



Shire of Dardanup

Corporate & Governance
Directorate

APPENDICES

Item 12.4.1 – 12.4.5

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 22nd of May 2024

Commencing at 5.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

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Objective	Action Ref	Description	Directorate	Lead Officer	Key Milestones / Tasks	Delivery	Start Date	End Date	Funding	Status
Community	1.1.1	Review the Community Safety and Crime Prevention Plan.	Sustainable Development	Manager Community Development		2026-27	1-Jul-26	30-Jun-27	Covered by Internal Funding	
Community	1.1.2	Undertake Crime Prevention Through Environmental Design (CPTED) audits of Dardanup Civic Precinct (to include a review of lighting and CCTV).	Infrastructure	Manager Infrastructure Planning & Design		2026-27			Additional internal & external funding required	
Community	1.1.3	Undertake Crime Prevention Through Environmental Design (CPTED) audits of Burekup townsite (to include a review of lighting and CCTV).	Corporate & Governance	Manager Information Services		2026-27			Additional internal & external funding required	
Community	1.1.5	Apply for funding for lighting improvements in priority locations through programs such as the Regional Roads Better Lighting program.	Infrastructure	Manager Infrastructure Planning & Design		2026-27			Additional internal & external funding required	
Community	1.1.5	Apply for funding for lighting improvements in priority locations through programs such as the Regional Roads Better Lighting program.	Sustainable Development	Manager Community Development	To be conducted after CPTED audits	2027-28			Internal funding & Additional funding required	
Community	1.1.6	Conduct an audit of CCTV cameras in business and public locations to map coverage and identify gaps.	Infrastructure	Manager Infrastructure Planning & Design	To be conducted after CPTED audits	2027-28			Internal funding & Additional funding required	
Community	1.1.7	Investigate options to collaborate with local businesses to establish a shared CCTV network.	Corporate & Governance	Manager Information Services	Align with review of Community Safety & Crime Prevention Plan and Citygate development	2026-27			Additional Internal funding required	
Community	1.2.1	Provide a new fenced dog exercise area.	Infrastructure	Manager Infrastructure Planning & Design	Align with review of Community Safety & Crime Prevention Plan and Citygate development	2026-27			Covered by Internal Funding	
Community	2.1.1	Review the Public Health Plan 2021-2025.	Sustainable Development	Manager Development Services	Aligns with Parkridge development and issues associated with tenure	2027+			Additional internal & external funding required	
Community	2.2.1	Review of the Sport and Recreation Plan in conjunction with the Asset Management Plans.	Sustainable Development	Manager Community Development		2026-2027+	1-Jul-26	30-Jun-27	Covered by Internal Funding	
Community	2.2.4	Acquire land to enable future expansion of Wells Recreation Reserve (3ha site to the west of the existing oval).	Infrastructure	Manager Infrastructure Planning & Design	Dardanup Development Contribution Plan to include this	2027+			Additional internal funding required	
Community	3.1.1	Review of the Place and Community Plan	Sustainable Development	Manager Community Development		2026-2027	1-Jul-26	30-Jun-27	Covered by Internal Funding	

