the day to day decision making and divesting responsibilities down through the organisation was the key to us maintaining this high retention rate.

We also saw a marked increase in volunteer hours up from 32 hours per month in July 2018 and peaking at 83 hours a month late in the year. We hosted over 5,100 visitors to the facility and conducted 438 individual activities for the residents including 8 outings for the year.

The major achievements for Residential Care were:

- ISDN Telephone lines and direct in dialling have been installed
- A new ACROD standard path was constructed between the hospital and Tuia Lodge
- 2 x New Hyundai Tucson vehicles were purchased and branded
- New colour coded staff uniforms were introduced to aid our dementia residents specifically but also



to help families identify staff in various areas of responsibility.

- 100% of our 52 staff attended the St Johns AED training. We were the first facility in Western Australia to have all our staff trained in the use of this life saving device.
- An influenza outbreak occurred at Tuia Lodge on April 20, 2019. We were required to report any new ILI observed, and exclude non-essential staff from the facility. Essential staff were restricted from Tuia unless they were not ill, or had recovered from the illness and were asymptomatic. The Department of Health declared the restriction lifted on 13 May, after we were 7 days without new cases during these 3 weeks, we operated with admin staff off site, and a number of care staff off ill. Due to the nature of the outbreak, it was decided not to admit any new residents at that time, so as to not risk exposure with two residents succumbing to the virus and passing away in hospital.
- We received our 11th unannounced visit in 2 years from the Aged Care Quality and Safety Commission on May 13. The standards looked at were Standard 1 (1.4) Comments and Complaints, and Standard 2 (2.7) Medication Management. Tuia Lodge met all expected outcomes. A new Manager of Clinical Care was recruited in April 15.

Retirement Living

Aged Care services added the management of the Preston Retirement Village to its portfolio. Preston Retirement Village consists of 13, 2 bedroom standalone units each leased from the shire on a 48 year lease with a guaranteed buyback.



The major achievements for Preston Village were:

- The implementation of a documented and auditable maintenance request system.
- The resolution of an issue regarding the replacement of external laundry doors which had been outstanding for 2 years.
- The commencement of a review into the Retirement Village Scheme setup in 2007.
- Successful meetings with residents and commencement of open communication.

Well-Aged Units

Also in the first quarter the team took over all administrative processes in regards to Minninup Cottages and Langley Villas. All units were occupied at the time of the handover however the physical state of some of the units required major attention and was addressed with a pre-budget inspection by key staff.

The major achievements for the Well-Aged Units were:

- The repointing and repairs to the Units 1-4 block at Minninup Cottages.
- The complete strip out and renovation to unit 1 after a Council inspection giving the unit a new 20 year life span.
- The development, implementation and completion of an asset improvement plan in line with budget funds to address some of the maintenance issues.

Strategic and Capital Projects

A key area for the year was to look at some of the larger, more strategic projects and opportunities that could be addressed in the portfolio. To this end the following projects were undertaken:

- An ACAR application for \$1.45million was submitted to construct a 10 bed dementia wing and palliative suite adding 11 new beds to our current service we were successful in the application and \$1.45million was granted to Tuia Lodge for this expansion. With a caretaker government in place the grant documentation was delayed and not signed until late into the financial year. The project has an acquittal date of March 2021.
- The management and coordination of the Aged Care Community Reference Group meetings was undertaken leading to the letting of a Request For Quote and the appointment of Ansell Strategic to undertake the project.
- The engagement of Allied Health Services was undertaken to conduct an onsite ACFI audit and assessment and provide ongoing ACFI facilitation and training program over 12 months to improve our ACFI claims and increase our funding. A total annual uplift of \$122,000 was achieved in this project.
- We responded to the establishment of The Aged Care Royal Commission which was established on 8 October, 2018, with a detailed written submission in relation to our Residential Aged Care Service.
- Lighthouse Advisory Services were engaged to help with the transition from the old Aged Care Standards to the new Standards. Their role was to guide the formulation and format of the new/ updated policies and procedures to ensure the requirements of the new standards are met first within the documentation and then in the staff and resident communication/education. The application of the new Aged Care Standards commenced on 1 July, 2019.
- A full communications strategy project was launched and the Tuia Lodge Website www.tuialodge.com.au went live in Quarter One. As part of this project monthly information pieces were placed in the Preston Press and our presence on Facebook was established on the 11 March, 2019.
- Following an unsuccessful attempt at funding for a fire suppression system through the ACCRI system a presentation was made to Council with a motion to install a Fire Suppression system in Tuia Lodge. The motion was resolved in the positive with the funding to come from a loan.



Leadership

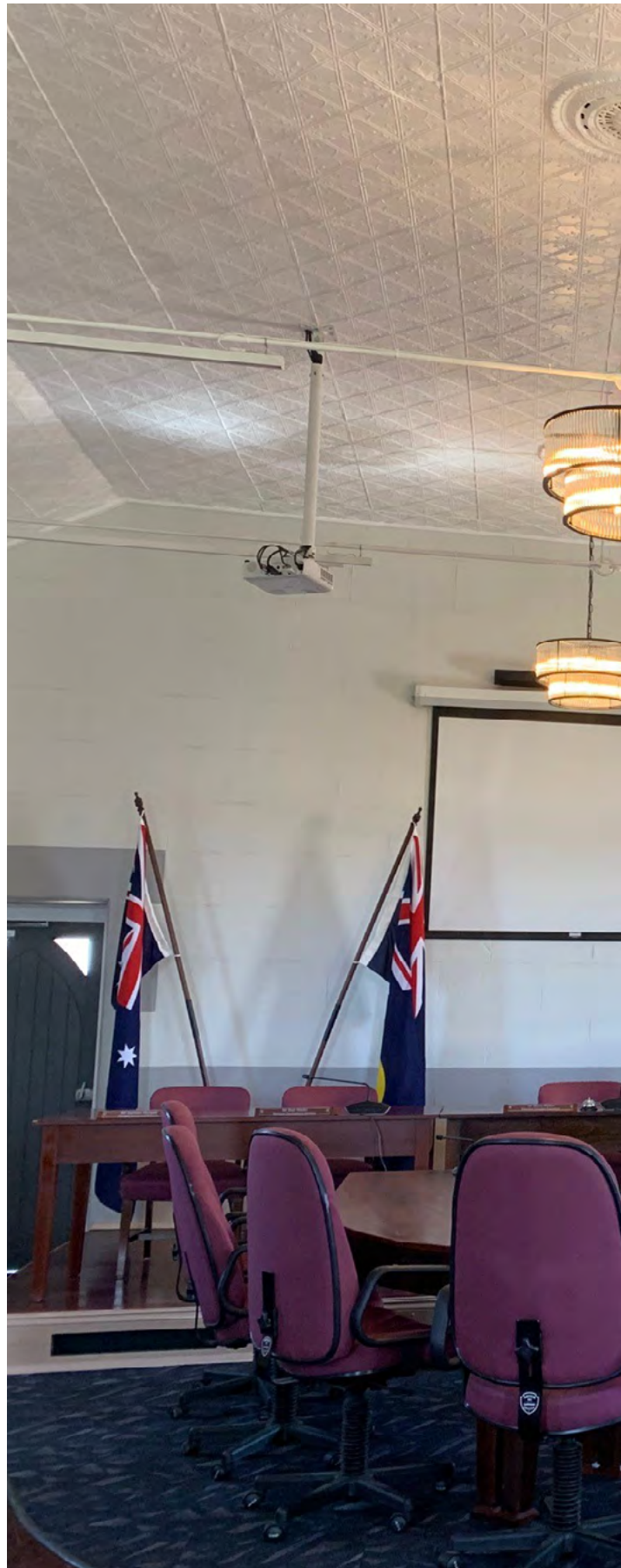
Effective leadership and civic responsibility

Outcome 4.1

A strategically focussed, open and accountable local government

Outcome 4.2

A respected, professional and trusted organisation





The Shire of Donnybrook Balingup is committed to providing high quality services to the community through the following programs:

General Purpose Funding

Management of general rate revenue, general purpose grants, interest on investment and other financing activities of local government.

Governance

Members of Council, Council governance, general governance and the administration and staffing of local government.

Law, Order and Public Safety

Supervision of local laws, fire prevention, animal control, Volunteer Bushfire Brigades and the State Emergency Service.

Environmental Health

Health inspections, administration and preventative services; the provision and maintenance of medical and dental surgery premises.

Education and Welfare

Frail aged hostel, well-aged housing, child health centre, community centres, youth support, including school holiday programs.

Recreation and Culture

Provision and maintenance of recreation centres, public halls, parks and reserves, sporting facilities, libraries and museum. Support to events, community education and awareness.

Economic Services

Promotion of tourism in the area, provision of caravan parks, building control, control of noxious weeds and pest plants, Department of Transport Licensing agency.

Transport

Construction and maintenance of roads, drainage, footpaths, parking facilities, private works, traffic signs, street cleaning and traffic management.

Community Amenities

Refuse and recycling collection services, operation of refuse disposal sites, town planning and regional development, cemeteries, townscaping activities, public conveniences, protection of the environment.

2018/2019 Financials
and
Auditor's Report

SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

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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

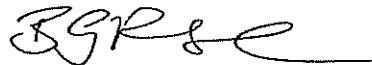
**SHIRE OF DONNYBROOK BALINGUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Donnybrook-Balingup for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Donnybrook-Balingup at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 10th day of February 2020



Benjamin Rose
Chief Executive Officer

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	24(a)	4,893,202	4,898,169	4,562,806
Operating grants, subsidies and contributions	2(a)	5,385,553	3,776,221	4,639,183
Fees and charges	2(a)	3,034,598	2,966,558	2,770,434
Interest earnings	2(a)	378,433	268,872	304,497
Other revenue	2(a)	368,366	369,227	510,718
		14,060,152	12,279,047	12,787,638
Expenses				
Employee costs		(7,035,537)	(7,080,035)	(6,041,873)
Materials and contracts		(3,738,661)	(4,375,923)	(3,558,294)
Utility charges		(438,424)	(363,858)	(409,070)
Depreciation on non-current assets	10(b)	(5,598,300)	(5,788,427)	(5,504,520)
Interest expenses	2(b)	(11,005)	(11,443)	(13,504)
Insurance expenses		(318,890)	(312,590)	(316,992)
Other expenditure		(578,029)	(960,400)	(735,347)
		(17,718,846)	(18,892,676)	(16,579,600)
		(3,658,694)	(6,613,629)	(3,791,962)
Non-operating grants, subsidies and contributions	2(a)	2,927,314	6,231,625	2,559,756
Profit on asset disposals	10(a)	16,385	281,362	121,274
(Loss) on asset disposals	10(a)	(377,100)	(112,324)	(500,372)
		2,566,599	6,400,663	2,180,658
Net result for the period		(1,092,095)	(212,966)	(1,611,304)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	3,022,340
Total other comprehensive income for the period		0	0	3,022,340
Total comprehensive income for the period		(1,092,095)	(212,966)	1,411,036

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Governance		97,785	15,466	47,504
General purpose funding		7,220,270	6,194,348	6,740,372
Law, order, public safety		736,708	458,488	404,811
Health		138,973	149,066	141,716
Education and welfare		3,788,625	3,450,648	3,536,292
Community amenities		1,228,802	1,221,297	1,141,847
Recreation and culture		262,676	323,426	250,162
Transport		254,039	188,581	212,006
Economic services		241,146	166,227	180,988
Other property and services		91,128	111,500	136,989
		14,060,152	12,279,047	12,792,687
Expenses				
Governance		(953,847)	(1,128,885)	(858,447)
General purpose funding		(267,063)	(245,653)	(186,102)
Law, order, public safety		(1,534,845)	(1,370,553)	(1,414,034)
Health		(191,333)	(233,673)	(226,229)
Education and welfare		(4,528,033)	(4,426,299)	(4,003,912)
Community amenities		(1,560,889)	(1,793,469)	(1,530,449)
Recreation and culture		(3,138,649)	(3,446,903)	(3,004,486)
Transport		(4,962,767)	(5,151,655)	(4,789,181)
Economic services		(439,953)	(952,354)	(406,110)
Other property and services		(130,462)	(131,789)	(152,195)
		(17,707,841)	(18,881,233)	(16,571,145)
Finance Costs				
	2(b)			
Health		(4,876)	(4,938)	(5,465)
Recreation and culture		(2,134)	(2,180)	(2,369)
Transport		0	(4,325)	(5,670)
Economic services		(3,995)	0	0
		(11,005)	(11,443)	(13,504)
		(3,658,694)	(6,613,629)	(3,791,962)
Non-operating grants, subsidies and contributions	2(a)	2,927,314	6,231,625	2,559,756
Profit on disposal of assets	10(a)	16,385	267,674	109,857
(Loss) on disposal of assets	10(a)	(377,100)	(98,636)	(488,955)
		2,566,599	6,400,663	2,180,658
Net result for the period		(1,092,095)	(212,966)	(1,611,304)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	3,022,340
Total other comprehensive income for the period		0	0	3,022,340
Total comprehensive income for the period		(1,092,095)	(212,966)	1,411,036

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	3	14,961,552	8,481,907
Trade receivables	5	948,755	673,199
Financial assets	7(a)	8,660	8,660
Inventories	6	191,921	225,720
TOTAL CURRENT ASSETS		16,110,888	9,389,486
NON-CURRENT ASSETS			
Trade receivables	5	976,646	818,548
Financial assets	7(b)	151,242	159,902
Property, plant and equipment	8(a)	36,188,322	37,498,171
Infrastructure	9(a)	130,114,652	131,240,496
TOTAL NON-CURRENT ASSETS		167,430,862	169,717,117
TOTAL ASSETS		183,541,750	179,106,603
CURRENT LIABILITIES			
Trade and other payables	13	6,513,461	945,412
Borrowings	14(a)	32,213	30,795
Employee related provisions	15	754,241	796,571
TOTAL CURRENT LIABILITIES		7,299,915	1,772,778
NON-CURRENT LIABILITIES			
Borrowings	14(a)	4,382,322	4,414,535
Employee related provisions	15	139,735	107,417
TOTAL NON-CURRENT LIABILITIES		4,522,057	4,521,952
TOTAL LIABILITIES		11,821,972	6,294,730
NET ASSETS		171,719,778	172,811,873
EQUITY			
Retained surplus		30,099,137	33,908,340
Reserves - cash backed	4	9,041,443	6,324,335
Revaluation surplus	11	132,579,198	132,579,198
TOTAL EQUITY		171,719,778	172,811,873

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 30TH JUNE 2019**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2017		36,137,497	5,706,482	129,556,859	171,400,838
Comprehensive income					
Net result for the period		(1,611,304)	0	0	(1,611,304)
Other comprehensive income	11	0	0	3,022,340	3,022,340
Total comprehensive income		(1,611,304)	0	3,022,340	1,411,036
Transfers (from)/to reserves		(617,853)	617,853	0	0
Balance as at 30 June 2018		33,908,340	6,324,335	132,579,198	172,811,873
Comprehensive income					
Net result for the period		(1,092,095)	0	0	(1,092,095)
Other comprehensive income	11	0	0	0	0
Total comprehensive income		(1,092,095)	0	0	(1,092,095)
Transfers (from)/to reserves	4	(2,717,108)	2,717,108	0	0
Balance as at 30 June 2019		30,099,137	9,041,443	132,579,198	171,719,778

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

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019

NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	4,841,484	4,950,814	4,511,677
Operating grants, subsidies and contributions	5,361,559	3,777,968	4,572,748
Fees and charges	3,006,180	2,960,777	2,810,835
Interest received	376,882	268,872	306,838
Goods and services tax received	1,081,344	1,302,178	1,163,819
Other revenue	274,271	472,306	342,915
	14,941,720	13,732,915	13,708,832
Payments			
Employee costs	(7,066,702)	(7,089,804)	(5,802,207)
Materials and contracts	(3,469,807)	(4,588,773)	(3,405,109)
Utility charges	(441,441)	(363,858)	(424,048)
Interest expenses	(11,005)	(11,316)	(15,176)
Insurance paid	(318,890)	(312,590)	(316,643)
Goods and services tax paid	(1,092,350)	(1,300,000)	(1,123,086)
Other expenditure	(626,017)	(959,719)	(734,889)
	(13,026,212)	(14,626,060)	(11,821,158)
Net cash provided by (used in) operating activities	16	1,915,508	(893,145)
		1,887,674	
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,189,946)	(5,091,252)
Payments for construction of infrastructure	9(a)	(2,543,803)	(5,294,041)
Payments for repayment of fixed loans from Preston Retirement Village		0	(930,000)
Movement in Bonds and Deposits		5,341,087	0
Proceeds from self supporting loans	14(b)	8,660	8,660
Proceeds from sale of property, plant & equipment	10(a)	210,428	597,190
Proceeds from sale of infrastructure	10(a)	0	0
Proceeds from sale of long term lease of Buildings		0	930,000
Proceeds from sale of Land held for Resale		0	0
		0	7,234
Net cash provided by (used in) investment activities		1,826,426	(9,779,443)
			(3,875,774)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	14(b)	(30,795)	(30,795)
Proceeds from new borrowings	14(c)	0	1,400,000
Non-operating grants, subsidies and contributions	2(a)	2,768,506	6,231,625
Net cash provided by (used in) financing activities		2,737,711	7,600,830
			2,557,725
Net increase (decrease) in cash held		6,479,645	(3,071,758)
Cash at beginning of year		8,481,907	8,481,907
Cash and cash equivalents at the end of the year	16	14,961,552	5,410,149
			8,481,907

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

SHIRE OF DONNYBROOK BALINGUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual	2019 Budget	2018 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	1,565,218	1,522,166	2,060,451
		1,565,218	1,522,166	2,060,451
Revenue from operating activities (excluding rates)				
Governance		98,207	20,904	47,504
General purpose funding		2,324,297	1,296,179	2,177,567
Law, order, public safety		736,708	458,488	404,811
Health		138,973	149,066	141,716
Education and welfare		3,788,625	3,450,648	3,544,292
Community amenities		1,228,802	1,221,297	1,141,847
Recreation and culture		262,676	323,426	250,162
Transport		270,002	196,831	223,423
Economic services		241,146	433,901	282,845
Other property and services		91,128	111,500	136,987
		9,180,564	7,662,240	8,351,154
Expenditure from operating activities				
Governance		(980,801)	(245,653)	(858,447)
General purpose funding		(267,063)	(1,141,847)	(186,102)
Law, order, public safety		(1,545,375)	(1,379,243)	(1,557,689)
Health		(200,284)	(247,083)	(234,580)
Education and welfare		(4,619,253)	(4,426,299)	(4,003,912)
Community amenities		(1,572,854)	(1,805,119)	(1,547,668)
Recreation and culture		(3,287,930)	(3,449,083)	(3,261,568)
Transport		(5,043,892)	(5,222,205)	(4,871,081)
Economic services		(448,032)	(956,679)	(411,779)
Other property and services		(130,462)	(131,789)	(152,194)
		(18,095,946)	(19,005,000)	(17,085,020)
Non-cash amounts excluded from operating activities	25(a)	5,801,436	5,619,389	5,633,469
Amount attributable to operating activities		(1,548,728)	(4,201,205)	(1,039,946)
INVESTING ACTIVITIES				
Proceeds from disposal of assets	10(a)	210,428	597,190	498,864
Purchase of property, plant and equipment	8(a)	(1,189,946)	(5,091,252)	(2,186,043)
Purchase and construction of infrastructure	9(a)	(2,543,803)	(5,294,041)	(2,149,148)
Amount attributable to investing activities		(3,523,321)	(9,788,103)	(3,836,327)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(30,795)	(30,795)	(71,645)
Proceeds from borrowings	14(c)	0	1,400,000	0
Non-operating grants, subsidies and contributions	2(a)	2,927,314	6,231,625	2,559,756
Self-Supporting Loan Principal Income	14(b)	8,660	8,660	8,427
Transfers to reserves (restricted assets)	4	(4,194,185)	(643,251)	(1,543,714)
Transfers from reserves (restricted assets)	4	1,477,077	2,124,901	925,861
Amount attributable to financing activities		188,071	9,091,140	1,878,685
Surplus/(deficit) before imposition of general rates		(4,883,978)	(4,898,169)	(2,997,588)
Total amount raised from general rates	24(a)	4,895,973	4,898,169	4,562,806
Surplus/(deficit) after imposition of general rates	25(b)	11,995	0	1,565,218

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

1. BASIS OF PREPARATION

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 27 to these financial statements.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(a) Revenue

Grant Revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	17,767	0	1,000
General purpose funding	2,014,841	1,005,029	1,888,018
Law, order, public safety	663,924	325,382	338,679
Health	864	1,000	1,195
Education and welfare	2,446,860	2,180,400	2,280,565
Recreation and culture	47,806	86,500	40,061
Transport	155,242	92,131	88,057
Economic services	1,480	0	1,608
Other property and services	36,769	85,779	0
	5,385,553	3,776,221	4,639,183
Non-operating grants, subsidies and contributions			
Law, order, public safety	23,898	436,175	782,701
Education and welfare	600,000	1,555,000	0
Recreation and culture	210,374	206,000	200,000
Transport	2,093,042	4,034,450	1,577,055
	2,927,314	6,231,625	2,559,756
Total grants, subsidies and contributions	8,312,867	10,007,846	7,198,939

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 23.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES

(a) Revenue (Continued)	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Other revenue			
Reimbursements and recoveries	243,728	242,332	324,809
Other	124,638	126,895	185,909
	368,366	369,227	510,718
Fees and Charges			
General purpose funding	48,152	47,150	40,027
Law, order, public safety	40,469	33,500	35,023
Health	138,110	146,666	135,166
Education and welfare	1,187,878	1,188,663	1,135,759
Community amenities	1,215,177	1,206,947	1,108,612
Recreation and culture	198,650	212,200	173,560
Transport	4,100	6,500	2,585
Economic services	202,062	124,932	139,702
	3,034,598	2,966,558	2,770,434
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
Interest earnings			
Reserve Funds	93,203	80,000	116,244
Other Funds	0	138,672	128,750
Rates instalment and penalty interest (refer Note 24e)	72,054	45,500	56,318
Other interest earnings	213,176	4,700	3,185
	378,433	268,872	304,497

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (Continued)

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Auditors remuneration			
Audit of the Annual Financial Report	24,000	15,900	15,900
Other services*	17,010	11,100	5,530
	41,010	27,000	21,430
* Other services for 2019 includes Financial Management Systems Review, Regulation 17 Review, Prudential Compliance Audit, Preston Village Operating Statement Audit and two acquittal audits relating to 2018.			
Interest expenses (finance costs)			
Borrowings (refer Note 14(b))	11,005	11,443	13,504
	11,005	11,443	13,504
Rental charges			
Operating leases	72,033	52,217	61,952
	72,033	52,217	61,952

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

3. CASH AND CASH EQUIVALENTS

	NOTE	2019	2018
		\$	\$
Cash at bank and on hand		14,961,552	8,481,907
		14,961,552	8,481,907
Comprises:			
Unrestricted cash and cash equivalents		5,920,109	2,089,564
Restricted cash and cash equivalents		9,041,443	6,392,343
		14,961,552	8,481,907
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Waste Management Reserve	4	1,469,228	1,372,381
Bushfire Control & Management Reserve	4	2,282	2,282
Aged Housing Reserve	4	1,155,955	1,319,602
Employee Entitlements Reserve	4	218,912	250,709
Arbuthnott Memorial Scholarship Reserve	4	3,885	3,685
Strategic Planning Studies Reserve	4	40,051	40,051
Land Development Reserve Fund	4	250,000	223,548
Vehicle Reserve	4	511,275	395,296
Roadworks Reserve	4	435,434	1,297,007
Revaluation Reserve	4	950	60,950
Central Business District Reserve	4	3,054	3,054
Buildings Reserve	4	853,366	890,446
Building Maintenance Reserve	4	0	237,121
Apple Funpark Reserve	4	99,521	101,506
Information Technology Reserve	4	119,522	126,697
Unspent Grants Reserve	4	1,837,875	0
Contribution To Works Reserve	4	328,641	0
Park and Reserves Reserve	4	75,276	0
Carried Forward Project Reserve	4	1,636,216	0
		9,041,443	6,324,335
Other restricted cash and cash equivalents			
Unspent grants/contributions		0	68,008
Total restricted cash and cash equivalents		9,041,443	6,392,343

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

Cash and cash equivalents (Continued)

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Intra Reallocation	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Waste Management Reserve	1,372,381	0	96,847	0	1,469,228	1,372,381	58,324	0	1,430,705	1,220,685	151,696	0	1,372,381
(b) Bushfire Control & Management Reserve	2,282	0	0	0	2,282	2,282	0	0	2,282	12,719	267	(10,704)	2,282
(c) Aged Housing Reserve	1,319,602	0	109,070	(272,717)	1,155,955	1,319,602	69,807	(472,850)	916,559	1,235,144	201,613	(117,155)	1,319,602
(d) Employee Entitlements Reserve	250,709	0	111,766	(143,563)	218,912	265,917	4,654	(37,344)	233,227	201,660	64,257	(15,208)	250,709
(e) Arbutnott Memorial Scholarship Reserve	3,685	0	400	(200)	3,885	3,685	0	(200)	3,485	3,805	80	(200)	3,685
(f) Strategic Planning Studies Reserve	40,051	0	0	0	40,051	40,051	0	0	40,051	39,228	823	0	40,051
(g) Land Development Reserve Fund	223,548	0	26,452	0	250,000	223,548	49,786	(266,500)	6,834	39,538	184,010	0	223,548
(h) Vehicle Reserve	395,296	0	495,836	(379,857)	511,275	395,296	350,000	(423,663)	321,633	503,576	276,565	(384,845)	395,296
(i) Roadworks Reserve	1,297,007	(676,732)	0	(184,841)	435,434	1,297,007	0	(250,841)	1,046,166	1,071,944	272,182	(47,119)	1,297,007
(j) Revaluation Reserve	60,950	0	0	(60,000)	950	60,950	0	(60,000)	950	59,697	1,253	0	60,950
(k) Central Business District Reserve	3,054	0	0	0	3,054	3,054	0	0	3,054	42,170	5,884	(45,000)	3,054
(l) Buildings Reserve	890,446	84,965	110,680	(232,725)	853,366	890,446	0	(436,000)	454,446	883,706	304,615	(297,875)	890,446
(m) Building Maintenance Reserve	237,121	(156,654)	0	(80,467)	0	237,121	110,680	(115,503)	232,298	183,271	53,850	0	237,121
(n) Apple Funpark Reserve	101,506	0	1,703	(3,688)	99,521	101,506	0	(20,000)	81,506	97,242	4,264	0	101,506
(o) Information Technology Reserve	126,697	0	0	(7,175)	119,522	126,698	0	(42,000)	84,698	112,097	22,355	(7,755)	126,697
(p) Unspent Grants Reserve *	0	66,000	1,820,435	(48,560)	1,837,875	0	0	0	0	0	0	0	0
(q) Contribution To Works Reserve *	0	326,641	2,000	0	328,641	0	0	0	0	0	0	0	0
(r) Park and Reserves Reserve *	0	0	75,276	0	75,276	0	0	0	0	0	0	0	0
(s) Carried Forward Project Reserve *	0	355,780	1,343,720	(63,284)	1,636,216	0	0	0	0	0	0	0	0
	6,324,335	0	4,194,185	(1,477,077)	9,041,443	6,339,544	643,251	(2,124,901)	4,857,894	5,706,482	1,543,714	(925,861)	6,324,335

* New reserves approved by Council

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Waste Management Reserve	Ongoing	To receive funds collected from the Shire's Waste Management levy for the purpose of providing waste management facilities.
(b) Bushfire Control & Management Reserve	Ongoing	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.
(c) Aged Housing Reserve	Ongoing	Established to manage funds from aged housing schemes for the upgrade of Council managed aged housing facilities.
(d) Employee Entitlements Reserve	Ongoing	Established to provide funds for the payment of long service leave and grandfathered gratuity scheme entitlements.
(e) Arbutnott Memorial Scholarship Reserve	Ongoing	To fund the payment of the Arbutnott Scholarship.
(f) Strategic Planning Studies Reserve	Ongoing	Established to accumulate funds for engaging strategic studies / reports.
(g) Land Development Reserve Fund	Ongoing	To fund the purchase of land for future community purposes.
(h) Vehicle Reserve	Ongoing	To accumulate funds for the acquisition and replacement of Council's vehicle fleet.
(i) Roadworks Reserve	Ongoing	Established to accumulate funds for the construction, renewal and major maintenance of road infrastructure.
(j) Revaluation Reserve	Ongoing	Established to accumulate funds for asset revaluations and rates gross rental valuation - General revaluation.
(k) Central Business District Reserve	Ongoing	To fund future Central Business District projects.
(l) Buildings Reserve	Ongoing	To accumulate funds for the construction, renewal and major maintenance of Council buildings.
(n) Apple Funpark Reserve	Ongoing	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.
(o) Information Technology Reserve	Ongoing	To accumulate funds for the acquisition and replacement of information technology equipment and software.
(p) Unspent Grants Reserve *	2019/20	To hold unexpended grants to be utilised in future financial periods.
(q) Contribution To Works Reserve *	Ongoing	To hold contributions for future works.
(r) Park and Reserves Reserve *	Ongoing	Established to accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure.
(s) Carried Forward Project Reserve *	Ongoing	Established to accumulate funds from projects carried into future financial years.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

5. TRADE RECEIVABLES

Current

Rates receivable	441,645	378,602
Sundry receivables	263,533	87,919
GST receivable	53,184	42,178
Accrued income	187,300	158,722
Prepayments	3,093	5,778
	948,755	673,199

Non-current

Pensioner's rates and ESL deferred	161,612	158,875
Accrued Income	815,034	659,673
	976,646	818,548

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

6. INVENTORIES

Current

	2019	2018
	\$	\$
Fuel and materials	8,062	6,210
Land Held for Resale	163,670	151,676
Gravel Stockpiled	8,251	56,681
Work in Progress (Gravel)	10,284	10,084
Recreation Centre Kiosk Supplies	1,654	1,069
	191,921	225,720

The following movements in inventories occurred during the year:

Carrying amount at 1 July	225,720	181,176
Inventories expensed during the year	(288,796)	(178,596)
Additions to inventory	254,997	223,140
Carrying amount at 30 June	191,921	225,720

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

7. OTHER FINANCIAL ASSETS

(a) Current assets

Self Supporting Loan Debtors

	2019	2018
	\$	\$
	8,660	8,660
	8,660	8,660
(b) Non-current assets		
Financial assets	86,867	86,867
Self Supporting Loans	64,375	73,035
	151,242	159,902
Financial assets at fair value through profit and loss		
Unlisted equity investments		
Bendigo Bank	25,000	25,000
Units in Local Government House Trust	61,867	61,867
	86,867	86,867

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.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - Freehold	Land - Vested in Council	Total Land	Buildings	Furniture and Equipment	Plant and Equipment	Work in Progress Movement	Total Property, Plant and Equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	4,342,400	378,000	4,720,400	27,082,633	203,455	5,777,393	0	37,783,881
Additions	0	0	0	816,481	5,129	1,364,433	0	2,186,043
(Disposals)	(42,000)	0	(42,000)	(15,193)	0	(502,702)	0	(559,895)
Depreciation (expense)	0	0	0	(1,105,795)	(46,937)	(759,125)	0	(1,911,857)
Carrying amount at 30 June 2018	4,300,400	378,000	4,678,400	26,778,125	161,647	5,879,999	0	37,498,171
Comprises:								
Gross carrying amount at 30 June 2018	4,300,400	378,000	4,678,400	27,882,703	258,803	7,126,558	0	39,946,464
Accumulated depreciation at 30 June 2018	0	0	0	(1,104,578)	(97,156)	(1,246,559)	0	(2,448,293)
Carrying amount at 30 June 2018	4,300,400	378,000	4,678,400	26,778,125	161,647	5,879,999	0	37,498,171
Additions	0	0	0	489,757	11,965	588,270	99,954	1,189,946
Disposals	0	0	0	(18,867)	(75,513)	(385,692)	0	(480,072)
Depreciation (expense)	0	0	0	(1,130,872)	(40,624)	(848,227)	0	(2,019,723)
Carrying amount at 30 June 2019	4,300,400	378,000	4,678,400	26,118,143	57,475	5,234,350	99,954	36,188,322
Comprises:								
Gross carrying amount at 30 June 2019	4,300,400	378,000	4,678,400	28,350,163	144,012	7,114,493	99,954	40,387,022
Accumulated depreciation at 30 June 2019	0	0	0	(2,232,020)	(86,537)	(1,880,143)	0	(4,198,700)
Carrying amount at 30 June 2019	4,300,400	378,000	4,678,400	26,118,143	57,475	5,234,350	99,954	36,188,322

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land - Freehold	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent Valuer	June 2017	Price per hectare, market borrowing rate, sales evidence
Land - Vested in Council	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent Valuer	June 2017	Price per hectare, market borrowing rate, sales evidence
Buildings	3	Cost approach using depreciated replacement cost	Independent Valuer	June 2017	Construction costs (Level 2) and current condition (Level 3), residual values and remaining useful life assessments (Level 3)
Furniture and Equipment	3	Market approach using recent observable market data for similar items	Independent Valuer	June 2016	Current condition, residual values and remaining useful life
Plant and Equipment	3	Market approach using recent observable market data for similar items	Independent Valuer	June 2016	Current condition, residual values and remaining useful life

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.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts 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	Work in Progress Movement	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	81,478,843	5,685,892	5,102,684	2,070,372	35,634,710	0	129,979,735
Additions	1,877,402	179,490	0	87,136	5,120	0	2,149,148
(Disposals)	0	(256,739)	0	0	(54,093)	0	(318,066)
Revaluation increments / (decrements) transferred to revaluation surplus	(1,910,795)	1,501,458	14,148,882	461,513	(11,178,718)	0	3,022,340
Depreciation (expense)	(2,232,714)	(417,202)	(219,158)	(65,669)	(657,920)	0	(3,592,663)
Carrying amount at 30 June 2018	79,212,736	6,692,900	19,032,408	2,553,352	23,749,100	0	131,240,496
Comprises:							
Gross carrying amount at 30 June 2018	104,252,947	11,649,400	26,349,624	3,839,480	53,182,500	0	199,273,951
Accumulated depreciation at 30 June 2018	(25,040,211)	(4,956,500)	(7,317,216)	(1,286,128)	(29,433,400)	0	(68,033,455)
Carrying amount at 30 June 2018	79,212,736	6,692,900	19,032,408	2,553,352	23,749,100	0	131,240,496
Additions	2,121,287	39,126	0	89,769	266,347	27,274	2,543,803
Disposals	0	(91,070)	0	0	0	0	(91,070)
Depreciation (expense)	(1,939,105)	(406,323)	(316,195)	(54,137)	(862,817)	0	(3,578,577)
Carrying amount at 30 June 2019	79,394,918	6,234,633	18,716,213	2,588,984	23,152,630	27,274	130,114,652
Comprises:							
Gross carrying amount at 30 June 2019	106,374,234	11,438,726	26,349,624	3,929,249	53,448,847	27,274	201,567,954
Accumulated depreciation at 30 June 2019	(26,979,316)	(5,204,093)	(7,633,411)	(1,340,265)	(30,296,217)	0	(71,453,302)
Carrying amount at 30 June 2019	79,394,918	6,234,633	18,716,213	2,588,984	23,152,630	27,274	130,114,652

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Independent Valuer	June 2018	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	Independent Valuer	June 2018	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	Independent Valuer	June 2018	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	Independent Valuer	June 2018	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	Independent Valuer	June 2018	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 30TH JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the 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 acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

Asset by Class	2019	2019	2019	2019	2019	2019	2018	2018	2018
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit / (Loss)	Budget Net Book Value	Budget Sale Proceeds	Budget Profit / (Loss)	Actual Net Book Value	Actual Sale Proceeds	Actual Profit / (Loss)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - Freehold	0	0	0	152,326	420,000	267,674	42,000	50,000	8,000
Buildings	18,867	0	(18,867)	0	0	0	15,193	0	(15,193)
Furniture and Equipment	75,513	0	(75,513)	0	0	0	0	0	0
Plant and Equipment	385,692	210,428	(175,265)	275,826	177,190	(98,636)	502,702	339,772	(162,930)
Infrastructure - Other	91,070	0	(91,070)	0	0	0	256,739	0	(256,739)
Land Held for Resale	0	0	0	0	0	0	7,234	109,091	101,857
	571,142	210,428	(360,715)	428,152	597,190	169,038	877,961	498,863	(379,098)
Summary									
Profit on Asset Disposal			16,385			281,362			121,274
Loss on Asset Disposal			(377,100)			(112,324)			(500,372)
			(360,715)			169,038			(379,098)

Change in Accounting Policy

On 1 July 2018 Paragraph (5) of Regulation 17A was inserted into the Local Government (Financial Management) Regulations 1996.

The regulation stated that an asset is to be excluded from the assets of a Local Government if the fair value of the asset as at the date of acquisition by the Local Government is under \$5,000.

The adoption of the regulation constitutes a change in accounting policy.

Due to the effect on the financial statements not being material, the Shire did not retrospectively apply the changes in accounting policy arising from the new regulation and has not restated comparative figures.

During the year assets with a fair value at the date of acquisition of under \$5,000 and purchased prior to 1 July 2018, amounted to \$233,248 have been excluded from the assets of the Shire and written off in the Statement of Comprehensive Income.

	2019	2019	2019
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit / (Loss)
	\$	\$	\$
Buildings			
Genuine disposal of assets	0	0	0
Disposal of assets under \$5,000 in value	18,867	0	(18,867)
	18,867	0	(18,867)
Furniture and Equipment			
Genuine disposal of assets	0	0	0
Disposal of assets under \$5,000 in value	75,513	0	(75,513)
	75,513	0	(75,513)
Plant and Equipment			
Genuine disposal of assets	337,894	210,428	(127,467)
Disposal of assets under \$5,000 in value	47,798	0	(47,798)
	385,692	210,428	(175,265)
Infrastructure - Other			
Genuine disposal of assets	0	0	0
Disposal of assets under \$5,000 in value	91,070	0	(91,070)
	91,070	0	(91,070)
	571,142	210,428	(360,715)

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(b) Depreciation	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings	1,130,872	1,142,337	1,105,795
Furniture and Equipment	40,624	40,281	46,937
Plant and Equipment	848,227	766,933	759,125
Infrastructure - Roads	1,939,105	2,263,418	2,232,714
Infrastructure - Other	406,323	467,500	417,202
Infrastructure - Drainage	316,195	219,158	219,158
Infrastructure - Footpaths	54,137	68,121	65,669
Infrastructure - Bridges	862,817	820,679	657,920
	5,598,300	5,788,427	5,504,520

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	20 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 45 years
Road Seal	15 years
Car Parks	40 years
Cycleways	40 years
Footpaths - Concrete	25 to 71 years
Footpaths - Slabs	25 to 71 years
Storm Water Drainage	83 years
Other	4 to 80 years

Depreciation (Continued)

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

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

11. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,010,439	0	0	0	3,010,439	3,010,439	0	0	0	3,010,439
Revaluation surplus - Buildings - non-specialised	13,377,810	0	0	0	13,377,810	13,377,810	0	0	0	13,377,810
Revaluation surplus - Furniture and equipment	20,001	0	0	0	20,001	20,001	0	0	0	20,001
Revaluation surplus - Plant and equipment	1,386,293	0	0	0	1,386,293	1,386,293	0	0	0	1,386,293
Revaluation surplus - Infrastructure - roads	70,312,456	0	0	0	70,312,456	72,223,251	0	(1,910,795)	(1,910,795)	70,312,456
Infrastructure - Bridges	17,408,375	0	0	0	17,408,375	28,587,093	0	(11,178,718)	(11,178,718)	17,408,375
Infrastructure - Road Drains	17,987,255	0	0	0	17,987,255	3,838,373	14,148,882	0	14,148,882	17,987,255
Infrastructure - Footpaths	1,623,969	0	0	0	1,623,969	1,162,456	461,513	0	461,513	1,623,969
Infrastructure - Other	7,452,600	0	0	0	7,452,600	5,951,141	1,501,458	0	1,501,458	7,452,600
	132,579,198	0	0	0	132,579,198	129,556,857	16,111,853	(13,089,513)	3,022,340	132,579,198

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30TH JUNE 2019

12. 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	Hydrocarbon
A3418 - Res 30530 Boyup Brook Road, Lowden	Former Landfill Site	Putrescible Waste
A3420 - Res 30773 Boyup Brook Road, Mumballup	Former Landfill Site	Putrescible Waste
A3611 - F21 Valentines Road, Newlands	Former Waste Facility	Buried Waste
A4014 - Lot 597, Plan 38225, Donnybrook	Historic Station Loading Yard	Heavy Metals
A3605 - Lot 2928 F27 Gavins Road, Donnybrook	Landfill Site	Landfill Waste Material
A3444 - Lot 506, 39 Sandhills Road, Beelerup	Depot	Herbicides Mixed onsite

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30TH JUNE 2019

13. TRADE AND OTHER PAYABLES

Current

	2019	2018
	\$	\$
Sundry creditors	693,008	461,007
Rates paid in advance	115,057	100,995
Accrued salaries and wages	181,501	160,432
ATO liabilities	109,802	99,337
Accrued Expenses Other	72,637	123,641
Payables - Other	369	0
Bonds - Refundable Aged Deposits - Tuia Lodge	5,116,067	0
Bonds - Extractive Industry	113,082	0
Bonds - Developer Retention	68,238	0
Bonds - Transportable Buildings	20,000	0
Bonds - Sundry	18,234	0
Deposits - BCITF & BRB	2,127	0
Deposits - Aged Care Residents Funds	3,339	0
	6,513,461	945,412

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

14. INFORMATION ON BORROWINGS

	2019	2018
	\$	\$
Current	32,213	30,795
Non-current	4,382,322	4,414,535
	4,414,535	4,445,330

(b) Borrowings

Particulars	Debenture Number	Institution	Interest Rate	Actual	30 June 2019	30 June 2019	30 June 2019	30 June 2019	Budget	30 June 2019	30 June 2019	30 June 2019	30 June 2019	Actual	30 June 2018	30 June 2018	30 June 2018	30 June 2018
				Principal 1 July 2018	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Principal 1 July 2018	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Principal 1 July 2017	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health																		
Dental Surgery Ext	74	WA Treasury Corporation	5.83%	87,265	0	10,423	4,876	76,842	87,265	0	10,423	4,938	76,842	97,106	0	9,841	5,465	87,265
Education and welfare																		
Retirement Village	N/A	WA Treasury Corporation	N/A	0	0	0	0	0	0	900,000	0	0	900,000	0	0	0	0	0
Tuia Lodge Fire Suppression	N/A	WA Treasury Corporation	N/A	0	0	0	0	0	0	500,000	0	0	500,000	0	0	0	0	0
Tuia Lodge RAD's Borrowings	N/A	Tuia Lodge RAD's Borrowings	N/A	187,229	0	0	0	187,229	187,229	0	0	0	187,229	187,229	0	0	0	187,229
Preston Village Lease Liability	N/A	N/A	N/A	4,022,000	0	0	0	4,022,000	4,022,000	0	0	0	4,022,000	4,022,000	0	0	0	4,022,000
Economic services																		
Transit Park	77	WA Treasury Corporation	6.73%	0	0	0	0	0	0	0	0	0	0	42,415	0	42,415	916	0
Collins St Storage Units	80	WA Treasury Corporation	6.73%	67,141	0	11,712	3,995	55,429	67,141	0	11,712	4,325	55,429	78,103	0	10,962	4,754	67,141
				4,363,635	0	22,135	8,871	4,341,500	4,363,635	1,400,000	22,135	9,263	5,741,500	4,426,853	0	63,218	11,135	4,363,635
Self Supporting Loans																		
Recreation and culture																		
Donnybrook Country Club	90	WA Treasury Corporation	2.74%	81,695	0	8,660	2,134	73,035	81,695	0	8,660	2,180	73,035	90,122	0	8,427	2,369	81,695
				81,695	0	8,660	2,134	73,035	81,695	0	8,660	2,180	73,035	90,122	0	8,427	2,369	81,695
				4,445,330	0	30,795	11,005	4,414,535	4,445,330	1,400,000	30,795	11,443	5,814,535	4,516,975	0	71,645	13,504	4,445,330

Self Supporting Loans

Self supporting loans are financed by payments from third parties. These are shown in Note 7 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Preston Village Lease Liability

Preston Village Lease Liability detailed above represents monies paid by the ingoing leasees 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 leasee, or their estate, in the event that the Shire is unable to attract a subsequent leasee 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 leasee has vacated a property prior to balance date, the loan liability to the leasee has been classified as non-current as the Shire will not be required to repay the leasee 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 cost within the Shire's property, plant and equipment (Note 8a).

Tuia Lodge RAD's Borrowings

2005/06 Borrowings against Refundable Accommodation Deposits - Tuia Lodge extensions.