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Community	3.2.1	Collaborate with Reconciliation Australia to prepare a Shire specific Reconciliation Action and Aboriginal Engagement Plan.	Sustainable Development	Manager Community Development		2024-2025				Covered by Internal Funding	
Community	4.2.1	Review the Disability Access and Inclusion Plan every 5 years in accordance with the Disability Services Act 1993	Sustainable Development	Manager Community Development		2026-2027	1-Jul-26	30-Jun-27		Covered by Internal Funding	
Environment	5.2.1	Partner with adjoining Local Governments and State Government agencies to provide an integrated approach to mosquito management	Sustainable Development	Manager Development Services		2024-2027+	1-Jul-24	30-Jun-27		Covered by Internal Funding	
Environment	6.1.1	Partner with the Peron Naturaliste Partnership to adopt a regional approach for climate action	Sustainable Development	Director Infrastructure		2024-2027+	1-Jul-24	30-Jun-27		Covered by Internal Funding	
Environment	6.1.2	Develop a Sustainability Charter and Plan with clear targets and expectations for sustainable living.	Sustainable Development	Director Sustainable Development		2026-2027				Covered by Internal Funding & Additional internal and external funding required	
Environment	6.2.1	Review the long-term Waste Management Strategy to ensure plans are in the best interests of the local community.	Infrastructure	Manager Operations		2027-28				Covered by Internal Funding & Additional internal funding required	
Environment	6.3.2	Consider options to use electric or hydrogen vehicles	Corporate & Governance	Deputy Chief Executive Officer	Appointment of Fleet Manager to review the current Plan.	2025-2026	1-Jul-25	30-Jun-26		Covered by Internal Funding	
Amenity	8.1.2	Review the Local Planning Strategy in accordance with regulatory requirements.	Sustainable Development	Manager Development Services		2025-26				Covered by Internal Funding	
Amenity	8.1.3	Develop and adopt Development Contribution Plans for Wanju and Waterloo.	Sustainable Development	Director Sustainable Development		2022-25	1-Jul-22	30-Jun-25		Covered by Internal Funding	
Amenity	8.1.5	Develop a policy for heritage buildings and places	Sustainable Development	Manager Development Services		2024-25				Covered by Internal Funding	
Amenity	8.3.1	Develop a prospectus for the Wanju Residential Development Area.	Sustainable Development	Director Sustainable Development		2027+				Covered by Internal Funding	
Amenity	9.1.2	Develop the Ferguson Valley Place Plan.	Sustainable Development	Director Sustainable Development		2026-27				Covered by Internal Funding	
Amenity	9.2.1	Review the verge treatment policy and process of approval to encourage businesses and residents to improve the appearance, maintenance and safety of private verges.	Infrastructure	Manager Assets	Prepare Verge Treatment Policy and associated Guideline for publication.	2024-25				Covered by Internal Funding	
Amenity	9.3.4	Review the Eaton Millbridge Community Facilities Plan immediate and short term improvements.	Infrastructure	Manager Infrastructure Planning & Design	Implementation of the immediate and short term improvements	2027+				Additional internal funding required	
Amenity	9.3.5	Review the Burekup Community Facilities Plan immediate and short term improvements.	Infrastructure	Manager Infrastructure Planning & Design	Implementation of the immediate and short term improvements	2027+				Additional internal funding required	
Amenity	9.3.6	Review the Dardanup Community Facilities Plan immediate and short term improvements.	Infrastructure	Manager Infrastructure Planning & Design	Implementation of the immediate and short term improvements	2027+				Additional internal funding required	
Amenity	9.5.2	Investigate requirements for fish cleaning stations.	Infrastructure	Manager Infrastructure Planning & Design		2024-25				Covered by Internal Funding	

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Amenity	9.5.3	Investigate opportunities to improve recreational access to Collie River at Leicester Reserve in Eaton.	Infrastructure	Manager Infrastructure Planning & Design		2025-26				Covered by Internal Funding	
Amenity	10.1.2	Investigate opportunities to construct a footbridge over Millars Creek in Millbridge .	Infrastructure	Manager Infrastructure Planning & Design		2025-26				Additional Internal funding required	
Amenity	10.2.3	Develop an Integrated Land Use and Transport Plan that encourages and supports the use of alternative types of transport.	Infrastructure	Director Infrastructure		2027+				Additional External Funding required	
Amenity	10.3.1	Support road safety initiatives.	Infrastructure	Director Infrastructure		2024-2027+	1-Jul-22	30/06/2027 +		Covered by Internal Funding	
Amenity	10.3.4	Scope requirements for new traffic treatments along Eaton Drive.	Infrastructure	Manager Infrastructure Planning & Design		2024-25				Covered by Internal Funding	
Prosperity	11.1.1	Partner with WALGA's South West Country Zone and Bunbury Geopraphe Economic Alliance to attract major investment in the region.	Executive	Chief Executive Officer	Attend and participate in SWALGA meetings	2024-2027+	1-Jul-22	30/06/2027 +		Covered by Internal Funding	
Prosperity	11.1.2	Continue membership of Bunbury Geopraphe Chamber of Commerce and Industry and Bunbury Geopraphe Economic Alliance to build strategic alliances with industry groups, local businesses and government agencies.	Executive	Chief Executive Officer	Pay membership and participate in ev	2024-2027+	1-Jul-22	30/06/2027 +		Covered by Internal Funding	
Prosperity	11.1.6	Continue to program and deliver the Make-It Space innovation hub and develop the model to further encourage participation of community.	Sustainable Development	Manager Place & Community Engagement		2024 - 2026				Covered by internal funding & additional external funding secured	
Prosperity	11.2.1	Facilitate the delivery of education and training courses in the new Eaton Library and Eaton Community Hub	Sustainable Development	Manager Community Development		2024-27+				Covered by Internal Funding	
Prosperity	11.2.2	Facilitate opportunities for youth work experience and employment at the Shire of Dardanup	Corporate & Governance	Manager HR		2024-27+	1-Jul-22	30/06/2027 +		Covered by Internal Funding	
Prosperity	12.1.1	Fund partnerships to promote the region and attract visitors to the Shire of Dardanup.	Executive	Chief Executive Officer	Pay membership and participate in ev	2024-27+	1-Jul-22	30/06/2027 +		Covered by Internal Funding	
Prosperity	12.1.4	Review visitor signage and information needs across the Shire, including welcome signage in Moongar language/s.	Sustainable Development	Manager Infrastructure Planning & Design		2024-25				Covered by Internal Funding	
Prosperity	12.1.5	Introduce free WiFi access points at Dardanup and Eaton libraries.	Corporate & Governance	Manager Information Services		2027+				Additional Internal funding required	
Prosperity	12.1.6	Investigate a digital visitor portal within the Eaton Fair precinct.	Executive	Chief Executive Officer		2026-27	1-Jul-24	30-Jun-25		Additional Internal funding required	
Leadership	13.1.1	Conduct a major review of the Strategic Community Plan once every four years, and a minor review once every two years.	Corporate & Governance	Deputy Chief Executive Officer		2025-26	1-Oct-25			Covered by Internal Funding	
Leadership	13.1.2	Conduct an annual review of the Council Plan (Corporate Business Plan elements).	Corporate & Governance	Deputy Chief Executive Officer	Present Draft Corporate Business Plan to the April 2023 OCM.	2024-2027+	1-Jul-24	30/06/2027 +		Covered by Internal Funding	

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Leadership	13.1.3	Conduct an annual review of Council's Long Term Financial Plan (including Asset Management Plans, Workforce Plan and other strategic plans).	Corporate & Governance	Deputy Chief Executive Officer	Present Draft LTFP to the April 2023 OCM. Integrated Planning & Reporting Framework	2024-2027+	1-Jul-24	30/06/2027 +	Covered by Internal Funding		
Leadership	13.1.4	Undertake a biennial community survey to benchmark service levels and map community priorities	Corporate & Governance	Deputy Chief Executive Officer	Conduct Community Satisfaction Survey	2024-2025	1-Jul-24	30-Jun-25	Covered by Internal Funding		
Leadership	13.1.5	Undertake a biennial review of the Government Advocacy Strategy	Executive	Chief Executive Officer		2025-2026	1-Jul-25	30-Jun-26	Covered by Internal Funding		
Leadership	13.2.2	Undertake a biennial employee engagement survey.	Corporate & Governance	Manager HR	Conduct Employee Engagement Survey	2025-26	1-Oct-25		Covered by Internal Funding		
Leadership		Implement a contemporary enterprise resource planning (ERP) system to manage and integrate day-to-day business activities such as accounting, procurement, project management, risk management and compliance.	Corporate & Governance	ERP Project Manager		2023-26			Covered by Internal Funding & Additional Internal funding required		
Leadership	13.3.4		Corporate & Governance	Manager Information Services		2023-26			Covered by Internal Funding & Additional Internal funding required		
Leadership			Corporate & Governance	Deputy Chief Executive Officer	Endorsement of the ERP Business Case in February 2023. Calling of Tenders in April 2023.	2023-26	1-Jul-23	30-Jun-24	Covered by Internal Funding & Additional Internal funding required		
Leadership	13.4.1	Participate in regional initiatives through the Bunbury Geopraphe Group of Councils to address emerging, overlapping and interconnected issues and initiatives.	Executive	Chief Executive Officer	Attend and participate in Bunbury Geopraphe Group of Councils' meetings	2024-2027+	1-Jul-26	30-Jun-27	Covered by Internal Funding		
Leadership	13.4.2	Participate in the WALGA South West Zone.	Executive	Chief Executive Officer	Attend and participate in SWALGA meetings	2024-2027+	1-Jul-26	30-Jun-27	Covered by Internal Funding		
Leadership	14.1.1	Communicate the Shire's vision and communicate the progress towards achieving the vision.	Executive	Communications Officer		2024-2027+	1-Jul-26	30-Jun-27	Covered by Internal Funding		
Leadership	14.1.4	Provide multilingual communications and access to translation services via the Shire's website.	Executive	Communications Officer	New website launched June 30, 2022.	2027+			Additional External funding required		
Leadership	14.2.1	Engage the Youth Advisory Group in the planning, design and activation of local spaces and places.	Sustainable Development	Manager Place & Community Engagement		2024-2027+	1-Jul-26	30/06/2027	Covered by Internal Funding		
Leadership	14.2.2	Foster and recognise Aboriginal culture and heritage in the region by encouraging engagement with Elders' and/or relevant Community Controlled Organisations for projects where relevant.	Sustainable Development	Manager Place & Community Engagement		2024-2027+	1-Jul-26	30/06/2027	Covered by Internal Funding		
					* Items referred to and prioritised in the Government Advocacy Strategy - Action 13.1.5		* Items referred to within the Eaton Millbridge, Dardanup or Burekup Community Facilities Plan - Actions 9.3.4, 9.3.5, 9.3.6				
					* Items referred to Sustainability Charter and Plan - Action 6.1.2		* Items referred to within the Integrated Planning & Reporting Framework - Action 13.1.3				