SHIRE OF DONNYBROOK BALINGUP
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14. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
		2019 Actual	2019 Budget	2019 Actual	2019 Budget		
Retirement Village	WA Treasury Corporation	0	900,000	0	0	0	0
Tuia Lodge Fire Suppression	WA Treasury Corporation	0	500,000	0	0	0	0

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2019	2018
Credit card limit	9,000	9,000
Credit Card Balance at Balance Date	(1,740)	(1,842)

Bank Overdraft Limit - Municipal Fund	100,000	100,000
Bank Overdraft at Balance Date	0	0

Bank Overdraft Limit - Dept of Transport Licensing Trust A/C	10,000	10,000
Bank Overdraft at Balance Date	0	0

Total amount of credit unused 7,260 7,158

Borrowings facilities

Borrowings facilities - current	32,213	30,795
Borrowings facilities - non-current	4,382,322	4,414,535
Total facilities in use at balance date	4,414,535	4,445,330

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 26.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	448,309	348,262	796,571
Non-current provisions	0	107,417	107,417
	448,309	455,679	903,988
Additional provision	310,489	73,538	384,027
Amounts used	(323,130)	(70,909)	(394,039)
Balance at 30 June 2019	435,668	458,308	893,976
Comprises			
Current	435,668	318,573	754,241
Non-current	0	139,735	139,735
	435,668	458,308	893,976

Amounts are expected to be settled on the following basis:

	2019	2018
	\$	\$
Less than 12 months after the reporting date	754,241	796,571
More than 12 months from reporting date	139,735	107,417
	893,976	903,988

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

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

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

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	14,961,552	5,410,149	8,481,907

**Reconciliation of Net Cash Provided By
Operating Activities to Net Result**

Net result	(1,092,095)	(212,966)	(1,611,304)
Non-cash flows in Net result:			
Depreciation	5,598,300	5,788,427	5,504,520
(Profit)/loss on sale of asset	360,715	(169,038)	379,098
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(433,654)	54,399	71,771
(Increase)/decrease in other assets	0	101,905	(189,198)
(Increase)/decrease in other liabilities	0	(12,190)	122,568
(Increase)/decrease in inventories	33,799	(195,413)	(51,778)
Increase/(decrease) in payables	226,961	(16,644)	175,312
Increase/(decrease) in provisions	(10,012)	0	116,054
Grants contributions for the development of assets	(2,768,506)	(6,231,625)	(2,629,369)
Net cash from operating activities	1,915,508	(893,145)	1,887,674

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30TH JUNE 2019

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	16,752,764	1,777,897
General purpose funding	714,571	2,418,512
Law, order, public safety	4,167,667	4,433,693
Health	1,361,859	1,395,750
Education and welfare	11,101,112	12,662,630
Housing	753,000	753,000
Community amenities	716,327	2,195,116
Recreation and culture	19,097,104	19,991,500
Transport	124,991,485	129,664,635
Economic services	1,566,111	1,591,061
Other property and services	2,319,750	91,068
Unallocated	0	2,131,741
	183,541,750	179,106,603

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

18. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

The Shire of Donnybrook Balingup has the following capital expenditure commitments contracted for as at 30 June 2019 which have not been recognised as a liability in the Statement of Financial Position.

	2019	2018
	\$	\$
Contracted for:		
Kirup Bush Fire Brigade Shed Extension	114,454	0
Collins Street Road upgrade	0	129,181
	114,454	129,181
Payable:		
- not later than one year	114,454	129,181
- later than one year but not later than five years	0	0
	114,454	129,181

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

	2019	2018
	\$	\$
Payable:		
- not later than one year	59,893	27,149
- later than one year but not later than five years	66,180	115,009
	126,073	142,158

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

19. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	72,896	72,896	72,801
President's allowance	10,000	10,000	9,973
Deputy President's allowance	2,500	2,500	2,500
Travelling expenses	8,195	7,500	9,539
Telecommunications allowance	9,066	9,000	8,739
Uniform	0	900	0
	102,657	102,796	103,552

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	304,810	667,765
Post-employment benefits	39,616	57,712
Other long-term benefits	31,042	13,151
Termination benefits	59,485	0
	434,953	738,628

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual and long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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19. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2019 Actual	2018 Actual
	\$	\$
Purchase of goods and services	46,211	17,823

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

20. JOINT ARRANGEMENTS

- (a) The Shire has a 50% Equity 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.

	2019	2018
	\$	\$
Share in Joint Operations		
The assets and liabilities associated with this joint operation are:		
Council Equity - Assets	517,417	517,417
Total Assets	517,417	517,417
Nil	0	0
Total Liabilities	0	0
The income and expenses associated with this joint operation are:		
Statement of Comprehensive Income		
Operating Revenue	9,961	4,937
Operating Expenditure	(312,243)	(319,237)
Net Result for the Period	(302,282)	(314,300)
Other Comprehensive Income		
Items that will not be reclassified subsequently to profit or loss		
Changes in Asset Revaluation Surplus	0	0
Total Other Comprehensive Income for the Period	0	0
Total Comprehensive Income for the Period	(302,282)	(314,300)

- (b) 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%

	2019	2018
	\$	\$
Share in Joint Operations		
The assets and liabilities associated with this joint operation are:		
Council Equity - Assets	820,311	799,982
Total Assets	820,311	799,982
Nil	0	0
Total Liabilities	0	0
The income and expenses associated with this joint operation are:		
Statement of Comprehensive Income		
Operating Revenue	163,110	161,977
Operating Expenditure	(80,700)	(67,872)
Net Result for the Period	82,410	94,105
Other Comprehensive Income		
Items that will not be reclassified subsequently to profit or loss		
Changes in Asset Revaluation Surplus	0	0
Total Other Comprehensive Income for the Period	0	0
Total Comprehensive Income for the Period	82,410	94,105

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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21. MAJOR LAND TRANSACTIONS

The Shire was not involved in any major land transactions during the 2018/2019 year.

22. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire was not involved in any Trading Undertakings or Major Trading Undertakings during the 2018/19 year.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

23. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/17	Received ⁽²⁾ 2017/18	Expended ⁽³⁾ 2017/18	Closing Balance ⁽¹⁾ 30/06/18	Received ⁽²⁾ 2018/19	Expended ⁽³⁾ 2018/19	Closing Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
General purpose funding							
Financial Assistance General Grant	0	0	0	0	1,047,559	0	1,047,559
Law, order, public safety							
Dept Fire & Emergency Services (LGGS 16/17)	36,166	51,794	(36,166)	51,794	61,016	(51,794)	61,016
FESA Aware Grant - Recovery Review	0	0	0	0	7,500	0	7,500
Education and welfare							
Preston Retirement Village (maintenance fees)	11,867	43,800	(44,179)	11,488	0	(11,488)	0
Bridge Street Affordable Housing	0	0	0	0	600,000	(73,369)	526,631
Community amenities							
Department of Agriculture (LCDC Unspent Funds)	6,226	0	(1,500)	4,726	0	(4,726)	0
Recreation and culture							
Department of Primary Industries and Regional Development (RfR Regional headworks and Infrastructure Funds - Balingup Town Hall)	0	200,000	0	200,000	0	(200,000)	0
Donnybrook Town Centre Revitalisation	0	0	0	0	200,000	(22,271)	177,729
R4R GLGF 2012/13	220,911	915	(221,826)	0			0
Transport							
Grants for Bridgeworks (MRWA)	49,389	0	0	49,389	0	(49,389)	0
Grants for Bridgeworks (WALGGC)	0	66,000	0	66,000	0	(48,560)	17,440
Grants for State Blackspot Projects (MRWA)	0	160,000	(135,984)	24,016	0	(24,016)	0
Various contributions from Developers for upgrading of specific roads	307,125	0	0	307,125	0	(307,125)	0
South West Development Commission (Pathway to Preston River)	63,284	0	0	63,284	0	(63,284)	0
SWDC - Mungullup Road	47,119	0	(47,119)	0	0	0	0
Other property and services							
Contributions to Works	0	0	0	0	328,641	0	328,641
Total	742,087	522,509	(486,774)	777,822	2,244,716	(856,022)	2,166,516

- Notes:**
- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF DONNYBROOK BALINGUP
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FOR THE YEAR ENDED 30TH JUNE 2019

24. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Back Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget Rate Revenue \$	2018/19 Budget Interim Rate \$	2018/19 Budget Back Rate \$	2018/19 Budget Total Revenue \$	2017/18 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations	0.080170	1,138	21,003,505	1,684,169	10,611	3,269	1,698,049	1,684,169	11,000	1,500	1,696,669	1,610,955
Unimproved valuations	0.005274	786	325,522,943	1,716,808	7,424	0	1,724,232	1,716,808	11,000	1,500	1,729,308	1,630,619
Sub-Total		1,924	346,526,448	3,400,977	18,035	3,269	3,422,281	3,400,977	22,000	3,000	3,425,977	3,241,574
Minimum payment												
Gross rental valuations	1,031	827	8,835,601	852,637	0	0	852,637	852,637	0	0	852,637	756,653
Unimproved valuations	1,115	557	78,837,565	621,055	0	0	621,055	621,055	0	0	621,055	581,204
Sub-Total		1,384	87,673,166	1,473,692	0	0	1,473,692	1,473,692	0	0	1,473,692	1,337,857
		3,308	434,199,614	4,874,669	18,035	3,269	4,895,973	4,874,669	22,000	3,000	4,899,669	4,579,431
Discounts/concessions (refer Note 24(d))							0				0	0
Total amount raised from general rate							4,895,973				4,899,669	4,579,431
Specified Area Rate (refer Note 24(b))							0				0	0
Ex-gratia rates							0				0	(13,186)
Less Rates Written Off (refer Note 24(d))							(2,771)				(1,500)	(3,439)
Totals							4,893,202				4,898,169	4,562,806

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

24. RATING INFORMATION (Continued)

(b) Specified Area Rate

No Specified Area Rate was levied in 2018/19.

(c) Service Charges

No Service charges was levied in 2018/19.

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

No rating discounts were made in 2018/19.

Waivers or Concessions

Rate or Fee and

Charge to which

the Waiver or

Concession is Granted

	Type	Discount %	Discount \$	2019 Actual \$	2019 Budget \$	2018 Actual \$
Rates small balances	Write off	N/A	N/A	2,711	1,500	3,469
				2,711	1,500	3,469

Incentives

The Shire offered three early rate payment incentive schemes to encourage payment of rates by the due date.

All three incentive prizes are sponsored by the Donnybrook Capel Districts Financial Services Ltd (Bendigo Bank) The prizes consist of a Bendigo Bank Savings account to the following value.

- a) The first drawn ratepayer satisfying conditions of entry will receive a \$500 Bendigo Bank savings account.
- b) The second drawn ratepayer satisfying conditions of entry will receive a \$300 Bendigo Bank savings account.
- c) The third drawn ratepayer satisfying conditions of entry will receive a \$200 Bendigo Bank savings account.

All three prizes are donated to the Shire enabling the incentives to be provided to ratepayers at no cost.

The following terms and conditions apply to the 2018/2019 year early rate payment incentive prize.

- 1. To be eligible for the draw all outstanding rates must be received on or before the due date on the single payment option.
- 2. Entry is open to each individual assessment.
- 3. Councillors and Shire staff are ineligible for entry.

SHIRE OF DONNYBROOK BALINGUP
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24. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Payment in full	19 October 2018	Nil	Nil	11.00%
Option Two				
Payment by two equal instalments		\$10 / instalment	5.50%	11.00%
1st Instalment due	19 October 2018			
2nd Instalment due	22 February 2019			
Option Three				
Payment in four equal instalments		\$10 / instalment	5.50%	11.00%
1st Instalment due	19 October 2018			
2nd Instalment due	21 December 2018			
3rd Instalment due	22 February 2019			
4th Instalment due	26 April 2019			

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Interest on unpaid rates	53,997	30,000	41,026
Interest on instalment plan	18,057	15,500	15,292
Charges on instalment plan	20,810	20,000	17,192
	92,864	65,500	73,510

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

25. RATE SETTING STATEMENT INFORMATION

	2018/19 (30 June 2019 Carried Forward)	2018/19 Budget (30 June 2019 Carried Forward)	2018/19 (1 July 2018 Brought Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(a) (16,385)	(281,362)	(121,274)
Less: Movement in liabilities associated with restricted cash	15 (31,798)	0	49,049
Movement in pensioner deferred rates (non-current)	5 (2,737)	0	(24,759)
Movement in inventory (non-current)	0	0	(29,835)
Movement in Provision for Employee Benefits (non current)	15 32,317	0	(237,369)
Movement in Accrued Income (non-current)	5 (155,361)	0	0
Adjust Current Asset - Land Held for Resale	0	0	(7,235)
Add: Loss on disposal of assets	10(a) 377,100	112,324	500,372
Add: Depreciation on assets	10(b) 5,598,300	5,788,427	5,504,520
Non cash amounts excluded from operating activities	5,801,436	5,619,389	5,633,469
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserves - restricted cash	4 (9,041,443)	(4,857,894)	(6,324,335)
Add: Leave Provisions (Cash backed)	4 218,912	265,917	250,710
Less: Self-Supporting Loan Income	14(b) (8,660)	(8,899)	(8,660)
Add: Borrowings	14(a) 32,213	75,314	30,795
Total adjustments to net current assets	(8,798,978)	(4,525,562)	(6,051,490)
Net current assets used in the Rate Setting Statement			
Total current assets	16,110,888	6,315,446	9,380,826
Less: Total current liabilities	(7,299,915)	(1,789,884)	(1,491,273)
Less: Total adjustments to net current assets	(8,798,978)	(4,525,562)	(6,324,335)
Net current assets used in the Rate Setting Statement	11,995	0	1,565,218

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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26. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	0.33%	14,961,552	13,312,239	1,650,602	2,160
2018					
Cash and cash equivalents	0.30%	8,481,907	6,390,183	2,089,564	2,160

The total of interest and non interest bearing cash and cash equivalents held in financial institutions differ to the carrying amount due to transaction timing differences at reporting date.

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	16,506	20,895

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

SHIRE OF DONNYBROOK BALINGUP
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26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. The loss allowance calculated was deemed immaterial.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount	202,695	92,011	44,258	102,681	441,645
Loss allowance	0	0	0	0	0

01 July 2018

Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00
Gross carrying amount	4,458	152,237	65,964	155,943	378,602
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.87%	0.87%
Gross carrying amount	246,498	8,978	0	8,057	263,533
Loss allowance	0	0	0	701	701

01 July 2018

Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	3.10%	3.10%
Gross carrying amount	62,757	11,662	12,904	596	87,919
Loss allowance	0	0	0	18	18

SHIRE OF DONNYBROOK BALINGUP
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26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(d).

The contractual undiscounted cash flows of the Shire’s payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2019</u>					
Payables	6,513,461	0	0	6,513,461	6,513,461
Borrowings	52,237	227,803	4,177,033	4,457,073	4,414,535
	<u>6,565,698</u>	<u>227,803</u>	<u>4,177,033</u>	<u>10,970,534</u>	<u>10,927,996</u>
<u>2018</u>					
Payables	945,412	0	0	945,412	945,412
Borrowings	42,237	168,948	4,277,888	4,489,073	4,445,330
	<u>987,649</u>	<u>168,948</u>	<u>4,277,888</u>	<u>5,434,485</u>	<u>5,390,742</u>

SHIRE OF DONNYBROOK BALINGUP
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27. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2018	Amounts Received	Amounts Paid	Reclassified to Municipal Fund	30 June 2019
	\$	\$	\$	\$	\$
Aged Housing Ingoing Fees	4,775,016	0	0	(4,775,016)	0
Hall / Liquor Bonds	4,800	0	0	(4,800)	0
General Deposits	18,513	0	0	(18,513)	0
Extractive Industry Bonds	99,324	0	0	(99,324)	0
BCITF Levy	388	0	0	(388)	0
Roadworks / Subdivisional Bonds	70,621	0	0	(70,621)	0
Chemical Steering Committee	2,764	0	0	(2,764)	0
Key Deposits	200	0	0	(200)	0
Builders Reg. Board Levy	1,028	0	0	(1,028)	0
Community Bus Hire Deposit	200	0	0	(200)	0
Youth Advisory Council	1,500	0	0	(1,500)	0
Marathon Committee Donations	361	0	0	(361)	0
Upper Preston Cemetery Board	3,374	0	0	(3,374)	0
Preston Retirement Village Bonds	200	0	0	(200)	0
House Transport Bond	30,000	0	0	(30,000)	0
Shire Staff Social Club	212	0	0	(212)	0
Donnybrook Waste - Performance Bond	43,311	0	0	(43,311)	0
Balingup Skatepark Fundraising	2,000	0	0	(2,000)	0
Tuia Lodge Resident's Funds	3,144	10,859	(10,665)	(3,338)	0
Public Open Space	80,407	1,669	(6,007)	0	76,069
Redden Tree Planting	1,499	0	0	0	1,499
Donnybrook-Balingup Aged Homes (a)	260,795	5,630	0	0	266,425
	5,399,657	18,158	(16,672)	(5,057,150)	343,993

In previous years, bonds and deposits were held as Trust monies. These are now included in Restricted Cash at Note 3 and shown as Current Liabilities at Note 13.

Note:

- (a) During 2015/16, funds formerly held in various bank accounts under the name of "Donnybrook Balingup Aged Homes" were transferred to Shire's trust account. The respective balance of the funds held in trust as at 30 June 2019 is \$266,425 including interest.

Initial advice provided from Council's solicitors is that the funds are those of a Charitable Trust and should therefore continue to be held in Trust. The matter has however been referred to the State Solicitor's Office to provide direction in regard to the future administration of these funds.

As at 30 June 2019, the Shire continues to hold in trust funds, which remain the subject of an unresolved issue with respect to Tuia Lodge, being whether or not the funds held by the Shire are the subject of a charitable trust and if that be the case, who is the proposed trustee for the charitable trust.

The Shire was at 30 June 2019 and thereafter until presently, seeking to resolve the issue of trusteeship of the funds, more particularly the choice of trustees and more recently has been considering an application of those funds for the purposes of Tuia Lodge to discharge them.

This matter is ongoing and unresolved and the Shire will have to continue to attempt to resolve it.

SHIRE OF DONNYBROOK BALINGUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

Class of financial instrument presented in the statement of financial position	Original measurement category under AASB 139	New measurement category under AASB 9	Carrying amount under AASB 139	Carrying amount under AASB 9
Cash and cash equivalents	Loans and receivables	Financial assets at amortised cost	8,481,907	8,481,907
Receivables	Loans and receivables	Financial assets at amortised cost	1,491,747	1,491,747
Trade and other payables	Loans and receivables	Financial assets at amortised cost	945,412	945,412

The change in classification has not resulted in any remeasurement at 1 July 2018.

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption, the Shire did not recognise any additional impairment on the Shire's trade receivables. Refer assessment Note 26(b).

SHIRE OF DONNYBROOK BALINGUP
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29. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

(a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 *Revenue from Contracts with Customers* (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

The Shire is currently assessing the impact of adopting of the new standard but believe the adoption of the new standard will not have a material impact on the financial report.

(b) Leases

AASB 16 requires lessees to account for all leases under a single on-balance sheet model in a similar way to finance leases under AASB 117 *Leases*. The standard includes two recognition exemptions for lessees – leases of 'low-value' assets (e.g., personal computers) and short-term leases (i.e., leases with a lease term of 12 months or less). At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset).

Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset. Lessees will be required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

Lessor accounting is substantially unchanged from today's accounting under AASB 117. Lessors will continue to classify all leases using the same classification principle as in AASB 117 and distinguish between two types of leases: operating and finance leases.

The Shire is currently assessing the impact of adopting of the new standard but believe the adoption of the new standard will not have a material impact on the financial report.

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

SHIRE OF DONNYBROOK BALINGUP
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30. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

SHIRE OF DONNYBROOK BALINGUP
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31. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	1.00	1.97	2.65
Asset consumption ratio	0.68	0.65	0.65
Asset renewal funding ratio	N/A	N/A	N/A
Asset sustainability ratio	0.63	0.55	0.54
Debt service cover ratio	38.04	15.81	4.01
Operating surplus ratio	(0.47)	(0.50)	(0.38)
Own source revenue coverage ratio	0.47	0.49	0.48

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Donnybrook-Balingup

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Donnybrook-Balingup which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Donnybrook-Balingup:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 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. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In our opinion, the following matters indicate significant adverse trends in the financial position of the Shire of Donnybrook-Balingup:
 - a. The asset sustainability ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the last three years; and
 - b. The operating surplus ratio as reported in Note 31 of the financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the last three years.
- (ii) The following material matter indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law was identified during the course of our audit:
 - a. The Shire has not reported the Asset Renewal Funding Ratio for 2019, 2018 and 2017 in the annual financial report as required by section 50(1) of the Local Government (Financial Management) Regulations 1996, as there is not a current long-term financial plan and asset management plan.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In our opinion, the asset consumption ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Other Matter

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 31 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Donnybrook-Balingup for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 February 2020



Shire of
Donnybrook Balingup

Shire of Donnybrook Balingup
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**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 26 FEBRUARY 2020**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
CCP3447	AUSTRALIA POST	TUIA LODGE - STAFF MONTHLY INCENTIVES MARCH - OCTOBER 2019	\$ 847.60	
CCP3448	AUST FINANCIAL SECURITY AUTH	TUIA LODGE - BANKRUPTCY CHECKS FOR KEY PERSONNEL	\$ 75.00	
CCP3449	BURST SMS KNOWN PTY LTD	TUIA LODGE - CREDIT FOR BURST SMS SYSTEM	\$ 101.90	
CCP3450	BP ROADHOUSE BRIDGETOWN	DB5 - CEO VEHICLE - FUEL EXPENSES	\$ 195.67	
CCP3451	COMFORT HOTEL PERTH CITY	ACCOMMODATION EXPENSES FOR AUST OF YEAR WA AWARDS	\$ 210.00	
CCP3452	EVENTBRITE	ADMISSION TO SMART COMMUNITIES INNOVATION FORUM	\$ 40.00	
CCP3453	GARMIN	SUBSCRIPTION & ACTIVATION FOR MESSENGER & GPS DEVICE	\$ 114.00	
CCP3454	MICROSOFT REGIONAL SALES CORP	MICROSOFT EMAIL SERVICE FOR PERIOD 26/10/2019 - 25/11/2019	\$ 650.81	
CCP3455	PARKS & LEISURE AUSTRALIA	CDO - PARKS & LEISURE TRAINING	\$ 242.00	
CCP3456	PETITION BEER CORNER	MEAL EXPENSES FOR AUSTRALIAN OF THE YEAR WA AWARDS	\$ 49.59	
CCP3457	TOM PRICE MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL - MGR COMMUNITY DEVELOPMENT	\$ 253.00	
CCP3458	VILLAGE HARVEST RESTAURANT	DECEMBER 2019 OCM DINNER	\$ 575.50	
CCP3459	ZOHO CORPORATION	ANNUAL LICENCE TO ZOHO ASSIST - REMOTE ACCESS SOFTWARE	\$ 165.62	
3804	EST OF LATE MR KENNETH FOWLER	REFUND BALANCE OF RESIDENT KITTY		\$ 110.00
3805	EST OF LATE SHIRLEY ATHERTON	REFUND BALANCE OF RESIDENT KITTY		\$ 135.19
3806	SHIRE OF DONNYBROOK BALINGUP	RECOUP RESIDENT'S KITTY - DECEMBER 19		\$ 399.20
EFT17997	STAFF REIMBURSEMENTS	TUIA LODGE - REIMBURSE OF ITEMS PURCHASED FOR EVENTS	\$ 44.25	
EFT17997a	WESTNET PTY LTD	BALINGUP LIBRARY - NBN WIRELESS SERVICE - DEC 19	\$ 64.90	
EFT17998	DEPT OF MINES, IND REG & SAFETY	BSL COLLECTIONS FOR NOVEMBER 2019	\$ 5,382.34	
EFT17998a	SG FLEET AUSTRALIA PTY LTD	LEASE FOR CESM VEHICLE 09/12/2019 - 0/01/2020	\$ 1,561.90	
EFT17999	WA INDUSTRIAL SUPPLIES	GROOVE ALI ROLLERS X 2	\$ 399.00	
EFT17999a	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 18/12/2019	\$ 123,879.75	
EFT17999b	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PAYROLL FOR PERIOD ENDING 18/12/2019	\$ 66,545.32	

**SHIRE OF DONNYBROOK/BALINGUP
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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT18001	APRA LIMITED	VARIOUS SITES - APRA LICENCE FEE 01/11/2019 - 31/01/2020	\$ 136.81	
EFT18002	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	\$ 25.90	
EFT18003	ALL-TECH PLUMBING	KIRUP STANDPIPE & DBK SES - BACKFLOW DEVICE TESTING	\$ 577.50	
EFT18004	WINC AUSTRALIA PTY LTD	TUIA LODGE - CONTINENCE PRODUCTS	\$ 3,246.06	
EFT18005	ALLENS TRAFFIC MANAGEMENT	NEWLANDS & KING SPRING RDS - TRAFFIC MANAGEMENT	\$ 16,760.15	
EFT18006	MAIA FINANCIAL	VARIOUS SHIRE LEASES - PERIOD 01/01/2020 - 31/03/2020	\$ 14,394.40	
EFT18007	AMPAC DEBT RECOVERY (WA) P/L	RATES RECOVERY EXPENSES FOR PERIOD ENDING 13/12/2019	\$ 963.51	
EFT18008	ABCO PRODUCTS PTY LTD	P&G - CLEANING PRODUCTS	\$ 5,115.99	
EFT18009	ATC EMPLOYMENT SOLUTIONS	TUIA LODGE - CASUAL AND TRAINEE WAGES - WE 04.12.2019	\$ 4,208.67	
EFT18010	AUST VETERINARY BEHAVIOUR SERV	RANGERS - DOG BEHAVIOUR WORKSHOP ONLINE WEBINAR	\$ 412.50	
EFT18011	ALLIED CARE GROUP	TUIA LODGE - ACFI CONSULTANCY - NOVEMBER 2019	\$ 2,084.58	
EFT18012	ADVANCE SPEECH PATHOLOGY	TUIA LODGE - SPEECH PATHOLOGIST - DECEMBER 2019	\$ 220.00	
EFT18013	AW ROADWORKS PTY LTD	IRISHTOWN RD - TRAFFIC MANAGEMENT	\$ 2,882.00	
EFT18014	BUNBURY MACHINERY	MACHINERY HIRE (4 DAYS) TO INSTALL CHRISTMAS LIGHTS	\$ 1,666.18	
EFT18015	BALINGUP PROGRESS ASSOCIATION	2019-2020 MAJOR COMMUNITY GRANT FUNDING	\$ 2,000.00	
EFT18016	BUNNINGS GROUP LIMITED	TUIA LODGE REFURBISHMENT - BATHROOM CABINETS	\$ 366.52	
EFT18017	BOC LIMITED	REC CTR & DEPOT - OXGEN & ARGOSHIELD SUPPLIES	\$ 53.10	
EFT18018	BELL FIRE EQUIPMENT COMPANY P/L	VARIOUS SHIRE SITES, VEHICLES & BFB'S - FIRE EXT SERVICING	\$ 2,396.35	
EFT18019	DONNYBROOK PHYSIOTHERAPY	DBK REC CTR - AQUARYTHMICS CLASSES - OCT - DEC 2019	\$ 990.00	
EFT18020	TRISSET BOSS BUSINESS FORMS	2020 COMMUNITY CALENDAR - ARTWORK & PRODUCTION/PRINTING	\$ 4,529.80	
EFT18021	BIG W - BUNBURY	TUIA LODGE - LAUNDRY EQUIPMENT - 10 X COVERLETS	\$ 452.00	
EFT18022	BDA TREE LOPPING	TREE PRUNING FOR THE MONTH OF NOVEMBER 2019	\$ 5,984.00	
EFT18023	BANKS PEST AND WEED CONTROL	SPRAYING OF GLENARDEN RD FOR BLACKBERRY	\$ 1,336.50	

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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT18024	BP SERVICE STATION	ADMIN & BFB'S - FUEL PURCHASES - NOV 2019	\$ 237.19	
EFT18025	BIG APPLE BAKERY	TUIA LODGE - ACTIVITIES - VOLUNTEERS MORNING TEA 05/12/2019	\$ 40.00	
EFT18026	BLUE FORCE PTY LTD	PRESTON VILLAGE - EMERGENCY HELP MONITORING - NOV 2019	\$ 189.61	
EFT18027	BRC - BUILDING SOLUTIONS PTY LTD	RFT 4/1819 - CONSTRUCTION OF THE BEELERUP BUSH FIRE STATION	\$ 48,388.14	
EFT18028	BRECKEN HEALTH CARE	PRE EMPLOYMENT MEDICAL - ENVIRONMENTAL HEALTH OFFICER	\$ 171.60	
EFT18029	BUNBURY HARVEY REGIONAL COUNCIL	ORGANICS DISPOSAL - NOV 2019	\$ 1,976.80	
EFT18030	STAFF REIMBURSEMENTS	REIMBURSEMENT OF CEO TELECOMMUNICATIONS FOR DEC 2019	\$ 79.99	
EFT18031	STAFF REIMBURSEMENTS	BLN LIB - REIMBURSEMENT FOR PURCHASE OF OFFICE SUPPLIES	\$ 96.25	
EFT18032	MORGAN BOXSELL	REFUND LIFETIME DOG REGISTRATION FEE	\$ 250.00	
EFT18033	COCA COLA AMATIL (AUST) P/L	DBK REC CTR - KIOSK DRINK PURCHASES	\$ 408.57	
EFT18034	COATES HIRE OPERATIONS PTY LTD	NEWLANDS RD - THREE WEEK HIRE OF PORTABLE TOILET	\$ 414.26	
EFT18035	DUG CROSS ELECTRICS	VARIOUS SHIRE SITES - ELECTRICAL REPAIRS	\$ 1,405.00	
EFT18036	CARPET COURT FLOORING CENTRES	LANGLEY VILLAS UNIT 8 - REFURBISHMENT OF FLOORING	\$ 3,300.00	
EFT18037	CRAVEN FOODS	DBK REC CTR - CONFECTIONERY & CHIP SUPPLIES	\$ 326.69	
EFT18038	CLEANAWAY	REFUSE COLLECTION - OCT 2019	\$ 25,999.26	
EFT18039	COMMERCIAL AQUATICS AUSTRALIA	DBK REC CTR - POOL SERVICE & MAINTENANCE, INJECTOR REPAIRS	\$ 3,795.00	
EFT18040	CALIBRE PROFESSIONAL SERV P/L	HERITAGE PRECINCT - DEVELOPMENT OF CONCEPT PLANS	\$ 1,925.00	
EFT18041	DONNYBROOK MEDICAL SERVICES	TUIA LODGE - PRE-EMPLOYMENT MEDICAL - CARER	\$ 495.00	
EFT18042	DONNYBROOK NEWSAGENCY	20 X BOOKS OF RANGER CALLING CARDS	\$ 244.30	
EFT18043	DONNYBROOK PHARMACY	TUIA LODGE - PHARMACY ACCOUNT - DECEMBER 2019	\$ 7.99	
EFT18044	DONNYBROOK BUTCHERS	CATERING FOR CHRISTMAS BBQ	\$ 289.93	
EFT18045	LIONS CLUB OF DONNYBROOK INC.	MINI CHRISTMAS CAKES FOR GIFT BAGS	\$ 234.00	
EFT18046	DONNYBROOK COUNTRY CLUB	TUIA LODGE - REFRESHMENTS FOR STAFF CHRISTMAS PARTY	\$ 633.00	

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Chq/EFT	Name	Description	Municipal	Trust
EFT18047	DBK & DISTRICTS PLUMBING SERVICE	ADMIN - DECOMMISSION FIRE HOSE REEL, PUBLIC CONV - REPAIRS	\$ 671.00	
EFT18048	DONNYBROOK DISTRICT HIGH SCHOOL	DBK LBRY - SHARED OPERATING EXPENSES - DEC 19	\$ 2,790.37	
EFT18049	DONNYBROOK FARM SERVICE	THOMSON BROOK BFB - SAFETY GLASSES, RANGERS - DOG FOOD	\$ 138.60	
EFT18050	DONNYBROOK GLASS	TUIA LODGE REFURB - SUPPLY & INSTALL 4 x FLY SCREENS	\$ 308.00	
EFT18051	DELL AUSTRALIA PTY LTD	ADMIN - COMPUTER POWER PACKS FOR 2 NEW COMPUTERS	\$ 79.64	
EFT18052	DBCEC (WA) PTY LTD	VARIOUS SHIRE RD'S - TRUCK, EXCAVATOR & OTHER EQUIP HIRE	\$ 21,513.58	
EFT18053	BUNBURY FREIGHT SERVICES	TUIA LODGE - FREIGHT FOR PHARMACEUTICAL SUPPLIES - NOV 2019	\$ 79.76	
EFT18054	FLORIST GUMP	SYMPATHY FLOWERS TO STAFF MEMBER	\$ 100.00	
EFT18055	FORTUS	GRADER BLADE - HEAT TREATED X 5	\$ 490.60	
EFT18056	FRONTLINE FIRE & RESCUE	VARIOUS BFB'S - PROTECTIVE CLOTHING	\$ 6,654.52	
EFT18057	A.J FRANKE & B.M FRANKE	LOWDEN MITIGATION WORKS - ATV HIRE	\$ 800.00	
EFT18058	THE GOOD GUYS	DBK REC CTR - WALL FAN & CORDLESS VACUUM CLEANER	\$ 318.95	
EFT18059	BRIAN CAMPBELL GORDON	TUIA LODGE REFURB - CEILING CORNICE AND PICTURE RAILS	\$ 1,825.00	
EFT18060	HASTIE WASTE PTY LTD	DWMF - SUPPLY & DELIVERY OF HAZIBAGS FOR ASBESTOS REMOVAL	\$ 279.00	
EFT18061	COVERT SIGNS	UPPER CAPEL ROAD ROAD CLOSURE SIGNS X 2	\$ 193.60	
EFT18062	SKIPPERS PLUMBING SERVICES	TUIA LODGE REFURB - PLUMBING WORKS	\$ 14,159.06	
EFT18063	ALAN BALFOUR JULIAN	PRESTON VILLAGE - REPAIR TO FENCE & PERGOLA SHADE HOUSE	\$ 924.00	
EFT18064	JASON SIGNMAKERS	DIEBACK SIGNAGE FOR PALMER PIT	\$ 263.05	
EFT18065	STAFF REIMBURSEMENTS	REIMBURSE PHONE ALLOWANCE TO WORKS OVERSEER	\$ 50.00	
EFT18066	LIVING SPRINGS	ADMIN - BOTTLED WATER	\$ 99.00	
EFT18067	MALATESTA ROAD PAVING & HOTMIX	NEWLANDS & KING SPRING RD'S - BITUMEN SEAL & EMULSION	\$ 23,074.24	
EFT18068	MORE TELECOM	TUIA LODGE - MONTHLY TELEPHONE SERVICES - NOV 19	\$ 1,259.20	
EFT18069	NEVERFAIL SPRINGWATER LIMITED	DBK REC CTR - BOTTLED SPRINGWATER	\$ 253.25	

**SHIRE OF DONNYBROOK/BALINGUP
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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description		Municipal	Trust
EFT18070	OFFICEWORKS	DBK SES & BLN BFB - INCIDENT CONTROL CTR STATIONERY & URN	\$	579.00	
EFT18071	OFFICEWORKS - ACCOUNTS	TUIA LODGE - DECEMBER STATIONERY ORDER	\$	311.87	
EFT18072	PFI CLEANING SUPPLIES	DBK MEMORIAL HALL - CLEANING SUPPLIES	\$	573.40	
EFT18073	PRESTIGE PRODUCTS	DBK REC CTR - CLEANING SUPPLIES	\$	246.29	
EFT18074	PRESTON VALLEY MAINTENANCE	PUBLIC CONVENIENCES - REPLACE/REPAIR DAMAGED DOORS	\$	550.00	
EFT18075	PFD FOOD SERVICE PTY LTD	DBK REC CTR - ICE CREAM KIOSK SUPPLIES	\$	384.20	
EFT18076	J PALAZZOLO	DBK REC CTR - FITNESS INSTRUCTOR EXPENSES - DEC 2019	\$	200.00	
EFT18077	SR & JA PLESTER	RATES REFUND	\$	764.52	
EFT18078	PAYPAC PAYROLL SERVICES PTY LTD	TUIA LODGE - PAYROLL PROCESSING SERVICES FOR NOV 2019	\$	911.42	
EFT18079	PRIME INDUSTRIAL PRODUCTS	FILTER PARTICLE ADFLO	\$	305.15	
EFT18080	HOLCIM (AUSTRALIA) PTY LTD	IRISHTOWN BLACKSPOT - 22 TONNES OF 7MM AGGREGATE	\$	1,269.71	
EFT18081	RUGRATS CARPET CLEANING SERV	TUIA LODGE - CLEAN 3 X RECLINER CHAIRS AND 1 X UPRIGHT CHAIR	\$	140.00	
EFT18082	THE ROSS NEWTON FAMILY TRUST	TUIA LODGE REFURB - WATERPROOF TILES TO SHOWER RECESSES	\$	6,300.00	
EFT18083	VICTOR RONALD ROBY	RATES REFUND	\$	801.99	
EFT18084	RTR FITNESS	DBK REC CTR - FITNESS INSTRUCTOR EXPENSES - DEC 2019	\$	450.00	
EFT18085	ROSTER WITH ROSS PTY LTD	TUIA LODGE - ZUUS SCHEDULES & PAYROLL 12/12/2019 - 11/01/2020	\$	149.00	
EFT18086	STEWART & HEATON CLOTHING CO	BEELERUP BFB - PROTECTIVE CLOTHING	\$	178.18	
EFT18087	SOS OFFICE EQUIPMENT	DBK LIBRARY - PHOTOCOPIER EXPENSES	\$	13.60	
EFT18088	BUNBURY TRUCKS	DB4170 TIP TRUCK - FOOTWELL LINERS	\$	137.79	
EFT18089	SPOTLIGHT PTY LTD	2019 STAFF XMAS FUNCTION - DECORATIONS & CATERING SUPPLIES	\$	88.00	
EFT18090	SOUTH WEST SEPTICS	ADMIN BUILDING - EMPTY SEPTIC TANKS	\$	1,035.00	
EFT18091	STALEY FOOD & PACKAGING	TUIA LODGE - CLEANING, KITCHEN & LNDRY CONSUMABLES - NOV 19	\$	2,873.88	
EFT18092	SURGICAL HOUSE PTY LTD	TUIA LODGE - PHARMACY, WOUND CARE & SUPPLEMENTS - NOV 19	\$	3,478.13	

**SHIRE OF DONNYBROOK/BALINGUP
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Chq/EFT	Name	Description		Municipal	Trust
EFT18093	SURVCON PTY LTD	NEWLANDS & UPPER CAPLE RD'S - PROF SURVEYING SERVICES	\$	2,937.00	
EFT18094	SHANE SERCOMBE	TUIA LODGE - REIMBURSEMENT OF POLICE CLEARANCE EXPENSES	\$	55.10	
EFT18095	SIGMA CHEMICALS	DBK REC CTR - COMPARATOR AND PHOTOMETER STRIPS/TABS	\$	212.30	
EFT18096	SOUTH WEST WARDROBES	TUIA LODGE REFURB - WARDROBES SUPPLIED & INSTALLED	\$	12,110.00	
EFT18097	THOMPSON SURVEYING CONSULT	APPLE FUN PARK - MODIFY TITLE TO REMOVE CLASSIFICATION	\$	1,408.00	
EFT18098	TRUCKLINE	DB799 ISUZU TRUCK - OIL FILTER, FUEL FILTER & CARTRIDGE	\$	151.55	
EFT18099	TOLL TRANSPORT PTY LTD	VARIOUS SHIRE DEPTS - FREIGHT EXPENSES	\$	278.58	
EFT18099a	AUSTRALIAN TAX OFFICE	BAS - NOVEMBER 19	\$	62,716.00	
EFT18100	EARTH 2 OCEAN COMMUNICATIONS	BALINGUP BFB - REPAIRS/REPLACE EQUIPMENT FOR BASE RADIO	\$	73.26	
EFT18101	VIP GARDENING	MINNINUP COTT/LANGLEY VILLAS - GARDENING - OCT/NOV 2019	\$	1,408.00	
EFT18102	VETAG PTY LTD	NEWLANDS RD - SUPPLY OF GRAVEL	\$	3,999.98	
EFT18103	WALGA	CR TRAINING - ONLINE COURSES	\$	975.00	
EFT18104	WESTRAC EQUIPMENT PTY LTD	DB4517 CAT GRADER - WEAR STRIPS	\$	438.46	
EFT18105	WORK CLOBBER	STAFF UNIFORM ORDER 2019/20	\$	401.29	
EFT18106	WORKFORCE INTERNATIONAL PTY LTD	HIRE OF CASUAL CONTRACTOR FOR PARKS & GARDENS CREW	\$	1,908.80	
EFT18107	THE WORKWEAR GROUP PTY LTD	2019/20 STAFF UNIFORM	\$	359.55	
EFT18108	YABBERUP COMMUNITY ASSOCIATION	YABBERUP HALL - 2019/20 HALL MAINTENANCE ALLOWANCE	\$	1,530.00	
EFT18108a	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - SUPERANNUATION FOR DECEMBER 2019	\$	16,022.93	
EFT18108b	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 01/01/2020	\$	119,392.70	
EFT18108c	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PAYROLL FOR PERIOD ENDING 01/01/2020	\$	74,816.01	
EFT18109	SYMONDS CARPENTRY	TUIA LODGE REFURB - 3 X HINGED DOORS AND METAL FRAMES	\$	2,530.00	
EFT18110	THE ESTATE OF JANICE MELVA ABAS	REFUND OF PRESTON VILLAGE FIXED LOAN - UNIT 9	\$	240,611.52	
EFT18111	ALFS MACHINERY PTY LTD	W&S - SUPPLY OF MISC GOODS AND EQUIPMENT FOR DEC 2019	\$	28.60	

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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT18112	AUSTRALIA POST	SHIRE POSTAGE - DEC 2019	\$ 570.24	
EFT18113	ANIMAL CARE EQUIP & SERVICES	RANGERS - DOG TIDY DISPENSER	\$ 84.14	
EFT18114	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	\$ 25.90	
EFT18115	WINC AUSTRALIA PTY LTD	TUIA LODGE - CONTINENCE PRODUCTS, ADMIN - STATIONERY	\$ 3,117.84	
EFT18116	ALLENS TRAFFIC MANAGEMENT	HEARLE RD - TRAFFIC MANAGEMENT	\$ 4,473.70	
EFT18117	ATC EMPLOYMENT SOLUTIONS	TUIA LODGE - TRAINEE & CASUAL WAGES - WEEK END 17.12.2019	\$ 4,675.09	
EFT18118	ALLIED CARE GROUP	TUIA LODGE - ACFI CONSULTANCY - DECEMBER 2019	\$ 2,154.07	
EFT18119	ADVANCE PRESS	WASTE - INFORMATION BANNERS	\$ 385.00	
EFT18120	BALINGUP PROGRESS ASSOCIATION	2019/20 BUDGET CONTRIBUTION TOWARDS BALINGUP TOWNSCAPE	\$ 18,500.00	
EFT18121	BUNBURY RETRAVISION	KIRUP BFB - SMART TV FOR TRAINING	\$ 896.00	
EFT18122	BUNNINGS GROUP LIMITED	TUIA LODGE - CLEANING EQUIPMENT 50 X TOILET BRUSHES	\$ 137.54	
EFT18123	BOC LIMITED	DEPOT - ARGON GAS AND CONTAINER SERVICE CHARGES	\$ 180.47	
EFT18124	BELL FIRE EQUIPMENT COMPANY P/L	TUIA LODGE - EMERGENCY WARNING & FIRE ALARM - DEC 2019	\$ 168.66	
EFT18125	BUNBURY MOWER SERVICE	DB SES - HONDA HANDY GENERATOR	\$ 3,059.10	
EFT18126	BIG W - BUNBURY	TUIA LODGE - REPLACE RESIDENTS ROOMS BINS X 10	\$ 50.00	
EFT18127	BALINGUP LIQUOR & GENERAL STORE	VARIOUS BFB'S - DIESEL & UNLEADED PURCHASES - DEC 2019	\$ 584.83	
EFT18128	BANKS PEST AND WEED CONTROL	HOWLETT RMBL & ARGYLE RD - WEED CONTROL	\$ 264.00	
EFT18129	AGRI SPARK AUTO ELECTRICS	VARIOUS BFB VEHICLES - REPLACEMENT BATTERY & ELEC REPAIRS	\$ 811.00	
EFT18130	BP SERVICE STATION	DBK TRANSIT PRK - MGMT FEES, ADMIN - FUEL EXPENSES	\$ 3,300.81	
EFT18131	BLUE FORCE PTY LTD	PRESTON VILLAGE - EMERGENCY PENDANT FOR UNIT 9	\$ 95.50	
EFT18132	BBY HARVEY REGIONAL COUNCIL	REGIONAL WASTE EDUCATION PROGRAM - DECEMBER 2019	\$ 825.93	
EFT18133	CLINTON MARK BAKER	RATES REFUND	\$ 98.79	
EFT18134	STAFF REIMBURSEMENTS	DBK REC CTR - REIMBURSE OF POLICE CLEARANCE & WWC CHECK	\$ 142.10	

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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT18135	CITY & REGIONAL FUELS	FUEL EXPENSES - DEC 2019	\$ 15,041.60	
EFT18136	SALVATORE PATRICK CUSATO	REFUND BOND	\$ 5,000.00	
EFT18137	CRAVEN FOODS	DBK REC CTR - SNACK SUPPLIES FOR KIOSK	\$ 163.30	
EFT18138	COOLAIR REFRIGERATION SERVICES	ADMIN BUILDING - SUPPLY AND INSTALL AIR CONDITIONER SYSTEM	\$ 4,556.50	
EFT18139	CRS ELECTRICAL	TUIA LODGE REFURB - ELECTRICAL WORKS	\$ 4,251.50	
EFT18140	CLEANAWAY	REFUSE COLLECTION - DEC 2019	\$ 21,322.54	
EFT18141	CITY OF HOBART	LOCAL GOVT CHIEF OFFICERS GROUP MEETING 12-14 FEB 2020	\$ 699.00	
EFT18142	DONNYBROOK MEDICAL SERVICES	TUIA LODGE - PRE-EMPLOYMENT MEDICAL	\$ 330.00	
EFT18143	DONNYBROOK NEWSAGENCY	2019 XMAS FUNCTION - CHILDRENS GIFT BAGS, TUIA LODGE PAPERS	\$ 71.60	
EFT18144	DONNYBROOK FRUIT BARN	TUIA LODGE - GROCERIES, ADMIN - RECOGNITION AWARDS & FRUIT	\$ 2,121.19	
EFT18145	DONNYBROOK FAMILY BAKERY	TUIA LODGE - BAKERY ACCT - DEC 19, DBK LIB - NEWSPAPERS	\$ 522.70	
EFT18146	DONNYBROOK TYRE SERVICE	DB4517 CAT GRADER - VUT TYRE REPLACEMENT & FITTING	\$ 6,951.00	
EFT18147	DONNYBROOK FARM SERVICE	VARIOUS SHIRE SITES - CHEMICALS, RETIC, PUMPS, FERTILISER	\$ 3,229.43	
EFT18148	DBK COMMUNITY RESOURCE CENTRE	2019-2020 RECURRENT FUNDING - CONTRIB TO PRESTON PRESS	\$ 4,950.00	
EFT18149	DBK & DIST COUNTRY MUSIC CLUB INC	2019-2020 MINOR EVENT SPONSORSHIP	\$ 500.00	
EFT18150	DORMAKABA AUSTRALIA PTY LTD	DBK MEDICAL CTR - LOCATE & REPAIR FAULT TO SLIDING DOOR	\$ 286.00	
EFT18151	DBCEC (WA) PTY LTD	KING SPRING RD - 281 TONNE OF GRAVEL	\$ 3,249.48	
EFT18152	BUNBURY FREIGHT SERVICES	TUIA LODGE - FREIGHT FOR PHARMACEUTICAL SUPPLIES - DEC 2019	\$ 265.94	
EFT18153	FAIRTEL PTY LTD	DONNYBROOK SES - PHONE AND NBN SERVICE	\$ 275.77	
EFT18154	FRONTLINE FIRE & RESCUE	VARIOUS BFB'S - PROTECTIVE CLOTHING	\$ 759.22	
EFT18155	RONAN JAMES FISHER	RATES REFUND	\$ 594.00	
EFT18156	WILLIAM ANTHONY FARRELL	RATES REFUND	\$ 779.74	
EFT18157	SUEZ RECYCLING & RECOVERY P/L	PROCESSING OF RECYCLABLES - DECEMBER 2019	\$ 1,684.67	

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MANUAL/AUTO CHEQUES

Chg/EFT	Name	Description	Municipal	Trust
EFT18158	MICHELLE GLOVER	2019 STAFF CHRISTMAS FUNCTION - CHILDRENS FACE PAINTING	\$ 215.00	
EFT18159	HARVEY NORMAN BUNBURY	LOWDEN & BALINGUP BFB'S - LAPTOP COMPUTERS	\$ 1,976.00	
EFT18160	HASTIE WASTE PTY LTD	MGMT DBK LANDFILL & BLN TRANSFER STN SITES - DEC 2019	\$ 34,405.45	
EFT18161	SKIPPERS PLUMBING SERVICES	VARIOUS SHIRE SITES - PLUMBING REPAIRS	\$ 437.69	
EFT18162	INDIGENOUS PROFESSIONAL SERV	TUIA LODGE - MARKETING SERVICE - DEC 2019	\$ 1,430.00	
EFT18163	JASON SIGMAKERS	W&S - CUSTOM SIGN - SCHOOL BUS ROUTE	\$ 138.60	
EFT18164	STAFF REIMBURSEMENTS	REIMBURSE PHONE ALLOWANCE TO WORKS OVERSEER	\$ 50.00	
EFT18165	WESFARMERS KLEENHEAT GAS P/L	TUIA LODGE - BULK LPG ORDER	\$ 994.83	
EFT18166	KENSINGTON PHYSIOTHERAPY	TUIA LODGE - PHYSIOTHERAPY SERVICES - 07.11.19	\$ 2,948.00	
EFT18167	LIVING SPRINGS	ADMIN OFFICE - BOTTLED WATER	\$ 55.00	
EFT18168	LGIS RISK MANAGEMENT	REGIONAL RISK CO-ORDINATOR PROGRAM 2019/20	\$ 5,804.70	
EFT18169	MARG RIVER STRUCTURAL ENGINEER	BEELERUP BFB - CHECK DRAWINGS FOR BUILDING STRUCTURE	\$ 220.00	
EFT18170	MJB INDUSTRIES PTY LTD	VARIOUS ROADS - PIPEWORK, GRATES, COVERS & LINERS	\$ 20,396.31	
EFT18171	MOA BENCHMARKING	TUIA LODGE - RESIDENTIAL MONTHLY FEES FOR JAN 2020	\$ 215.00	
EFT18172	MPM CONCRETING	STEERE ST BLN - FOOTPATH, TUIA LODGE - PATHWAY	\$ 5,060.00	
EFT18173	MORE TELECOM	TUIA LODGE - MONTHLY TELEPHONE SERVICES	\$ 1,403.59	
EFT18174	NATIONAL PEN PRODUCTS LTD	TUIA LODGE - STATIONERY - BLACK PENS IN GIFT BOXES	\$ 246.84	
EFT18175	NIGHTGUARD SECURITY SERVICES	DBK REC CTR - ATTEND TO AFTER HOURS SECURITY	\$ 220.00	
EFT18176	NORTH POINT CONSULTING	TUIA LODGE - FIRE SUPPRESSION SYSTEM CONSTRUCTION STAGE	\$ 1,001.00	
EFT18177	OFFICEWORKS	KIRUP BFB - LAPTOP, PROJECTOR, SCREEN & ACCESSORIES	\$ 2,986.26	
EFT18178	OFFICEWORKS	TUIA LODGE - JANUARY OFFICEWORKS ORDER 2020	\$ 178.25	
EFT18179	PRESTIGE PRODUCTS	DBK REC CTR - CLEANING SUPPLIES	\$ 63.14	
EFT18180	PRESTON VALLEY MAINTENANCE	DBK RUBBISH TIP - REPAIR LATCHES SHED SLIDING DOORS	\$ 737.00	

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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT18181	PFD FOOD SERVICE PTY LTD	DBK REC CTR - ICE CREAM SUPPLIES	\$ 242.90	
EFT18182	PYJAMA DRAMA SOUTH WEST	DBK REC CTR - 3 X 1HR SUNBEAM SESSIONS DEC 2019	\$ 270.00	
EFT18183	PAYPAC PAYROLL SERVICES PTY LTD	TUIA LODGE - PAYROLL PROCESSING SERVICES FOR DEC 2019	\$ 846.56	
EFT18184	PHOENIX PETROLEUM	LOWDEN BFB - 200 LTRS DIESEL INC DELIVERY	\$ 297.93	
EFT18185	QUALITY PRESS	ALL BFB'S - 'T' CARDS, COMPETENCY LOGBOOKS, TAPE, BOARDS	\$ 578.05	
EFT18186	STAFF REIMBURSEMENTS	REIMBURSEMENT OF HOME INTERNET EXPENSES - JAN 2020	\$ 39.95	
EFT18187	C.J. KAY T/A RURAL CINEMA	2020 OUTDOOR CINEMA SERIES - PETER RABBIT - 11 JAN 2020	\$ 1,950.00	
EFT18188	STUART RUSSELL ROMERO	DBK SES - ANNUAL MOVAT SOFTWARE HOSTING - 2020	\$ 150.00	
EFT18189	SPRINT EXPRESS	W&S - FREIGHT EXPENSES	\$ 59.40	
EFT18190	SLEE ANDERSON & PIDGEON	PROF SERVICES - SHED DISPUTE & SALE OF PROPERTY ADVICE	\$ 4,683.99	
EFT18191	STEWART & HEATON CLOTHING CO.	ARGYLE BFB - PROTECTIVE CLOTHING	\$ 89.09	
EFT18192	SOUTHERN LOCK & SECURITY	ADMIN & DBK SES - ALARM MONITORING SERVICE JAN - MAR 2020	\$ 421.29	
EFT18193	SOS OFFICE EQUIPMENT	VARIOUS SHIRE SITES - PHOTOCOPIER EXPENSES	\$ 1,224.51	
EFT18194	STALEY FOOD & PACKAGING	TUIA LODGE - CLEANING, KITCHEN, FUNCTION, PHARMACY - JAN 20	\$ 3,442.99	
EFT18195	SURGICAL HOUSE PTY LTD	TUIA LODGE - PHARMACY, WOUND CARE, CONTINENCE - DEC 19	\$ 2,603.62	
EFT18196	SIGNS PLUS	STAFF NAME BADGES	\$ 33.60	
EFT18197	SURVCON PTY LTD	UPPER CAPEL RD - PROFESSIONAL SURVEYING SERVICES	\$ 1,919.50	
EFT18198	ST JOHN AMBULANCE WESTERN	LOWDEN BFB - REPLACEMENT DEFIB PADS	\$ 105.00	
EFT18199	STATEWIDE BEARINGS	DEPOT - PLANT BEARINGS & SEALS	\$ 76.45	
EFT18200	SIMBA GLOBAL	TUIA LODGE - LAUNDRY EQUIPMENT & LINEN	\$ 2,629.33	
EFT18201	WA TREASURY CORPORATION	LOAN 80 - CAPITAL & INTEREST REPAYMENT	\$ 8,018.34	
EFT18202	TELSTRA	REPAIR DAMAGE TO TELSTRA ASSET ON NEWLANDS ROAD EAST	\$ 1,647.87	
EFT18203	TUDOR HOUSE	REPLACEMENT SHIRE & WA FLAGS	\$ 798.00	

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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT18204	TRUCKLINE	DB1149 TRUCK - BRAKE BOOSTER	\$ 55.00	
EFT18205	TWIN POWER HOME & GARDEN	PRESTON - COMMUNAL AREAS GARDENING - 08.01.20	\$ 320.00	
EFT18206	TOLL TRANSPORT PTY LTD	VARIOUS SHIRE DEPTS - FREIGHT EXPENSES	\$ 180.25	
EFT18207	LANDGATE	VALUATN SERVS & REPORT FOR ROAD WIDENING AT GOLF CLUB RD	\$ 2,681.29	
EFT18208	VIP GARDENING	TUIA LODGE - GARDENING CONTRACTORS - NOVEMBER 2019	\$ 1,468.50	
EFT18209	VEHICLES CLEANED BY JANINE	TUIA LODGE - CLEANING (INSIDE/OUTSIDE) OF 2 CARS - JAN 20	\$ 90.00	
EFT18210	WALGA	CR TRAINING - MEETING PROCEDURES & UNDERSTAND FINANCIALS	\$ 950.00	
EFT18211	VEOLIA ENVIRONMENTAL SERVICES	ROAD SWEEPING FOR 2019/20	\$ 276.10	
EFT18212	WESTRAC EQUIPMENT PTY LTD	DB1250 & DB2201 CAT LOADERS - FILTERS & BREATHER CASES	\$ 1,006.21	
EFT18213	WORKFORCE INTERNATIONAL PTY LTD	HIRE OF CASUAL CONTRACTOR FOR PARKS & GARDENS CREW	\$ 2,133.37	
EFT18214	WEST COAST FIT	DBK REC CTR - FITNESS INSTRUCTOR EXPENSES - NOV - DEC 2019	\$ 2,220.00	
EFT18215	YABBERUP COMMUNITY ASSOCIATION	2019-2020 MAJOR EVENT SPONSORSHIP FUNDING	\$ 2,500.00	
EFT18215a	WESTNET PTY LTD	BALINGUP LIBRARY - NBN WIRELESS SERVICE - JAN 20	\$ 64.90	
EFT18215b	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 15/01/2020	\$ 124,004.71	
EFT18215c	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PAYROLL FOR PERIOD ENDING 15/01/2020	\$ 68,607.13	
EFT18215d	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE SPECIAL PAY FOR PERIOD ENDING 15/01/2020	\$ 439.91	
EFT18215e	SG FLEET AUSTRALIA PTY LIMITED	LEASE FOR CESM VEHICLE 09/01/2020 - 08/02/2020	\$ 1,561.90	
EFT18216	DEPT OF MINES, IND, REG & SAFETY	BSL LEVY COLLECTIONS FOR DECEMBER 2019	\$ 1,216.07	
EFT18217	SHANE GORDON ATHERTON	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 2,739.50	
EFT18218	MICHAEL STEWART KING	COUNCILLOR ALLOWANCES - OCT 2019	\$ 608.40	
EFT18219	ANITA MAREE LINDEMANN	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 2,798.73	
EFT18220	ANNE BEATRICE MITCHELL	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 2,739.50	
EFT18221	FREDERIC EVAN MILLS	COUNCILLOR ALLOWANCES - OCT 2019	\$ 774.24	

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Chq/EFT	Name	Description	Municipal	Trust
EFT18222	JACQUELINE DIANA MASSEY	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 2,990.54	
EFT18223	CHARLES ANTHONY NEWMAN	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 1,965.44	
EFT18224	BRIAN HAROLD PIESSE	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 6,493.98	
EFT18225	SHANE SERCOMBE	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 2,194.74	
EFT18226	CHRISTOPHER ROY SMITH	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 1,965.44	
EFT18227	DAWN SUI TEE TAN	COUNCILLOR ALLOWANCES - OCT 2019	\$ 774.24	
EFT18228	LEANNE WRINGE	COUNCILLOR ALLOWANCES - OCT TO DEC 2019	\$ 2,916.30	
EFT18229	ESTATE OF THE LATE MJ SCADDING	REFUND BALANCE TUIA LODGE RAD BOND	\$ 104,785.25	
EFT18229a	AUSTRALIAN TAX OFFICE	BAS - DECEMBER 2019	\$ 112,946.00	
EFT18230	ALLENS CIVIL & RURAL CONTRACTORS	HEARLE RD - 1495.06 TONNE OF GRAVEL	\$ 16,445.00	
EFT18231	WESTERN ALLPEST SERVICES	MINNINUP COTT & LANGLEY VILLAS - ANNUAL TERMITE INSPECTION	\$ 1,890.00	
EFT18232	AUST SERVICES UNION WA BRANCH	PAYROLL DEDUCTIONS	\$ 25.90	
EFT18233	ANIMAL HEALTH CENTRE	FLEA AND WORM TREATMENTS - ANIMAL PEST CONTROL	\$ 23.00	
EFT18234	ALL-TECH PLUMBING	DBK REC CTR - BLOCKED DRAIN - REMOVE TREE ROOTS & REPAIR	\$ 1,435.50	
EFT18235	WINC AUSTRALIA PTY LTD	ADMIN - OFFICE STATIONERY SUPPLIES	\$ 737.64	
EFT18236	AUSRECORD PTY LTD	RECORDS - FILE LABLES	\$ 57.31	
EFT18237	ALBA GAS SERVICES	TUIA LODGE - STAFF TRAINING - KITCHEN GAS FRYER OPERATION	\$ 99.00	
EFT18238	ABCO PRODUCTS PTY LTD	P&G - CLEANING PRODUCTS	\$ 1,524.49	
EFT18239	ATC EMPLOYMENT SOLUTIONS	TUIA LODGE - TRAINEE & CASUAL WAGES - W/E 22.01.2020	\$ 4,353.45	
EFT18240	ADVANCE SPEECH PATHOLOGY	TUIA LODGE - SPEECH PATHOLOGIST - REVIEW/TREATMENT	\$ 390.00	
EFT18241	AW ROADWORKS PTY LTD	UPPER CAPEL RD - TRAFFIC MANAGEMENT	\$ 8,954.00	
EFT18242	BOC LIMITED	TUIA LODGE - 5LPM OXYGEN CONCENTRATOR 28/11 TO 28/12/2019	\$ 54.87	
EFT18243	BDA TREE LOPPING	TREE PRUNING FOR THE MONTH OF DECEMBER 2019	\$ 19,910.00	

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Chq/EFT	Name	Description		Municipal	Trust
EFT18244	BANKS PEST AND WEED CONTROL	NONEYCUP CREEK WEED CONTROL, OTHER SITES - SPIDER SPRAY	\$	896.50	
EFT18245	AGRI SPARK AUTO ELECTRICS	DB2114 CAT ROLLER - INSPECT AIR CON & REPAIR	\$	116.50	
EFT18246	BUNBURY TELECOM SERVICE PTY LTD	UPPER CAPEL RD & FERNDALE BFB - SERVICE LOCATION	\$	2,363.90	
EFT18247	BP SERVICE STATION	VARIOUS BFB'S - FUEL PURCHASES - DEC 2019	\$	1,552.30	
EFT18248	BLUE FORCE PTY LTD	PRESTON VILLAGE - EMERGENCY MONITORING FOR DEC 2019	\$	189.61	
EFT18249	BESAFE BUILDING INSPECTIONS	2019-20 SWIMMING POOL INSPECTIONS	\$	500.50	
EFT18250	BRECKEN HEALTH CARE / MEDILOSS	P&G - PRE EMPLOYMENT MEDICAL	\$	518.10	
EFT18251	BBY HARVEY REGIONAL COUNCIL	ORGANICS DISPOSAL - DECEMBER 2019	\$	2,118.20	
EFT18252	STAFF REIMBURSEMENTS	TUIA LODGE - REIMBURSE PURCHASE OF TABLECLOTHS	\$	40.00	
EFT18253	STAFF REIMBURSEMENTS	BLN LIBRARY - REIMBURSE FOR BOOK PURCHASES	\$	254.91	
EFT18254	COCA COLA AMATIL (AUST) P/L	DBK REC CTR - KIOSK DRINK PURCHASES	\$	186.98	
EFT18255	CLIFFORD AUTO REPAIRS	DB463 MGR DEV SERV - VEHICLE SERVICE 20,000KMS	\$	411.95	
EFT18256	CRAVEN FOODS	DBK REC CTR - SNACK SUPPLIES FOR KIOSK	\$	245.14	
EFT18257	COMBINED TEAM SERVICES	TUIA LODGE - TRAINING - OHS 5 DAY SAFETY REP COURSE	\$	995.00	
EFT18258	COOLAIR REFRIGERATION SERVICES	BALINGUP BFB - SERVICE AIR CONDITIONER AT STATION	\$	1,952.89	
EFT18259	CRS ELECTRICAL	TUIA LODGE & REC CTR - ELECTRICAL REPAIRS & MAINTENANCE	\$	811.00	
EFT18260	CRENDON HOLDINGS PTY LTD	RATES REFUND	\$	1,340.20	
EFT18261	DONNYBROOK NEWSAGENCY	TUIA LODGE - AUSTRALIA DAY ITEMS	\$	16.20	
EFT18262	DBK & DISTRICTS PLUMBING SERVICE	VARIOUS SHIRE SITES - PLUMBING REPAIRS & MAINTENANCE	\$	1,831.50	
EFT18263	DONNYBROOK TYRE SERVICE	DB606 MOWER - TURF TYRE	\$	220.00	
EFT18264	DONNYBROOK FARM SERVICE	VARIOUS SHIRE DEPTS - POOL CHEMICALS, RETIC & MISC ITEMS	\$	1,054.10	
EFT18265	DBK FOOTBALL & SPORTING CLUB	2019-2020 MINOR COMMUNITY GRANT FUNDING	\$	550.00	
EFT18266	DONNYBROOK GLASS	TUIA LODGE - OPAQUE FILM TO HANDOVER ROOM	\$	1,078.00	

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Chq/EFT	Name	Description	Municipal	Trust
EFT18267	STAFF REIMBURSEMENTS	TUIA LODGE - REIMBURSE FOR PURCHASE OF STORAGE BASKETS	\$ 140.00	
EFT18268	FLEXI STAFF PTY LTD	TUIA LODGE - WAGES - CONTRACT STAFF 3,4,5 JAN 2020	\$ 4,763.53	
EFT18269	FOOD SAFETY WA	TUIA LODGE - REGULATORY FOOD SAFETY AUDIT - JANUARY 2020	\$ 880.00	
EFT18270	FRONTLINE FIRE & RESCUE	VARIOUS BFB'S - PROTECTIVE CLOTHING	\$ 3,614.92	
EFT18271	FITNESS SOLUTIONS WA	DBK REC CTR - REFURBISH LEG PRESS & SPIN BIKE SERVICING	\$ 1,100.00	
EFT18272	SUEZ RECYCLING & RECOVERY P/L	PROCESSING OF RECYCLABLES - JUNE 2019	\$ 1,135.27	
EFT18273	GLOBAL SPILL CONTROL PTY LTD	DEPOT - SPILL MAT FOR FIRE PREVENTION	\$ 195.52	
EFT18274	JR & A HERSEY PTY LTD	DEPOT - 3 X BOXES DUST MASKS, 1 X BOX SAFETY GLASSES	\$ 783.79	
EFT18275	COVERT SIGNS	VARIOUS DEPTS - ROAD & NOTICEBOARD SIGNAGE	\$ 1,384.90	
EFT18276	SKIPPERS PLUMBING SERVICES	DBK MED CTR - HOT WATER SYSTEM, OTHER PLUMBING REPAIRS	\$ 3,817.23	
EFT18277	IPWEA (WA)	OPERATIONS REVIEW AND ACTIVE WORK MANAGEMENT TRAINING	\$ 75.00	
EFT18278	JCOMM SW	TUIA LODGE REFURB - CHANGES TO PHONE/FAX CONNECTIONS	\$ 286.00	
EFT18279	KIRUP HALL ASSOCIATION	KIRUP HALL - 2019/20 HALL MAINTENANCE ALLOWANCE	\$ 1,530.00	
EFT18280	KENSINGTON PHYSIOTHERAPY	TUIA LODGE - PHYSIOTHERAPY SERVICES - 06/12/2019	\$ 2,948.00	
EFT18281	KERRY HELEN COONEY	RATES REFUND	\$ 763.34	
EFT18282	LOTEX FILTER CLEANING SERVICE	VARIOUS W&S VEHICLES - CLEAN AIR FILTERS FOR DB2462	\$ 117.63	
EFT18283	LIVING SPRINGS	ADMIN OFFICE - BOTTLED WATER	\$ 110.00	
EFT18284	CANCELLED	TRFR TO CLOSED A/C - REFER EFT 18327	\$ -	
EFT18285	MALATESTA ROAD PAVING & HOTMIX	ARGYLE & CHARLEY CREEK RD'S - EMULSION	\$ 800.00	
EFT18286	STAFF REIMBURSEMENTS	DBK REC CTR - REIMBURSEMENT OF LIWA MEMBERSHIP	\$ 132.00	
EFT18287	MJB INDUSTRIES PTY LTD	VARIOUS SHIRE SITES - PIPE AND DRAINAGE ORDER	\$ 38,416.40	
EFT18288	MORRISSEY HOMESTEAD INC	TUIA LODGE - BUS HIRE FOR RESIDENTS OUTING 20.09.2019	\$ 220.00	
EFT18289	MAJOR VALUATIONS	PRESTON VILLAGE - VALUATION OF UNIT 8	\$ 990.00	

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Chq/EFT	Name	Description	Municipal	Trust
EFT18290	NOGGERUP HALL ASSOCIATION INC.	2019/20 HALL MAINTENANCE ALLOWANCE	\$ 1,530.00	
EFT18291	NH3	TUIA LODGE REFURB - ELEVATION OF 3 AIRCONDITIONERS & MAINT	\$ 2,197.90	
EFT18292	OFFICEWORKS	ADMIN - STATIONERY, ITEMS FOR AUSTRALIA DAY & CNL FUNCTION	\$ 969.37	
EFT18293	OFFICEWORKS - ACCOUNTS	TUIA LODGE ADDITIONAL STATIONERY ORDER JANUARY 2020	\$ 665.94	
EFT18294	PRESTON VALLEY MAINTENANCE	DBK MED CTR - PREP FOR HOT WATER SYS & OTHER MAINTENANCE	\$ 770.00	
EFT18295	PFD FOOD SERVICE PTY LTD	DBK REC CTR - ICE CREAM SUPPLIES	\$ 486.85	
EFT18296	PLANNED FOCUS	RELEIF PRINCIPAL PLANNER PROVISION FOR 14TH & 16TH JAN 2020	\$ 1,782.00	
EFT18297	PEEL PODIATRY CLINIC	TUIA LODGE - PODIATRY SERVICES - JAN 2020	\$ 1,520.00	
EFT18298	PRIME INDUSTRIAL PRODUCTS	DEPOT - DROP SAW PARTS & WRENCHES	\$ 206.15	
EFT18299	PROGRAMMED PROPERTY SERVICES	TUIA LODGE REFURB - PAINTING TO BEDROOMS & ENSUITES	\$ 5,500.00	
EFT18300	ROYAL LIFE SAVING	DBK REC CTR - CODE OF PRACTICE SAFETY ASSESSMENT SERVICE	\$ 571.24	
EFT18301	WREN OIL	DEPOT - DISPOSAL OF USED FILTERS	\$ 154.00	
EFT18302	C.J. KAY T/A RURAL CINEMA	2020 OUTDOOR MOVIE SERIES - STORM BOY	\$ 1,950.00	
EFT18303	ROSTER WITH ROSS PTY LTD	TUIA LODGE - PAYROLL - 17/01/2020 TO 11/02/2020	\$ 149.00	
EFT18304	SLEE ANDERSON & PIDGEON	SEEKING LEGAL ADVICE REGARDING DIVIDING FENCES	\$ 3,223.00	
EFT18305	STEWART & HEATON CLOTHING CO	VARIOUS BFB'S - PROTECTIVE CLOTHING	\$ 627.17	
EFT18306	SOS OFFICE EQUIPMENT	W&S - SERVICE OF HP DESIGNJET A1 PLOTTER PRINTER	\$ 165.00	
EFT18307	WA COUNTRY HEALTH SERVICE	TUA LODGE - RESIDENTS MEALS - SEPT, OCT, NOV, DEC 2019	\$ 65,266.06	
EFT18308	STALEY FOOD & PACKAGING	TUIA LODGE - CLEANING, KITCHEN, FUNCTION, LAUNDRY SUPPLIES	\$ 3,082.34	
EFT18309	SPORTSWORLD OF WA	DBK REC CTR - GOGGLES, MASKS AND SWIM RINGS FOR STOCK	\$ 628.10	
EFT18310	SURGICAL HOUSE PTY LTD	TUIA LODGE - PHARMACEUTICAL & WOUND CARE SUPPLIES	\$ 1,689.12	
EFT18311	SUNNY INDUSTRIAL BRUSHWARE	SWEEPER - FLAT POLY BRUSH SEGMENTS	\$ 1,663.75	
EFT18312	SOLARWEST	DBK REC CTR - RELOCATE SOLAR PANEL, CHECK INVERTORS	\$ 880.00	

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MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT18313	SNL ELECTRICS	DBK TRANSIT PARK - INSTALL NEW BBQ PLATE UNIT	\$	515.46
EFT18314	WA TREASURY CORPORATION	GOVT GUARANTEE FOR PERIOD ENDING 31/12/2019	\$	732.56
EFT18315	TWIN POWER HOME & GARDEN	PRESTON VILLAGE - COMMUNAL AREAS GARDENING - 16/01/2020	\$	320.00
EFT18316	TOLL TRANSPORT PTY LTD	BEELERUP BFB - FREIGHT EXPENSES	\$	17.33
EFT18317	VERSATILE CONCRETE & PAVER	DBK TRANSIT PARK - PRESSURE CLEAN SHOWER CUBICLE FLOOR	\$	143.00
EFT18318	VEHICLES CLEANED BY JANINE	CAR CLEANING DB009 - INSIDE/OUT	\$	75.00
EFT18319	VEOLIA ENVIRONMENTAL SERVICES	ROAD SWEEPING FOR 2019/20 FY	\$	276.10
EFT18320	WORKFORCE INTERNATIONAL PTY LTD	HIRE OF CASUAL CONTRACTOR FOR PARKS & GARDENS CREW	\$	3,413.39
EFT18321	MACHINERY WEST	CHERRY PICKER HIRE X 2 DAYS	\$	156.42
EFT18322	THE WORKWEAR GROUP PTY LTD	UNIFORM - NEW COUNCILLORS	\$	336.60
EFT18322a	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 29/01/2020	\$	126,401.27
EFT18322b	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PAYROLL FOR PERIOD ENDING 29/01/2020	\$	70,723.14
EFT18323	MAIA FINANCIAL	VARIOUS SHIRE LEASES - RENTAL EXPENSES 01/01/2020 - 31/03/2020	\$	1,107.92
EFT18324	ALLIANCE HOUSING (WA)	BRIDGE ST HOUSING - 50% CONTRIBUTION TO FULL VALUATION	\$	495.00
EFT18325	BP SERVICE STATION	ADMIN - FUEL PURCHASES - DEC 2019	\$	395.20
EFT18326	BRC - BUILDING SOLUTIONS PTY LTD	RFT 4/1819 - CONSTRUCTION OF THE BEELERUP BUSH FIRE STATION	\$	91,080.00
EFT18327	LICCIARDELLO AND SON ORCHARDS	STAFF CHRISTMAS GIFT BAG - 45KG CHERRIES	\$	900.00
EFT18328	MICROSOFT REGIONAL SALES CORP	EMAIL SERVICE EXPENSES 26/11/2019 - 25/12/2019	\$	438.32
EFT18329	NONEY CUP CATERING	CATERING - PETER KENYON OUR COMMUNITY OUR FUTURE EVENT	\$	2,000.00
EFT18329a	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - SUPERANNUATION FOR JANUARY 2019	\$	26,213.37
EFT18329b	WESTNET PTY LTD	BALINGUP LIBRARY - NBN WIRELESS SERVICE - FEB 2020	\$	64.90
EFT18330	AUSTRALIA POST	ADMIN - SHIRE POSTAGE - JAN 2020	\$	1,720.54
EFT18331	AUST SERVICES UNION WA BRANCH	PAYROLL DEDUCTIONS	\$	25.90

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Chq/EFT	Name	Description	Municipal	Trust
EFT18332	ALL-TECH PLUMBING	DBK REC CTR - SEPTIC TANK AND PUMP CHECK & TEST	\$ 313.50	
EFT18333	WINC AUSTRALIA PTY LTD	TUIA LODGE - CONTINENCE PRODUCTS	\$ 4,974.27	
EFT18334	ALLENS TRAFFIC MANAGEMENT	EGAN ST - TRAFFIC MANAGEMENT	\$ 19,444.15	
EFT18335	ABCO PRODUCTS PTY LTD	P&G - CLEANING PRODUCTS	\$ 2,057.74	
EFT18336	ATC EMPLOYMENT SOLUTIONS	TUIA LODGE - CASUAL & TRAINEE WAGES - W/E 05.02.2020	\$ 4,247.06	
EFT18337	ALLIED CARE GROUP	TUIA LODGE - ACFI CONSULTANCY - JANUARY 2020	\$ 2,154.07	
EFT18338	AW ROADWORKS PTY LTD	TRAFFIC MANAGEMENT FOR UPPER CAPEL ROAD PROJECT	\$ 8,228.00	
EFT18339	BUNBURY MACHINERY	1 X DAY BOOM LIFT HIRE FOR REMOVING CHRISTMAS LIGHTS	\$ 643.09	
EFT18340	BUNBURY RETRAVISION	LOWDEN BFB - SMART TV TO REPLACE STOLEN ITEM	\$ 895.00	
EFT18341	BUNNINGS GROUP LIMITED	MUNRO BFB - SOLAR SECURITY LIGHTS, REC CTR - TOOLS & HWARE	\$ 373.65	
EFT18342	BOC LIMITED	TUIA LODGE - 5LPM OXYGEN CONCENTRATOR 29/12 TO 28/01/2020	\$ 54.87	
EFT18343	BELL FIRE EQUIPMENT COMPANY P/L	TUIA LODGE - EMERGENCY WARN SYSTEM & FIRE ALARM - JAN 2020	\$ 168.66	
EFT18344	BIG W - BUNBURY	DBK REC CTR - HULA HOOPS, TENNIS BALLS, POWER LEADS, PENS	\$ 114.25	
EFT18345	BALINGUP LIQUOR & GENERAL STORE	VARIOUS BFB'S - DIESEL PURCHASE - JAN 2020	\$ 696.90	
EFT18346	BANK OF IDEAS	W/SHOP WITH CNLR'S & OUR COMMUNITY OUR FUTURE EVENT	\$ 3,036.00	
EFT18347	BANKS PEST AND WEED CONTROL	TREAT FOOTPATH IN FRONT OF DBK BUTCHER & BAKERY FOR ANTS	\$ 236.50	
EFT18348	BP SERVICE STATION	MGNT DBK TRANSIT PARK - DEC 2019	\$ 3,267.00	
EFT18349	BIG APPLE BAKERY	MEALS & DRINKS - BEELERUP FIRE, ADMIN - CATERING FOR W/SHOP	\$ 194.40	
EFT18350	BRECKEN HEALTH CARE	PRE EMPLOYMENT MEDICAL - EXEC MANAGER CORP & COMMUNITY	\$ 171.60	
EFT18351	STAFF REIMBURSEMENTS	REIMBURSE MEAL & PARKING FOR SAT MEDIATION IN PERTH	\$ 26.27	
EFT18352	BUSSELTON CIVIL PTY LTD	TUIA LODGE - EMPTY GREASE ARRESTOR IN MAIN KITCHEN	\$ 375.50	
EFT18353	B/TOWN CARPETS & FLOORS	BALINGUP BFB - INSTALL CARPET TILES TO MEETING/OFFICE ROOMS	\$ 5,475.00	
EFT18354	STAFF REIMBURSEMENTS	BLN LIBRARY - REIMBURSEMENT FOR PURCHASE OF BOOK STOCK	\$ 101.97	

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Chq/EFT	Name	Description	Municipal	Trust
EFT18355	BUTLER SETTINERI (AUDIT) PTY LTD	GRANT ACQUITTAL AUDIT OF BALINGUP TOWN HALL UPGRADE	\$ 880.00	
EFT18356	COATES HIRE OPERATIONS PTY LTD	PORTABLE TOILETS - BEELERUP FIRE & UPPER CAPEL RD WORKS	\$ 1,286.68	
EFT18357	CJD EQUIPMENT PTY LTD	DB754 BACKHOE LOADER - PARK BRAKE PADS	\$ 310.12	
EFT18358	CITY & REGIONAL FUELS	DIESEL EXPENSES - JAN 2020	\$ 15,304.40	
EFT18359	DUG CROSS ELECTRICS	CONNECT AND DISCONNECT RIVER PUMP & OTHER ELEC REPAIRS	\$ 1,231.00	
EFT18360	CRAVEN FOODS	2020 AUSTRALIA DAY BREAKFAST SUPPLIES	\$ 809.15	
EFT18361	CAFE TIFFANY'S	MEALS FOR BEELERUP FIRE, ADMIN - TRAINING & MEETING CATER	\$ 716.00	
EFT18362	CRS ELECTRICAL	TUIA LODGE - REPLACEMENT OF EXTERNAL LIGHTS & TIMER SWITCH	\$ 551.12	
EFT18363	CLEANAWAY	REFUSE COLLECTION - JAN 2020	\$ 25,548.33	
EFT18364	DONNYBROOK MEDICAL SERVICES	TUIA LODGE - PRE EMPLOYMENT MEDICAL - CASUAL CARER	\$ 165.00	
EFT18365	DONNYBROOK NEWSAGENCY	BUSINESS CARDS FOR COUNCILLORS, ADMIN - STATIONERY	\$ 594.43	
EFT18366	DONNYBROOK BUTCHERS	2020 AUSTRALIA DAY BREAKFAST CATERING	\$ 1,009.45	
EFT18367	DONNYBROOK FRUIT BARN	TUIA LODGE - FRUIT, ADMIN - CATERING, BEELERUP FIRE - MEALS	\$ 1,602.58	
EFT18368	DBK & DISTRICTS PLUMBING SERVICE	ADMIN BLDG - REPLACE CISTERN & SEAT TO LADIES TOILET	\$ 869.00	
EFT18369	DONNYBROOK FAMILY BAKERY	2020 AUST DAY BREAKFAST CATERING, MEALS - BEELERUP FIRE	\$ 763.00	
EFT18370	DONNYBROOK TYRE SERVICE	DBK REC CTR - NEW TYRES & TUBES FOR TROLLEY	\$ 195.00	
EFT18371	DONNYBROOK FARM SERVICE	PUMPS - AMPHI & MITCHELL PARK, POOL CHEM, RETIC, FERTILISER	\$ 7,008.96	
EFT18372	SUPA IGA DONNYBROOK	2020 AUST DAY B/FAST GROCERIES, ADMIN GROCERIES - JAN 2020	\$ 841.52	
EFT18373	DBK FOOTBALL & SPORTING CLUB	HIRE CLUBROOMS, STAFF, PROJECTOR & MISC ITEMS FOR EVENT	\$ 728.24	
EFT18374	DONNYBROOK GLASS	DBK REC CTR - WINDOW REPAIRS IN THE POOL AREA	\$ 2,524.50	
EFT18375	CLEANAWAY DANIELS SERVICES P/L	TUIA LODGE - PICK UP AND SUPPLY CLINICAL SHARPS CONTAINERS	\$ 444.60	
EFT18376	DBK RIVERSIDE RESTAURANT & CAFE	36 X MEALS FOR FIREFIGHTERS - BEELERUP FIRE	\$ 798.00	
EFT18377	DAVMECH	DB334 SRGYLE BFB - CALL OUT TO INVESTIGATE PUMP ISSUES	\$ 594.00	

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Chq/EFT	Name	Description	Municipal	Trust
EFT18378	DBCEC (WA) PTY LTD	UPGRADE TO EGAN STREET DONNYBROOK AS PER RFQ232	\$ 45,362.75	
EFT18379	EATON LASER ENGRAVING	NAME PLATE - EXECUTIVE MANAGER CORPORATE AND COMMUNITY	\$ 38.00	
EFT18380	BUNBURY FREIGHT SERVICES	TUIA LODGE - FREIGHT FOR PHARMACEUTICAL SUPPLIES - JAN 2020	\$ 89.02	
EFT18381	FLEXI STAFF PTY LTD	TUIA LODGE - WAGES - CONTRACT STAFF - 27.01.2020	\$ 3,335.78	
EFT18382	FORTUS	DB4517 CAT GRADER - GRADER BLADES	\$ 1,795.20	
EFT18383	FOWLER SURVEYS	TREVENA ROAD - PICKUP OF LINE MARKING	\$ 264.00	
EFT18384	FAIRTEL PTY LTD	DONNYBROOK SES - PHONE AND NBN SERVICE	\$ 787.32	
EFT18385	FITRIC	DBK REC CTR - FITNESS INSTRUCTOR EXPENSES - AUG - NOV 2019	\$ 500.00	
EFT18386	SUEZ RECYCLING & RECOVERY P/L	PROCESSING OF RECYCLABLES - JAN 2020	\$ 1,596.73	
EFT18387	MOORE STEPHENS	EMCC - 2020 STATUTORY BUDGET WORKSHOP & MODEL	\$ 957.00	
EFT18388	HASTIE WASTE PTY LTD	MGMT DBK LANDFILL & BLN TRANSFER STN SITES - JAN 2020	\$ 36,004.91	
EFT18389	COVERT SIGNS	2020 OUTDOOR MOVIE SERIES - MAMA MIA, W&S - ROAD SIGNS	\$ 757.90	
EFT18390	HIGHLUX PTY LTD	W&S - 5 REPLACEMENT SOLAR BOLLARD LIGHT UNITS	\$ 3,151.50	
EFT18391	INDIGENOUS PROFESSIONAL SERV	TUIA LODGE - MARKETING SERVICE - MONTH ENDING 31/01/ 2020	\$ 1,430.00	
EFT18392	JASON SIGNMAKERS	W&S - VARIOUS ROAD SIGNAGE & POSTS	\$ 1,380.13	
EFT18393	STAFF REIMBURSEMENTS	REIMBURSE PHONE ALLOWANCE TO WORKS OVERSEER	\$ 50.00	
EFT18394	WESFARMERS KLEENHEAT GAS P/L	DBK & BLN HALL - GAS BOTTLE FACILITY FEE	\$ 62.70	
EFT18395	LIVING SPRINGS	ADMIN OFFICE - BOTTLED WATER	\$ 165.00	
EFT18396	LG PROFESSIONALS AUSTRALIA	EMCC - FINANCE PROFESSIONALS CONFERENCE 12 MARCH	\$ 665.00	
EFT18397	MALATESTA ROAD PAVING & HOTMIX	EGAN ST - SUPPLY OF ASPHALT AND CORRECTOR COURSE	\$ 38,238.46	
EFT18398	SHIRE OF MANJIMUP	IRISHTOWN & B/HAMPTON RDS - AUTOPATCHER & OPERATOR HIRE	\$ 5,931.73	
EFT18399	MARKETFORCE PRODUCTIONS	ADMIN - ADVERTISING EXPENSES - JAN 2020	\$ 983.09	
EFT18400	MOA BENCHMARKING	TUIA LODGE - RESIDENTIAL MONTHLY FEES - FEB 2020	\$ 215.00	

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Chq/EFT	Name	Description		Municipal	Trust
EFT18401	MICROSOFT REGIONAL SALES CORP	MICROSOFT EMAIL SERVICE 26/12/2019 - 25/01/2020	\$	1,462.93	
EFT18402	MORE TELECOM	TUIA LODGE - TELEPHONE CHARGES - JAN/FEB 2020	\$	905.96	
EFT18403	NIGHTGUARD SECURITY SERV P/L	DBK REC CTR - ATTEND TO AFTER HOURS SECURITY ALARM	\$	220.00	
EFT18404	NEVERFAIL SPRINGWATER LIMITED	DBK REC CTR - SPRING WATER	\$	217.25	
EFT18405	NO FRILLS FERTILISERS	P&G - 10L SEAWEED TONIC	\$	80.00	
EFT18406	NORTH POINT CONSULTING	TUIA LODGE - CONSTRUCTION STAGE FIRE SUPPRESSION SYSTEM	\$	1,144.00	
EFT18407	ORBIT HEALTH & FITNESS SOLUTION	DBK REC CTR - PURCHASE SMALL ITEM GYM EQUIPMENT	\$	329.99	
EFT18408	OFFICEWORKS	COUNCIL WORKSHOP STATIONERY	\$	391.69	
EFT18409	OFFICEWORKS - ACCOUNTS	TUIA LODGE - STATIONERY ORDER - FEBRUARY 2020	\$	156.22	
EFT18410	PPCA LTD	DBK REC CTR - ANNUAL SUBSCRIPTION FOR PUBLIC MUSIC 2020	\$	130.08	
EFT18411	PRESTON VALLEY MAINTENANCE	DBK F/BALL CLUB - CONCRETE FLOOR, OTHER MAINTENANCE ITEMS	\$	7,727.50	
EFT18412	PFD FOOD SERVICE PTY LTD	DBK REC CTR - KIOSK ICE CREAM SUPPLIES	\$	197.15	
EFT18413	PRESTON POWER EQUIPMENT	P&G - STIHL LINE	\$	47.50	
EFT18414	PAYPAC PAYROLL SERVICES PTY LTD	TUIA LODGE - PAYROLL PROCESSING SERVICES - JANUARY 2020	\$	1,233.97	
EFT18415	QUANTIFIED TREE RISK ASSESSMENT	P&G - QTRA TRAINING - 05 & 06 MARCH 2020	\$	1,067.00	
EFT18416	WREN OIL	DWMF - EMPTY BULK OIL DRUM	\$	16.50	
EFT18417	SPRINT EXPRESS	W&S - FREIGHT EXPENSES - JAN 2020	\$	24.20	
EFT18418	SLEE ANDERSON & PIDGEON	DBK COUNTRY CLUB - PROFESS SERV - GUARANTEE RELEASE	\$	878.90	
EFT18419	SOUTHERN LOCK & SECURITY	MINNINUP COTT - UNIT 3 REPLACE SECURITY SCREEN DOOR LOCK	\$	113.00	
EFT18420	SOS OFFICE EQUIPMENT	VARIOUS SHIRE SITES - PHOTOCOPIER EXPENSES - JAN 2020	\$	1,348.03	
EFT18421	WA COUNTRY HEALTH SERVICE	MEDICAL CENTRE QUARTERLY ELECTRICITY CHARGES	\$	2,591.34	
EFT18422	SURGICAL HOUSE PTY LTD	TUIA LODGE - WOUND CARE, CONTINENCE, SUPPLIMENT SUPPLIES	\$	1,237.67	
EFT18423	SIGNS PLUS	ADMIN - STAFF NAME BAGES	\$	33.60	