Corporate Business Plan 2024/25 - 2027/28 - ORIGINAL WITH CHANGES HIGHLIGHTED

(Appendix ORD 12.4.1A)

Objective	Action Ref	Description	Directorate	Lead Officer	Key Milestones / Tasks	Delivery	Start Date	End Date	Funding	Status
Community	1.1.1	Review the Community Safety and Crime Prevention Plan.	Sustainable Development	Manager Community Development		2026-27	1-Jul-26	30-Jun-27	Covered by Internal Funding	
Community	1.1.2	Undertake Crime Prevention Through Environmental Design (CPTED) audits of Dardanup Civic Precinct (to include a review of lighting and CCTV).	Infrastructure	Manager Infrastructure Planning & Design		2026-27 2026-27			Additional internal & external funding required	
Community			Corporate & Governance	Manager Information Services		2026-27 2026-27			Additional internal & external funding required	
Community	1.1.3	Undertake Crime Prevention Through Environmental Design (CPTED) audits of Burekup townsite (to include a review of lighting and CCTV).	Infrastructure	Manager Infrastructure Planning & Design		2026-27 2026-27			Additional internal & external funding required	
Community	1.1.4	Advocate for Western Power to conduct a lighting audit	Infrastructure	Manager Infrastructure Planning & Design	Letter to be written to Western Power in June 2024.	2023-24			Covered by internal funding	Completed
Community	1.1.5	Apply for funding for lighting improvements in priority locations through programs such as the Regional Roads Better Lighting program.	Sustainable Development	Manager Community Development	To be conducted after CPTED audits	2024-25 2027-28			Internal funding & Additional funding required	
Community			Infrastructure	Manager Infrastructure Planning & Design	To be conducted after CPTED audits	2024-25 2027-28			Internal funding & Additional funding required	
Community	1.1.6	Conduct an audit of CCTV cameras in business and public locations to map coverage and identify gaps.	Infrastructure	Manager Infrastructure Planning & Design	Align with review of Community Safety & Crime Prevention Plan and Citygate development	2024-25 2026-27			Additional internal funding required	
Community			Corporate & Governance	Manager Information Services	Align with review of Community Safety & Crime Prevention Plan and Citygate development	2024-25 2026-27			Additional internal funding required	
Community	1.1.7	Investigate options to collaborate with local businesses to establish a shared CCTV network.	Infrastructure	Manager Infrastructure Planning & Design	Align with review of Community Safety & Crime Prevention Plan and Citygate development	2024-25 2026-27			Covered by Internal Funding	
Community			Corporate & Governance	Manager Information Services	Align with review of Community Safety & Crime Prevention Plan and Citygate development	2024-25 2026-27			Additional internal & external funding required	
Community	1.2.1	Provide a new fenced dog exercise area.	Infrastructure	Manager Infrastructure Planning & Design	Aligns with Parkridge development and issues associated with tenure	2026+ 2027+			Additional internal & external funding required	
Community	1.2.2.	Install an animal watering station in Watson Reserve.	Infrastructure	Manager Operations	Dog watering station to be installed.	2022-23	1-Jul-22	31-Dec-23	Additional external funding required	Completed
Community	1.2.3	Install an animal watering station in Wells Reserve.	Infrastructure	Manager Operations		2023-24			Additional external funding required	Completed
Community	1.2.4	Review the Cost-Local Law.	Corporate & Governance	Manager Governance & HR		2022-23	1-Jul-21	30-Jun-22	Covered by internal funding	Completed