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Chq/EFT	Name	Description		Municipal	Trust
EFT18424	SNL ELECTRICS	OLD WORKS DEPOT - INSTALL POWER RUN & DBL POWER OUTLET	\$	474.48	
EFT18425	SHRED-X PTY LTD	ADMIN OFFICE - SHREDDING BIN PICKUP - JAN 2020	\$	127.31	
EFT18426	STRUCTWELL ENGINEERS	OLD SES BLDG & EGAN PARK - STRUCTURAL P/FORMANCE ASSES	\$	1,386.00	
EFT18427	SCOPE BUSINESS IMAGING	DBK SES - PREVENTATIVE SERVICE PRINTER/COPIER - JAN 2020	\$	121.66	
EFT18428	TOLL TRANSPORT PTY LTD	VARIOUS SHIRE DEPTS - FREIGHT EXPENSES	\$	162.31	
EFT18429	TENDERLINK	EOI - DONNYBROOK TOWN CENTRE REVITALISATION PROJECT	\$	168.30	
EFT18430	LANDGATE	VALUATION SERVICES - JAN 2020	\$	71.92	
EFT18431	VIP GARDENING	MINN COTT & LANGLEY VILLAS - GARDENING - DEC 2019	\$	704.00	
EFT18432	WALGA	COUNCILLOR TRAINING - UNDERSTANDING LOCAL GOVT ELEARNING	\$	390.00	
EFT18433	VEOLIA ENVIRONMENTAL SERVICES	SWEEP INTERSECTION OF CHARLEY CREEK RD & WILDMERE RD	\$	179.85	
EFT18434	WORK CLOBBER	W&S - HARD HAT & NECK PROTECTION ATTACHMENT	\$	198.07	
EFT18435	WORKFORCE INTERNATIONAL PTY LTD	HIRE OF CASUAL CONTRACTOR FOR PARKS & GARDEN CREW	\$	2,649.87	
EFT18436	MACHINERY WEST	DEPOT - DRIVE PARTS FOR MACHINERY REPAIR	\$	573.50	
EFT18437	WORKWISE ADVISORY SERVICES	PROFESSIONAL FEES - INTERNAL INVESTIGATION	\$	2,694.45	
EFT18438	WOUND INNOVATIONS LTD	TUIA LODGE - ALLIED HEALTH CONSULTANT - WOUND CARE	\$	187.00	
EFT18439	ZIPFORM	PRINT & MAIL OUT OF RATES 3RD INSTALMENT NOTICES 2019/20	\$	1,123.67	
EFT18440	ZAP CIRCUS	DBK FAMILY CONCERT - CIRCUS W/SHOP & FIRE SPECTACULAR	\$	3,693.80	
53503	EST OF THE LATE SHIRLEY ATHERTON	REFUND BALANCE TUIA LODGE RAD BOND	\$	123,668.81	
53504	DEPARTMENT OF TRANSPORT	CUSTOMER PURCHASE OF SHIRE LOGO NUMBER PLATE	\$	200.00	
53505	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - STAFF RATES FOR THE MONTH OF DECEMBER 2019	\$	330.00	
53506	SUPA IGA DONNYBROOK	VARIOUS SHIRE DEPTS - GROCERIES - NOV 2019	\$	721.88	
53507	DEPT OF PRIMARY IND & REG DEVEL	CONTRIBUTION TOWARDS WARREN BLACKWOOD PROSPECTUS	\$	396.00	
53508	CELLARBRATIONS DONNYBROOK	REFRESHMENTS FOR XMAS BBQ, TUIA LODGE - RESIDENT FUNCTION	\$	444.94	

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Chq/EFT	Name	Description	Municipal	Trust
53509	ROY JAMES ROBSON	PART REFUND 1 YR DOG REGISTRATION - PENSION CONCESSION	\$ 25.00	
53510	TELSTRA	VARIOUS SHIRE SITES - TELEPHONE & INTERNET EXPENSES	\$ 1,874.80	
53511	WATER CORPORATION	VARIOUS SHIRE SITES - WATER & SEWERAGE EXPENSES	\$ 11,075.91	
53512	SYNERGY	VARIOUS SHIRE SITES - ELECTRICITY EXPENSES	\$ 7,951.83	
53513	WESTNET PTY LTD	VARIOUS SHIRE SITES - INTERENT EXPENSES	\$ 560.72	
53514	DBK WINERIES & PRODUCERS INC	BOND REFUND	\$ 1,000.00	
53515	DIAMOND PERFORMING ARTS	BOND REFUND	\$ 150.00	
53516	PHILIPPA JANE MURDOCK	BOND REFUND	\$ 150.00	
53517	WATER CORPORATION	VARIOUS SHIRE SITES - WATER & SEWERAGE EXPENSES	\$ 541.63	
53518	DONNYBROOK HARDWARE & GARDEN	VARIOUS SHIRE DEPTS - TOOLS & HARDWARE SUPPLIES	\$ 917.88	
53519	SHIRE OF DONNYBROOK BALINGUP	ARGYLE/IRISHTOWN BFB - RATES FOR 2019/20 BIN SERVICE	\$ 31.33	
53520	SUPA IGA DONNYBROOK	VARIOUS SHIRE DEPTS - GROCERIES DEC 2019	\$ 943.81	
53521	CELLARBRATIONS DONNYBROOK	TUIA LODGE - CHRISTMAS CATERING REFRESHMENTS	\$ 94.96	
53522	KMART BUNBURY	2019 STAFF CHRISTMAS FUNCTION CATERING ITEMS	\$ 315.50	
53523	REPCO - DONNYBROOK	DEPOT - ASSORTED PARTS & OILS DEC 2019	\$ 595.01	
53524	CITY OF BUSSELTON	COUNCILLOR TRAINING - SERVING ON COUNCIL	\$ 447.00	
53525	TELSTRA	VARIOUS SHIRE SITES - TELEPHONE & INTERNET EXPENSES	\$ 2,557.38	
53526	WATER CORPORATION	VARIOUS SHIRE SITES - WATER & SEWERAGE EXPENSES	\$ 104.34	
53527	SYNERGY	VARIOUS SHIRE SITES - ELECTRICITY EXPENSES	\$ 12,135.10	
53528	DEPARTMENT OF TRANSPORT	CUSTOMER PURCHASE OF SHIRE LOGO NUMBER PLATE	\$ 200.00	
53529	RYAN VAN DER HEIDE	COUNCILLOR ALLOWANCES - OCT 2019	\$ 774.24	
53530	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE RESIDENTS KITTY RECOUP - JAN 2020	\$ 945.00	
53531	SUPA IGA DONNYBROOK	DBK REC CTR - GROCERIES	\$ 11.52	

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Chq/EFT	Name	Description	Municipal	Trust
53532	DEPARTMENT OF TRANSPORT	DB193 MOWER - 2019/20 VEHICLE REGISTRATION	\$ 38.95	
53533	CELLARBRATIONS DONNYBROOK	REFRESHMENTS FOR COUNCIL MEETINGS	\$ 526.03	
53534	SUSAN CAROL LEARMONTH	TREVENA RD BRIDGE - COMPENSATION FOR LAND RESUMPTION	\$ 8,363.00	
53535	TELSTRA	VARIOUS SHIRE SITES - TELEPHONE & INTERNET EXPENSES	\$ 1,306.00	
53536	SYNERGY	VARIOUS SHIRE SITES - ELECTRICITY EXPENSES	\$ 11,085.33	
53537	WESTNET PTY LTD	VARIOUS SHIRE SITES - INTERNET EXPENSES	\$ 1,040.52	
53538	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE RESIDENTS KITTY RECOUP - JAN 2020 (2ND RECOUP)	\$ 802.40	
53539	SUPA IGA DONNYBROOK	TUIA LODGE - GROCERIES - DECEMBER 2019	\$ 5,741.92	
53540	CITY OF BUSSELTON	2019/20 CONTRIBUTION TO SOUTH WEST LIBRARY CONSORTIA	\$ 2,098.80	
53541	TELSTRA	VARIOUS SHIRE SITES - TELEPHONE & INTERNET EXPENSES	\$ 1,589.35	
53542	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PAYROLL DEDUCTION - STAFF RATES FOR JAN 2020	\$ 495.00	
53543	C & D CUTRI	BRIDGE 0875 BALINGUP NANNUP RD - PREVENTATIVE MAINTENANCE	\$ 43,092.50	
53544	DONNYBROOK HARDWARE & GARDEN	VARIOUS SHIRE DEPTS & BFB'S - TOOLS & HARDWARE - JAN 20	\$ 614.48	
53545	KMART BUNBURY	OFFICE EQUIPMENT FOR EMCC	\$ 49.00	
53546	REPCO - DONNYBROOK	DEPOT - MISC GOODS & EQUIPMENT - JANUARY 2020	\$ 26.03	
53547	TELSTRA	VARIOUS SHIRE SITES - TELEPHONE & INTERNET EXPENSES	\$ 864.33	
53548	VIBE DONNYBROOK	BEELERUP FIRE - REFRESHMENTS FOR FIREFIGHTERS	\$ 44.69	
53549	WATER CORPORATION	TUIA LODGE - TRADE WASTE CHARGES - 01/10/2019 - 31/12/2019	\$ 786.13	
53550	SYNERGY	VARIOUS SHIRE SITES - ELECTRICITY EXPENSES	\$ 17,649.73	
DD24641.1	WA SUPER	PAYROLL DEDUCTIONS	\$ 18,530.89	
DD24641.2	ASGARD AESA SUPER	PAYROLL DEDUCTIONS	\$ 153.38	
DD24641.3	BENDIGO SMARTSTART SUPER	PAYROLL DEDUCTIONS	\$ 234.69	
DD24641.4	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$ 1,146.66	

**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 26 FEBRUARY 2020**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description		Municipal	Trust
DD24641.5	MACQUARIE SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	\$	103.21	
DD24641.6	COMMONBANK GROUP SUPER	PAYROLL DEDUCTIONS	\$	222.63	
DD24641.7	NORTH	PAYROLL DEDUCTIONS	\$	156.38	
DD24641.8	AMP LIFE LIMITED	PAYROLL DEDUCTIONS	\$	49.30	
DD24641.9	ONEPATH MASTERFUND	PAYROLL DEDUCTIONS	\$	328.74	
DD24641.10	REST SUPERANNUATION	PAYROLL DEDUCTIONS	\$	136.86	
DD24646.1	WA SUPER	PAYROLL DEDUCTIONS	\$	3,391.95	
DD24646.2	WA SUPER	PAYROLL DEDUCTIONS	\$	814.07	
DD24687.1	WA SUPER	PAYROLL DEDUCTIONS	\$	17,800.81	
DD24687.2	ASGARD AESA SUPER	PAYROLL DEDUCTIONS	\$	166.80	
DD24687.3	MLC NOMINEES PTY LTD	PAYROLL DEDUCTIONS	\$	43.46	
DD24687.4	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$	1,020.71	
DD24687.5	BENDIGO SMARTSTART SUPER	PAYROLL DEDUCTIONS	\$	240.96	
DD24687.6	MACQUARIE SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	\$	103.21	
DD24687.7	COMMONBANK GROUP SUPER	PAYROLL DEDUCTIONS	\$	187.28	
DD24687.8	NORTH	PAYROLL DEDUCTIONS	\$	168.99	
DD24687.9	ONEPATH MASTERFUND	PAYROLL DEDUCTIONS	\$	328.74	
DD24687.10	REST SUPERANNUATION	PAYROLL DEDUCTIONS	\$	136.86	
DD24727.1	WA SUPER	PAYROLL DEDUCTIONS	\$	16,861.38	
DD24727.2	ASGARD AESA SUPER	PAYROLL DEDUCTIONS	\$	153.38	
DD24727.3	BENDIGO SMARTSTART SUPER	PAYROLL DEDUCTIONS	\$	223.08	
DD24727.4	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$	952.90	
DD24727.5	MACQUARIE SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	\$	117.66	

**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 26 FEBRUARY 2020**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description		Municipal	Trust
DD24727.6	COMMONBANK GROUP SUPER	PAYROLL DEDUCTIONS	\$	190.55	
DD24727.7	NORTH	PAYROLL DEDUCTIONS	\$	161.42	
DD24727.8	DILLON FAMILY SUPERFUND	PAYROLL DEDUCTIONS	\$	353.69	
DD24727.9	ONEPATH MASTERFUND	PAYROLL DEDUCTIONS	\$	294.87	
DD24727.10	REST SUPERANNUATION	PAYROLL DEDUCTIONS	\$	144.84	
DD24759.1	WA SUPER	PAYROLL DEDUCTIONS	\$	17,929.23	
DD24759.2	BENDIGO SMARTSTART SUPER	PAYROLL DEDUCTIONS	\$	233.60	
DD24759.3	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$	967.60	
DD24759.4	COMMONBANK GROUP SUPER	PAYROLL DEDUCTIONS	\$	187.28	
DD24759.5	NORTH	PAYROLL DEDUCTIONS	\$	160.16	
DD24759.6	DILLON FAMILY SUPERFUND	PAYROLL DEDUCTIONS	\$	342.30	
DD24759.7	ONEPATH MASTERFUND	PAYROLL DEDUCTIONS	\$	317.45	
DD24759.8	REST SUPERANNUATION	PAYROLL DEDUCTIONS	\$	136.86	
DD24759.9	ASGARD AESA SUPER	PAYROLL DEDUCTIONS	\$	153.38	
DD24795.1	SPECTRUM SUPER	PAYROLL DEDUCTIONS	\$	52.02	
DD24795.2	ONEPATH MASTERFUND	PAYROLL DEDUCTIONS	\$	256.80	
DD24795.3	UNISUPER	PAYROLL DEDUCTIONS	\$	54.77	
DD24795.4	REST SUPERANNUATION	PAYROLL DEDUCTIONS	\$	172.14	
DD24795.5	ASGARD AESA SUPER	PAYROLL DEDUCTIONS	\$	153.38	
DD24795.6	WA SUPER	PAYROLL DEDUCTIONS	\$	18,057.59	
DD24795.7	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$	867.05	
DD24795.8	FIRSTCHOICE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$	57.25	
DD24795.9	MLC NOMINEES PTY LTD	PAYROLL DEDUCTIONS	\$	57.04	

**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 26 FEBRUARY 2020**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
DD24795.10	BENDIGO SMARTSTART SUPER	PAYROLL DEDUCTIONS	\$ 236.90	
DD24795.11	COMMONBANK GROUP SUPER	PAYROLL DEDUCTIONS	\$ 187.28	
DD24795.12	NORTH	PAYROLL DEDUCTIONS	\$ 161.42	
DD24795.13	DILLON FAMILY SUPERFUND	PAYROLL DEDUCTIONS	\$ 325.53	
			\$ 2,933,711.15	\$ 644.39
				\$ 2,934,355.54

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 26 FEBRUARY 2020.

SUMMARY:

<i>Bank</i>	<i>Cheque Number</i>	<i>Amount</i>
Municipal	CCP3447-CCP3459, EFT17997-EFT18440, 53503 - 53550, DD24641.1- DD24641.10, DD24646.1- DD24646.2, DD24687.1- DD24687.10, DD24727.1- DD24727.10, 24759.1- DD24759.9, DD24795.1- DD24795.13	\$2,933,711.15
Trust	3804 - 3806	\$644.39
<i>Monthly Cheque Totals</i>		<u><u>\$2,934,355.54</u></u>

CERTIFICATION OF EXECUTIVE MANAGER OF CORPORATE & COMMUNITY

This schedule of accounts paid under delegated authority (No 3.1) covering cheques numbered from CCP3447-CCP3459, EFT17997-EFT18440, 53503 - 53550, DD24641.1-DD24641.10, DD24646.1-DD24646.2, DD24687.1-DD24687.10, DD24727.1-DD24727.10, 24759.1-DD24759.9, DD24795.1-DD24795.13 Trust 3804 - 3806 totalling \$2,934,355.54 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.


 EXECUTIVE MANAGER OF CORPORATE & COMMUNITY 14/2/2020
 DATE



Monthly Financial Reports

Management Statements

**For the period ended
31st December 2019**

Shire of Donnybrook-Balingup

Monthly Report to Council

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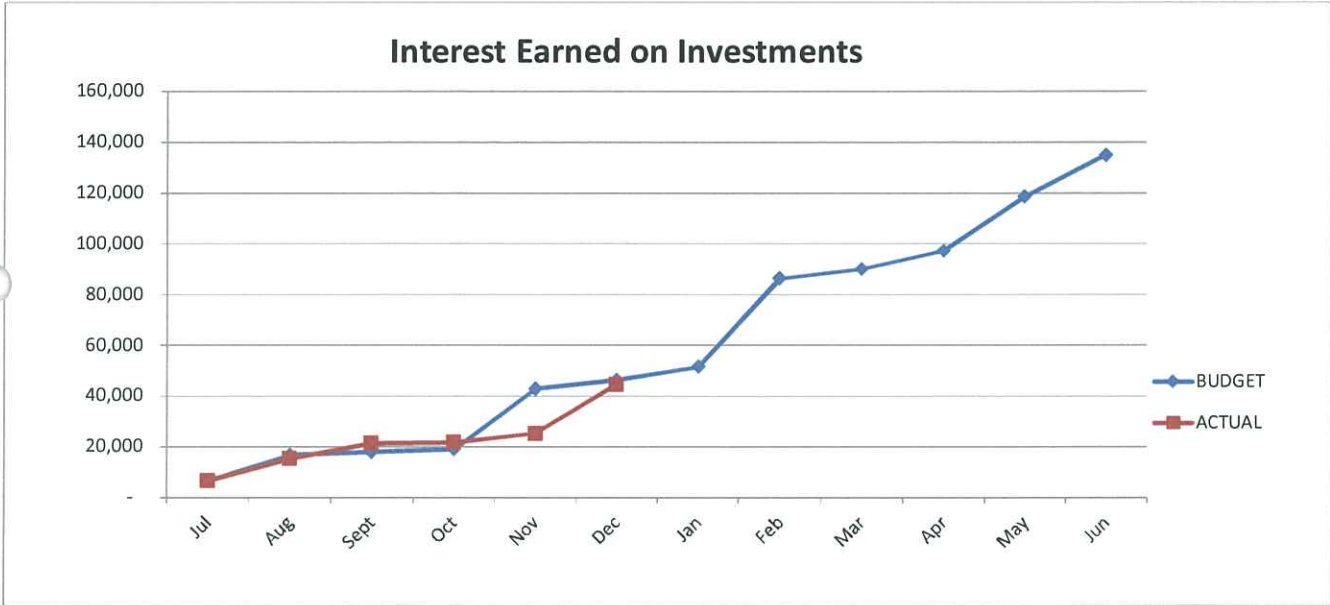
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Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st December 2019

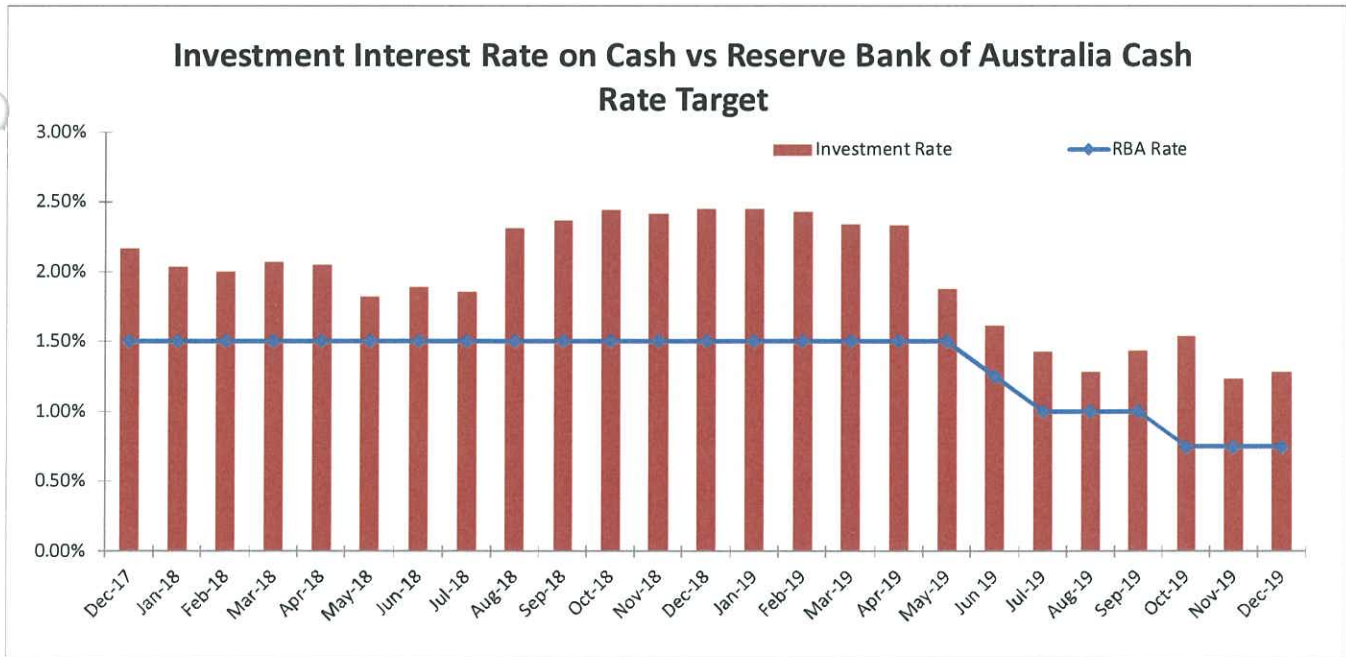
* **Cash & Investments**

As at reporting date total interest earnings on Shire Municipal and Reserve Funds are:

	YTD Actual	YTD Budget
Municipal Fund:	\$ 11,496	\$ 11,109
Reserve Fund:	\$ 32,932	\$ 35,120
	\$ 44,428	\$ 46,229



The following graph compares the Shire's interest rate earned on investments against the Reserve Bank's reference rate. Council has continued to maintain a return above the RBA cash target rate.

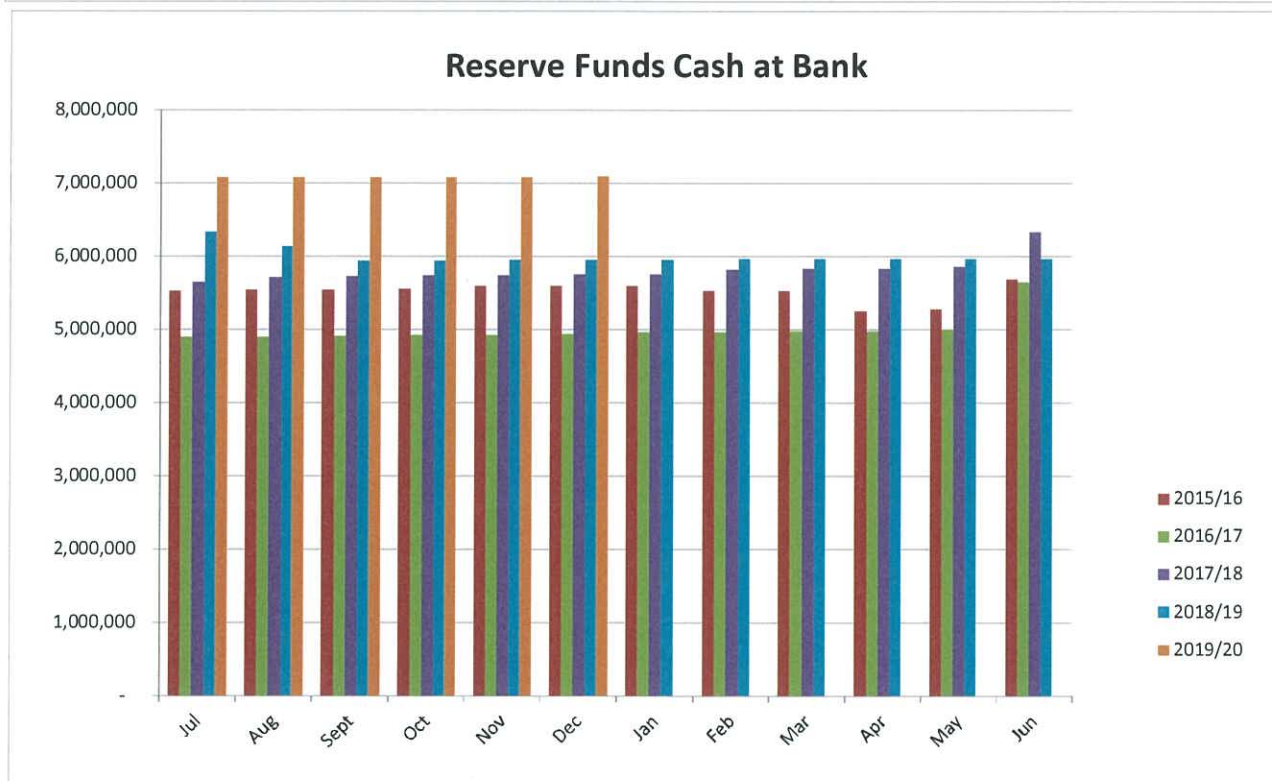
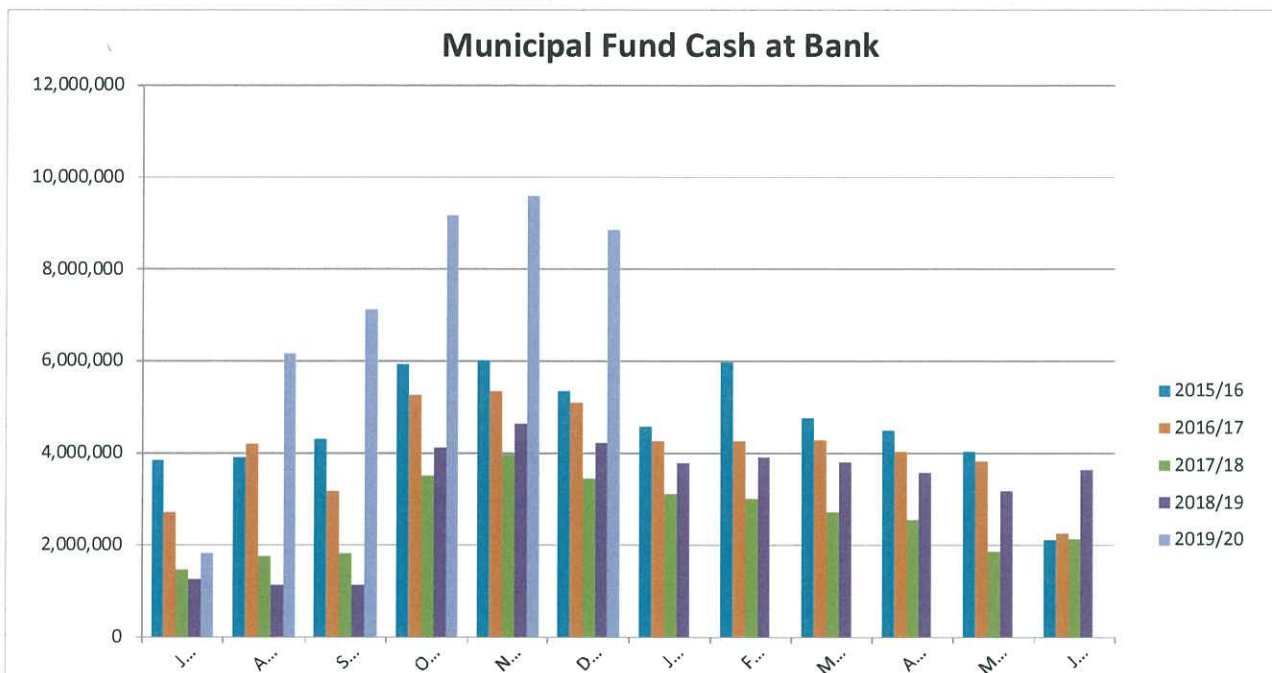


Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st December 2019

* **Cash & Investments**

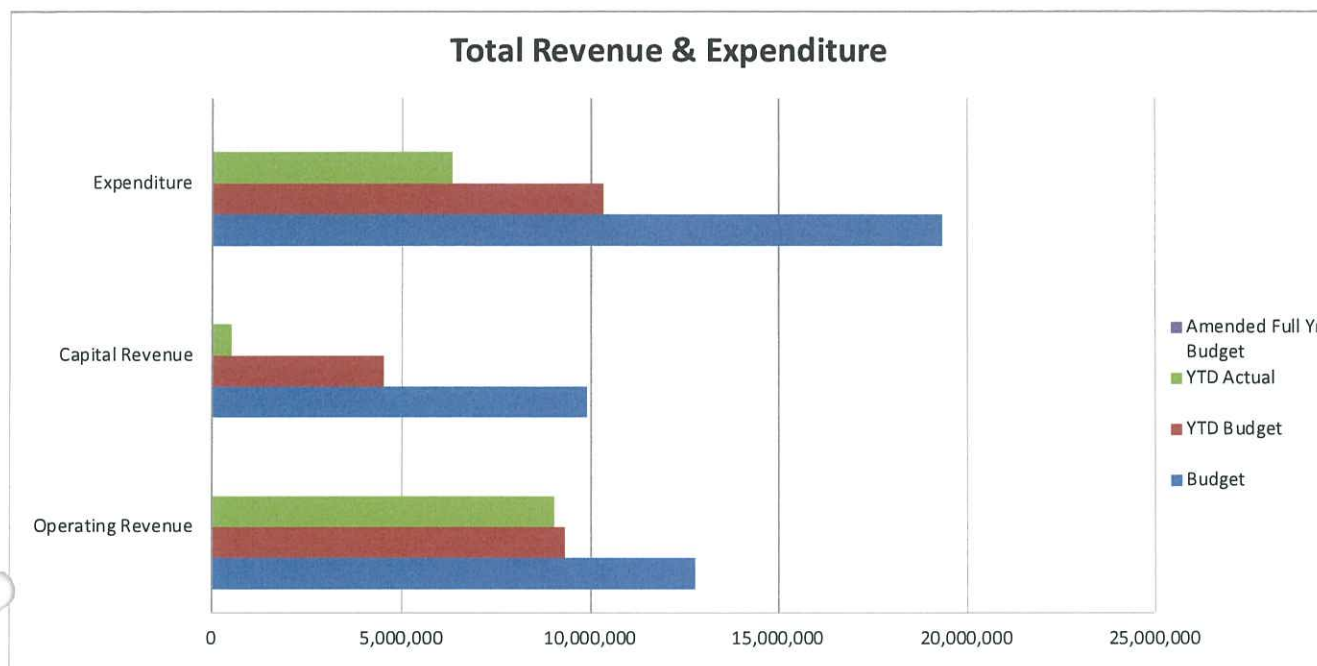
As at reporting date, the Shire's Municipal Bank fund shows a reconciled balance of \$8,851,184.89. This includes investments held by the Shire of \$8,562,819.18.

Municipal Investment Funds total	\$	3,270,863
Restricted Funds - Trust	\$	5,298,733
 Municipal Fund Cash at Bank total	 \$	 281,590
Reserve Funds Cash at Bank	\$	7,096,343
	<u>\$</u>	<u>15,947,528</u>



Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st December 2019

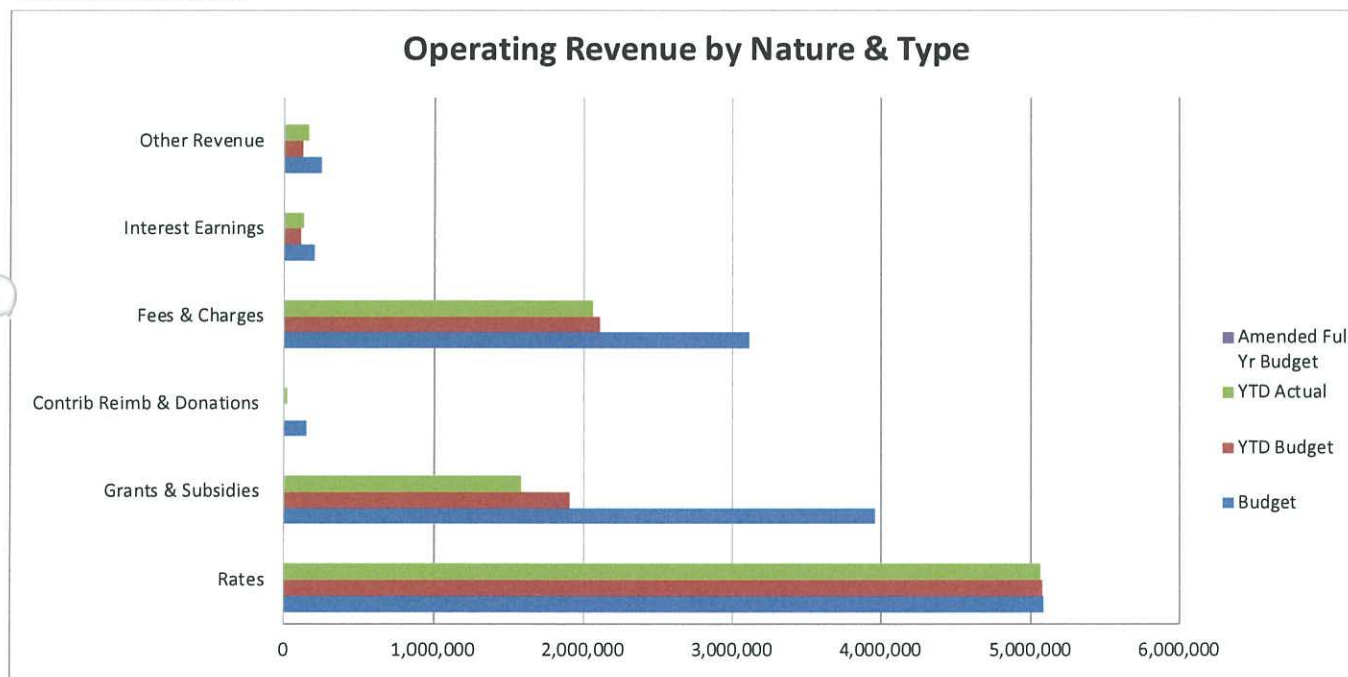
* **Nature & Type Reporting**



Total Revenue & Expenditure

	Budget	YTD Budget	YTD Actual
Operating Revenue	12,761,849	9,328,950	9,035,422
Capital Revenue	9,910,124	4,543,165	513,140
Expenditure	19,342,695	10,330,514	6,328,895

A further detailed analysis of total operating revenue, capital revenue and expenditures is provided via the various nature and type subsections listed below:

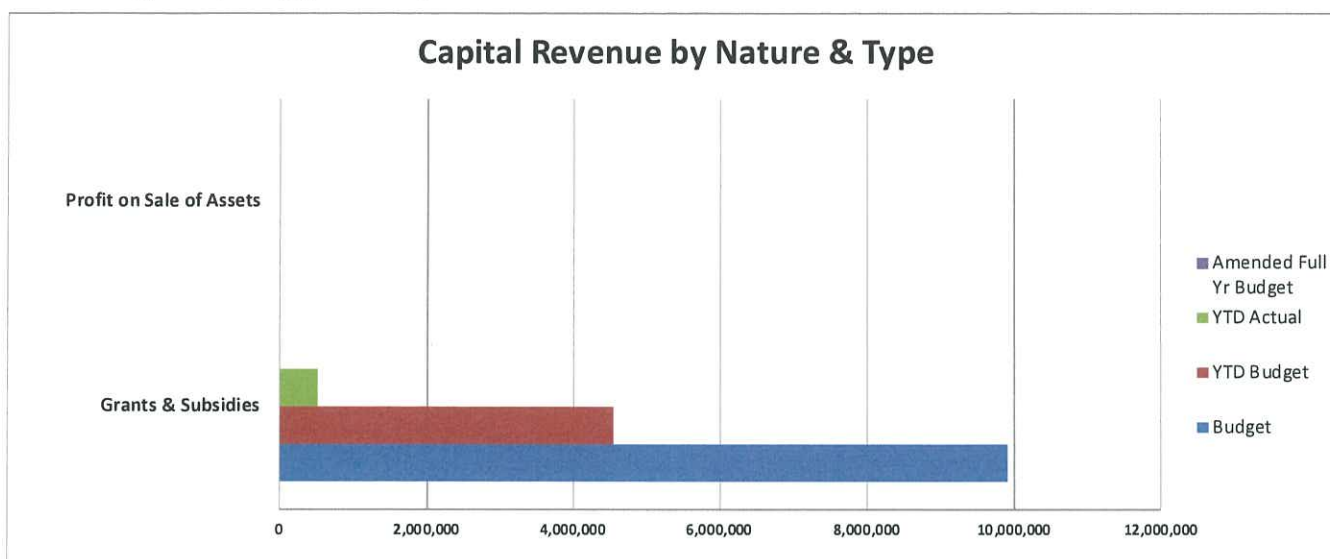


Operating Revenue by Nature & Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Rates	5,084,690	5,075,506	5,067,470	-0.16
Grants & Subsidies	3,962,932	1,901,716	1,582,539	-16.78
Contrib Reimb & Donations	152,626	3,936	27,093	588.34
Fees & Charges	3,113,848	2,104,192	2,061,004	-2.05
Interest Earnings	202,000	114,687	131,254	14.45
Other Revenue	245,753	128,913	166,062	28.82
Total	12,761,849	9,328,950	9,035,422	

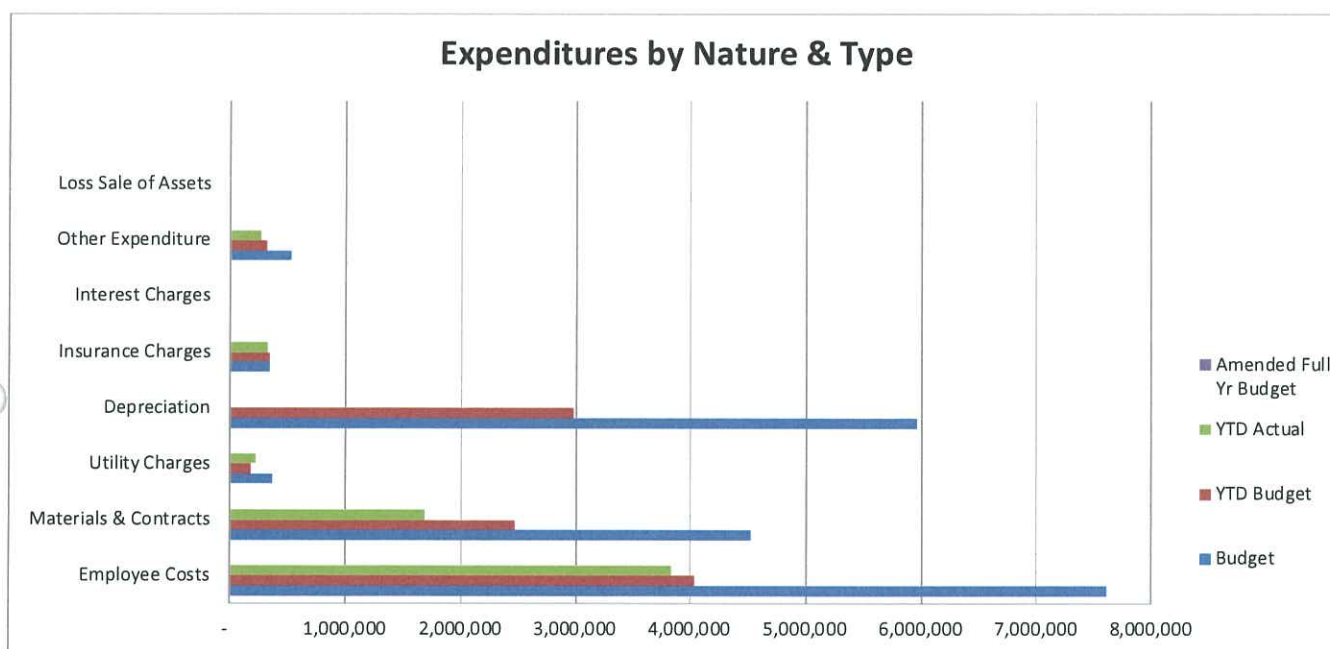
Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st December 2019

* **Nature & Type Reporting (continued)**



Capital Revenue by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Grants & Subsidies	9,910,124	4,543,165	513,140	-88.71
Profit on Sale of Assets	0	0	0	0.00
Total	9,910,124	4,543,165	513,140	

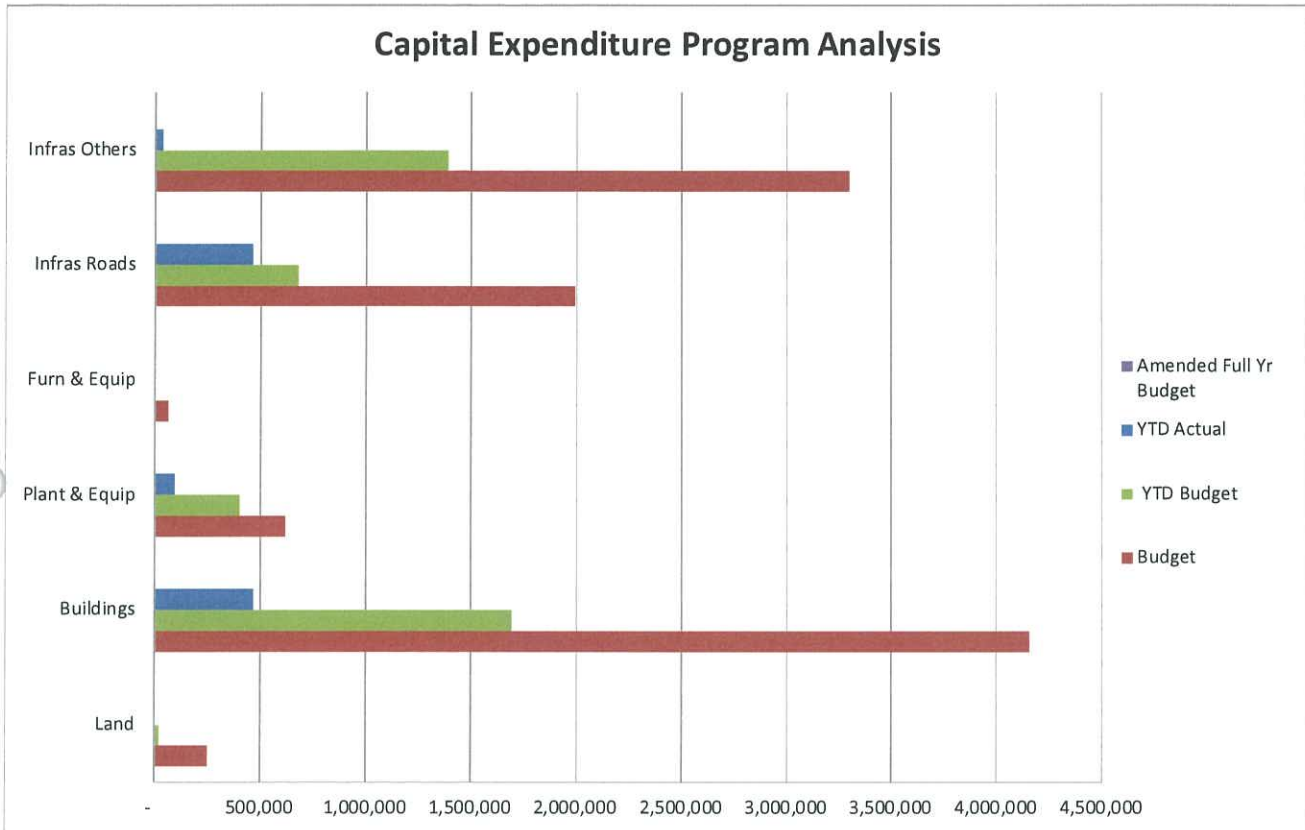


Expenditures by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Employee costs	7,613,640	4,035,467	3,835,114	-4.96
Materials and contracts	4,521,205	2,466,162	1,680,123	-31.87
Utility charges	369,249	182,992	222,440	21.56
Depreciation on Non Current Assets	5,960,334	2,980,176	-	-100.00
Insurance charges	344,487	342,198	323,187	-5.56
Interest charges	9,786	5,302	4,328	-18.38
Loss on sale of asset	-	-	-	-
Other expenditure	523,994	318,217	263,704	-17.13
TOTAL	19,342,695	10,330,514	6,328,895	

Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st December 2019

* **Capital Acquisitions by Asset Class**



Capital Acquisitions

	Budget	YTD Budget	YTD Actual	YTD Variance
Land	250,000	25,025	2,000	
Buildings	4,156,500	1,699,110	467,060	
Plant & Equipment	620,352	403,117	98,478	-75.57
Furniture & Equipment	64,400	-	-	
Infrastructure Roads	1,994,841	676,500	465,595	-31.18
Infrastructure Others	3,299,200	1,388,101	37,051	-97.33
TOTAL	10,385,293	4,191,853	1,070,185	

Shire of Donnybrook / Balingup
Operating Statement
For Period ended 31st December 2019

		Adopted Budget 2019/20	Budget Year-to-date 2019/20	Actual Year-to-date 2019/20
Operating Revenues				
Rate Revenue	3	5,084,690	5,075,506	5,067,470
General Purpose Funding	3	1,240,178	609,020	626,235
Governance	4	25,189	23,235	30,945
Law, Order & Public Safety	5	590,180	297,001	112,169
Health	7	163,128	86,526	81,951
Education and Welfare	8	3,961,897	1,833,602	1,698,429
Housing	9			
Community Amenities	10	1,215,567	1,140,788	1,107,056
Recreation & Culture	11	330,408	127,834	134,172
Transport	12	8,500	5,754	3,356
Economic Services	13	163,053	85,383	81,337
Other Property & Services	14	119,292	55,896	92,301
		12,902,082	9,340,545	9,035,422
Operating Expenses Excluding				
Borrowing Costs Expenses				
General Purpose Funding	3	(163,296)	(66,441)	(102,888)
Governance	4	(1,214,385)	(791,106)	(568,555)
Law, Order & Public Safety	5	(1,476,583)	(809,187)	(455,065)
Health	7	(233,524)	(119,327)	(102,891)
Education and Welfare	8	(4,542,002)	(2,347,151)	(2,016,414)
Housing	9			
Community Amenities	10	(1,801,729)	(911,612)	(745,765)
Recreation & Culture	11	(3,443,254)	(1,821,732)	(1,056,948)
Transport	12	(5,110,240)	(2,579,319)	(817,301)
Economic Services	13	(650,774)	(391,285)	(222,124)
Other Property & Services	14	(223,268)	(193,252)	(57,525)
		(18,859,055)	(10,030,412)	(6,145,475)
Borrowing Costs Expenses				
General Purpose Funding	4	0	0	0
Health	7	(4,321)	(2,226)	(1,814)
Housing	9			
Education and Welfare	8	0	0	0
Recreation and Culture	11	(1,941)	(997)	(629)
Transport	12	0	0	0
Economic Services	13	(3,524)	(2,079)	(1,885)
		(9,786)	(5,302)	(4,328)
Contributions/Grants for the				
Development of Assets				
Governance	4	0	0	0
Law, Order & Public Safety	5	987,536	0	0
Health	7	0	0	0
Education and Welfare	8	4,175,000	1,400,000	0
Community Amenities	10	1,500,000	750,000	0
Recreation & Culture	11	1,985,448	1,955,498	0
Transport	12	1,262,140	437,667	513,140
Economic Services	13	0	0	0
		9,910,124	4,543,165	513,140
GAIN OR (LOSS) ON THE				
DISPOSAL OF ASSETS				
Governance	4	0	0	0
Law, Order & Public Safety	5	0	0	0
Health	7	0	0	0
Education & Welfare	8	0	0	0
Housing	9			
Community Amenities	10	0	0	0
Recreation & Culture	11	0	0	0
Transport	12	0	0	0
Economic Services	13	0	0	0
		0	0	0
Net Profit OR Loss / Result		3,943,365	3,847,996	3,398,759