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Environment	5.1.1	Finalise the Coastal Hazard Risk Management and Adaptation Plan (CHRAMAP), including consideration for stabilisation works and suggested treatments to prevent erosion of the riverbank along Eaton Foreshore.	Sustainable Development	Manager-Development-Services		2022-23	1-Jul-22	30-Jun-23	Covered by internal funding	Completed
Environment	5.2.1	Partner with adjoining Local Governments and State Government agencies to provide an integrated approach to mosquito management	Sustainable Development	Manager Development Services		2022-2024-2027+	1/07/2022	30/06/2023	Covered by Internal Funding	
Environment	6.1.1	Partner with the Peron Naturaliste Partnership to adopt a regional approach for climate action	Sustainable Development	Director Sustainable-Development-Infrastructure		2022-2024-2027+	1/07/2022	30/06/2023	Covered by Internal Funding	
Environment	6.1.2	Develop a Sustainability Charter and Plan with clear targets and expectations for sustainable living.	Sustainable Development	Director Sustainable Development		2023-24-2026-27			Covered by Internal Funding Additional internal and external funding required	
Environment	6.1.3	Advocate for a research centre of excellence in sustainability to be located in the Shire of Dardanup.	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2022-2026-2027+	1/07/2022	30/06/2023	Covered by internal funding	
Environment	6.1.4	Undertake a Sustainability Audit of the Eaton Recreation Centre and provide recommendations	Infrastructure	Manager-Infrastructure-Planning & Design	Refer to Sustainability-Charter and-Plan in 2025-27	2025-26			Additional internal funding required	
Environment	6.1.5	Undertake a sustainability Audit of Dardanup Civic Precinct and provide recommendations	Sustainable Development	Manager-Development Services	Refer to Sustainability-Charter and-Plan in 2025-27	2025-26			Additional internal funding required	
Environment	6.1.6	Develop a policy for sustainable Council buildings and infrastructure design that supports environmentally sustainable design, construction and maintenance of Council infrastructure.	Sustainable Development	Manager-Development Services	Refer to Sustainability-Charter and-Plan in 2025-27	2025-26			Covered by internal funding	
Environment	6.1.6	Develop a policy for sustainable Council buildings and infrastructure design that supports environmentally sustainable design, construction and maintenance of Council infrastructure.	Infrastructure	Manager-Assets	Refer to Sustainability-Charter and-Plan in 2025-27	2024-25			Covered by internal funding	
Environment	6.2.1	Review the long-term Waste Management Strategy to ensure plans are in the best interests of the local community.	Infrastructure	Manager Operations		2023-24-2027-28			Covered by Internal Funding & Additional internal funding required	
Environment	6.3.1	Seize opportunities to introduce green energy sources in Shire facilities	Infrastructure	Manager-Assets	Refer to Sustainability-Charter and-Plan in 2025-27	2026+			Additional internal funding required	
Environment	6.3.2	Consider options to use electric or hydrogen vehicles	Corporate & Governance	Deputy Chief Executive Officer	Appointment of Fleet Manager to review the current Plan.	2023-2026-2025-2026	1/07/2023	30/06/2024	Covered by Internal Funding	
Environment	6.3.3	Advocate for Western Power to convert street lights to LED lights	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2024-26			Covered by Internal Funding & Additional internal funding required	
Environment	7.1.1	Review all Asset Management Plans to minimize risks and impacts from natural disasters including future artificial intelligence systems	Infrastructure	Manager-Operations	Refer to Integrated Planning & Report Framework	2023-2026+	1-Jul-23	30-Jun-24	Additional external funding required	Completed