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type)
For the Period ended 31st December 2019

	Adopted Budget 2019/20	Budget Year-to-date 2019/20	Actual Year-to-date 2019/20
OPERATING REVENUE AND EXPENDITURE			
(a) Summary by Nature and Type			
Revenue			
Rates	5,084,690	5,075,506	5,067,470
Grants and Subsidies (Operating)	3,962,932	1,901,716	1,582,539
Contributions Reimbursements and Donations (Operating)	152,626	3,936	27,093
Fees and Charges	3,113,848	2,104,192	2,061,004
Interest Earnings	202,000	114,687	131,254
Other Revenue	245,753	128,913	166,062
	<u>12,761,849</u>	<u>9,328,950</u>	<u>9,035,422</u>
Expenditure			
Employee Costs	(7,613,640)	(4,035,467)	(3,835,114)
Materials and Contracts	(4,521,205)	(2,466,162)	(1,680,123)
Utility Charges	(369,249)	(182,992)	(222,440)
Depreciation on Non Current Assets	(5,960,334)	(2,980,176)	0
Insurance Expenses	(344,487)	(342,198)	(323,187)
Interest Expenses	(9,786)	(5,302)	(4,328)
Other Expenses	(523,994)	(318,217)	(263,704)
	<u>(19,342,695)</u>	<u>(10,330,514)</u>	<u>(6,328,895)</u>
Less Applicable to Capital Works	(614,087)	(306,395)	(179,092)
	<u>(5,966,759)</u>	<u>(695,169)</u>	<u>2,885,619</u>
Non-operating grants, subsidies and contributions	9,910,124	4,543,165	513,140
Profit on asset disposals	0	0	0
Loss on asset disposals	0	0	0
Loss on revaluation of non current assets	0	0	0
Net result	<u>3,943,365</u>	<u>3,847,996</u>	<u>3,398,759</u>
Other comprehensive income			
Changes on revaluation of non-current assets	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income	<u>3,943,365</u>	<u>3,847,996</u>	<u>3,398,759</u>

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st December 2019

OPERATING REVENUE AND EXPENDITURE (b) Classified According to Nature and Type:	2019/2020		
	Original Budget	YTD Budget	Actual
OPERATING REVENUE			
Rate Revenue			
Rates (incl. Discount)	5,084,690	5,075,506	5,067,470
Grants & Subsidies (Operating)			
General Purpose Grant	962,499	480,085	481,582
MRD Special Grants	0	0	0
Interest on Deferred Rates	3,200	0	0
Other Grants	563,048	298,857	75,927
Aged Hostel Subsidy	2,434,185	1,122,774	1,025,030
Grants & Subsidies (Capital)			
Local Roads Grant	0	0	0
MRD Special Grants	1,156,140	331,667	497,140
Other Grants	7,877,984	4,211,000	0
Contributions & Donations (Operating)			
Contributions, Reimbursements & Donations	152,626	3,936	27,093
Contributions & Donations (Cap)			
Contributions, Reimbursements & Donations	876,000	498	16,000
Fees and Charges			
Rates Instalment Charges	21,030	21,303	22,229
Rates Direct Debit Fees	6,650	3,324	7,380
Refuse Removal Charges	577,938	577,805	583,561
Waste Management Levy	496,921	494,278	492,694
Recycling Charges	0	0	0
Rental Income	1,443,544	723,427	691,785
Hall Income	11,492	4,692	6,704
Ground Rent	10,355	2,301	2,975
Recreation Centre Income	189,700	83,583	104,537
Caravan Park	39,850	18,878	13,071
Fines and Penalties	7,100	3,965	1,627
Other Fees and Charges	304,268	168,134	134,277
Private Works	5,000	2,502	164
Interest Earnings			
Rates Penalty Interest Charge	51,500	22,885	27,044
Interest on Rates Instalments	15,500	15,369	20,678
Interest on Municipal Funds	55,000	11,109	11,496
Interest on Reserve Funds	80,000	65,324	72,035
Other Revenue			
Royalties	25,020	12,510	13,010
Commissions	8,275	7,636	7,741
Other Income	16,568	7,612	6,815
Reimbursements	195,890	101,155	138,495
Profit on Sale of Non-Current Assets	0	0	0
Total Operating Revenue	22,671,973	13,872,115	9,548,562

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st December 2019

OPERATING REVENUE AND EXPENDITURE	2019/2020		
(b) Classified According to Nature and Type:	Original Budget	YTD Budget	Actual
OPERATING EXPENDITURE			
Employee Costs			
Salaries and Wages	6,395,778	3,274,711	3,075,583
Superannuation	667,098	325,442	336,965
Workers Compensation	252,936	252,932	283,827
Clothing and Uniforms	65,088	57,018	49,049
Training Expenses	118,563	92,596	36,116
Fringe Benefits Tax	87,090	19,250	41,587
Employee Provisions	0	0	0
Other Employee Costs	27,087	13,518	11,987
Materials			
Chemicals / Gas	26,155	13,080	6,970
General Supplies	461,666	235,082	320,357
Road Materials	210,160	105,084	19,281
Phone/Fax	47,351	19,334	32,263
Fuels & Oils	176,000	87,996	111,137
Plant Parts	178,992	89,490	54,385
Tools/Hardware	1,550	774	8,805
Office Supplies	142,753	100,190	30,162
Garden Supplies	43,313	22,964	21,704
Kiosk Purchases (Rec)	22,202	14,754	7,471
Freight & Transport	8,890	4,446	5,183
Safety Equipment	250	126	7,285
Contracts			
Lease & Rental Expenses	21,844	10,914	22,068
Service Contracts & Repairs	163,921	111,216	117,369
Contract Labour	2,187,514	1,256,923	542,600
Plant Hire (External)	4,300	2,148	5,782
Security Service	3,563	1,782	1,837
Professional Services & Consultants	400,406	180,249	204,428
Rubbish Disposal Contract	307,063	152,958	113,576
Recycling Contract	113,312	56,652	47,461
Utility Charges			
Sewerage	21,679	9,804	13,241
Electricity	280,112	137,950	166,259
Water	67,458	35,238	42,939
Insurance Expenses			
Insurance	344,487	342,198	323,187
Interest Expenses			
Interest on Overdraft	0	0	0
Interest on Loans	9,786	5,302	4,328

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st December 2019

4. OPERATING REVENUE AND EXPENDITURE	2019/2020		
(b) Classified According to Nature and Type:	Original Budget	YTD Budget	Actual
OPERATING EXPENDITURE (cont)			
Other Expenditure			
Refreshments	38,752	19,882	14,016
Subscriptions / Donations	216,081	164,337	107,678
Valuations / Title Searches	26,500	1,074	4,207
Postage	10,850	5,177	8,068
Accommodation	500	500	5,733
Licence Fees	19,350	19,102	1,657
Advertising	43,334	21,898	20,018
Councillor Allowances	131,478	66,370	33,272
Bank Charges	24,360	13,359	9,926
Other Expenditure	12,789	6,518	59,130
Loss on Sale of Non-Current Assets	0	0	0
Depreciation			
Depreciation on Assets	5,960,334	2,980,176	0
Less: Applicable to Capital Works	(614,087)	(306,395)	(179,092)
Total Operating Expenditure	18,728,608	10,024,119	6,149,803
NET PROFIT OR LOSS / RESULT	3,943,365	3,847,996	3,398,759

Shire of Donnybrook - Balingup
Statement of Financial Activity
For the Period ended 31st December 2019

		2019/20 Original Budget \$	2019/20 YTD Budget \$	2019/20 YTD Actual \$	Variances Budget to Actual YTD %
REVENUES					
General Purpose Funding (Excl. Rates)	3	2,288,138	609,020	626,235	2.83
Governance	4	25,189	23,235	30,945	33.18
Law, Order, Public Safety	5	590,180	297,001	112,169	(62.23)
Health	7	163,128	86,526	81,951	(5.29)
Education and Welfare	8	3,961,897	1,833,602	1,698,429	(7.37)
Housing	9				
Community Amenities	10	1,215,567	1,140,788	1,107,056	(2.96)
Recreation and Culture	11	330,408	127,834	134,172	4.96
Transport	12	8,500	5,754	3,356	(41.68)
Economic Services	13	163,053	85,383	81,337	(4.74)
Other Property and Services	14	119,292	55,896	92,301	65.13
		<u>8,865,352</u>	<u>4,265,039</u>	<u>3,967,951.56</u>	<u>(6.97)</u>
EXPENSES					
General Purpose Funding	3	(163,296)	(66,441)	(102,888)	54.86
Governance	4	(1,214,385)	(791,106)	(570,369)	(27.90)
Law, Order, Public Safety	5	(1,476,583)	(809,187)	(455,065)	(43.76)
Health	7	(237,845)	(121,553)	(102,891)	(15.35)
Education and Welfare	8	(4,542,002)	(2,347,151)	(2,016,414)	(14.09)
Housing	9				
Community Amenities	10	(1,801,729)	(911,612)	(745,765)	(18.19)
Recreation & Culture	11	(3,445,195)	(1,822,729)	(1,057,577)	(41.98)
Transport	12	(5,110,240)	(2,579,319)	(817,301)	(68.31)
Economic Services	13	(654,298)	(393,364)	(224,009)	(43.05)
Other Property and Services	14	(223,268)	(193,252)	(57,525)	(70.23)
		<u>(18,868,841)</u>	<u>(10,035,714)</u>	<u>(6,149,803)</u>	<u>(38.72)</u>
Net Operating Result Excluding Rates:		<u>(10,003,489)</u>	<u>(5,770,675)</u>	<u>(2,181,851)</u>	<u>(62.19)</u>
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Income					
(Profit)/Loss on Asset Disposals		0	0	0	
Depreciation on Assets		5,960,334	2,980,176	0	(100.00)
Capital Expenditure and Income					
Non Operating Grants, Subsidies & Contributions		9,910,124	4,543,165	513,140	(88.71)
Purchase Land and Buildings		(7,627,588)	(1,724,135)	(469,060)	(72.79)
Purchase Infrastructure Assets - Roads		(1,680,000)	(676,500)	(465,595)	
Purchase Infrastructure Assets - Other		(3,896,384)	(1,388,101)	(37,051)	(97.33)
Purchase Plant and Equipment		(1,187,616)	(403,117)	(98,478)	(75.57)
Purchase Furniture and Equipment		(111,429)	0	0	
Proceeds from Disposal of Assets		244,999	139,416	294,182	111.01
Repayment of Debentures		(32,213)	(22,253)	(22,373)	0.54
Repayment of Preston Village Fixed Loans		0	(0)	0	
Loan Principal repayments		0	0	0	
Proceeds from Leased Preston Village		900,000	310,000	285,000	
Proceeds from New Debentures		654,530	0	0	
Advances to Community Groups		0	0	0	
Adjust Self Supporting Loan		0	0	0	
Self-Supporting Loan Principal Income		8,660	4,300	4,419	
Transfers to Reserves (Restricted Assets)		(901,149)	(4,998)	(9,175)	83.57
Transfers from Reserves (Restricted Assets)		2,676,531	1,314,255	1,952,276	48.55
Adjust Current Asset (Self Supporting Loan)		0	0	0	
Adjust Non Current Assets & Liabilities		0	0	0	
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		0	0	11,994	
LESS Estimated Surplus/(Deficit) June 30 C/Fwd			4,377,039	4,844,897	10.69
Budgeted deficiency before general rates		<u>(5,084,690)</u>	<u>(5,075,506)</u>	<u>(5,067,470)</u>	<u>(0.16)</u>
Estimated amount to be raised from general rates		<u>5,084,690</u>	<u>(5,075,506)</u>	<u>5,067,470</u>	
Surplus / (deficit)		<u>0</u>	<u>0</u>	<u>0</u>	

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Year to Date Budget 31/12/2019	Actual to 31/12/2019	Variance Amount	Variance %	Permanent Variation	Comment
General Purpose Funding								
0031	INSTALMENT INTEREST	Inc	-15,369	-20,678	-5,309	34.55	x	Full year income will exceed budget by approx \$4.5k as at reporting date - permanent variation
0041	INTERIM RATES LEVIED	Inc	-8,596	-2,749	5,847	-68.02		Budget timing variation
5682	PRIOR YEAR RATES WRITE OFF	Exp	0	5,031	5,031		x	Permanent Variation - No budget allocation
Governance								
0232	CR ALLOWANCES - MEETING	Exp	45,484	22,180	-23,304	-51.24		Budget timing variation - Qlty payment processed in January
0112	ELECTION & POLL EXPENSES	Exp	29,364	21,334	-8,030	-27.35	x	Permanent variation - Expenditure less than budget estimate
0252	DONATIONS	Exp	13,086	6,831	-6,255	-47.80		Budget timing variation
0182	SUBSCRIPTIONS	Exp	54,088	35,522	-18,566	-34.33		Budget timing variation
1082	RESOURCE SHAR/ECON DEV	Exp	14,296	7,976	-6,320	-44.21		Budget timing variation
0952	AUDIT FEES	Exp	19,708	-4,425	-24,133	-122.45		Awaiting final invoice for interim audit from OAG
5912	RISK MANAGEMENT	Exp	0	7,641	7,641			Budget timing variation
0962	CONSULTANTS FEES	Exp	11,274	30,442	19,168	170.02	x	Full year expenditure will exceed budget by approx \$12.7k - increased expenditure for additional investigations
7863	INSURANCE REBATES	Inc	-23,139	-30,071	-6,932	29.96	x	Permanent variation - Additional rebate of approx \$7k received for Motor Vehicle insurance rebate
1072	FRINGE BENEFITS TAX	Exp	19,250	41,587	22,337	116.04		FBT is allocated to cost areas in May therefore temporary variation (reallocate in May)
0292	EMPLOYEE INSURANCE - WORKERS COMPENSATION	Exp	53,572	76,182	22,610	42.20	x	Permanent variation - expenditure will exceed budget by approx \$22k due to wages insurance adjustment from 18/19
0362	OFFICE & SURROUNDS MTCE.	Exp	49,346	40,180	-9,166	-18.57		Budget timing variation - normal operational variance
0392	COMPUTER MTCE AGREEMENTS	Exp	88,342	77,742	-10,600	-12.00		Budget timing variation
0352	COMPUTER SOFTWARE COSTS	Exp	45,710	4,844	-40,866	-89.40		Budget timing variation
6022	FURNITURE & EQUIPMENT UNDER THRESHOLD	Exp	8,748	3,542	-5,206	-59.51		Budget timing variation
0617	CARRIED FORWARD PROJECT RESERVE	Inc	-17,844	-35,000	-17,156	96.14		Reserve Tfr for Admin Records and Phone system processed at beginning of year - budget timing variation
2063	TRANSFER FROM CARRIED FORWARD RESERVE	Inc	0	-13,844	-13,844			Reserve Tfr for internal & external communications strategy
Law, Order & Public Safety								
0642	INSURANCE (FC)	Exp	49,308	31,980	-17,328	-35.14	x	Permanent Variation - Expenditure \$17k less than budget estimate
0672	PUBLIC STANDPIPES	Exp	23,742	4,694	-19,048	-80.23		Budget timing variation
0682	BUSH FIRE MITIGATION - SHIRE	Exp	30,000	9,569	-20,431	-68.10		Budget timing variation
5142	ESL OPERATING EXPENSES SHIRE	Exp	103,990	140,473	36,483	35.08		Budget timing variation
6962	BUSH FIRE MITIGATION - SEMC	Exp	145,549	20,111	-125,438	-86.18		Budget timing variation
5123	EMERGENCY SERVICES LEVY GRANT RECEIVED	Inc	-35,800	-56,966	-21,166	59.12	x	Budget timing variation
5983	REIMBURSEMENTS CESM	Inc	0	-19,280	-19,280			Recoup based on 60% of actual expenditure - recouped earlier than budgeted
6963	OFFICE OF ENERGY MGMT. - FIRE MITIGATION GRANT	Inc	-223,050	637	223,687	-100.29		Budget timing variation -minimal income to date
0384	BUSH FIRE BUILDINGS - CAP WORKS	Exp	108,000	342,447	234,447			Budget timing variation - work completed earlier that budget estimates
Health								
1322	SUNDRY HEALTH EXPENSES	Exp	9,352	4,092	-5,260	-56.25		Budget timing variation
Education and Welfare								
0983	TUIA LODGE STAFF TRAINING	Exp	11,430	6,266	-5,164	-45.18		Budget timing variaiton
1662	SALARIES (T/LODGE)	Exp	1,124,574	1,049,030	-75,544	-6.72		Budget timing variation
1672	SUPERANNUATION (T/LODGE)	Exp	87,996	106,456	18,460	20.98		Budget timing variation
1682	TUIA LODGE MTCE	Exp	497,226	543,727	46,501	9.35		Budget timing variation
1734	MINNINUP COTTAGES 5 - 8 MAINTENANCE	Exp	19,068	11,029	-8,039	-42.16		Budget timing variation - normal operational variance
4022	LANGLEY VILLAS MTCE U7-9	Exp	44,098	17,567	-26,531	-60.16		Budget timing variation - normal operational variance
1523	RETIREMENT VILLAGE MAINTENANCE FEES	Inc	-24,918	-18,547	6,371	-25.57		Budget timing variation
1693	TUIA LODGE SUBSIDY	Inc	-1,122,774	-1,025,030	97,744	-8.71		Budget timing variation - income reflects level of care, behind YTD budget
1703	TUIA LODGE RENTAL - BASIC DAILY CARE FEE	Inc	-372,894	-337,174	35,720	-9.58		Budget timing variation - income reflects level of care, behind YTD budget
1706	TUIA LODGE RENTAL - DAILY ACCOMM FEE	Inc	-101,892	-114,405	-12,513	12.28		Budget timing variation - income reflects level of care, exceeds YTD budget
1707	TUIA LODGE RENTAL - MEANS TESTED FEE	Inc	-36,006	-56,527	-20,521	56.99		Budget timing variation - income reflects level of care, exceeds YTD budget
1708	TUIA LODGE RENTAL - RESPITE FEE	Inc	-20,058	-7,272	12,786	-63.75		Budget timing variation
1743	M/COTTAGES RENT 1-4	Inc	-25,770	-17,405	8,365	-32.46		Budget timing variation
7384	BUILDINGS - TUIA LODGE	Exp	1,270,382	67,937	-1,202,446	-94.65		Budget timing variation - dependant on scheduling of work
8094	WELL AGED HOUSING - BUILDING ASSET RENEWAL	Exp	63,510	11,660	-51,850	-81.64		Budget timing variation - dependant on scheduling of work
8104	AFFORDABLE HOUSING - BRIDGE STREET	Exp	25,025	2,000	-23,025	-92.01		Budget timing variation - dependant on scheduling of work

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Year to Date Budget	Actual to 31/12/2019	Variance Amount	Variance %	Permanent Variaton	Comment
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0315	PROCEEDS FROM LEASED PROPERTY LOT 141 SHARP	Inc	-310,000	-285,000	25,000	-8.06		Budget timing variation - lease of unit completed earlier than budget estimate
0415	GOVERNMENT GRANTS - OTHER WELFARE	Inc	-1,400,000	0	1,400,000	-100.00		Budget timing variation - no grant income received to date
0715	TRANSFER FROM BUILDINGS RESERVE	Inc	-141,270	0	141,270	-100.00		Budget timing variation - no Reserve income transferred to date
7317	TRANSFER FROM UNSPENT GRANTS RESERVE	Inc	0	-526,631	-526,631			Reserve Trf for Bridge Street grant funding
1772	DOMESTIC REFUSE COLLECT	Exp	107,208	71,570	-35,638	-33.24		Budget timing variation - normal operational variance
1782	RUBBISH SITES MTC	Exp	239,251	222,233	-17,018	-7.11		Budget timing variation - normal operational variance
1803	DOMESTIC RECYCLING PICKUP	Exp	74,924	56,361	-18,563	-24.78		Budget timing variation - normal operational variance
2003	BULK REFUSE CHARGES	Inc	-37,500	-3,840	33,660	-89.76	X	Full year income will be less than budget income due to Site Manager processing increased amount of material offsite
2072	LANDCARE DEV./ENM./PLNG.	Exp	9,850	4,472	-5,378	-54.60		Budget timing variation
2223	CHARGES - T/P APPROVAL	Inc	-10,002	-4,263	5,739	-57.38		Budget timing variation
2312	BLN CEMETERY MNTCE	Exp	12,900	5,981	-6,919	-53.63		Budget timing variation - normal operational variance
2373	CEMETERY FEES DBK	Exp	-11,004	98,764	-8,517	-6.62		Budget timing variation - normal operational variance
2404	VILLAGE GREEN TOILETS	Exp	9,932	275	-9,657	-97.23	X	Budget timing variation - minimal expenditure to date
2405	GRANTS LOTTERIES COMMISSION	Inc	-750,000	0	750,000	-100.00		Apple Funpark Development - no grant income received to date
2552	REFUSE COLL - PUBLIC BINS	Exp	55,200	47,126	-8,074	-14.63		Budget timing variation - normal operational variance
4902	TOWN PLANNING CONSULTANCY	Exp	10,000	1,467	-8,534	-85.34		Budget timing variation - normal operational variance
7285	TFR FROM BUILDING RESERVE	Inc	-14,124	0	14,124	-100.00		Budget timing variation - no Reserve income transferred to date
0965	PUBLIC TOILETS - ASSET MANAGEMENT PLAN	Exp	27,744	1,240	-26,504	-95.53		Budget timing variation
1064	BUILDINGS VARIOUS HALLS	Exp	88,944	890	-88,054	-99.00		Budget timing variation - minimal expenditure to date
2584	BALINGUP HALL - NEW STOREROOM	Exp	0	5,878	5,878		X	Permanent variation - final project costs for Balingup Hall Revitalisation project
2672	MITCHELL PARK	Exp	88,934	28,660	-60,274	-67.55		Budget timing variation
2642	PARKS & RESERVES GENERAL	Exp	311,356	262,222	-49,134	-15.78		Budget timing variation - normal operational variance
2662	EGAN PARK	Exp	49,786	32,396	-17,390	-34.93		Budget timing variation - normal operational variance
2672	MITCHELL PARK	Exp	88,934	28,660	-60,274	-67.55		Budget timing variation - normal operational variance
2712	BLN PARKS & RESERVES	Exp	102,122	96,759	-5,363	-5.25		Budget timing variation - normal operational variance
2722	REC CENTRE MTC	Exp	192,039	181,561	-10,478	-5.46		Budget timing variation - normal operational variance
2752	OTHER STAFF COSTS - REC CENTRE	Exp	44,119	13,793	-30,326	-68.74		Budget timing variation
2662	EGAN PARK	Exp	49,786	32,396	-17,390	-34.93		Budget timing variation - normal operational variance
0694	RESERVE ST FUNPARK	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date
0284	BALINGUP RECREATION CENTRE	Exp	15,402	1,371	-14,031	-91.10		Budget timing variation - minimal expenditure to date
1583	GOVT GRANTS - SPORT & RECREATION	Inc	-15,000	0	15,000	-100.00		Budget timing variation - no income to date
7824	FOOTBALL CLUBROOMS	Exp	48,348	340	-48,008	-99.30		Budget timing variation - minimal expenditure to date
2813	DBK REC CENTRE - CHARGES	Inc	-83,583	-104,537	-20,954	25.07		Budget timing variation - normal operational variance
0284	BALINGUP RECREATION CENTRE	Exp	15,402	1,371	-14,031	-91.10		Budget timing variation - minimal expenditure to date
0694	RESERVE ST FUNPARK	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date
2682	PARK EQUIPMENT	Exp	70,328	8,346	-61,982	-88.13		Minimal expenditure incurred to date
7294	BUILDINGS - DBK RECREATION CENTRE	Exp	64,780	18,670	-46,110	-71.18		Minimal expenditure - dependant on scheduling of work
8904	REC CENTRE CAPITAL FURN & EQUIPMENT	Exp	6,950	0	-6,950	-100.00		Budget timing variation - no expenditure to date
8904	REC CENTRE CAPITAL FURN & EQUIPMENT	Exp	6,950	0	-6,950	-100.00		Budget timing variation - no expenditure to date
0475	GOVT GRANTS - COMMUNITY FACILITIES	Inc	-5,000	0	5,000	-100.00		Budget timing variation - no income to date
3032	UTILITIES - DBK	Exp	17,522	12,122	-5,400	-30.82		Budget timing variation
5662	DONNYBROOK RESOURCE CENTRE MAINTENANCE	Exp	12,498	0	-12,498	-100.00		Budget timing variation - no expenditure to date
2963	REIMBURSE RESOURCE CENTRE	Inc	-6,250	-111	6,139	-98.22		Minimal income - subject to Library Building mtc works as 50% costs recouped from Department of Education
5272	PROMOTION OF COMMUNITY EVENTS	Exp	14,440	7,057	-7,383	-51.13		Budget timing variation
1094	DONNYBROOK HERITAGE PRECINCT	Exp	659,243	4,225	-655,018	-99.36		Budget timing variation - minimal expenditure to date
3165	GRANTS RAILWAY STATION	Inc	-1,950,000	0	1,950,000	-100.00		Budget timing variation - no income to date, dependant on project milestones

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Year to Date Budget 31/12/2019	Actual to 31/12/2019	Variance Amount	Variance %	Permanent Variation	Comment
Transport								
3200	BRIDGEWORKS - EXT. FUNDED	Exp	450,000	1,572	-448,428	-99.65		Budget timing variation - minimal expenditure to date
3240	FOOTPATHS	Exp	180,000	5,379	-174,621	-97.01		Budget timing variation - minimal expenditure to date
3281	DIRECT GRANT MRWA	Inc	0	-161,140	-161,140			Budget timing variation - income received earlier than budgeted
3300	ROADS TO RECOVERY FEDERAL FUNDING PROGRAM	Exp	120,000	12,681	-107,319	-89.43		Budget timing variation - variance reflects timing of road program
3330	BLACKSPOT FUNDED ROAD WORKS	Exp	285,000	177,135	-107,865	-37.85		Budget timing variation - variance reflects timing of road program
3331	ROADS TO RECOVERY FEDERAL GRANT FUNDING	Inc	-141,667	-20,000	121,667	-85.88		Funding is part of 5 year program with Roads to Recovery - payments have been staged over various years our full allocation has been received.
3341	OTHER GRANTS (BIKEWEST)	Inc	-106,000	0	106,000			Budget timing variation - no income received to date
3370	STREET TREES & PRUNING	Exp	41,790	29,299	-12,491	-29.89		Budget timing variation
3420	LIGHTING OF STREETS	Exp	44,262	38,394	-5,868	-13.26		Budget timing variation
3430	STREET CLEANING	Exp	35,323	21,807	-13,516	-38.26		Budget timing variation
3450	BRIDGE MAINTENANCE	Exp	158,868	68,425	-90,443	-56.93		Budget timing variation
3550	ROAD ASSET MANAGEMENT	Exp	19,271	14,242	-5,029	-26.10		Budget timing variation
3554	PURCHASE PLANT & EQUIPMNT	Exp	329,538	58,228	-271,310	-82.33		Budget timing variation
3575	SALE OF PLANT & EQUIPMENT	Inc	-65,586	-2,364	63,222	-96.40		Budget timing variation
7082	BLN TOWN CENTRE WORKS	Exp	9,246	18,500	9,254	100.09		Budget timing variation - expenditure incurred earlier than budget estimate
0150	DONNYBROOK TOWNSCAPE WORKS	Exp	9,246	382	-8,864	-95.87		Minimal expenditure incurred to date
0325	FEDERAL & STATE BLACKSPOT GRANT FUNDING	Inc	0	-124,000	-124,000			Budget timing variation - income received earlier than budget estimate
341M	GENERAL ROAD MAINTENANCE	Exp	491,040	584,401	93,361	19.01		Budget timing variation - variance reflects timing of road maintenance program
Economic Services								
1212	LAND DISPOSAL COSTS	Exp	2,000	19,862	17,862	893.09	x	Full year expenditure will exceed budget estimate by approx \$10k
2192	DONNYBROOK TRANSIT PARK MAINTENANCE	Exp	33,860	24,225	-9,635	-28.45		Budget timing variation
3842	NOXIOUS WEEDS/PEST PLANTS	Exp	16,002	5,471	-10,531	-65.81		Budget timing variation
3912	AREA PROMOTION	Exp	62,754	37,523	-25,231	-40.21		Budget timing variation
4153	BUILDING PERMIT FEES	Inc	-17,502	-23,021	-5,519	31.54		Budget timing variation
4194	PLANT AND EQUIPMENT	Exp	66,629	42,070	-24,559	-36.86		Budget timing variation
4225	SALE OF PLANT & EQUIPMENT	Inc	-33,830	-19,091	14,739	-43.57		Budget timing variation
4772	BUILDINGS 70 SW HWY DONNYBROOK (EX BANK)	Exp	69,990	5,671	-64,319	-91.90		Budget timing variation
7152	BALINGUP TRANSIT PARK MTCE.	Exp	21,836	14,889	-6,947	-31.81		Budget timing variation
7312	TOURISM INFRASTRUCTURE	Exp	10,000	0	-10,000	-100.00		Budget timing variation - no expenditure to date
0275	PROCEEDS SALE OF LAND	Inc	-40,000	-109,091	-69,091	172.73		Budget timing variation - land sold earlier than budget estimate
0294	TRANSIT PARK DONNYBROOK - CONSTRUCTION	Exp	0	10,386	10,386		x	Additional expenditure for powered sites - Reserve fund transfer has been processed to offset expenditure
0383	CHARGES DONNYBROOK TRANSIT PARK	Inc	-16,428	-11,191	5,237	-31.88		Budget timing variation - income is dependant on occupancy levels
0495	TRANSFER FROM RESERVE	Inc	0	-29,632	-29,632		x	Reserve Transfer - Dbk Transit Park power \$9k and Developing Visitor & Tourist Infrastructure \$20k - projects carried over from 18/19
Public Works Overheads								
4422	LONG SERVICE LEAVE	Exp	5,161	14,297	9,136	177.02		LSL paid to departing employee - will be offset by Transfer from Reserve
4612	WORKERS COMPENSATION ALLOC.	Exp	40,002	54,431	14,429	36.07		Budget timing variation
6792	HOLIDAY PAY - PUB HOLS	Exp	18,906	4,559	-14,347	-75.89		Budget timing variation - normal operating variance
4613	REIMB WORKERS COMPO	Inc	-39,996	-67,222	-27,226	68.07		Budget timing variation
7843	DIESEL FUEL REBATE INCOME	Inc	-15,000	-22,579	-7,579	50.53	x	Permanent variation - income to exceed budget due to additional back claim
4570	SALARIES AND WAGES	Exp	3,263,112	3,430,677	167,565	5.14		Budget timing variation - wages and salaries approx \$167k over YTD Budget.
Note 1	Budget and Actual Income shown as negative figures. Budget and Actual Expenditure shown as positive figures. Therefore a negative variance indicates either more income or less expenditure than budget YTD estimate (positive effect on budget) Therefore a positive variance indicates either less income or more expenditure than budget YTD estimate (negative effect on budget)							
Note 2	Salaries and Wages variances are shown in total only in Schedule 14 (Public Works Overheads) Variances relating to internal costings and allocations are not reported. Variances relating to amounts transferred to/from Reserve have not been reported.							

Shire of Donnybrook / Balingup
Summary of Financial Activity - Cash
For the Period ended
31st December 2019

	Sch No	2019/20 Adopted Budget		2019/20 Actual	
		Income	Expenditure	Income	Expenditure
OPERATING SECTION					
General Purpose Funding	3	7,372,828	163,296	6,739,449.13	102,888.05
Governance	4	25,189	1,127,978	44,788.71	570,368.64
Law, Order & Public Safety	5	651,196	1,416,064	180,685.67	455,065.32
Health	7	163,128	192,845	81,951.17	102,890.91
Welfare Services	8	3,962,097	4,203,523	1,768,799.91	2,087,643.90
Housing	9				
Community Amenities	10	1,215,567	1,722,629	1,113,055.88	745,765.15
Recreation & Culture	11	351,658	2,390,038	139,671.54	1,057,576.84
Transport	12	8,500	1,648,276	6,938.38	817,300.63
Economic Services	13	163,053	614,292	87,336.95	224,008.53
Other Property & Services	14	126,792	226,792	92,301.16	57,525.15
		14,040,008.25	13,705,733.00	10,254,978.50	6,221,033.12
CAPITAL SECTION					
Governance	4	225,219	191,030	35,000.00	8,287.83
Law, Order & Public Safety	5	1,076,352	1,079,536	0.00	342,472.10
Health	7	0	11,940	0.00	5,440.65
Welfare Services	8	7,244,676	7,244,676	811,631.00	85,841.64
Housing	9				
Community Amenities	10	1,528,254	1,549,254	0.00	4,640.00
Recreation & Culture	11	2,389,576	2,430,126	207,929.99	47,881.26
Transport	12	2,167,622	2,528,716	515,503.64	528,954.71
Economic Services	13	172,569	199,950	321,450.61	69,039.39
Transfers To Reserves	15	181,175	821,149	0.00	0.00
		14,985,443	16,056,377	1,891,515.24	1,092,557.58
Total Income & Expenditure		29,025,451	29,762,110	12,146,493.74	7,313,590.70
Less Depreciation W/Back			(796,825)		0.00
Net		29,025,451	28,965,285	12,146,493.74	7,313,590.70
Add Surplus July 1 B/Fwd		168,359		11,994.15	
Adjustment to Non Current Liabilities (Gravel)					
Adjust Non Current Assets					
Adjust Current Asset Land Held for Resale				0.00	
Adjust Leave Reserve W/Back					
Less Loan Principal repayments					
Adjust movement Pensioners Deferred Rates					
Adjust Self Supporting Loan					
Adjust to NCL (Leave Provisions)					0.00
Rounding Adjustment					
Surplus/Deficit C/Fwd			228,525		4,844,897.19
		29,193,810	29,193,810	12,158,487.89	12,158,487.89

**Shire of Donnybrook / Balingup
Summary of Financial Activity - Cash
For the Period ended
31st December 2019**

Surplus/Deficit Summary C/Forward Represented by;

(A) Cash at Bank and on Hand	8,853,345	
Sundry Debtors Rates	1,727,678	
Receivables/Debtors	148,526	
Self Supporting Loan Debtors	-	
Accrued Income	569	
GST Asset Clearing A/C	44,512	
ESL Asset Clearing A/C	267,215	
Land Held for Resale	163,670	
Prepayments	-	
Stock on Hand	<u>10,284</u>	11,215,800.31
 (B) Provision for LSL Current	 (318,573)	
Provision for A/L Current	(435,668)	
Add Cash Backed Reserve	218,912	
Payments received in Advance	-	
Accrued Salaries/Wages	-	
Accrued Loan Interest	-	
Accrued Expenses	-	
GST Liability Clearing A/C	(16,119)	
ESL Liability Clearing A/C	(298,433)	
PAYG Clearing A/C	(123,013)	
Prepaid Rates	(59,507)	
Restrictive Liability (Bonds)	(5,105,668)	
Add Back Current Loan Liability	-	
SS Loan Repayment	-	
Sundry Creditors	<u>(232,834)</u>	(6,370,903.12)
 Net Current Assets		 <u>4,844,897.19</u>

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The financial report has been prepared in accordance with applicable Australian Accounting Standards, (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. The report has also 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements.

(c) Rounding Off Figures

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

(f) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(g) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST.

(h) Superannuation

The Shire of Donnybrook / Balingup contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(i) Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or fair value less, where applicable, any accumulated depreciation, amortisation or impairment losses.

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

(j) Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

(k) Impairment

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 that they may be impaired.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating units exceeds its recoverable amount. Impairment losses are recognised in the income statement.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	40 to 60 years
Office Furniture and Equipment	5 to 10 years
Computer Equipment	5 years
Plant and Equipment	4 to 15 years
Infrastructure:	
Bridges	50 to 80 years
Road clearing and earthworks	not depreciated
Road Pavement	50 years
Road Seal	18 years
Carparks	15 years
Cycleways	40 years
Footpaths - Concrete	60 years
Footpaths - Slab	20 years
Storm Water Drainage	25 to 25 years

(m) Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

(n) Employee Entitlements

The provisions for employee entitlements relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries and Annual Leave (Short-term benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates.

(ii) Annual Leave and Long Service Leave (Long-term benefits)

The provision for employees' benefits for annual leave and long service leave expected to be settled more than 12 months from the reporting date represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees' service to balance date.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

2. COMPONENT FUNCTIONS/ACTIVITIES

The activities relating to the Local Government's components are as follows:

(b) Statement of Objective

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

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

03 GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: General rate revenue, general purpose grants and interest revenue.

04 GOVERNANCE

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

Activities: Administration and operation of facilities and services to members of Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

05 LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help insure a safer community.

Activities: Supervision of various local laws, fire prevention, animal control and State Emergency Service.

07 HEALTH

Objective: To provide an operational framework for good community health.

Activities: Health Inspection and administration, preventative services and medical centre buildings.

08 EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.

Activities: Operation of Frail Aged Hostel, Well Aged Housing, Community Development Child Care Centre & Youth Welfare

09 HOUSING

Objective: To help ensure adequate housing.

Activities: Maintenance of rental housing facilities. Council does not currently provide services in this area.

10 COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Refuse and recycling collection services, operation of refuse disposal sites, town planning & regional development, cemeteries, public conveniences and protection of the environment

11 RECREATION AND CULTURE

Objective: To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of public Halls, parks and reserves, sporting facilities, libraries and museum.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

2. COMPONENT FUNCTIONS/ACTIVITIES

12 TRANSPORT

Objective: To provide effective and efficient transport services to the community.
 Activities: Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic signs, street cleaning, street trees, private works and traffic management.

13 ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic well being.
 Activities: Promotion of Tourism, Maintenance of Caravan Park, building control, noxious weed control, receipt of royalties and agency commissions for Department of Transport.

14 OTHER PROPERTY & SERVICES

Activities: Plant repairs, public works overheads and other operational costs.

3. CASH AND INVESTMENTS

Actual cash balances versus end-of-year projected results are detailed below:

	Budget 30/06/2020	B/Forward 01/07/2019	YTD Actual 31/12/2019
Restricted (See below)	5,975,279	9,040,423	7,096,343
Restricted		68,294	
Municipal Fund - Unspent Loan Fund			
Unrestricted			
Municipal Fund	2,296,784	497,572	475,654
Trust Funds			5,105,668
Municipal Investment Account	0	0	3,270,863
Petty Cash on Hand	1,160	1,160	1,160
Total Cash Balance	8,273,223	9,607,449	15,949,688

The following reserve funds have restrictions imposed by Council under Regulations or by external requirements:

Waste Management Reserve	1,372,380	1,469,228	1,469,228
Bushfire Control & Management Reserve	2,281	2,282	2,282
Aged Housing Reserve	1,347,962	1,155,954	1,163,314
Aged Care Equipment Reserve	0	0	0
Employee Entitlements Reserve	256,255	218,912	220,728
27 Pay Period Reserve	0	0	0
Arbuthnott Memorial Scholarship Reserve	3,684	3,885	3,885
Strategic Planning Studies Reserve	40,051	40,051	40,051
Land Development Reserve	223,548	250,000	250,000
Vehicle and Plant Reserve	395,295	511,275	511,275
Small Plant & Equipment (Works) Reserve	-	-	0
Roadworks Reserve	1,112,344	435,434	435,434
Pathway Reserve	0	0	0
Drainage & Stormwater Reserve	0	0	0
Parks and Reserves Reserve	0	75,276	75,276
Contribution to Works Reserve	0	307,125	326,641
Revaluation Reserve	60,950	950	950
CBD Development Reserve	3,054	3,054	3,054
Buildings Reserve	927,566	853,366	853,366
Apple Funpark Reserve	103,211	99,521	99,521
Information Technology Reserve	126,698	119,523	119,523
Unspent Grants Reserve	0	1,837,875	17,440
Carried Forward Projects Reserve	0	1,656,712	1,504,376
Recreation Centre Equipment Reserve	0	0	0
Council Election Reserve	0	0	0
	5,975,279	9,040,423	7,096,343

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

4. NET CURRENT ASSETS

Composition of Net Current Asset Position

CURRENT ASSETS

	Budget 30/06/2020 \$	B/Forward 01/07/2019 \$	YTD Actual 31/12/2019 \$
Cash at Bank and on Hand	2,297,944	567,026	3,747,677
Restricted Assets - Reserves	4,199,897	9,040,423	7,096,343
Restricted Assets - Trust	0	5,337,749	5,105,668
Sundry Debtors Rates	402,218	417,750	1,727,678
Receivables/Debtors	140,000	254,873	148,526
Accrued Income	100,000	187,300	569
GST Asset Clearing A/C	50,000	94,231	44,512
ESL Asset Clearing A/C	0	23,895	267,215
Prepayments	5,000	2,530	0
Stock on Hand	129,332	28,251	10,284
Land Held for Resale	163,670	163,670	163,670
Self Supporting Loan Debtors	0	8,660	0
	7,488,061	16,126,358	18,312,143

CURRENT LIABILITIES

	Budget 30/06/2020 \$	B/Forward 01/07/2019 \$	YTD Actual 31/12/2019 \$
Provision for LSL Current	(318,573)	(318,573)	(318,573)
Provision for A/L Current	(435,668)	(435,668)	(435,668)
Add Cash Backed Reserve	318,573	218,912	218,912
Payments Received in Advance	(100,000)	0	0
Accrued Salaries/Wages	(200,000)	(181,501)	0
Accrued Loan Interest	(5,000)	(2,436)	0
Accrued Expenses	(200,000)	(47,520)	0
Prepaid Rates	(200,000)	(115,057)	(59,507)
GST Liability Clearing A/C	(100,000)	(41,047)	(16,119)
Add Back Current Loan Liability	0	0	0
ESL Liability Clearing A/C	(500)	(116)	(298,433)
PAYG Clearing A/C	(150,000)	(109,803)	(123,013)
Prepayment Current Liability	0	0	0
Loan Liability (Current Portion)	(75,313)	(30,795)	0
Self Supporting Loan Income	0	(8,660)	0
Sundry Creditors	(1,821,683)	(675,922)	(232,834)
Restricted Liability - Trust Bonds			(5,105,668)
Less Restricted Assets - Reserves	(4,199,897)	(9,040,423)	(7,096,343)
	(7,488,061)	(10,788,609)	(13,467,246)

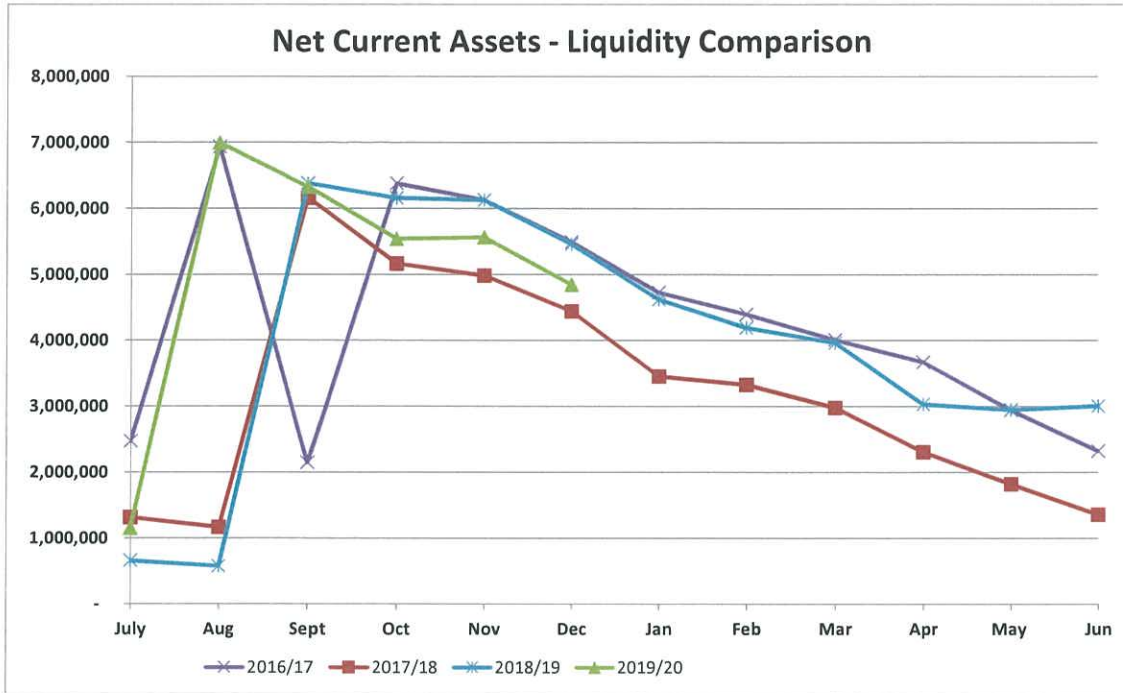
NET CURRENT FUNDING POSITION

0 5,337,749 4,844,897

Net Current Assets - Liquidity Comparison				
Month	2016/17	2017/18	2018/19	2019/20
July	2,472,603	1,313,270	655,255	1,152,916
August	6,931,525	1,167,107	577,376	6,991,493
September	2,146,982	6,157,360	6,377,761	6,323,548
October	6,375,921	5,163,094	6,155,719	5,540,643
November	6,125,536	4,982,406	6,125,435	5,559,973
December	5,490,506	4,442,157	5,457,420	4,844,897
January	4,726,458	3,456,447	4,619,542	
February	4,398,054	3,330,127	4,195,258	
March	4,006,630	2,978,456	3,962,956	
April	3,672,213	2,307,336	3,032,763	
May	2,942,571	1,822,010	2,948,242	
June	2,327,226	1,361,688	3,007,579	

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

4. NET CURRENT ASSETS



Current Ratio

This ratio is a modified commercial ratio designed to focus on the liquidity position of local government that has arisen from past year's transactions.

A ratio of less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

Current Ratio =

$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

	2016/17	2017/18	2018/19	2019/20
July	3.01	3.16	1.37	1.75
August	7.68	2.11	1.33	6.15
September	3.07	6.87	5.44	5.90
October	5.65	5.43	4.64	5.40
November	5.34	4.56	5.82	5.02
December	4.59	5.38	4.79	4.83
January	4.88	3.32	3.84	
February	4.80	3.74	3.32	
March	3.88	3.58	3.73	
April	3.59	2.70	2.65	
May	2.66	2.55	3.03	
June	2.85	1.75	2.79	

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

5. VARIANCE ANALYSIS

The Local Government (Financial Management) Regulations 1996, require a variance analysis between budget year-to-date and actual results to be conducted monthly and reported to Council.

Council has determined that a materiality threshold of \$5,000 will apply for reporting purposes. That is all variances greater than \$5,000 will be reported to Council.

Any variance less than \$5,000 will not be reported to Council. The variance analysis applies to all income and expenditure items, except non-cash items such as depreciation.

A table showing material variances, as at 31st December 2019 has been prepared for Council information and has been included with this report. The comments provided are applicable as at reporting date.

General

The variance analysis shows a number of variances with a comment of 'budget timing variation'. The variances are temporary in nature and relate to the timing of income or expenditure when compared to the projected year to date budget results. Essentially this is a variance in projected cashflow when actual results are compared to budget results.

Unless otherwise indicated in the schedule and these notes, all budget timing variations are expected to be resolved as the financial year proceeds.

General Purpose Funding

Variance of approx \$5k relating to prior year rates write off - no budget allocation was made during 2019/20. Instalment interest - full year income will exceed the budget by approx \$4.5k.

Governance

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Full year expenditure for Consultants will increase by approx \$12k due to additional investigations. Full year expenditure for Election & Poll expenses will be approx \$8k less than budget estimate.

Law, Order and Public Safety

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Identified variances primarily relate to fire control expenditure, ESL operating expenses and Bushfire mitigation works variance for capital works for bushfire buildings relates to timing of budget allocation versus work completed.

Health

Variance identified within this program relating to sundry health expenses is expected to resolve as the financial year proceeds.

Education and Welfare

Material variances reported within this program principally relate to the operation of Council's Frail Aged Lodge & Well Aged units. Any surplus or deficit is carried to Council's Aged Housing Reserve fund.

Community Amenities

Normal operation variances are reported for waste management services and are generally temporary in nature.

Income from bulk refuse charges for Donnybrook Waste Management Facility will be less than budgeted income. This is due to onsite contractor processing an increased amount of material offsite.

All other variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

5. VARIANCE ANALYSIS

Recreation and Culture

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

A permanent variation of approx \$6k for the final project costs for Balingup Town Hall Revitalisation project has been identified.

Transport

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Economic Services

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Donnybrook Transit Park - additional expenditure incurred for installation of additional powered sites - this expenditure has been offset from Reserve Fund transfer.

Sale of Mead Street land commenced earlier than budget and is therefore considered a temporary variance only.

Public Works Overheads

All variances reported within public works overheads which are expected to resolve as the year proceeds

Additional income has been received after a review of our Diesel Fuel Rebate scheme - additional income of approx \$7.5k has been received - this is a permanent variation.

Wages and salaries expenditure is approx. \$167k over year to date budget - this is due to timing of pay periods and is therefore considered a temporary variance only.

6. ASSET ACQUISITION

Acquisition of assets are capitalised in accordance with Australian Accounting Standard 21.

ASSETS ACQUIRED BY TYPE

	2019/20	
	Original Budget	Actual
	\$	\$
Land & Buildings	7,627,588	469,060
Plant & Equipment	1,187,616	98,478
Furniture & Equipment	111,429	0
Infrastructure Assets - Roads	1,680,000	465,595
Infrastructure Assets - Other	3,896,384	37,051
	14,503,017	1,070,185

ASSETS ACQUIRED BY PROGRAM

	2019/20	
	Original Budget	Actual
	\$	\$
Governance	191,030	8,288
Law, Order & Public Safety	1,079,536	342,472
Health	900	0
Education and Welfare	6,624,678	85,842
Housing	0	0
Community Amenities	1,549,254	4,640
Recreation & Culture	2,421,466	43,462
Transport	2,528,716	528,955
Economic Services	107,437	56,526
	14,503,017	1,070,185

Note: Full details of Assets acquired or constructed are shown in Appendix A of the report.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st December 2019

7. DISPOSAL OF ASSETS

ASSETS DISPOSED BY TYPE

	2019/20	
	Budget \$	Actual \$
Proceeds of Sale of Assets		
Land	0	0
Buildings	0	0
Furniture & Equipment	0	0
Plant & Equipment	244,999	0
Infrastructure Assets	0	0
	244,999	0
Less Written Down Value at Disposal	244,999	0
Profit/(Loss) on Disposal	0	0

ASSETS DISPOSED BY PROGRAM (Profit / Loss on Disposal)

	2019/20	
	Budget \$	Actual \$
Governance	0	0
Law, Order & Public Safety	0	0
Education & Welfare	0	0
Health	0	0
Housing	0	0
Community Amenities	0	0
Recreation & Culture	0	0
Transport	0	0
Economic Services	0	0
	0	0

Note: Full details of Assets sold/disposed are shown in Appendix B of the report.

8. LOAN REDEMPTION (Loan Principal Repayment)

The total loan principal outstanding as at 31st December 2019 is \$189,293.72.

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st December 2019

APPENDIX A Details of Capital Works Program - 2019/20

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
GOVERNANCE									
Other Governance									
105640	Admin Centre Building Improvements	5,000	1,678		1,678				
105640	Council Chambers - Upgrade	1,500	0		0				
105640	Shire Admin - Wireless Access Points	0	-4,305		-4,305				
105640	Shire Admin - Exterior Repaint	8,160	0		0				
105640	Shire Admin - External Wall - Repoint fretted joi	1,020	0		0				
105640	Shire Admin - Renew floor coverings	25,500	0		0				
105640	Shire Admin - Repaint interior	10,200	0		0				
105640	Shire Admin - Drywall brick face walls	20,400	0		0				
105640	Shire Admin - Paint straw board ceiling panels	6,120	0		0				
105640	Shire Admin - Replace aircon Dev Svcs	12,240	0		0				
105640	Shire Admin - Replace aircon Admin	0	10,915		10,915				
105640	Shire Admin - Replace front counter	14,280	0		0				
105640	Shire Admin - Install auto front doors	20,400	0		0				
105640	Shire Admin - Replace kitchen cupboards	8,160	0		0				
105640	Shire Admin - Roof space line bare frame walls	2,550	0		0				
105640	Shire Admin - Improve disability access	25,500	0		0				
105840	Replacement of Shire Office Telephone System	30,000	0		0			0	
		191,030	8,288	0	8,288	0	0	0	0
LAW, ORDER AND PUBLIC SAFETY									
Fire Control									
103540	Light Tanker - Lowden BFB	547,900	0				0		
103840	Beelerup Fire Station 1x Appliance Bay Facility	389,636	241,992		241,992				
103840	Kirup/Brazier BFB - Ablutions, Meeting Room &	138,000	100,454		100,454				
Animal Control									
107940	Dog Pound Facilities Improvements	4,000	25		25				
		1,079,536	342,472	0	342,472	0	0	0	0
HEALTH									
Health Inspection and Administration									
168100	Purchase Furniture	900	0				0		
		900	0	0	0	0	0	0	0
EDUCATION AND WELFARE									
Other Welfare									
173840	Tuia Lodge Extensions (11 room facility)	1,450,000	1,960		1,960				
173840	Tuia Lodge Fire Suppression System	500,000	5,513		5,513				
173840	Tuia Lodge Various Building Upgrades	450,000	1,070		1,070				
173840	Tuia Lodge - Rebed sunken paving	510	0		0				
173840	Tuia Lodge - Add rail to balustrading	7,140	0		0				
173840	Tuia Lodge - Jarrah Wing - Repaint	40,800	0		0				
173840	Tuia Lodge - Refit Kitchen #1 & Dining room	51,000	0		0				

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st December 2019

APPENDIX A Details of Capital Works Program - 2019/20

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
EDUCATION AND WELFARE									
Other Welfare									
173840	Tuia Lodge - Repair wall cracks (Rms 1,2,4,Hall	1,020	0		0				
173840	Tuia Lodge - Marri Wing Rm 12, 14 & 16 - Refu	40,800	59,394		59,394				
180940	Minninup Cottages Unit 3 - Accessibility Ramp	3,570	0		0				
180940	Minninup Cottages Unit 4 - Accessibility Ramp	3,570	0		0				
180940	Minninup Cottages Unit 2 - Interior Refurbishme	45,900	0		0				
180940	Minninup Cottages Unit 3 - Interior Refurbishme	45,900	0		0				
180940	Minninup Cottages Unit 1-4 - Carport	10,200	0		0				
180940	Minninup Cottages Unit 5-8 - Roof Restoration	6,120	0		0				
180940	Minninup Cottages Unit 7 - Interior Refurbishme	45,900	4,723		4,723				
180940	Minninup Cottages Unit 10 -Laundry Trough	408	0		0				
180940	Minninup Cottages Unit 11 - Replace Carpets w	7,650	0		0				
180940	Minninup Cottages Unit 12 - Replace Carpets w	7,650	6,938		6,938				
180940	Langley Villas - Unit 2 - Replace Carpet with Vin	5,100	0		0				
180940	Langley Villas - Unit 2 - Replace Cooker	1,226	0		0				
180940	Langley Villas - Unit 7 - Retile laundry	3,060	0		0				
180940	Langley Villas - Unit 8 - Retile laundry	3,060	0		0				
180940	Langley Villas - Unit 9 - Replace airconditioner	1,224	0		0				
147140	Construction of Units 14 to 17	900,000	4,245		4,245				
181040	Affordable Housing Project - Siteworks / Land R	250,000	2,000	2,000					
181050	Affordable Housing Project - Building Constructi	2,742,870	0		0				
		6,624,678	85,842	2,000	83,842	0	0	0	0
COMMUNITY AMENITIES									
Other Community Ammenities									
109650	Public Toilets - Vin Farley Park	510	170		170				
109650	Public Toilets - Kirup	4,947	170		170				
109650	Public Toilets - Mullalyup	2,550	0		0				
109650	Public Toilets - Donnybrook Cemetery	510	0		0				
109650	Public Toilets - Apex Park	5,814	900		900				
109650	Public Toilets - Apple Funpark	7,650	0		0				
109650	Public Toilets - Balingup Community Centre	3,825	0		0				
109650	Ablutions - Egan Park Transit Park	2,448	0		0				
111240	Apple Fun Park Development	1,500,000	3,400						3,400
109640	Donnybrook Cemetery Internal Roads	15,000	0						0
111250	Meldene Park	6,000	0						0
		1,549,254	4,640	0	1,240	0	0	0	3,400

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st December 2019

APPENDIX A Details of Capital Works Program - 2019/20

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
RECREATION AND CULTURE									
Public Halls									
110640	Public Hall - Donnybrook	65,280	38		38				
110640	Public Hall - Balingup (and library)	6,630	0		0				
110640	Public Hall - Kirup	5,100	620		620				
110640	Public Hall - Newlands	3,774	32		32				
110640	Public Hall - Yabberup	2,040	200		200				
110640	Community Centre & Infant Health Clinic Dbk	6,120	0		0				
125840	Balingup Hall	0	5,878		5,878				
Other Recreation and Sport									
172940	Dbk Rec Centre - Install Safety Railing in Pool	56,610	0		0				
172940	Dbk Rec Centre - Access Ladder	0	2,325		2,325				
172940	Dbk Rec Centre - Exit Signs Gym	0	1,171		1,171				
172940	Dbk Rec Centre - Resurface Stadium Floor	5,976	0		0				
172940	Dbk Rec Centre - Repair Damaged Pool Concor	30,500	8,565		8,565				
172940	Dbk Rec Centre - Hot Water System	0	6,609		6,609				
178240	VC Mitchell Park - Football Clubroom & Kiosk	47,124	340		340				
178240	Egan Park - Netball Clubrooms	1,224	0		0				
126820	VC Mitchell Park - Renew Boundary Fence	10,200	0						0
126820	VC Mitchell Park - Lighting Upgrade	55,230	3,000						3,000
126820	Vin Farley Park - Retic Connections	14,076	0						0
126820	Dbk Community Cntr - Retic Replacement	10,150	4,700						4,700
126820	Repairs to play equipment	10,000	0						0
126820	Dbk Amphitheatre	13,500	0						0
126820	Shire Ovals	7,500	0						0
126820	Avenue of Honour, Balingup	6,000	0						0
126820	Streetlight Replacement	8,000	0						0
126820	Meldene Park	6,000	646						646
106940	Repairs to play equipment	10,000	0						0
189040	Dbk Rec - Stadium Floor Scrubber	5,800	0			0			
189040	Dbk Rec - Emergency Chemical Body Shower	2,400	0			0			
189040	Dbk Rec - Gym Equipment	5,000	0			0			
189040	Dbk Rec - Point of Sale System	700	0			0			
102840	Balingup Rec Centre	30,804	1,371		1,371				
182140	Community Garden Development	5,000	0						0
111840	Shire owned Street Lights	8,000	3,743						3,743
Libraries									
130440	Dbk Community Library - Planning for upgrade	3,000	0		0				
110840	Balingup Library - Computer w/station	2,000	0		0				

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st December 2019

APPENDIX A Details of Capital Works Program - 2019/20

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
RECREATION AND CULTURE									
Other Culture									
110940 Donnybrook Town Centre Revitalisation		1,977,728	4,225						4,225
		<u>2,421,466</u>	<u>43,462.27</u>	0	27,149	0	0	0	<u>16,314</u>
TRANSPORT									
Construction, Streets, Roads Bridges, Depots									
132000 Bridgeworks (Special Grants)		30,000	1,572						1,572
132100 Roadworks Construction - General		970,000	275,779					275,779	
133000 Roads to Recovery Program		425,000	12,681					12,681	
133300 Blackspot Projects		285,000	177,135					177,135	
132400 Footpath Construction Program		184,000	5,379						5,379
168800 Depot Capital		0	0		0				
Road Plant Purchases									
135540 Replace Grader - DB2462		344,250	0			0			
135540 Replace Tip Truck - DB1149		205,032	0			0			
135540 Replace Ford Ranger Ute - DB102		25,629	26,357			26,357			
135540 Replace Kubota Mower - DB193		32,805	30,051			30,051			
135540 Radio Conversion to VHF		12,000	0			0			
135540 Sundry Small Plant (to be determined by MSW)		15,000	0			0			
		<u>2,528,716</u>	<u>528,954.71</u>	0	0	56,408	0	465,595	<u>6,951</u>
ECONOMIC SERVICES									
Tourism and Area Promotion									
173120 Develop Visitor & Tourism Infrastructure		20,000	0						0
102940 Dbk Transit Park Contructions		0	10,386						10,386
Building Control									
141960 Dental Clinic		510	0		0				
141960 Medical Centre		5,100	0		0				
141960 Donnybrook Museum		2,244	0		0				
141960 Donnybrook Railway Station		5,100	3,900		3,900				
141960 Donnybrook Cemetery Gazebo		3,978	0		0				
141960 Vacant Building (Ex SES Dbk)		816	0		0				
141950 Bendigo Bank building		3,060	170		170				
143140 Land Acquisitions		0	0	0					
141940 Replace Isuzu - DB15		41,000	42,070			42,070			
141940 Replace Bldg Surveyor Ute - DB631		25,629	0			0			
		<u>107,437</u>	<u>56,526.07</u>	0	4,070	42,070	0	0	<u>10,386</u>
TOTAL CAPITAL EXPENDITURE		14,503,017	1,070,185	2,000	467,060	98,478	0	465,595	37,051

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st December 2019

Appendix B Asset Disposal Schedule - 2019/20

Asset No.	Asset Details	Asset Classification	Budget Proceeds Sale of Asset	Budget Written Down Value	Budget Profit/Loss	Actual Proceeds Sale of Asset	Actual Written Down Value	Actual Profit / Loss
GOVERNANCE								
LAW, ORDER, PUBLIC SAFETY								
Fire Control								
61093	Ferndale 2.4 Light Tanker - DB137	Plant & Equipment	547,900	547,900	-	-	-	-
			<u>547,900</u>	<u>547,900</u>	-	-	-	-
TRANSPORT								
Road Plant Purchases								
61189	Caterpillar Grader - DB2462	Plant and Equipment	268,313	268,313	-	-	-	-
61199	Isuzu Giga Tip Truck - DB1149	Plant and Equipment	170,176	170,176	-	-	-	-
61236	Ford Ranger Ute - DB102	Plant and Equipment	12,302	12,302	-	-	-	-
61284	Kubota Tractor Mower - DB193	Plant and Equipment	22,553	22,553	-	-	-	-
			<u>473,344</u>	<u>473,344</u>	-	-	-	-
ECONOMIC SERVICES								
Building Control								
61267	Isuzu MU-X - DB15	Plant and Equipment	23,579	23,579	-	-	-	-
61252	Mitsubishi Triton Ute - DB631	Plant and Equipment	10,252	10,252	-	-	-	-
			<u>33,831</u>	<u>33,831</u>	-	-	-	-
			<u>1,055,075</u>	<u>1,055,075</u>	-	-	-	-

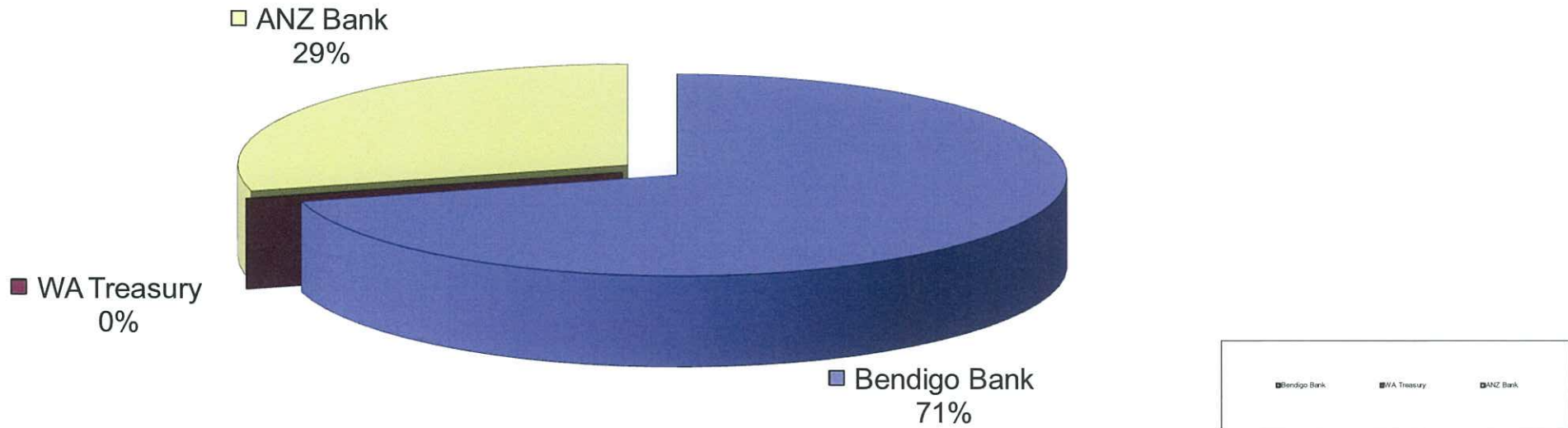
**Shire of Donnybrook-Balingup
Schedule of Investments Held
For the period ended 31st December 2019**

FUND	WHERE HELD	%RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
MUNICIPAL FUND							
Municipal Fund	Bendigo - 120942362	Variable	At Call	\$1,421,215.85	\$1,067,432.68	-\$2,193,786.28	\$294,862.25
	ANZ Bank 9106-40138	1.44%	20-Jan-2019	\$755,907.09	\$1,797.62	\$0.00	\$757,704.71
	Bendigo	1.30%	16-Feb-2020	\$500,000.00	\$488.36	\$0.00	\$500,488.36
	Bendigo	1.30%	14-Jan-2020	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00
	Bendigo	1.45%	13-Feb-2020	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00
	WA Treasury - General	0.95%	At Call	\$14,458.78	\$8.40	\$0.00	\$14,467.18
				\$4,691,581.72	\$1,069,727.06	-\$2,193,786.28	\$3,567,522.50
TRUST FUND							
General Trust Fund	Bendigo - 120942578	Variable	At Call	\$5,217.85	\$11,300.00	-\$12,227.15	\$4,290.70
Licensing Trust Fund	Bendigo - 120942446	Variable	At Call	-\$0.75	\$350.76	-\$350.01	\$0.00
				\$5,217.10	\$11,650.76	-\$12,577.16	\$4,290.70
Roadworks Bonds	ANZ	1.44%	25-Jan-2020	\$87,074.70	\$0.00	\$0.00	\$87,074.70
Tuia Lodge Accommodation Bonds	Bendigo A/c: 706110	1.30%	6-Jan-2020	\$2,068,003.94	\$0.00	\$0.00	\$2,068,003.94
Tuia Lodge Accommodation Bonds	Bendigo A/c: 17-88978	1.30%	18-Feb-2020	\$3,012,678.70	\$0.00	\$0.00	\$3,012,678.70
Extractive Industry Licence	ANZ	1.44%	25-Jan-2020	\$113,722.10	\$0.00	\$0.00	\$113,722.10
Miscellaneous Investments	ANZ	1.44%	25-Jan-2020	\$17,253.10	\$0.00	\$0.00	\$17,253.10
Donnybrook Balingup Aged Homes	Bendigo A/c: 2915923	1.45%	16-Mar-2020	\$267,372.76	\$1,099.89	\$0.00	\$268,472.65
Public Open Space Contributions	ANZ	1.44%	25-Jan-2019	\$76,681.36	\$0.00	\$0.00	\$76,681.36
				\$5,642,786.66	\$1,099.89	\$0.00	\$5,643,886.55
FUND	WHERE HELD	%RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
LONG TERM INVESTMENT							
Bendigo Bank Shares	Bendigo Bank	-	At Call	\$25,000.00	\$0.00	\$0.00	\$25,000.00
				\$25,000.00	\$0.00	\$0.00	\$25,000.00
INVESTMENT FUND							
Aged Housing Reserve	ANZ A/c: 9732-82219	1.42%	31-Jan-2020	\$1,150,394.46	\$0.00	\$0.00	\$1,150,394.46
Waste Management Reserve	ANZ A/c: 9732-82198	1.42%	31-Jan-2020	\$1,469,227.62	\$0.00	\$0.00	\$1,469,227.62
Buildings	ANZ A/c: 9732-82235	1.42%	31-Jan-2020	\$853,366.12	\$0.00	\$0.00	\$853,366.12
Land	ANZ A/c: 9732-82235	1.42%	31-Jan-2020	\$250,000.00	\$0.00	\$0.00	\$250,000.00
Valuation Reserve	Bendigo A/c: 2915919	1.45%	16-Mar-2019	\$950.10	\$3.91	-\$3.91	\$950.10
Employee Leave & Gratuity Reserve	Bendigo A/c: 2915919	1.45%	16-Mar-2019	\$219,823.26	\$904.29	-\$904.29	\$219,823.26
Roadworks Reserve Account	Bendigo A/c: 2915914	1.45%	16-Mar-2019	\$1,138,882.12	\$4,685.02	-\$288,775.71	\$854,791.43
CBD Development Reserve	Bendigo A/c: 2915914	1.45%	16-Mar-2019	\$3,053.54	\$12.56	-\$12.56	\$3,053.54
Bushfire Control & Management Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2019	\$2,281.91	\$9.39	-\$9.39	\$2,281.91
Arbuthnot Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2019	\$3,884.65	\$15.98	-\$15.98	\$3,884.65
Electronic Equipment Replacement Fund	Bendigo A/c: 2915921	1.45%	16-Mar-2019	\$119,523.19	\$491.68	-\$491.68	\$119,523.19
Langley Villas & Minn Cotts Contingency Account	Bendigo A/c: 2915921	1.45%	16-Mar-2019	\$12,919.22	\$53.15	-\$53.15	\$12,919.22
Town Planning Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2019	\$40,051.22	\$164.76	-\$164.76	\$40,051.22
Plant Replacement Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2019	\$511,274.77	\$2,103.23	-\$2,103.23	\$511,274.77
Apple Fun Park Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2019	\$99,521.26	\$409.40	-\$409.40	\$99,521.26
Carried Forward Projects Reserve	Bendigo A/c: 2915919	1.45%	16-Mar-2019	\$840,987.00	\$666,848.31	-\$3,459.56	\$1,504,375.75
				\$6,741,140.44	\$675,701.68	-\$296,403.62	\$7,120,438.50
TOTAL CASH & INVESTMENTS				\$17,080,725.92	\$1,758,179.39	-\$2,502,767.06	\$16,336,138.25

Investments Balances

	Amount	% Exposure	Maximum Exposure Permitted	S&P Rating Short Term
Bendigo Bank	\$11,546,246.90	70.68%	75%	A -2
WA Treasury	\$14,467.18	0.09%	100%	AAA
ANZ Bank	\$4,775,424.17	29.23%	100%	A -1+
	<u>\$16,336,138.25</u>	<u>100.00%</u>		

**Shire of Donnybrook - Balingup
Investment Balances**



**Shire of Donnybrook-Balingup
Summary of Bank Reconciliation
For the period ended 31st December 2019**

MUNICIPAL FUND

Balance as per Bank Statements	294,862
Investments - Muni Funds	3,270,863
Investments - Trust Bonds	5,298,733
Deposits not yet Credited	1,435
Less Outstanding Cheques	(20,269)
Receipts not yet processed	600
Outstanding Transfers from Reserve	-
Outstanding Transfers to Reserves	(903)
Outstanding Transfers to Trust	3,339
Outstanding Transfers from Trust	-
Cheques not Yet Processed	-
Credit Card Payments	2,527
Bank Adjustment	-
<i>Balance as per Cash At Bank Account</i>	<u>8,851,185</u>

PETTY CASH

Shire Petty Cash on Hand	300
Shire Till Float on Hand	300
Tuia Lodge Petty Cash on Hand	200
Tuia Lodge Resident Kitty Float	1,000
Rec Centre Till Float on Hand	200
Dbk Community Library	100
Balingup Library	60
<i>Balance as per Petty Cash Account</i>	<u>2,160</u>

TRUST FUNDS

Balance as per Bank Statements	4,291
Investments	345,154
Plus Deposits not yet Credited	-
Less Outstanding Cheques	(740)
Less DOT EFT payment	-
Bank Adjustment	(1)
Outstanding Transfers	(3,339)
<i>Balance as per Cash At Bank Account</i>	<u>345,366</u>

RESERVE FUND

Investments	5,591,063
<i>Balance as per Cash At Bank Account</i>	<u>5,591,063</u>

LONG TERM INVESTMENT

Bendigo Shares	25,000
<i>Balance as per Cash At Bank Account</i>	<u>25,000</u>

TOTAL BALANCE CASH AT BANK	<u>14,814,773</u>
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SHIRE OF DONNYBROOK-BALINGUP
Rates Collection Statistics as at 31st December 2019

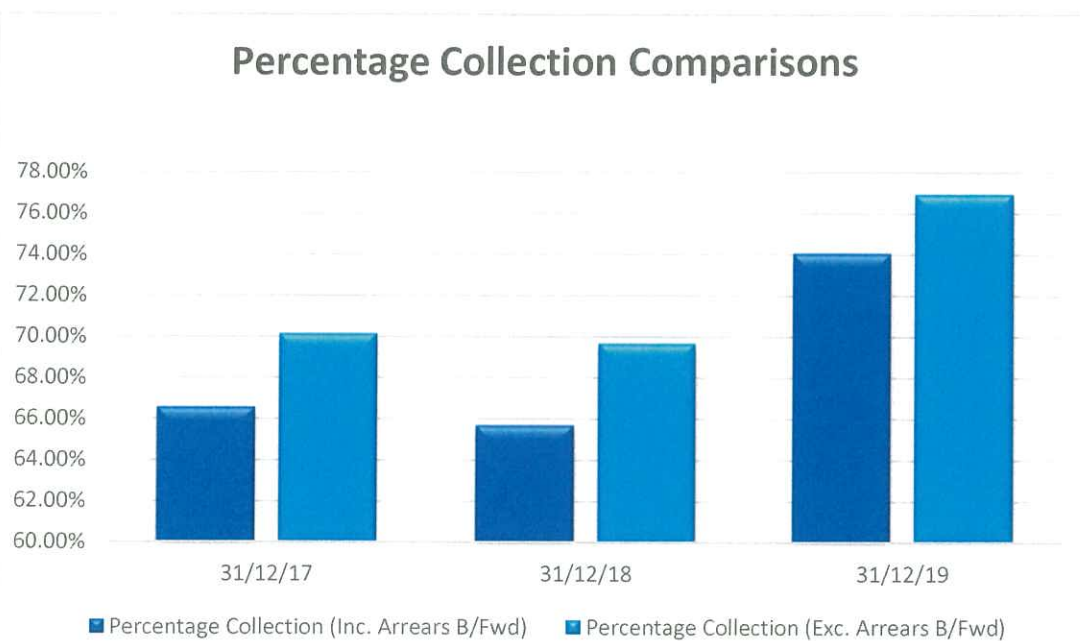
	Rates % June 19'	Movement in Dec '19	Rates % Dec '19
Arrears Brought Forward	404,298	-205,660	198,638
Billing To Date	5,143,117	10,961	5,154,078
	5,547,415	-194,699	5,352,716
Less Received To Date	3,807,198	157,812	3,965,010
Balance Owed	1,740,217	-352,511	1,387,706
Percentage Collection (Including Arrears B/Fwd)	68.63%	5.44%	74.07%
Percentage Collection (On 19/20)	0.00%	76.93%	76.93%

Note: Rates equating to approx 2.5% are not immediately collectable, being validly deferred under the State Governments' Scheme for Pensioner Rates deferrment. ie only 97.5% is collectable.

SHIRE OF DONNYBROOK-BALINGUP

Rates Comparison Statistics as at 31st December 2019

	31/12/17	31/12/18	31/12/19
Arrears Brought Forward	245,287	297,277	198,638
Billing To Date	4,625,511	4,953,827	5,154,078
Total Raised Inc. Arrears	4,870,798	5,251,104	5,352,716
Less Received To Date	3,243,452	3,450,870	3,965,010
Balance Owed	1,627,346	1,800,234	1,387,706
Percentage Collection (Inc. Arrears B/Fwd)	66.59%	65.72%	74.08%
Percentage Collection (Exc. Arrears B/Fwd)	70.12%	69.66%	76.93%





**Monthly
Financial Reports
Management Statements**

**For the period ended
31st January 2020**

Shire of Donnybrook-Balingup

Monthly Report to Council

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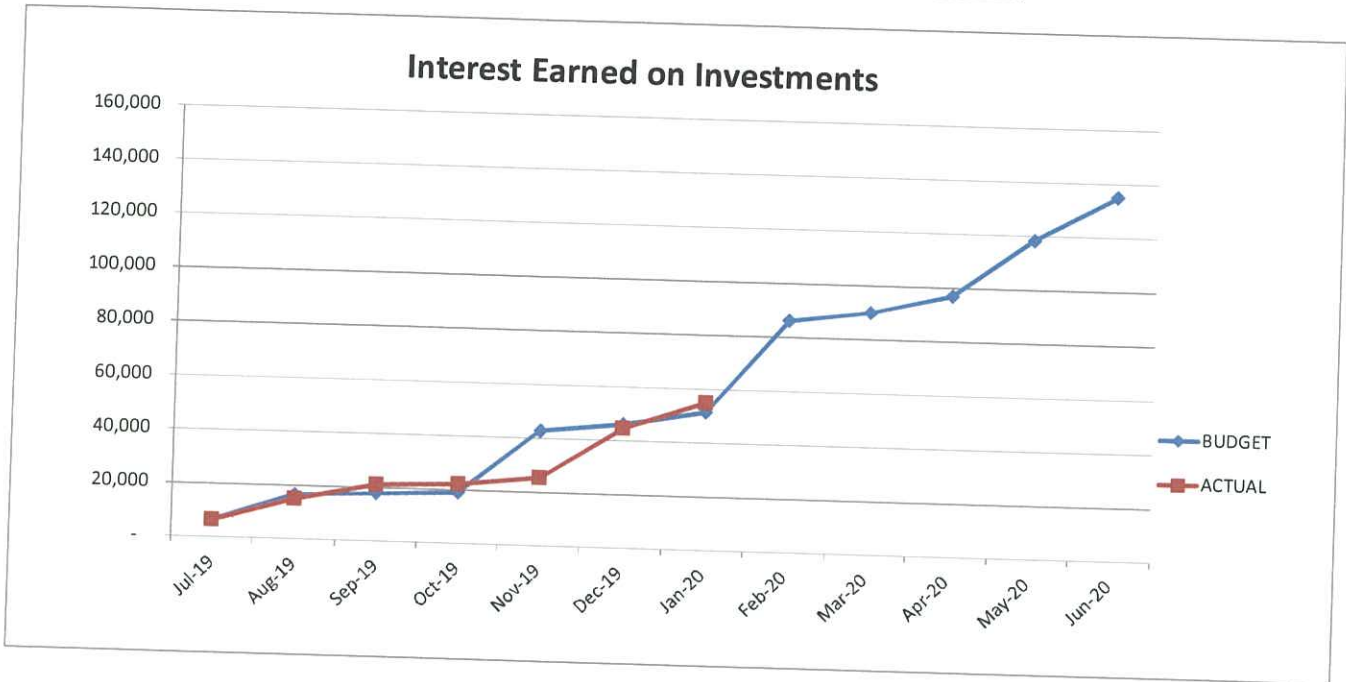
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Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st January 2020

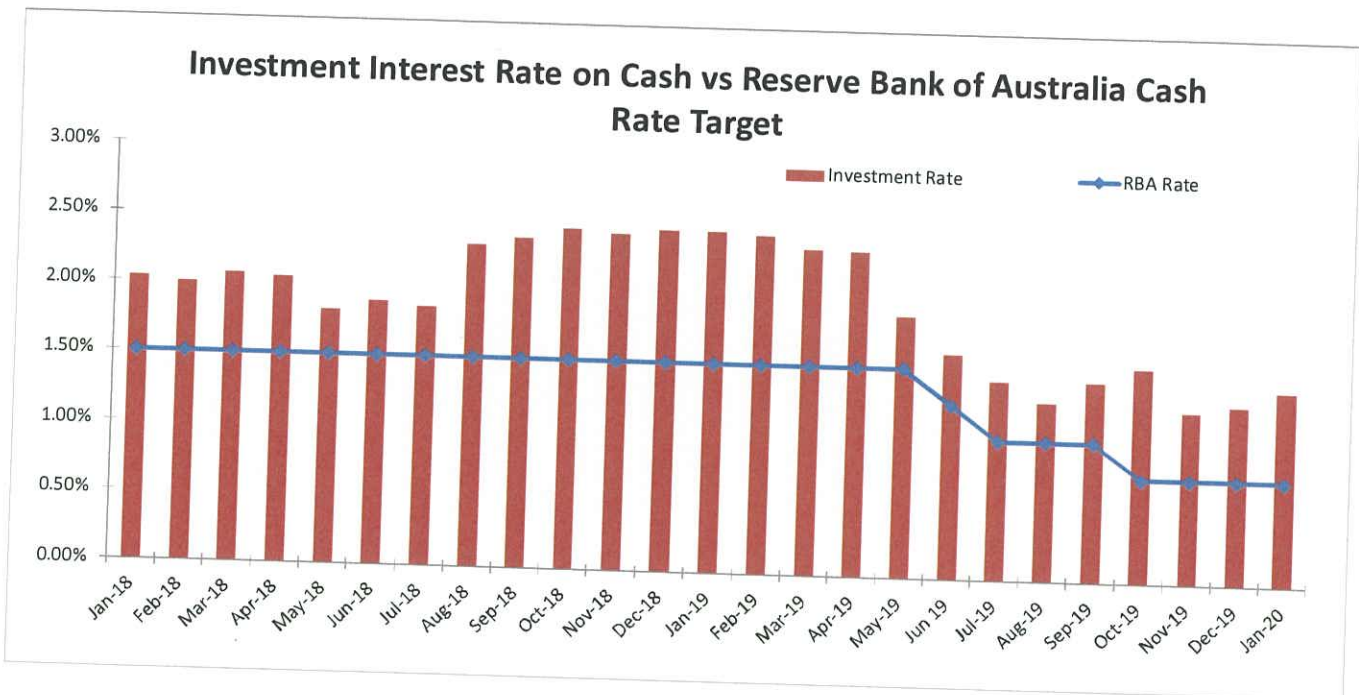
*** Cash & Investments**

As at reporting date total interest earnings on Shire Municipal and Reserve Funds are:

	YTD Actual	YTD Budget
Municipal Fund:	\$ 15,723	\$ 16,229
Reserve Fund:	\$ 39,138	\$ 35,120
	\$ 54,861	\$ 51,349



The following graph compares the Shire's interest rate earned on investments against the Reserve Bank's reference rate. Council has continued to maintain a return above the RBA cash target rate.

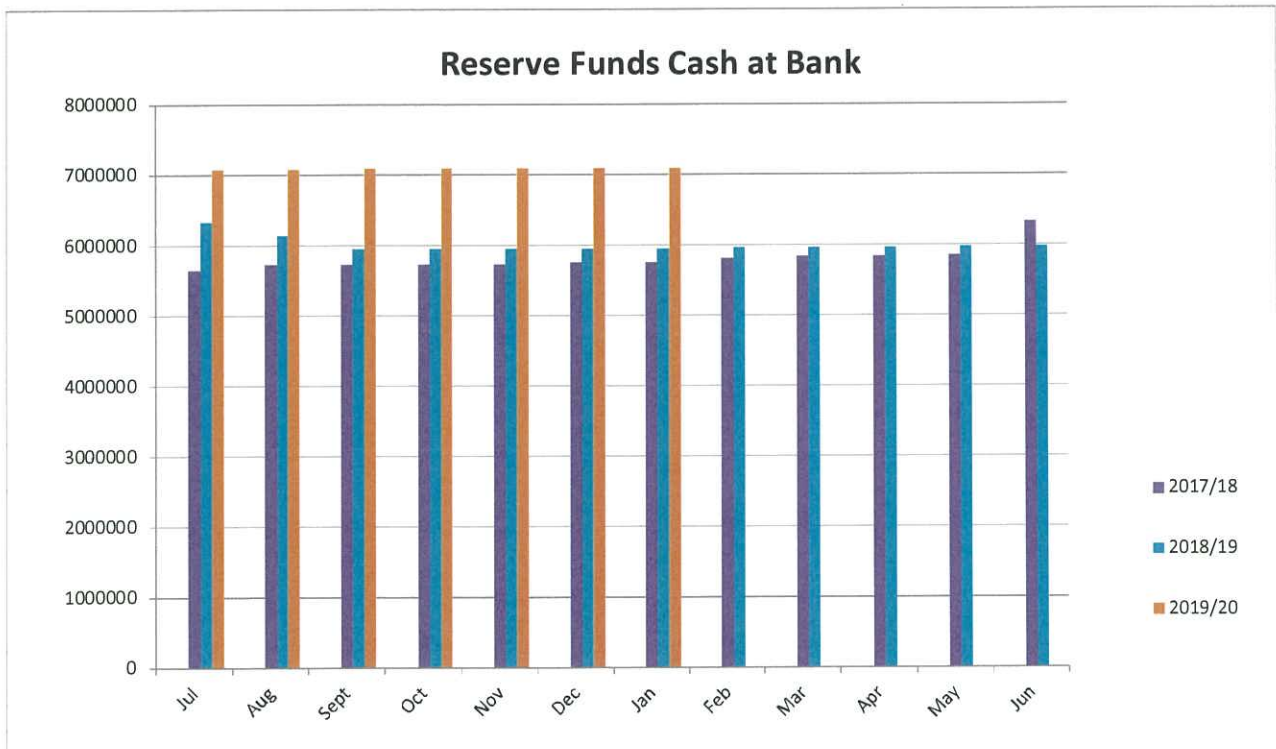
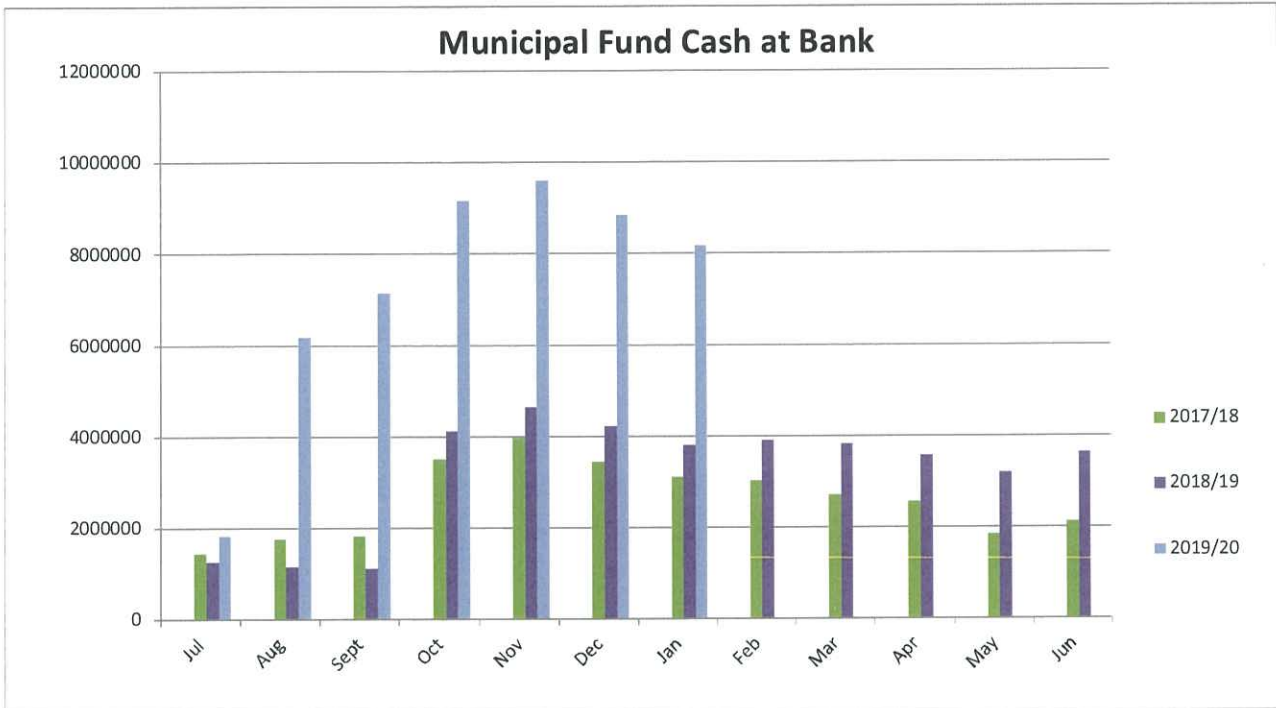


Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st January 2020

* **Cash & Investments**

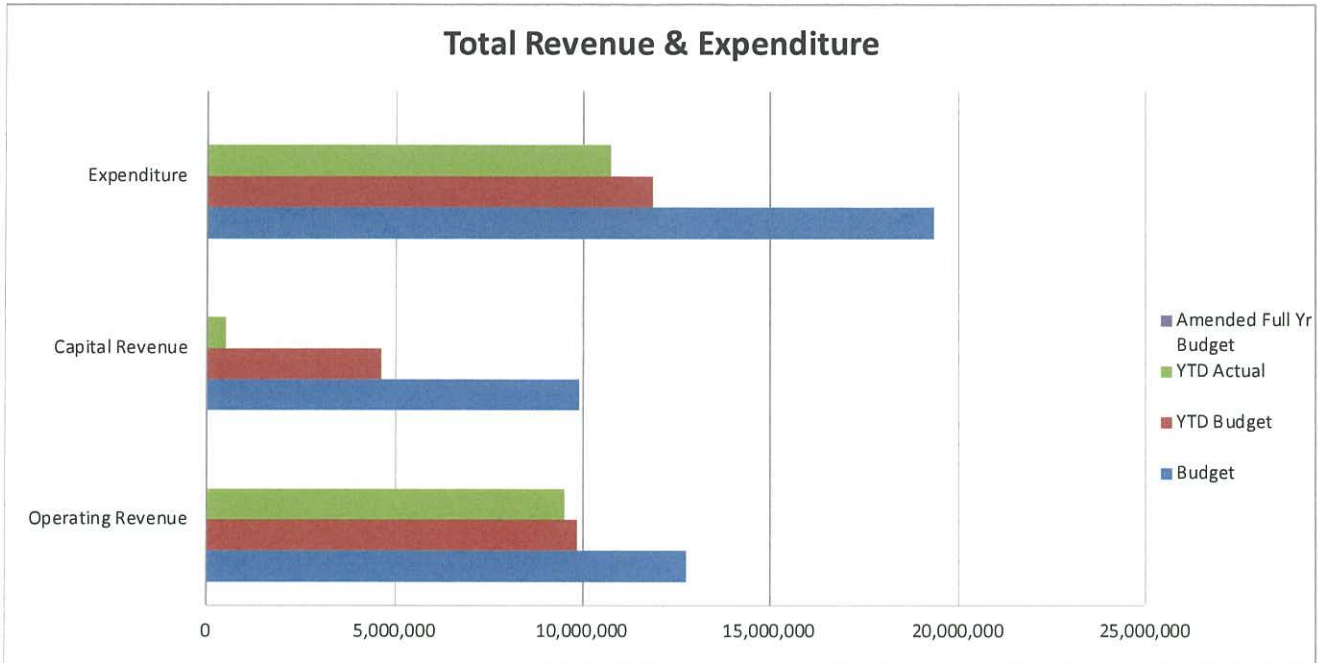
As at reporting date, the Shire's Municipal Bank fund shows a reconciled balance of \$8,182,337.02. This includes investments held by the Shire of \$7,076,623.50.

Municipal Investment Funds total	\$	2,272,690
Restricted Funds - Trust	\$	4,803,933
Municipal Fund Cash at Bank total	\$	1,105,714
Reserve Funds Cash at Bank	\$	7,099,118
	\$	15,281,455



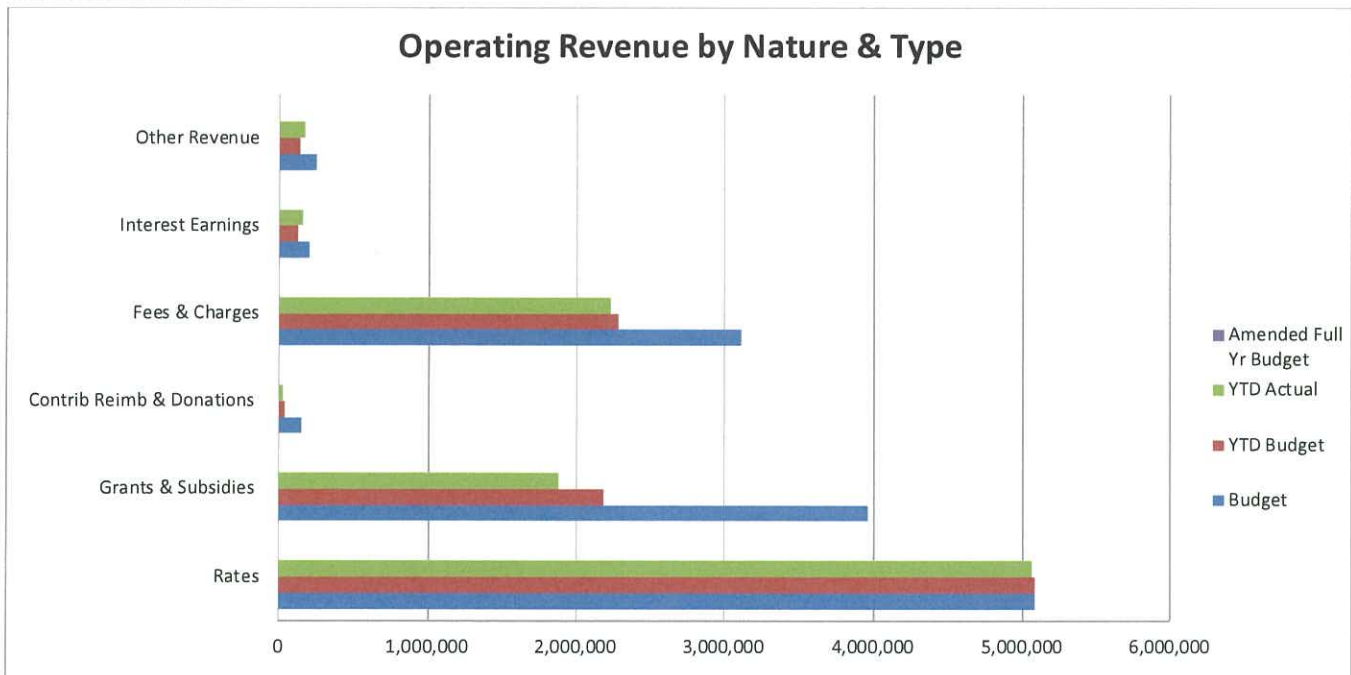
Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st January 2020

* **Nature & Type Reporting**



Total Revenue & Expenditure	Budget	YTD Budget	YTD Actual	YTD Variance %
Operating Revenue	12,761,849	9,865,624	9,533,436	(3.37%)
Capital Revenue	9,910,124	4,623,818	515,999	(88.84%)
Expenditure	19,342,695	11,886,617	10,751,185	(9.55%)

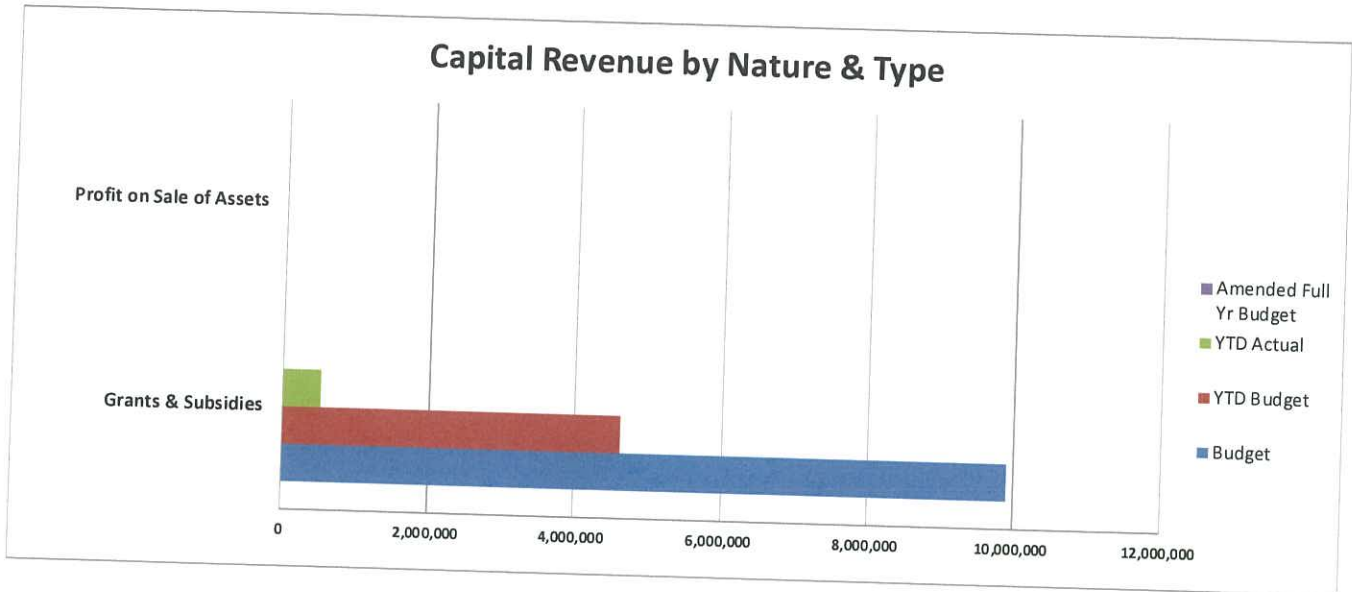
A further detailed analysis of total operating revenue, capital revenue and expenditures is provided via the various nature and type subsections listed below:



Operating Revenue by Nature & Type	Budget	YTD Budget	YTD Actual	YTD Variance %
Rates	5,084,690	5,083,792	5,067,347	(0.32%)
Grants & Subsidies	3,962,932	2,185,143	1,877,919	(14.06%)
Contrib Reimb & Donations	152,626	44,327	27,684	(37.55%)
Fees & Charges	3,113,848	2,282,415	2,227,254	(2.42%)
Interest Earnings	202,000	130,189	160,542	23.31%
Other Revenue	245,753	139,758	172,690	23.56%
Total	12,761,849	9,865,624	9,533,436	

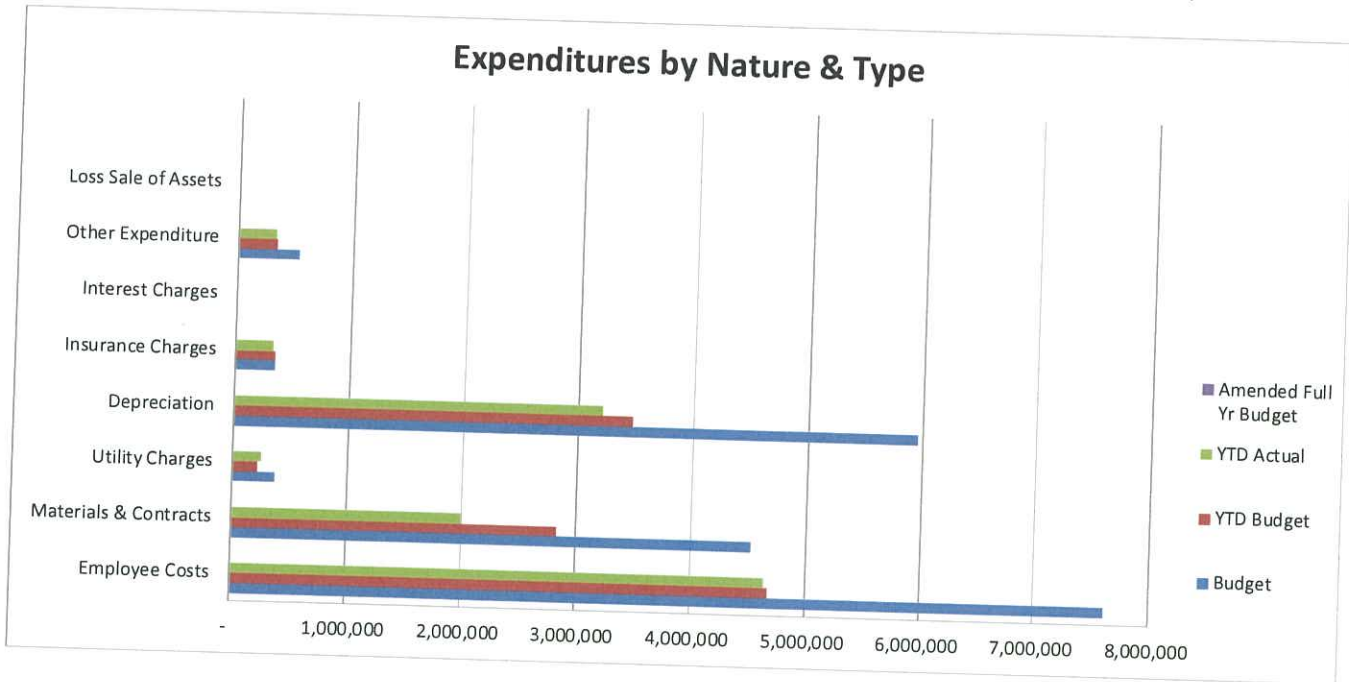
Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st January 2020

* Nature & Type Reporting (continued)



Capital Revenue by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance %
Grants & Subsidies	9,910,124	4,623,818	513,140	(88.90%)
Profit on Sale of Assets	0	0	2,859	0.00%
Total	9,910,124	4,623,818	515,999	

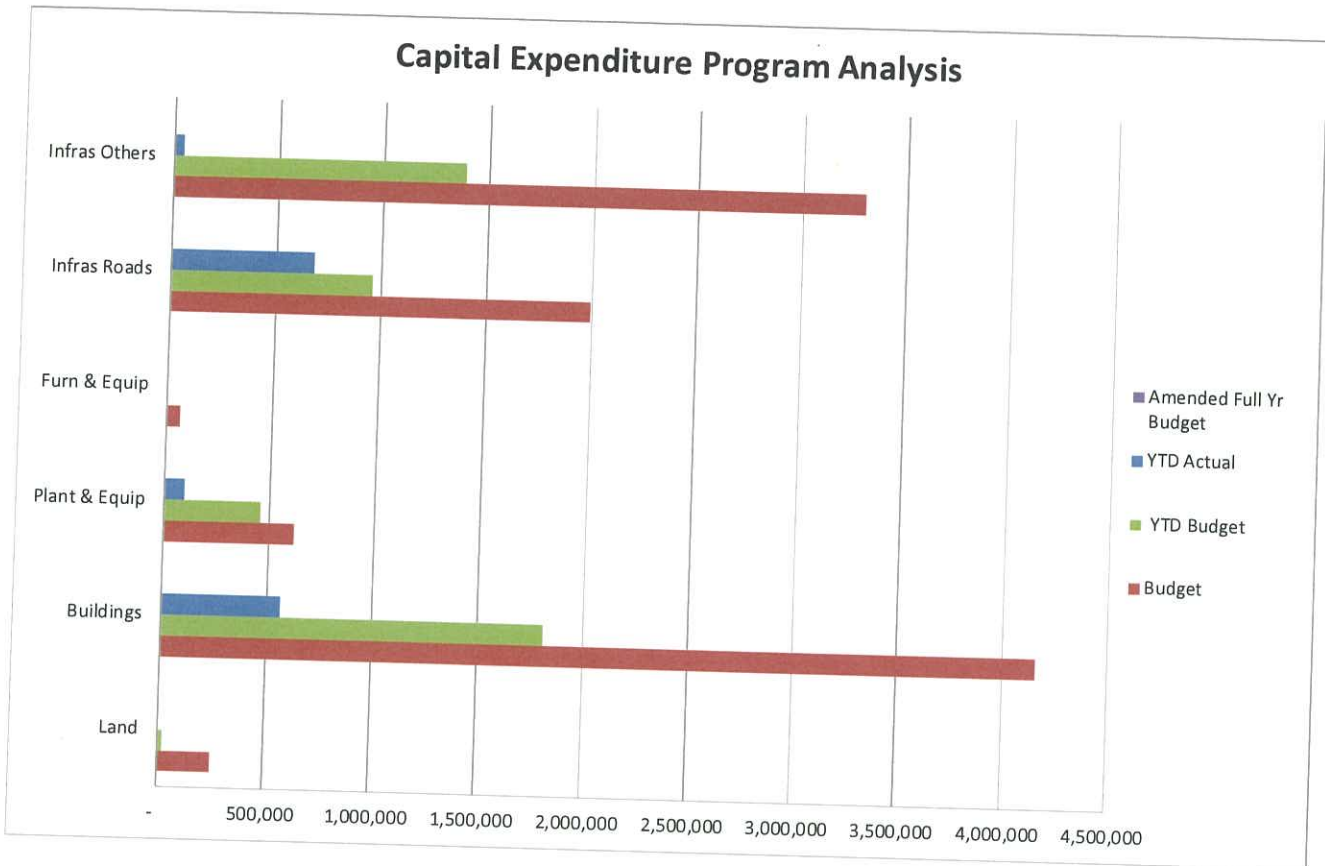


Expenditures by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance %
Employee costs	7,613,640	4,674,804	4,640,125	(0.74%)
Materials and contracts	4,521,205	2,836,494	1,994,981	(29.67%)
Utility charges	369,249	212,913	251,876	18.30%
Depreciation on Non Current Assets	5,960,334	3,476,872	3,214,304	(7.55%)
Insurance charges	344,487	342,198	323,187	(5.56%)
Interest charges	9,786	5,302	4,328	(18.38%)
Loss on sale of asset	0	0	0	
Other expenditure	523,994	338,034	322,386	(4.63%)
TOTAL	19,342,695	11,886,617	10,751,185	

Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st January 2020

* **Capital Acquisitions by Asset Class**



Capital Acquisitions

	Budget	YTD Budget	YTD Actual	YTD Variance %
Land	250,000	25,025	2,000	(92.01%)
Buildings	4,156,500	1,812,492	560,998	(69.05%)
Plant & Equipment	620,352	458,040	98,478	(78.50%)
Furniture & Equipment	64,400	0	0	
Infrastructure Roads	1,994,841	957,975	675,074	(29.53%)
Infrastructure Others	3,299,200	1,388,601	45,580	(96.72%)
TOTAL	10,385,293	4,642,133	1,382,130	

Shire of Donnybrook / Balingup
Operating Statement
For Period ended 31st January 2020

		Adopted Budget 2019/20	Budget Year-to-date 2019/20	Actual Year-to-date 2019/20
Operating Revenues				
Rate Revenue	3	5,084,690	5,083,792	5,067,347
General Purpose Funding	3	1,240,178	620,877	644,671
Governance	4	25,189	23,251	30,954
Law, Order & Public Safety	5	590,180	434,425	252,561
Health	7	163,128	99,697	91,945
Education and Welfare	8	3,961,897	2,124,627	1,988,894
Community Amenities	10	1,215,567	1,155,103	1,110,148
Recreation & Culture	11	330,408	152,282	150,428
Transport	12	8,500	6,213	3,176
Economic Services	13	163,053	100,145	97,017
Other Property & Services	14	119,292	65,212	96,295
		12,902,082	9,865,624	9,533,436
Operating Expenses Excluding				
Borrowing Costs Expenses				
General Purpose Funding	3	(163,296)	(77,145)	(121,513)
Governance	4	(1,214,385)	(873,213)	(736,105)
Law, Order & Public Safety	5	(1,476,583)	(933,928)	(787,407)
Health	7	(233,524)	(136,754)	(147,073)
Education and Welfare	8	(4,542,002)	(2,706,804)	(2,680,899)
Community Amenities	10	(1,801,729)	(1,061,131)	(939,672)
Recreation & Culture	11	(3,443,254)	(2,097,190)	(1,816,013)
Transport	12	(5,110,240)	(2,993,012)	(2,803,740)
Economic Services	13	(650,774)	(450,420)	(271,588)
Other Property & Services	14	(223,268)	(189,374)	(207,181)
		(18,859,055)	(11,518,971)	(10,511,192)
Borrowing Costs Expenses				
Health	7	(4,321)	(2,226)	(1,814)
Recreation and Culture	11	(1,941)	(997)	(629)
Economic Services	13	(3,524)	(2,079)	(1,885)
		(9,786)	(5,302)	(4,328)
Contributions/Grants for the				
Development of Assets				
Law, Order & Public Safety	5	987,536	0	0
Education and Welfare	8	4,175,000	1,400,000	0
Community Amenities	10	1,500,000	750,000	0
Recreation & Culture	11	1,985,448	1,955,581	0
Transport	12	1,262,140	518,237	513,140
		9,910,124	4,623,818	513,140
GAIN OR (LOSS) ON THE				
DISPOSAL OF ASSETS				
Economic Services	13	0	0	2,859
		0	0	2,859
Net Profit OR Loss / Result		3,943,365	2,965,169	(466,085)

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type)
For the Period ended 31st January 2020

	Adopted Budget 2019/20	Budget Year-to-date 2019/20	Actual Year-to-date 2019/20
OPERATING REVENUE AND EXPENDITURE			
(a) Summary by Nature and Type			
Revenue			
Rates	5,084,690	5,083,792	5,067,347
Grants and Subsidies (Operating)	3,962,932	2,185,143	1,877,919
Contributions Reimbursements and Donations (Operating)	152,626	44,327	27,684
Fees and Charges	3,113,848	2,282,415	2,227,254
Interest Earnings	202,000	130,189	160,542
Other Revenue	245,753	139,758	172,690
	<u>12,761,849</u>	<u>9,865,624</u>	<u>9,533,436</u>
Expenditure			
Employee Costs	(7,613,640)	(4,674,804)	(4,640,125)
Materials and Contracts	(4,521,205)	(2,836,494)	(1,994,981)
Utility Charges	(369,249)	(212,913)	(251,876)
Depreciation on Non Current Assets	(5,960,334)	(3,476,872)	(3,214,304)
Insurance Expenses	(344,487)	(342,198)	(323,187)
Interest Expenses	(9,786)	(5,302)	(4,328)
Other Expenses	(523,994)	(338,034)	(322,386)
	<u>(19,342,695)</u>	<u>(11,886,617)</u>	<u>(10,751,185)</u>
Less Applicable to Capital Works	(614,087)	(362,344)	(235,666)
	<u>(5,966,759)</u>	<u>(1,658,649)</u>	<u>(982,083)</u>
Non-operating grants, subsidies and contributions	9,910,124	4,623,818	513,140
Profit on asset disposals	0	0	2,859
Net result	<u>3,943,365</u>	<u>2,965,169</u>	<u>(466,085)</u>
Total Comprehensive Income	3,943,365	2,965,169	(466,085)

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st January 2020

OPERATING REVENUE AND EXPENDITURE	2019/2020		
	Original Budget	YTD Budget	Actual
(b) Classified According to Nature and Type:			
<u>OPERATING REVENUE</u>			
Rate Revenue			
Rates (incl.Discount)	5,084,690	5,083,792	5,067,347
Grants & Subsidies (Operating)			
General Purpose Grant	962,499	480,085	481,582
Interest on Deferred Rates	3,200	1,239	0
Other Grants	563,048	393,916	211,272
Aged Hostel Subsidy	2,434,185	1,309,903	1,185,065
Grants & Subsidies (Capital)			
MRD Special Grants	1,156,140	412,237	497,140
Other Grants	7,877,984	4,211,000	0
Contributions & Donations (Operating)			
Contributions, Reimbursements & Donations	152,626	44,327	27,684
Contributions & Donations (Cap)			
Contributions, Reimbursements & Donations	876,000	581	16,000
Fees and Charges			
Rates Instalment Charges	21,030	21,253	22,427
Rates Direct Debit Fees	6,650	3,878	7,655
Refuse Removal Charges	577,938	577,451	585,037
Waste Management Levy	496,921	496,976	492,684
Rental Income	1,443,544	843,826	817,813
Hall Income	11,492	5,474	6,704
Ground Rent	10,355	2,447	2,975
Recreation Centre Income	189,700	106,840	119,775
Caravan Park	39,850	24,066	19,973
Fines and Penalties	7,100	4,390	2,355
Other Fees and Charges	304,268	192,895	149,693
Private Works	5,000	2,919	164
Interest Earnings			
Rates Penalty Interest Charge	51,500	28,055	31,673
Interest on Rates Instalments	15,500	15,547	20,830
Interest on Municipal Funds	55,000	16,229	15,723
Interest on Reserve Funds	80,000	70,358	92,316
Other Revenue			
Royalties	25,020	14,595	15,197
Commissions	8,275	7,742	7,816
Other Income	16,568	8,083	6,823
Reimbursements	195,890	109,338	142,854
Profit on Sale of Non-Current Assets	0	0	2,859
Total Operating Revenue	22,671,973	14,489,442	10,049,434

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st January 2020

OPERATING REVENUE AND EXPENDITURE	2019/2020		
(b) Classified According to Nature and Type:	Original Budget	YTD Budget	Actual
OPERATING EXPENDITURE			
Employee Costs			
Salaries and Wages	6,395,778	3,823,169	3,777,135
Superannuation	667,098	379,691	412,941
Workers Compensation	252,936	252,932	283,827
Clothing and Uniforms	65,088	66,852	52,716
Training Expenses	118,563	107,764	37,385
Fringe Benefits Tax	87,090	28,875	62,380
Other Employee Costs	27,087	15,521	13,741
Materials			
Chemicals / Gas	26,155	15,260	7,581
General Supplies	461,666	263,109	378,553
Road Materials	210,160	122,598	23,040
Phone/Fax	47,351	23,165	38,446
Fuels & Oils	176,000	102,662	127,205
Plant Parts	178,992	104,405	61,875
Tools/Hardware	1,550	903	9,073
Office Supplies	142,753	109,560	36,208
Garden Supplies	43,313	26,358	25,837
Kiosk Purchases (Rec)	22,202	17,213	9,194
Freight & Transport	8,890	5,187	5,662
Safety Equipment	250	147	7,525
Contracts			
Lease & Rental Expenses	21,844	12,733	23,488
Service Contracts & Repairs	163,921	123,825	121,722
Contract Labour	2,187,514	1,447,487	695,353
Plant Hire (External)	4,300	2,506	6,366
Security Service	3,563	2,079	2,282
Professional Services & Consultants	400,406	208,125	223,995
Rubbish Disposal Contract	307,063	183,078	135,044
Recycling Contract	113,312	66,094	56,531
Utility Charges			
Sewerage	21,679	11,438	14,027
Electricity	280,112	160,364	194,909
Water	67,458	41,111	42,939
Insurance Expenses			
Insurance	344,487	342,198	323,187
Interest Expenses			
Interest on Loans	9,786	5,302	4,328

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st January 2020

4. OPERATING REVENUE AND EXPENDITURE	2019/2020		
(b) Classified According to Nature and Type:	Original Budget	YTD Budget	Actual
OPERATING EXPENDITURE (cont)			
Other Expenditure			
Refreshments	38,752	25,354	23,077
Subscriptions / Donations	216,081	169,019	112,238
Valuations / Title Searches	26,500	1,253	4,974
Postage	10,850	6,895	9,596
Accommodation	500	500	5,733
Licence Fees	19,350	19,269	1,657
Advertising	43,334	26,506	21,236
Councillor Allowances	131,478	66,661	63,581
Bank Charges	24,360	15,382	11,876
Other Expenditure	12,789	7,195	68,417
Loss on Sale of Non-Current Assets	0	0	0
Depreciation			
Depreciation on Assets	5,960,334	3,476,872	3,214,304
Less: Applicable to Capital Works	(614,087)	(362,344)	(235,666)
Total Operating Expenditure	18,728,608	11,524,273	10,515,519
NET PROFIT OR LOSS / RESULT	3,943,365	2,965,169	(466,085)

Shire of Donnybrook - Balingup
Statement of Financial Activity
For the Period ended 31st January 2020

		2019/20 Original Budget \$	2019/20 YTD Budget \$	2019/20 YTD Actual \$	Variances Budget to Actual YTD %
REVENUES					
General Purpose Funding (Excl. Rates)	3	2,288,138	620,877	644,671	3.83
Governance	4	25,189	23,251	30,954	33.13
Law, Order, Public Safety	5	590,180	434,425	252,561	(41.86)
Health	7	163,128	99,697	91,945	(7.78)
Education and Welfare	8	3,961,897	2,124,627	1,988,894	(6.39)
Community Amenities	10	1,215,567	1,155,103	1,110,148	(3.89)
Recreation and Culture	11	330,408	152,282	150,428	(1.22)
Transport	12	8,500	6,213	3,176	(48.88)
Economic Services	13	163,053	100,145	99,876	(0.27)
Other Property and Services	14	119,292	65,212	96,295	47.66
		<u>8,865,352</u>	<u>4,781,832</u>	<u>4,468,948</u>	<u>(6.54)</u>
EXPENSES					
General Purpose Funding	3	(163,296)	(77,145)	(121,513)	57.51
Governance	4	(1,214,385)	(873,213)	(737,918)	(15.49)
Law, Order, Public Safety	5	(1,476,583)	(933,928)	(787,407)	(15.69)
Health	7	(237,845)	(138,980)	(147,073)	5.82
Education and Welfare	8	(4,542,002)	(2,706,804)	(2,680,899)	(0.96)
Community Amenities	10	(1,801,729)	(1,061,131)	(939,672)	(11.45)
Recreation & Culture	11	(3,445,195)	(2,098,187)	(1,816,642)	(13.42)
Transport	12	(5,110,240)	(2,993,012)	(2,803,740)	(6.32)
Economic Services	13	(654,298)	(452,499)	(273,473)	(39.56)
Other Property and Services	14	(223,268)	(189,374)	(207,181)	9.40
		<u>(18,868,841)</u>	<u>(11,524,273)</u>	<u>(10,515,519)</u>	<u>(8.75)</u>
Net Operating Result Excluding Rates:		<u>(10,003,489)</u>	<u>(6,742,441)</u>	<u>(6,046,572)</u>	<u>(10.32)</u>
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Income					
(Profit)/Loss on Asset Disposals		0	0	(2,859)	
Depreciation on Assets		5,960,334	3,476,872	2,830,957	(18.58)
Capital Expenditure and Income					
Non Operating Grants, Subsidies & Contributions		9,910,124	4,623,818	513,140	(88.90)
Purchase Land and Buildings		(7,627,588)	(1,837,517)	(562,998)	(69.36)
Purchase Infrastructure Assets - Roads		(1,680,000)	(957,975)	(675,074)	
Purchase Infrastructure Assets - Other		(3,896,384)	(1,388,601)	(45,580)	(96.72)
Purchase Plant and Equipment		(1,187,616)	(458,040)	(98,478)	(78.50)
Purchase Furniture and Equipment		(111,429)	0	0	
Proceeds from Disposal of Assets		244,999	150,347	294,182	95.67
Repayment of Debentures		(32,213)	(22,253)	(262,984)	1,081.79
Repayment of Preston Village Fixed Loans		(620,000)	0	0	
Proceeds from Leased Preston Village		620,000	310,000	285,000	
Proceeds from New Debentures		1,554,530	900,000	0	
Self-Supporting Loan Principal Income		8,660	4,300	4,419	
Transfers to Reserves (Restricted Assets)		(901,149)	(5,831)	(11,950)	104.93
Transfers from Reserves (Restricted Assets)		2,676,531	1,320,693	1,952,276	47.82
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		0	0	11,994	
LESS Estimated Surplus/(Deficit) June 30 C/Fwd			4,457,164	3,636,167	(18.42)
Budgeted deficiency before general rates		<u>(5,084,690)</u>	<u>(5,083,792)</u>	<u>(5,067,347)</u>	<u>(0.32)</u>
Estimated amount to be raised from general rates		<u>5,084,690</u>	<u>(5,083,792)</u>	<u>5,067,347</u>	
Surplus / (deficit)		<u>0</u>	<u>0</u>	<u>0</u>	

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Year to Date Budget 31/01/2020	Actual to 31/01/2020	Variance Amount	Variance %	Permanent Variation	Comment
General Purpose Funding								
0031	INSTALMENT INTEREST	Inc	-15,547	-20,830	-5,283	33.98	x	Full year income will exceed budget by approx \$5.3k as at reporting date - permanent variation
0041	INTERIM RATES LEVIED	Inc	-16,648	-2,680	13,968	-83.90		Budget timing variation
5682	PRIOR YEAR RATES WRITE OFF	Exp	0	5,079	5,079		x	Permanent Variation - No budget allocation
Governance								
0112	ELECTION & POLL EXPENSES	Exp	29,364	21,334	-8,030	-27.35	x	Permanent variation - Expenditure \$8k less than budget estimate
0252	DONATIONS	Exp	15,267	7,331	-7,936	-51.98		Budget timing variation
0182	SUBSCRIPTIONS	Exp	54,088	35,522	-18,566	-34.33		Budget timing variation
1082	RESOURCE SHARE/CON DEV	Exp	14,296	7,976	-6,320	-44.21		Budget timing variation
0952	AUDIT FEES	Exp	19,708	-4,425	-24,133	-122.45		Awaiting final invoice for interim audit from OAG
0962	CONSULTANTS FEES	Exp	13,153	30,442	17,289	131.44	x	Full year expenditure will exceed budget by approx \$12.7k - increased expenditure for additional investigations
7863	INSURANCE REBATES	Inc	-23,139	-30,071	-6,932	29.96	x	Permanent variation - Additional rebate of approx \$7k received for Motor Vehicle insurance rebate
1072	FRINGE BENEFITS TAX	Exp	28,875	62,380	33,505	116.03		FBT is allocated to cost areas in May therefore temporary variation (reallocate in May)
0292	EMPLOYEE INSURANCE - WORKERS COMPENSATION	Exp	53,572	76,182	22,610	42.20	x	Permanent variation - expenditure will exceed budget by approx \$22k due to wages insurance adjustment from 18/19
0362	OFFICE & SURROUNDS MTCE.	Exp	56,665	46,090	-10,575	-18.66		Budget timing variation - normal operational variance
0392	COMPUTER MTCE AGREEMENTS	Exp	97,335	78,936	-18,399	-18.90		Budget timing variation
0352	COMPUTER SOFTWARE COSTS	Exp	47,614	5,984	-41,630	-87.43		Budget timing variation
6022	FURNITURE & EQUIPMENT UNDER THRESHOLD	Exp	10,206	3,542	-6,664	-65.29		Budget timing variation
0617	CARRIED FORWARD PROJECT RESERVE	Inc	-20,818	-35,000	-14,182	68.12		Reserve Tfr for Admin Records and Phone system processed at beginning of year - budget timing variation
2063	TRANSFER FROM CARRIED FORWARD RESERVE	Inc	0	-13,844	-13,844		x	Reserve Tfr for internal & external communications strategy
Law, Order & Public Safety								
0642	INSURANCE (FC)	Exp	49,308	31,980	-17,328	-35.14	x	Permanent Variation - Expenditure \$17k less than budget estimate
0672	PUBLIC STANDPIPES	Exp	27,699	5,119	-22,580	-81.52		Budget timing variation
0682	BUSH FIRE MITIGATION - SHIRE	Exp	40,000	9,569	-30,431	-76.08		Budget timing variation
5142	ESL OPERATING EXPENSES SHIRE	Exp	120,723	161,994	41,271	34.19		Budget timing variation
6962	BUSH FIRE MITIGATION - SEMC	Exp	166,158	20,111	-146,047	-87.90		Budget timing variation
5123	EMERGENCY SERVICES LEVY GRANT RECEIVED	Inc	-130,859	-104,190	26,669	-20.38		Budget timing variation
5983	REIMBURSEMENTS CESH	Inc	-39,935	-19,280	20,655	-51.72		Recoup based on 60% of actual expenditure - budget timing variation
6963	OFFICE OF ENERGY MGMT. - FIRE MITIGATION GRANT	Inc	-223,050	-80,929	142,121	-63.72		Budget timing variation
0384	BUSH FIRE BUILDINGS - CAP WORKS	Exp	155,922	425,802	269,880	173.14		Budget timing variation - work completed earlier than budget estimates
Health								
1322	SUNDRY HEALTH EXPENSES	Exp	9,850	4,157	-5,693	-57.79		Budget timing variation
Education and Welfare								
0283	GRANT - VOLUNTEER PROGRAMMES	Inc	-6,153	-1,000	5,153	-83.75		Budget timing variation
0983	TUIA LODGE STAFF TRAINING	Exp	13,335	7,542	-5,793	-43.44		Budget timing variation
1662	SALARIES (T/LODGE)	Exp	1,312,003	1,317,940	5,937	0.45		Budget timing variation
1672	SUPERANNUATION (T/LODGE)	Exp	102,662	132,665	30,003	29.22		Budget timing variation
1682	TUIA LODGE MTCE	Exp	563,848	669,454	105,606	18.73		Budget timing variation
1734	MINNINUP COTTAGES 5 - 8 MAINTENANCE	Exp	22,138	13,464	-8,674	-39.18		Budget timing variation - normal operational variance
4022	LANGLEY VILLAS MTCE U7-9	Exp	51,273	19,217	-32,056	-62.52		Budget timing variation - normal operational variance
4322	AGED CARE SERVICES REALLOCATED	Exp	52,871	33,398	-19,473	-36.83		Budget timing variation
1523	RETIREMENT VILLAGE MAINTENANCE FEES	Inc	-29,071	-21,367	7,704	-26.50		Budget timing variation
1693	TUIA LODGE SUBSIDY	Inc	-1,309,903	-1,185,065	124,838	-9.53		Budget timing variation - income reflects level of care, behind YTD budget
1703	TUIA LODGE RENTAL - BASIC DAILY CARE FEE	Inc	-435,043	-393,835	41,208	-9.47		Budget timing variation - income reflects level of care, behind YTD budget
1706	TUIA LODGE RENTAL - DAILY ACCOMM FEE	Inc	-118,874	-145,487	-26,613	22.39		Budget timing variation - income reflects level of care, exceeds YTD budget
1707	TUIA LODGE RENTAL - MEANS TESTED FEE	Inc	-42,007	-67,340	-25,333	60.31		Budget timing variation - income reflects level of care, exceeds YTD budget
1708	TUIA LODGE RENTAL - RESPITE FEE	Inc	-23,812	-7,272	16,540	-69.46		Budget timing variation - income reflects level of care, behind YTD budget
1743	M/COTTAGES RENT 1-4	Inc	-30,065	-20,352	9,713	-32.31		Budget timing variation
2193	TUIA LODGE INTEREST INCOME	Inc	-35,238	-41,228	-5,990	17.00		Budget timing variation - income is based on timing of investment maturities.
7133	REIMBURSEMENTS AGED CARE SERVICES	Inc	-81,165	-88,996	-7,831	9.65		Budget timing variation
1174	PRESTON RETIREMENT VILLAGE - REPAY FIXED LOANS	Exp	0	240,612	240,612			Budget timing variation - sale of unit completed earlier than budget estimate

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Year to Date Budget 31/01/2020	Actual to 31/01/2020	Variance Amount	Variance %	Permanent Variation	Comment
Education and Welfare								
7384	BUILDINGS - TUIA LODGE	Exp	1,270,382	75,305	-1,195,077	-94.07		Budget timing variation - dependant on scheduling of work
8094	WELL AGED HOUSING - BUILDING ASSET RENEWAL	Exp	84,680	11,660	-73,020	-86.23		Budget timing variation - dependant on scheduling of work
8104	AFFORDABLE HOUSING - BRIDGE STREET	Exp	25,025	2,000	-23,025	-92.01		Budget timing variation - dependant on scheduling of work
0315	PROCEEDS FROM LEASED PROPERTY LOT 141 SHARP S	Inc	-310,000	-285,000	25,000	-8.06		Budget timing variation - lease of unit completed earlier than budget estimate
0415	GOVERNMENT GRANTS - OTHER WELFARE	Inc	-1,400,000	0	1,400,000	-100.00		Budget timing variation - no grant income received to date
0525	PROCEEDS OF LOAN - RETIREE UNITS DBK	Inc	-900,000	0	900,000	-100.00		Budget timing variation - Loan for PV Construction yet to be raised
0715	TRANSFER FROM BUILDINGS RESERVE	Inc	-141,270	0	141,270	-100.00		Budget timing variation - no Reserve income transferred to date
7317	TRANSFER FROM UNSPENT GRANTS RESERVE	Inc	0	-526,631	-526,631			Budget timing variation - Reserve Tfr for Bridge Street grant funding
Community Amenities								
1762	DOMESTIC REFUSE COLLECT	Exp	124,638	86,711	-37,927	-30.43		Budget timing variation - normal operational variance
1772	RUBBISH SITES MTC	Exp	277,884	257,656	-20,228	-7.28		Budget timing variation - normal operational variance
1782	DOMESTIC RECYCLING PICKUP	Exp	86,828	67,300	-19,528	-22.49		Budget timing variation - normal operational variance
1802	ORGANIC REFUSE REMOVALS	Exp	75,738	68,968	-6,770	-8.94		Budget timing variation - normal operational variance
1803	CHARGES- REFUSE REMOVAL	Inc	-577,451	-585,037	-7,586	1.31	x	Full year income will exceed budget by approx \$6.5k
2003	BULK REFUSE CHARGES	Inc	-43,750	-4,458	39,292	-89.81	x	Full year income will be less than budget income due to Site Manager processing increased amount of material offsite
2022	LEGAL EXPENSES	Exp	3,500	10,444	6,944	198.39	x	Permanent variation - expenditure to exceed budget by approx \$5.5k
2223	CHARGES - T/P APPROVAL	Inc	-11,669	-5,145	6,524	-55.91		Budget timing variation
2302	DBK CEMETERY MNTCE	Exp	37,348	44,414	7,066	18.92		Budget timing variation
2312	BLN CEMETERY MNTCE	Exp	15,050	7,250	-7,800	-51.83		Budget timing variation - normal operational variance
2322	PUBLIC CONVENIENCES	Exp	115,115	107,802	-7,313	-6.35		Budget timing variation - normal operational variance
2373	CEMETERY FEES DBK	Inc	-12,838	-18,000	-5,162	40.21		Budget timing variation - normal operational variance
2404	VILLAGE GREEN TOILETS	Exp	10,389	275	-10,114	-97.35		Budget timing variation - minimal expenditure to date
2405	GRANTS LOTTERIES COMMISSION	Inc	-750,000	0	750,000	-100.00		Apple Funpark Development - no grant income received to date
4902	TOWN PLANNING CONSULTANCY	Exp	10,000	4,752	-5,249	-52.49		Budget timing variation - normal operational variance
4932	UPPER PRESTON CEMETERY	Exp	8,533	3,002	-5,531	-64.82		Budget timing variation - normal operational variance
7285	TFR FROM BUILDING RESERVE	Inc	-16,478	0	16,478	-100.00		Budget timing variation - no Reserve income transferred to date
0965	PUBLIC TOILETS - ASSET MANAGEMENT PLAN	Exp	27,744	1,240	-26,504	-95.53		Budget timing variation - dependant on scheduling of work
Recreation and Culture								
1064	BUILDINGS VARIOUS HALLS	Exp	88,944	858	-88,086	-99.04		Budget timing variation - minimal expenditure to date
2584	BALINGUP HALL - NEW STOREROOM	Exp	0	5,878	5,878		x	Permanent variation - final project costs for Balingup Hall Revitalisation project
2672	MITCHELL PARK	Exp	94,673	31,225	-63,448	-67.02		Budget timing variation
2642	PARKS & RESERVES GENERAL	Exp	361,354	307,759	-53,595	-14.83		Budget timing variation - normal operational variance
2662	EGAN PARK	Exp	56,477	35,444	-21,033	-37.24		Budget timing variation - normal operational variance
2672	MITCHELL PARK	Exp	94,673	31,225	-63,448	-67.02		Budget timing variation - normal operational variance
2712	BLN PARKS & RESERVES	Exp	118,831	124,897	6,066	5.10		Budget timing variation - normal operational variance
2722	REC CENTRE MTCE	Exp	219,175	201,039	-18,136	-8.27		Budget timing variation - normal operational variance
2662	EGAN PARK	Exp	56,477	35,444	-21,033	-37.24		Budget timing variation - normal operational variance
0694	RESERVE ST FUNPARK	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date
0284	BALINGUP RECREATION CENTRE	Exp	30,804	1,371	-29,433	-95.55		Budget timing variation - minimal expenditure to date
1583	GOVT GRANTS - SPORT & RECREATION	Inc	-15,000	0	15,000	-100.00		Budget timing variation - no income to date
7824	FOOTBALL CLUBROOMS	Exp	48,348	340	-48,008	-99.30		Budget timing variation - minimal expenditure to date
2813	DBK REC CENTRE - CHARGES	Inc	-106,840	-119,775	-12,935	12.11		Budget timing variation - normal operational variance
0284	BALINGUP RECREATION CENTRE	Exp	30,804	1,371	-29,433	-95.55		Budget timing variation - minimal expenditure to date
0694	RESERVE ST FUNPARK	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date
2682	PARK EQUIPMENT	Exp	70,328	8,346	-61,982	-88.13		Budget timing variation
7294	BUILDINGS - DBK RECREATION CENTRE	Exp	93,085	21,765	-71,320	-76.62		Budget timing variation - dependant on scheduling of work
8214	PARKS AND GARDENS INFRASTRUCTURE DONNYBROOK	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date
8904	REC CENTRE CAPITAL FURN & EQUIPMENT	Exp	6,950	0	-6,950	-100.00		Budget timing variation - no expenditure to date
0475	GOVT GRANTS - COMMUNITY FACILITIES	Inc	-5,000	0	5,000	-100.00		Budget timing variation - no income to date
2962	OFFICE EXPENSES DBK	Exp	83,398	76,295	-7,103	-8.52		Budget timing variation
3032	UTILITIES - DBK	Exp	19,147	12,212	-6,935	-36.22		Budget timing variation
5662	DONNYBROOK RESOURCE CENTRE MAINTENANCE	Exp	12,498	0	-12,498	-100.00		Budget timing variation - no expenditure to date
2963	REIMBURSE RESOURCE CENTRE	Inc	-6,250	-169	6,081	-97.29		Minimal income - subject to Library Building mtc works as 50% costs recouped from Department of Education
1094	DONNYBROOK HERITAGE PRECINCT	Exp	659,243	4,378	-654,865	-99.34		Budget timing variation - minimal expenditure to date
3165	GRANTS RAILWAY STATION	Inc	-1,950,000	0	1,950,000	-100.00		Budget timing variation - no income to date, dependant on project milestones

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Year to Date Budget 31/01/2020	Actual to 31/01/2020	Variance Amount	Variance %	Permanent Variation	Comment
Transport								
3200	BRIDGEWORKS - EXT. FUNDED	Exp	450,000	9,935	-440,065	-97.79		Budget timing variation - minimal expenditure to date
3210	ROADWORKS GENERAL	Exp	542,975	389,344	-153,631	-28.29		Budget timing variation - variance reflects timing of road program
3240	FOOTPATHS	Exp	180,000	5,379	-174,621	-97.01		Budget timing variation - minimal expenditure to date
3281	DIRECT GRANT MRWA	Inc	-80,570	-161,140	-80,570	100.00		Budget timing variation - income received earlier than budgeted
3300	ROADS TO RECOVERY FEDERAL FUNDING PROGRAM	Exp	130,000	104,764	-25,236	-19.41		Budget timing variation - variance reflects timing of road program
3330	BLACKSPOT FUNDED ROAD WORKS	Exp	285,000	180,102	-104,898	-36.81		Budget timing variation - variance reflects timing of road program
3331	ROADS TO RECOVERY FEDERAL GRANT FUNDING	Inc	-141,667	-20,000	121,667	-85.88		Funding is part of 5 year program with Roads to Recovery - payments have been staged over various years our full allocation has been received.
3341	OTHER GRANTS (BIKEWEST)	Inc	-106,000	0	106,000			Budget timing variation - no income received to date
3370	STREET TREES & PRUNING	Exp	48,755	29,299	-19,456	-39.90		Budget timing variation
3420	LIGHTING OF STREETS	Exp	51,639	44,910	-6,729	-13.03		Budget timing variation
3430	STREET CLEANING	Exp	38,934	24,209	-14,725	-37.82		Budget timing variation
3450	BRIDGE MAINTENANCE	Exp	175,534	68,425	-107,109	-61.02		Budget timing variation
3554	PURCHASE PLANT & EQUIPMNT	Exp	384,461	58,494	-325,967	-84.79		Budget timing variation
3575	SALE OF PLANT & EQUIPMENT	Inc	-76,517	-2,364	74,153	-96.91		Budget timing variation
7082	BLN TOWN CENTRE WORKS	Exp	10,787	18,500	7,713	71.50		Budget timing variation - expenditure incurred earlier than budget estimate
0150	DONNYBROOK TOWNSCAPE WORKS	Exp	10,787	382	-10,405	-96.46		Minimal expenditure incurred to date
0325	FEDERAL & STATE BLACKSPOT GRANT FUNDING	Inc	0	-124,000	-124,000			Budget timing variation - income received earlier than budget estimate
341M	GENERAL ROAD MAINTENANCE	Exp	572,880	643,064	70,184	12.25		Budget timing variation - variance reflects timing of road maintenance program
Economic Services								
1212	LAND DISPOSAL COSTS	Exp	2,000	19,862	17,862	893.09	x	Full year expenditure will exceed budget estimate by approx \$15k
2192	DONNYBROOK TRANSIT PARK MAINTENANCE	Exp	39,420	31,044	-8,376	-21.25		Budget timing variation
3842	NOXIOUS WEEDS/PEST PLANTS	Exp	18,669	5,471	-13,198	-70.69		Budget timing variation
3912	AREA PROMOTION	Exp	63,125	38,012	-25,113	-39.78		Budget timing variation
4194	PLANT AND EQUIPMENT	Exp	66,629	42,070	-24,559	-36.86		Budget timing variation
4225	SALE OF PLANT & EQUIPMENT	Inc	-33,830	-19,091	14,739	-43.57		Budget timing variation
4742	CONSULTANCY ECONOMIC SERVICES	Exp	5,831	0	-5,831	-100.00		Budget timing variation - no expenditure to date
4772	BUILDINGS 70 SW HWY DONNYBROOK (EX BANK)	Exp	81,482	6,814	-74,668	-91.64		Budget timing variation
7152	BALINGUP TRANSIT PARK MTCE.	Exp	25,446	19,431	-6,015	-23.64		Budget timing variation
7312	TOURISM INFRASTRUCTURE	Exp	10,000	0	-10,000	-100.00		Budget timing variation - no expenditure to date
0275	PROCEEDS SALE OF LAND	Inc	-40,000	-109,091	-69,091	172.73		Budget timing variation - land sold earlier than budget estimate
0294	TRANSIT PARK DONNYBROOK - CONSTRUCTION	Exp	0	10,386	10,386		x	Additional expenditure for powered sites - Reserve fund transfer has been processed to offset expenditure
0495	TRANSFER FROM RESERVE	Inc	0	-29,632	-29,632		x	Reserve Transfer - Dbk Transit Park power \$9k and Developing Visitor & Tourist Infrastructure \$20k - projects carried over from 18/19
Public Works Overheads								
4422	LONG SERVICE LEAVE	Exp	5,161	14,297	9,136	177.02		LSL paid to departing employee - will be offset by Transfer from Reserve
4612	WORKERS COMPENSATION ALLOC.	Exp	46,669	61,744	15,075	32.30		Budget timing variation
4613	REIMB WORKERS COMPO	Inc	-46,662	-67,222	-20,560	44.06		Budget timing variation
7843	DIESEL FUEL REBATE INCOME	Inc	-17,500	-25,046	-7,546	43.12	x	Permanent variation - income to exceed budget due to additional back claim
4570	SALARIES AND WAGES	Exp	3,806,964	4,189,269	382,305	10.04		Budget timing variation - Wages and Salaries approx \$382k over YTD Budget.

Note 1 Budget and Actual Income shown as negative figures.
Budget and Actual Expenditure shown as positive figures.
Therefore a negative variance indicates either more income or less expenditure than budget YTD estimate (positive effect on budget)
Therefore a positive variance indicates either less income or more expenditure than budget YTD estimate (negative effect on budget)

Note 2 Salaries and Wages variances are shown in total only in Schedule 14 (Public Works Overheads)
Variances relating to internal costings and allocations are not reported.
Variances relating to amounts transferred to/from Reserve have not been reported.

Shire of Donnybrook / Balingup
Summary of Financial Activity - Cash
For the Period ended
31st January 2020

Sch No	2019/20 Adopted Budget		2019/20 Actual		
	Income	Expenditure	Income	Expenditure	
OPERATING SECTION					
General Purpose Funding	3	7,372,828	163,296	6,757,761	121,513
Governance	4	25,189	1,127,978	44,798	698,544
Law, Order & Public Safety	5	651,196	1,416,064	321,078	754,276
Health	7	163,128	192,845	91,945	121,710
Welfare Services	8	3,962,097	4,203,523	2,074,257	2,576,426
Community Amenities	10	1,215,567	1,722,629	1,116,148	900,351
Recreation & Culture	11	351,658	2,390,038	155,928	1,245,560
Transport	12	8,500	1,648,276	6,758	892,904
Economic Services	13	163,053	614,292	103,017	255,094
Other Property & Services	14	126,792	226,792	96,295	207,181
		14,040,008.25	13,705,733.00	10,767,984	7,773,559
CAPITAL SECTION					
Governance	4	225,219	191,030	35,000	7,968
Law, Order & Public Safety	5	1,076,352	1,079,536	0	425,828
Health	7	0	11,940	0	5,441
Welfare Services	8	7,244,676	7,244,676	811,631	334,293
Community Amenities	10	1,528,254	1,549,254	0	4,653
Recreation & Culture	11	2,389,576	2,430,126	207,930	51,097
Transport	12	2,167,622	2,528,716	515,504	746,796
Economic Services	13	172,569	199,950	321,451	69,039
Transfers To Reserves	15	181,175	821,149	0	0
		14,985,443	16,056,377	1,891,515	1,645,115
Total Income & Expenditure		29,025,451	29,762,110	12,659,499	9,418,673
Less Depreciation W/Back			(796,825)		0
Net		29,025,451	28,965,285	12,659,499	9,418,673
Add Surplus July 1 B/Fwd		168,359		11,994	
Adjust to NCL (Leave Provisions)					(383,347)
Surplus/Deficit C/Fwd			228,525		3,636,167
		29,193,810	29,193,810	12,671,493	12,671,493

**Shire of Donnybrook / Balingup
Summary of Financial Activity - Cash
For the Period ended
31st January 2020**

Surplus/Deficit Summary C/Forward Represented by;

(A) Cash at Bank and on Hand	8,184,497	
Sundry Debtors Rates	1,569,497	
Receivables/Debtors	141,866	
Accrued Income	518	
GST Asset Clearing A/C	53,534	
ESL Asset Clearing A/C	259,717	
Land Held for Resale	163,670	
Stock on Hand	<u>10,284</u>	10,383,583
(B) Provision for LSL Current	(318,573)	
Provision for A/L Current	(435,668)	
Add Cash Backed Reserve	218,912	
GST Liability Clearing A/C	(9,443)	
ESL Liability Clearing A/C	(298,631)	
PAYG Clearing A/C	(161,483)	
Prepaid Rates	(66,436)	
Restrictive Liability (Bonds)	(5,354,033)	
Sundry Creditors	<u>(322,061)</u>	(6,747,417)
Net Current Assets		<u><u>3,636,167</u></u>

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The financial report has been prepared in accordance with applicable Australian Accounting Standards, (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. The report has also 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements.

(c) Rounding Off Figures

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

(f) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(g) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST.

(h) Superannuation

The Shire of Donnybrook / Balingup contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(i) Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or fair value less, where applicable, any accumulated depreciation, amortisation or impairment losses.

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

(j) Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

(k) Impairment

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 that they may be impaired.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating units exceeds its recoverable amount. Impairment losses are recognised in the income statement.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	40 to 60 years
Office Furniture and Equipment	5 to 10 years
Computer Equipment	5 years
Plant and Equipment	4 to 15 years
Infrastructure:	
Bridges	50 to 80 years
Road clearing and earthworks	not depreciated
Road Pavement	50 years
Road Seal	18 years
Carparks	15 years
Cycleways	40 years
Footpaths - Concrete	60 years
Footpaths - Slab	20 years
Storm Water Drainage	25 to 25 years

(m) Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

(n) Employee Entitlements

The provisions for employee entitlements relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries and Annual Leave (Short-term benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates.

(ii) Annual Leave and Long Service Leave (Long-term benefits)

The provision for employees' benefits for annual leave and long service leave expected to be settled more than 12 months from the reporting date represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees' service to balance date.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

2. COMPONENT FUNCTIONS/ACTIVITIES

The activities relating to the Local Government's components are as follows:

(b) Statement of Objective

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

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

03 GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: General rate revenue, general purpose grants and interest revenue.

04 GOVERNANCE

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

Activities: Administration and operation of facilities and services to members of Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

05 LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help insure a safer community.

Activities: Supervision of various local laws, fire prevention, animal control and State Emergency Service.

07 HEALTH

Objective: To provide an operational framework for good community health.

Activities: Health Inspection and administration, preventative services and medical centre buildings.

08 EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.

Activities: Operation of Frail Aged Hostel, Well Aged Housing, Community Development Child Care Centre & Youth Welfare

09 HOUSING

Objective: To help ensure adequate housing.

Activities: Maintenance of rental housing facilities. Council does not currently provide services in this area.

10 COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Refuse and recycling collection services, operation of refuse disposal sites, town planning & regional development, cemeteries, public conveniences and protection of the environment

11 RECREATION AND CULTURE

Objective: To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of public Halls, parks and reserves, sporting facilities, libraries and museum.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

2. COMPONENT FUNCTIONS/ACTIVITIES

12 TRANSPORT

Objective: To provide effective and efficient transport services to the community.
 Activities: Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic signs, street cleaning, street trees, private works and traffic management.

13 ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic well being.
 Activities: Promotion of Tourism, Maintenance of Caravan Park, building control, noxious weed control, receipt of royalties and agency commissions for Department of Transport.

14 OTHER PROPERTY & SERVICES

Activities: Plant repairs, public works overheads and other operational costs.

3. CASH AND INVESTMENTS

Actual cash balances versus end-of-year projected results are detailed below:

	Budget 30/06/2020	B/Forward 01/07/2019	YTD Actual 31/01/2020
Restricted (See below)	5,975,279	9,040,423	7,099,118
Restricted	0	68,294	0
Municipal Fund - Unspent Loan Fund			
Unrestricted			
Municipal Fund	2,296,784	497,572	556,614
Trust Funds	0	0	5,354,033
Municipal Investment Account	0	0	2,272,690
Petty Cash on Hand	1,160	1,160	1,160
Total Cash Balance	8,273,223	9,607,449	15,283,615

The following reserve funds have restrictions imposed by Council under Regulations or by external requirements:

Waste Management Reserve	1,372,380	1,469,228	1,469,228
Bushfire Control & Management Reserve	2,281	2,282	2,282
Aged Housing Reserve	1,347,962	1,155,954	1,166,088
Employee Entitlements Reserve	256,255	218,912	220,728
Arbuthnott Memorial Scholarship Reserve	3,684	3,885	3,885
Strategic Planning Studies Reserve	40,051	40,051	40,051
Land Development Reserve	223,548	250,000	250,000
Vehicle and Plant Reserve	395,295	511,275	511,275
Roadworks Reserve	1,112,344	435,434	435,434
Parks and Reserves Reserve	0	75,276	75,276
Contribution to Works Reserve	0	307,125	326,641
Revaluation Reserve	60,950	950	950
CBD Development Reserve	3,054	3,054	3,054
Buildings Reserve	927,566	853,366	853,366
Apple Funpark Reserve	103,211	99,521	99,521
Information Technology Reserve	126,698	119,523	119,523
Unspent Grants Reserve	0	1,837,875	17,440
Carried Forward Projects Reserve	0	1,656,712	1,504,376
	5,975,279	9,040,423	7,099,118

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

4. NET CURRENT ASSETS

Composition of Net Current Asset Position

CURRENT ASSETS

	Budget 30/06/2020 \$	B/Forward 01/07/2019 \$	YTD Actual 31/01/2020 \$
Cash at Bank and on Hand	2,297,944	567,026	2,830,464
Restricted Assets - Reserves	4,199,897	9,040,423	7,099,118
Restricted Assets - Trust	0	5,337,749	5,354,033
Sundry Debtors Rates	402,218	417,750	1,569,497
Receivables/Debtors	140,000	254,873	141,866
Accrued Income	100,000	187,300	518
GST Asset Clearing A/C	50,000	94,231	53,534
ESL Asset Clearing A/C	0	23,895	259,717
Prepayments	5,000	2,530	0
Stock on Hand	129,332	28,251	10,284
Land Held for Resale	163,670	163,670	163,670
Self Supporting Loan Debtors	0	8,660	0
	7,488,061	16,126,358	17,482,701

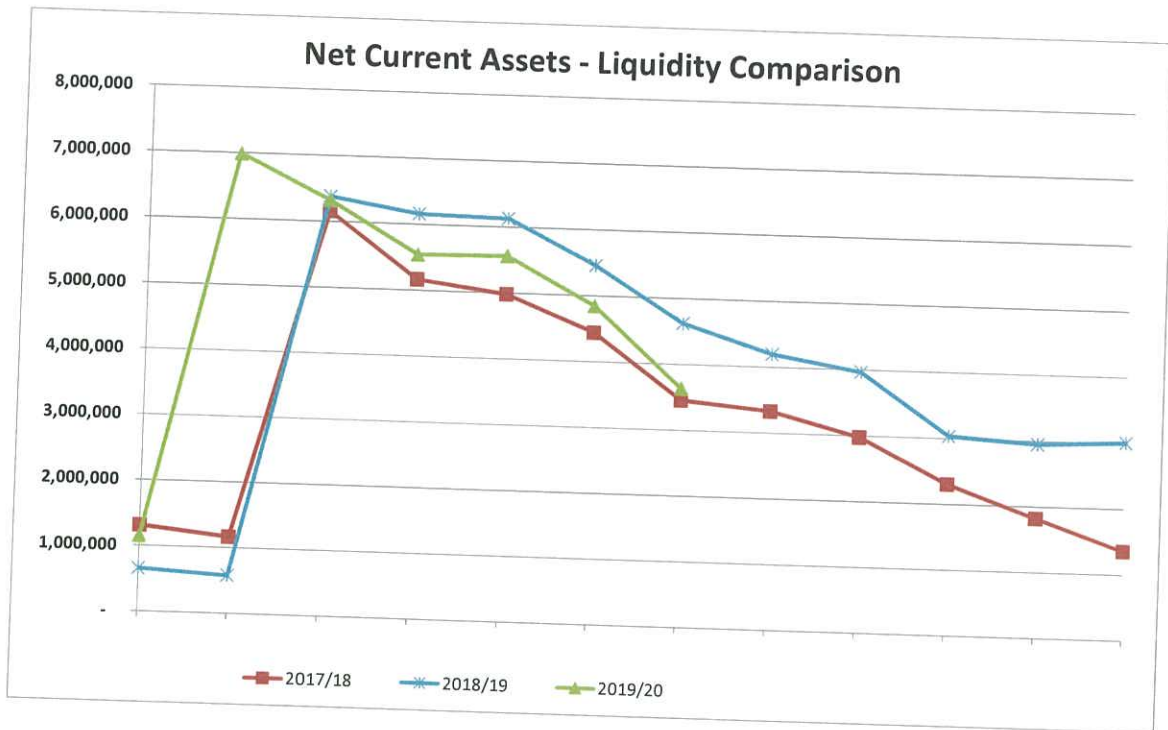
CURRENT LIABILITIES

	Budget 30/06/2020 \$	B/Forward 01/07/2019 \$	YTD Actual 31/01/2020 \$
Provision for LSL Current	(318,573)	(318,573)	(318,573)
Provision for A/L Current	(435,668)	(435,668)	(435,668)
Add Cash Backed Reserve	318,573	218,912	218,912
Payments Received in Advance	(100,000)	0	0
Accrued Salaries/Wages	(200,000)	(181,501)	0
Accrued Loan Interest	(5,000)	(2,436)	0
Accrued Expenses	(200,000)	(47,520)	0
Prepaid Rates	(200,000)	(115,057)	(66,436)
GST Liability Clearing A/C	(100,000)	(41,047)	(9,443)
ESL Liability Clearing A/C	(500)	(116)	(298,631)
PAYG Clearing A/C	(150,000)	(109,803)	(161,483)
Loan Liability (Current Portion)	(75,313)	(30,795)	0
Self Supporting Loan Income	0	(8,660)	0
Sundry Creditors	(1,821,683)	(675,922)	(322,061)
Restricted Liability - Trust Bonds			(5,354,033)
Less Restricted Assets - Reserves	(4,199,897)	(9,040,423)	(7,099,118)
	(7,488,061)	(10,788,609)	(13,846,534)

NET CURRENT FUNDING POSITION **0** **5,337,749** **3,636,167**

Net Current Assets - Liquidity Comparison			
Month	2017/18	2018/19	2019/20
July	1,313,270	655,255	1,152,916
August	1,167,107	577,376	6,991,493
September	6,157,360	6,377,761	6,323,548
October	5,163,094	6,155,719	5,540,643
November	4,982,406	6,125,435	5,559,973
December	4,442,157	5,457,420	4,844,897
January	3,456,447	4,619,542	3,636,167
February	3,330,127	4,195,258	
March	2,978,456	3,962,956	
April	2,307,336	3,032,763	
May	1,822,010	2,948,242	
June	1,361,688	3,007,579	

4. NET CURRENT ASSETS



Current Ratio

This ratio is a modified commercial ratio designed to focus on the liquidity position of local government that has arisen from past year's transactions.

A ratio of less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

Current Ratio =

$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

	2017/18	2018/19	2019/20
July			
August	3.16	1.37	1.75
September	2.11	1.33	6.15
October	6.87	5.44	5.90
November	5.43	4.64	5.40
December	4.56	5.82	5.02
January	5.38	4.79	4.83
February	3.32	3.84	3.61
March	3.74	3.32	
April	3.58	3.73	
May	2.70	2.65	
June	2.55	3.03	
	1.75	2.79	

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

5. VARIANCE ANALYSIS

The Local Government (Financial Management) Regulations 1996, require a variance analysis between budget year-to-date and actual results to be conducted monthly and reported to Council.

Council has determined that a materiality threshold of \$5,000 will apply for reporting purposes. That is all variances greater than \$5,000 will be reported to Council.

Any variance less than \$5,000 will not be reported to Council. The variance analysis applies to all income and expenditure items, except non-cash items such as depreciation.

A table showing material variances, as at 31st January 2020 has been prepared for Council information and has been included with this report. The comments provided are applicable as at reporting date.

General

The variance analysis shows a number of variances with a comment of 'budget timing variation'. The variances are temporary in nature and relate to the timing of income or expenditure when compared to the projected year to date budget results. Essentially this is a variance in projected cashflow when actual results are compared to budget results.

Unless otherwise indicated in the schedule and these notes, all budget timing variations are expected to be resolved as the financial year proceeds.

General Purpose Funding

Variance of approx \$5k relating to prior year rates write off - no budget allocation was made during 2019/20. Instalment interest - full year income will exceed the budget by approx \$5.3k.

Governance

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Expenditure for consultant services will increase by approx \$12.7k due to additional investigations. Election & Poll expenditure will be \$8k less than budgeted estimate.

Additional expenditure of approx \$22k has been incurred for Employee Insurance - Workers compensation, this is due to an adjustment for premiums paid for 2018/19 estimated salary/wages figures.

Law, Order and Public Safety

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Identified variances primarily relate to fire control expenditure, ESL operating expenses and Bushfire mitigation works variance for capital works for bushfire buildings relates to timing of budget allocation versus work completed.

Health

Variance identified within this program relating to sundry health expenses is expected to resolve as the financial year proceeds.

Education and Welfare

Material variances reported within this program principally relate to the operation of Council's Frail Aged Lodge & Well Aged units. Any surplus or deficit is carried to Council's Aged Housing Reserve fund.

Community Amenities

Normal operation variances are reported for waste management services and are generally temporary in nature.

Income from bulk refuse charges for Donnybrook Waste Management Facility will be less than budgeted income This is due to onsite contractor processing an increased amount of material offsite.

Expenditure for Town Planning legal expenses will increase by approx \$5.5k from budgeted estimates.

All other variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

5. VARIANCE ANALYSIS

Recreation and Culture

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

A permanent variation of approx \$6k for the final project costs for Balingup Town Hall Revitalisation project has been identified.

Transport

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Economic Services

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Donnybrook Transit Park - additional expenditure incurred for installation of additional powered sites - this expenditure has been offset from Reserve Fund transfer.

Sale of Mead Street land commenced earlier than budget and is therefore considered a temporary variance only.

Public Works Overheads

All variances reported within public works overheads which are expected to resolve as the year proceeds

Additional income has been received after a review of our Diesel Fuel Rebate scheme - additional income of approx \$7.5k has been received - this is a permanent variation.

Wages and salaries expenditure is approx. \$382k over year to date budget - this is due to timing of pay periods and is therefore considered a temporary variance only.

6. ASSET ACQUISITION

Acquisition of assets are capitalised in accordance with Australian Accounting Standard 21.

ASSETS ACQUIRED BY TYPE

	2019/20	
	Original Budget	Actual
	\$	\$
Land & Buildings	7,627,588	562,998
Plant & Equipment	1,187,616	98,478
Furniture & Equipment	111,429	0
Infrastructure Assets - Roads	1,680,000	675,074
Infrastructure Assets - Other	3,896,384	45,580
	14,503,017	1,382,130

ASSETS ACQUIRED BY PROGRAM

	2019/20	
	Original Budget	Actual
	\$	\$
Governance	191,030	7,968
Law, Order & Public Safety	1,079,536	425,828
Health	900	0
Education and Welfare	6,624,678	93,681
Community Amenities	1,549,254	4,653
Recreation & Culture	2,421,466	46,678
Transport	2,528,716	746,796
Economic Services	107,437	56,526
	14,503,017	1,382,130

Note: Full details of Assets acquired or constructed are shown in Appendix A of the report.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st January 2020

7. DISPOSAL OF ASSETS

ASSETS DISPOSED BY TYPE

	2019/20	
	Budget \$	Actual \$
Proceeds of Sale of Assets		
Plant & Equipment	244,999	19,091
	244,999	19,091
Less Written Down Value at Disposal	244,999	16,232
Profit/(Loss) on Disposal	0	2,859

ASSETS DISPOSED BY PROGRAM (Profit / Loss on Disposal)

	2019/20	
	Budget \$	Actual \$
Economic Services	0	2,859
	0	2,859

Note: Full details of Assets sold/disposed are shown in Appendix B of the report.

8. LOAN REDEMPTION (Loan Principal Repayment)

The total loan principal outstanding as at 31st January 2020 is \$182,933.53

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st January 2020

APPENDIX A **Details of Capital Works Program - 2019/20**

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
GOVERNANCE									
Other Governance									
105640	Admin Centre Building Improvements	5,000	1,358		1,358				
105640	Council Chambers - Upgrade	1,500	0		0				
105640	Shire Admin - Wireless Access Points	0	-4,305		-4,305				
105640	Shire Admin - Exterior Repaint	8,160	0		0				
105640	Shire Admin - External Wall - Repoint fretted joi	1,020	0		0				
105640	Shire Admin - Renew floor coverings	25,500	0		0				
105640	Shire Admin - Repaint interior	10,200	0		0				
105640	Shire Admin - Drywall brick face walls	20,400	0		0				
105640	Shire Admin - Paint straw board ceiling panels	6,120	0		0				
105640	Shire Admin - Replace aircon Dev Svcs	12,240	0		0				
105640	Shire Admin - Replace aircon Admin	0	10,915		10,915				
105640	Shire Admin - Replace front counter	14,280	0		0				
105640	Shire Admin - Install auto front doors	20,400	0		0				
105640	Shire Admin - Replace kitchen cupboards	8,160	0		0				
105640	Shire Admin - Roof space line bare frame walls	2,550	0		0				
105640	Shire Admin - Improve disability access	25,500	0		0				
105840	Replacement of Shire Office Telephone System	30,000	0		0		0		
		191,030	7,968	0	7,968	0	0	0	0
LAW, ORDER AND PUBLIC SAFETY									
Fire Control									
103540	Light Tanker - Lowden BFB	547,900	0			0			
103840	Beelerup Fire Station 1x Appliance Bay Facility	389,636	324,973		324,973				
103840	Kirup/Brazier BFB - Ablutions, Meeting Room &	138,000	100,454		100,454				
103840	Ferndale BFB	0	375		375				
Animal Control									
107940	Dog Pound Facilities Improvements	4,000	25		25				
		1,079,536	425,828	0	425,828	0	0	0	0
HEALTH									
Health Inspection and Administration									
168100	Purchase Furniture	900	0				0		
		900	0	0	0	0	0	0	0
EDUCATION AND WELFARE									
Other Welfare									
173840	Tuia Lodge Extensions (11 room facility)	1,450,000	1,960		1,960				
173840	Tuia Lodge Fire Suppression System	500,000	6,553		6,553				
173840	Tuia Lodge Various Building Upgrades	450,000	1,070		1,070				
173840	Tuia Lodge - Rebed sunken paving	510	0		0				
173840	Tuia Lodge - Add rail to balustrading	7,140	0		0				

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st January 2020

APPENDIX A Details of Capital Works Program - 2019/20

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
EDUCATION AND WELFARE									
Other Welfare									
173840	Tuia Lodge - Jarrah Wing - Repaint	40,800							
173840	Tuia Lodge - Refit Kitchen #1 & Dining room	51,000	0			0			
173840	Tuia Lodge - Repair wall cracks (Rms 1,2,4,Hall	1,020	0			0			
173840	Tuia Lodge - Marri Wing Rm 12, 14 & 16 - Refu	40,800	65,722		65,722				
180940	Minninup Cottages Unit 3 - Accessibility Ramp	3,570	0			0			
180940	Minninup Cottages Unit 4 - Accessibility Ramp	3,570	0			0			
180940	Minninup Cottages Unit 2 - Interior Refurbishme	45,900	0			0			
180940	Minninup Cottages Unit 3 - Interior Refurbishme	45,900	0			0			
180940	Minninup Cottages Unit 1-4 - Carport	10,200	0			0			
180940	Minninup Cottages Unit 5-8 - Roof Restoration	6,120	0			0			
180940	Minninup Cottages Unit 7 - Interior Refurbishme	45,900	4,723		4,723				
180940	Minninup Cottages Unit 10 -Laundry Trough	408	0			0			
180940	Minninup Cottages Unit 11 - Replace Carpets w	7,650	0			0			
180940	Minninup Cottages Unit 12 - Replace Carpets w	7,650	6,938		6,938				
180940	Langley Villas - Unit 2 - Replace Carpet with Vin	5,100	0			0			
180940	Langley Villas - Unit 2 - Replace Cooker	1,226	0			0			
180940	Langley Villas - Unit 7 - Retile laundry	3,060	0			0			
180940	Langley Villas - Unit 8 - Retile laundry	3,060	0			0			
180940	Langley Villas - Unit 9 - Replace airconditioner	1,224	0			0			
147140	Construction of Units 14 to 17	900,000	4,266		4,266				
181040	Affordable Housing Project - Siteworks / Land R	250,000	2,000	2,000					
181050	Affordable Housing Project - Building Constructi	2,742,870	450		450				
		6,624,678	93,681	2,000	91,681	0	0	0	0
COMMUNITY AMENITIES									
Other Community Ammenities									
109650	Public Toilets - Vin Farley Park	510	170		170				
109650	Public Toilets - Kirup	4,947	170		170				
109650	Public Toilets - Mullalyup	2,550	0		0				
109650	Public Toilets - Donnybrook Cemetery	510	0		0				
109650	Public Toilets - Apex Park	5,814	900		900				
109650	Public Toilets - Apple Funpark	7,650	0		0				
109650	Public Toilets - Balingup Community Centre	3,825	0		0				
109650	Ablutions - Egan Park Transit Park	2,448	0		0				
111240	Apple Fun Park Development	1,500,000	3,413						3,413
109640	Donnybrook Cemetery Internal Roads	15,000	0						0
111250	Meldene Park	6,000	0						0
		1,549,254	4,653	0	1,240	0	0	0	3,413

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st January 2020

APPENDIX A Details of Capital Works Program - 2019/20

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
RECREATION AND CULTURE									
Public Halls									
110640	Public Hall - Donnybrook	65,280	38		38				
110640	Public Hall - Balingup (and library)	6,630	0		0				
110640	Public Hall - Kirup	5,100	620		620				
110640	Public Hall - Newlands	3,774	0		0				
110640	Public Hall - Yabberup	2,040	200		200				
110640	Community Centre & Infant Health Clinic Dbk	6,120	0		0				
125840	Balingup Hall	0	5,878		5,878				
Other Recreation and Sport									
172940	Dbk Rec Centre - Install Safety Railing in Pool	56,610	2,295		2,295.00				
172940	Dbk Rec Centre - Access Ladder	0	3,125		3,125.00				
172940	Dbk Rec Centre - Exit Signs Gym	0	1,171		1,170.56				
172940	Dbk Rec Centre - Resurface Stadium Floor	5,976	0		0.00				
172940	Dbk Rec Centre - Repair Damaged Pool Concret	30,500	8,565		8,565.00				
172940	Dbk Rec Centre - Hot Water System	0	6,609		6,609.00				
178240	VC Mitchell Park - Football Clubroom & Kiosk	47,124	340		340				
178240	Egan Park - Netball Clubrooms	1,224	0		0				
126820	VC Mitchell Park - Renew Boundary Fence	10,200	0						0
126820	VC Mitchell Park - Lighting Upgrade	55,230	3,000						3,000
126820	Vin Farley Park - Retic Connections	14,076	0						0
126820	Dbk Community Cntr - Retic Replacement	10,150	4,700						4,700
126820	Repairs to play equipment	10,000	0						0
126820	Dbk Amphitheatre	13,500	0						0
126820	Shire Ovals	7,500	0						0
126820	Avenue of Honour, Balingup	6,000	0						0
126820	Streetlight Replacement	8,000	0						0
126820	Meldene Park	6,000	646						646
106940	Repairs to play equipment	10,000	0						0
189040	Dbk Rec - Stadium Floor Scrubber	5,800	0			0			
189040	Dbk Rec - Emergency Chemical Body Shower	2,400	0			0			
189040	Dbk Rec - Gym Equipment	5,000	0			0			
189040	Dbk Rec - Point of Sale System	700	0			0			
102840	Balingup Rec Centre	30,804	1,371		1,371				
182140	Community Garden Development	5,000	0						0
111840	Shire owned Street Lights	8,000	3,743						3,743
Libraries									
130440	Dbk Community Library - Planning for upgrade	3,000	0		0				
110840	Balingup Library - Computer w/station	2,000	0		0				

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st January 2020

APPENDIX A **Details of Capital Works Program - 2019/20**

Ledger Account	Proposed Works	2019/20 Original Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
RECREATION AND CULTURE									
Other Culture									
110940 Donnybrook Town Centre Revitalisation		1,977,728	4,378						4,378
		2,421,466	46,678.27	0	30,212	0	0	0	16,467
TRANSPORT									
Construction, Streets, Roads Bridges, Depots									
132000 Bridgeworks (Special Grants)		30,000	9,935						9,935
132100 Roadworks Construction - General		970,000	389,344					389,344	
132600 Regional Road Group Projects		0	864					864	
133000 Roads to Recovery Program		425,000	104,764					104,764	
133300 Blackspot Projects		285,000	180,102					180,102	
132400 Footpath Construction Program		184,000	5,379						5,379
Road Plant Purchases									
135540 Replace Grader - DB2462		344,250	0			0			
135540 Replace Tip Truck - DB1149		205,032	0			0			
135540 Replace Ford Ranger Ute - DB102		25,629	26,357			26,357			
135540 Replace Kubota Mower - DB193		32,805	30,051			30,051			
135540 Radio Conversion to VHF		12,000	0			0			
135540 Sundry Small Plant (to be determined by MSW)		15,000	0			0			
		2,528,716	746,796.35	0	0	56,408	0	675,074	15,314
ECONOMIC SERVICES									
Tourism and Area Promotion									
173120 Develop Visitor & Tourism Infrastructure		20,000	0						0
102940 Dbk Transit Park Contructions		0	10,386						10,386
Building Control									
141960 Dental Clinic		510	0			0			
141960 Medical Centre		5,100	0			0			
141960 Donnybrook Museum		2,244	0			0			
141960 Donnybrook Railway Station		5,100	3,900			3,900			
141960 Donnybrook Cemetery Gazebo		3,978	0			0			
141960 Vacant Building (Ex SES Dbk)		816	0			0			
141950 Bendigo Bank building		3,060	170			170			
143140 Land Acquisitions		0	0	0					
141940 Replace Isuzu - DB15		41,000	42,070			42,070			
141940 Replace Bldg Surveyor Ute - DB631		25,629	0			0			
		107,437	56,526.07	0	4,070	42,070	0	0	10,386
TOTAL CAPITAL EXPENDITURE		14,503,017	1,382,130	2,000	560,998	98,478	0	675,074	45,580

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st January 2020

Appendix B Asset Disposal Schedule - 2019/20

Asset No.	Asset Details	Asset Classification	Budget Proceeds Sale of Asset	Budget Written Down Value	Budget Profit/Loss	Actual Proceeds Sale of Asset	Actual Written Down Value	Actual Profit / Loss
GOVERNANCE								
LAW, ORDER, PUBLIC SAFETY								
Fire Control								
61093	Ferndale 2.4 Light Tanker - DB137	Plant & Equipment	547,900	547,900	0	0	0	0
			<u>547,900</u>	<u>547,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TRANSPORT								
Road Plant Purchases								
61189	Caterpillar Grader - DB2462	Plant and Equipment	268,313	268,313	0			0
61199	Isuzu Giga Tip Truck - DB1149	Plant and Equipment	170,176	170,176	0			0
61236	Ford Ranger Ute - DB102	Plant and Equipment	12,302	12,302	0			0
61284	Kubota Tractor Mower - DB193	Plant and Equipment	22,553	22,553	0			0
			<u>473,344</u>	<u>473,344</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ECONOMIC SERVICES								
Building Control								
61267	Isuzu MU-X - DB15	Plant and Equipment	23,579	23,579	0	19,091	16,232	2,859
61252	Mitsubishi Triton Ute - DB631	Plant and Equipment	10,252	10,252	0	19,091	16,232	2,859
			<u>33,831</u>	<u>33,831</u>	<u>0</u>	<u>19,091</u>	<u>16,232</u>	<u>2,859</u>
			<u>1,055,075</u>	<u>1,055,075</u>	<u>0</u>	<u>19,091</u>	<u>16,232</u>	<u>2,859</u>

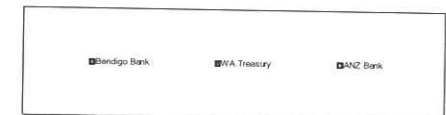
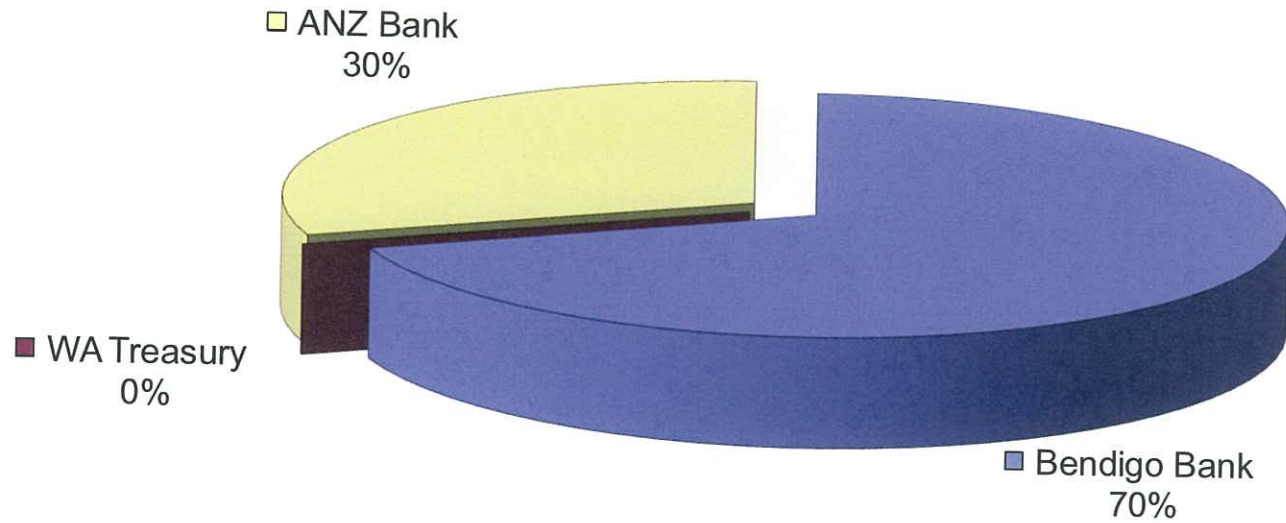
Shire of Donnybrook-Balingup
Schedule of Investments Held
For the period ended 31st January 2020

FUND	WHERE HELD	%RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
MUNICIPAL FUND							
Municipal Fund	Bendigo - 120942362	Variable	At Call	\$294,862.25	\$2,514,598.29	-\$1,612,628.38	\$1,196,832.16
	ANZ Bank 9106-40138	1.40%	20-Mar-2020	\$755,907.09	\$1,819.14	\$0.00	\$757,726.23
	Bendigo	1.30%	16-Feb-2020	\$500,488.36	\$0.00	\$0.00	\$500,488.36
	Bendigo	1.30%	14-Jan-2020	\$1,000,000.00	\$2,157.58	-\$1,002,157.58	\$0.00
	Bendigo	1.45%	13-Feb-2020	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00
	WA Treasury - General	0.95%	At Call	\$14,458.78	\$8.40	\$0.00	\$14,467.18
				\$3,565,716.48	\$2,518,583.41	-\$2,614,785.96	\$3,469,513.93
TRUST FUND							
General Trust Fund	Bendigo - 120942578	Variable	At Call	\$4,290.70	\$0.00	\$0.00	\$4,290.70
Licensing Trust Fund	Bendigo - 120942446	Variable	At Call	\$0.00	\$0.00	-\$0.20	-\$0.20
				\$4,290.70	\$0.00	-\$0.20	\$4,290.50
Roadworks Bonds	ANZ	1.44%	25-Mar-2020	\$87,074.70	\$209.55	\$0.00	\$87,284.25
Tuia Lodge Accommodation Bonds	Bendigo A/c: 706110	1.30%	6-Mar-2020	\$2,068,003.94	\$14,861.23	-\$345,185.47	\$1,737,679.70
Tuia Lodge Accommodation Bonds	Bendigo A/c: 17-88978	1.30%	18-Feb-2020	\$3,012,678.70	\$61,438.05	-\$226,438.05	\$2,847,678.70
Extractive Industry Licence	ANZ	1.44%	25-Mar-2020	\$113,722.10	\$273.68	\$0.00	\$113,995.78
Miscellaneous Investments	ANZ	1.44%	25-Mar-2020	\$17,253.10	\$41.52	\$0.00	\$17,294.62
Donnybrook Balingup Aged Homes	Bendigo A/c: 2915923	1.45%	16-Mar-2020	\$268,472.65	\$0.00	\$0.00	\$268,472.65
Public Open Space Contributions	ANZ	1.44%	25-Mar-2020	\$76,681.36	\$184.54	\$0.00	\$76,865.90
				\$5,643,886.55	\$77,008.57	-\$571,623.52	\$5,149,271.60
FUND	WHERE HELD	%RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
LONG TERM INVESTMENT							
Bendigo Bank Shares	Bendigo Bank	-	At Call	\$25,000.00	\$0.00	\$0.00	\$25,000.00
				\$25,000.00	\$0.00	\$0.00	\$25,000.00
INVESTMENT FUND							
Aged Housing Reserve	ANZ A/c: 9732-82219	1.45%	5-May-2020	\$1,150,394.46	\$2,774.81	\$0.00	\$1,153,169.27
Waste Management Reserve	ANZ A/c: 9732-82198	1.45%	5-May-2020	\$1,469,227.62	\$3,544.29	-\$3,544.29	\$1,469,227.62
Buildings	ANZ A/c: 9732-82235	1.45%	5-May-2020	\$853,366.12	\$2,058.69	-\$2,058.69	\$853,366.12
Land	ANZ A/c: 9732-82235	1.45%	5-May-2020	\$250,000.00	\$603.01	-\$603.01	\$250,000.00
Valuation Reserve	Bendigo A/c: 2915919	1.45%	16-Mar-2020	\$950.10	\$0.00	\$0.00	\$950.10
Employee Leave & Gratuity Reserve	Bendigo A/c: 2915919	1.45%	16-Mar-2020	\$219,823.26	\$0.00	\$0.00	\$219,823.26
Roadworks Reserve Account	Bendigo A/c: 2915914	1.45%	16-Mar-2020	\$854,791.43	\$0.00	\$0.00	\$854,791.43
CBD Development Reserve	Bendigo A/c: 2915914	1.45%	16-Mar-2020	\$3,053.54	\$0.00	\$0.00	\$3,053.54
Bushfire Control & Management Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2020	\$2,281.91	\$0.00	\$0.00	\$2,281.91
Arbutthott Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2020	\$3,884.65	\$0.00	\$0.00	\$3,884.65
Electronic Equipment Replacement Fund	Bendigo A/c: 2915921	1.45%	16-Mar-2020	\$119,523.19	\$0.00	\$0.00	\$119,523.19
Langley Villas & Minn Cotts Contingency Account	Bendigo A/c: 2915921	1.45%	16-Mar-2020	\$12,919.22	\$0.00	\$0.00	\$12,919.22
Town Planning Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2020	\$40,051.22	\$0.00	\$0.00	\$40,051.22
Plant Replacement Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2020	\$511,274.77	\$0.00	\$0.00	\$511,274.77
Apple Fun Park Reserve	Bendigo A/c: 2915921	1.45%	16-Mar-2020	\$99,521.26	\$0.00	\$0.00	\$99,521.26
Carried Forward Projects Reserve	Bendigo A/c: 2915919	1.45%	16-Mar-2020	\$1,504,375.75	\$0.00	\$0.00	\$1,504,375.75
				\$7,120,438.50	\$8,980.80	-\$6,205.99	\$7,123,213.31
TOTAL CASH & INVESTMENTS				\$16,334,332.23	\$2,604,572.78	-\$3,192,615.67	\$15,746,289.34

Investments Balances

	Amount	% Exposure	Maximum Exposure Permitted	S&P Rating Short Term
Bendigo Bank	\$10,952,892.37	69.56%	75%	A -2
WA Treasury	\$14,467.18	0.09%	100%	AAA
ANZ Bank	\$4,778,929.79	30.35%	100%	A -1+
	<u>\$15,746,289.34</u>	<u>100.00%</u>		

**Shire of Donnybrook - Balingup
Investment Balances**



**Shire of Donnybrook-Balingup
Summary of Bank Reconciliation
For the period ended 31st January 2020**

MUNICIPAL FUND

Balance as per Bank Statements	1,196,832
Investments - Muni Funds	2,272,690
Investments - Trust Bonds	4,803,933
Deposits not yet Credited	10,992
Less Outstanding Cheques	(110,281)
Receipts not yet processed	(471)
Outstanding Transfers from Reserve	6,207
Outstanding Transfers to Reserves	(904)
Outstanding Transfers to Trust	-
Outstanding Transfers from Trust	3,339
Cheques not Yet Processed	-
Credit Card Payments	-
Bank Adjustment	0
<i>Balance as per Cash At Bank Account</i>	8,182,337

PETTY CASH

Shire Petty Cash on Hand	300
Shire Till Float on Hand	300
Tuia Lodge Petty Cash on Hand	200
Tuia Lodge Resident Kitty Float	1,000
Rec Centre Till Float on Hand	200
Dbk Community Library	100
Balingup Library	60
<i>Balance as per Petty Cash Account</i>	2,160

TRUST FUNDS

Balance as per Bank Statements	4,291
Investments	345,339
Plus Deposits not yet Credited	-
Less Outstanding Cheques	(740)
Less DOT EFT payment	-
Bank Adjustment	(1)
Outstanding Transfers	(3,339)
<i>Balance as per Cash At Bank Account</i>	345,550

RESERVE FUND

Investments	5,593,838
<i>Balance as per Cash At Bank Account</i>	5,593,838

LONG TERM INVESTMENT

Bendigo Shares	25,000
<i>Balance as per Cash At Bank Account</i>	25,000

TOTAL BALANCE CASH AT BANK

14,148,885

SHIRE OF DONNYBROOK-BALINGUP
Rates Collection Statistics as at 31st January 2020

	Rates % June 19'	Movement in Jan '20	Rates % Jan '20
Arrears Brought Forward	404,298	-112,197	292,101
Billing To Date	5,143,117	16,146	5,159,262
	<hr/> 5,547,415	<hr/> -96,052	<hr/> 5,451,363
Less Received To Date	3,807,198	397,576	4,204,774
Balance Owed	1,740,217	-493,628	1,246,589
Percentage Collection (Including Arrears B/Fwd)	68.63%	8.50%	77.13%
Percentage Collection (On 19/20)	0.00%	81.50%	81.50%

Note: Rates equating to approx 2.5% are not immediately collectable, being validly deferred under the State Governments' Scheme for Pensioner Rates deferrment. ie only 97.5% is collectable.

SHIRE OF DONNYBROOK-BALINGUP

Rates Comparison Statistics as at 31st January 2020

	31/01/18	31/01/19	31/01/20
Arrears Brought Forward	233,054	287,395	292,101
Billing To Date	4,635,261	4,969,391	5,159,262
Total Raised Inc. Arrears	4,868,315	5,256,787	5,451,363
Less Received To Date	3,438,852	3,598,834	4,204,774
Balance Owed	1,429,463	1,657,953	1,246,589
Percentage Collection (Inc. Arrears B/Fwd)	70.64%	68.46%	77.13%
Percentage Collection (Exc. Arrears B/Fwd)	74.19%	72.42%	81.50%