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Amenity	8.1.1	Review the Local Planning Scheme in accordance with regulatory requirements.	Sustainable Development	Manager Development Services		2022-23	1-Jul-22	30-Jun-23	Covered by Internal Funding	Completed
Amenity	8.1.2	Review the Local Planning Strategy in accordance with regulatory requirements.	Sustainable Development	Manager Development Services		2025-26			Covered by Internal Funding	
Amenity	8.1.3	Develop and adopt Development Contribution Plans for Wanju and Waterloo.	Sustainable Development	Director Sustainable Development		2022-25	1-Jul-22	30/06/2024	Covered by Internal Funding	
Amenity	8.1.4	Review the Development Contribution Plans for Dardamup and Dardamup West.	Sustainable Development	Director Sustainable Development		2022-23	1-Jul-22	30-Jun-23	Covered by Internal Funding	Completed
Amenity	8.1.5	Develop a policy for heritage buildings and places	Sustainable Development	Manager Development Services		2023-24 24-25			Covered by Internal Funding	
Amenity	8.2.1	Advocate for Government and service providers to provide appropriate utility infrastructure.	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2022- 2024- 2024- 2027+	1/07/2022 1/07/2026	30/06/2023 30/06/2027	Covered by Internal Funding	
Amenity	8.2.2	Advocate for Black Spot Mobile Funding to improve mobile coverage in Dardamup, and for residents in lower Ferguson Valley on Ferguson Road.	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2022- 2024- 2024- 2027+	1/07/2022 1/07/2026	30/06/2023 30/06/2027	Covered by Internal Funding	
Amenity	8.3.1	Develop a prospectus for the Wanju Residential Development Area.	Sustainable Development	Director Sustainable Development		2026+			Covered by Internal Funding	
Amenity	9.1.1	Develop the Burekup Place Plan.	Sustainable Development	Director Sustainable Development		2023-24			Covered by Internal Funding	Completed
Amenity	9.1.2	Develop the Ferguson Valley Place Plan.	Sustainable Development	Director Sustainable Development		2024-25 2026-27			Covered by Internal Funding	
Amenity	9.2.1	Review the verge treatment policy and process of approval to encourage businesses and residents to improve the appearance, maintenance and safety of private verges.	Infrastructure	Manager Assets	Prepare Verge Treatment Policy and associated Guideline for publication.	2023-24 2024-25			Covered by Internal Funding	
Amenity	9.2.2	Provide streetscape enhancements in support of the Council Drive realignment.	Infrastructure	Manager Infrastructure Planning & Design	Refer to Community Facilities Plan	2024-25 2025-26			Additional Internal funding required	
Amenity	9.2.3	Upgrade the streetscape on Eaton Drive Islands and verges.	Infrastructure	Manager Operations	Refer to Community Facilities Plan	2025-26			Additional Internal & external funding required	
Amenity	9.3.1	Construct the new Shire of Dardamup Library, Administration and Community Centre.	Sustainable Development	Director Sustainable Development		2022-24	1-Jul-22	30-Jun-23	Covered by Internal Funding	
Amenity			Infrastructure	Manager Infrastructure Planning & Design		2022-24	1-Jul-22	30-Jun-23	Covered by Internal Funding	Completed
Amenity	9.3.2	Scope requirements to renovate the Shire office in Dardamup with consideration for alternative uses.	Infrastructure	Manager Assets	Refer to Community Facilities Plan	2022-23	1-Jul-22	30-Jun-22	Covered by Internal Funding	Completed

Amenity	9.3.3	Scope requirements to renovate Dardanus Hall.	Infrastructure	Manager-Assets	Refer to Community Facilities Plan	2022-23	1-Jul-22	30-Jun-23	Covered by internal funding	Completed
Amenity	9.3.4	Construct new toilets in East Millbridge. Review the Eaton Millbridge Community Facilities Plan immediate and short term improvements.	Infrastructure	Manager Infrastructure Planning & Design	Implementation of the immediate and short term improvements	2026-2027+			Additional internal funding required	
	9.3.5	Review the Burekup Community Facilities Plan immediate and short term improvements.	Infrastructure	Manager Infrastructure Planning & Design	Implementation of the immediate and short term improvements	2026-2027+			Additional internal funding required	
	9.3.6	Review the Dardanus Community Facilities Plan immediate and short term improvements.	Infrastructure	Manager Infrastructure Planning & Design	Implementation of the immediate and short term improvements	2026-2027+			Additional internal funding required	
Amenity	9.4.1	Construct a new playground for young children in East Millbridge.	Infrastructure	Manager-Infrastructure-Planning & Design	Design of playground Procurement of play equipment. Site works construction and equipment installation.	2022-24	1-Jul-22	30-Jun-23	Covered by internal funding	Completed
Amenity	9.4.2	Implement the Carramar Park Master Plan to incorporate play equipment, picnic facilities, pathways and drainage.	Infrastructure	Manager-Infrastructure-Planning & Design		2023-24			Covered by internal funding	Completed
Amenity	9.4.3	Find and implement a water solution for Eaton Oval and Foreshore.	Infrastructure	Manager-Infrastructure-Planning & Design	Refer to Community Facilities Plan	2022-25	1-Jul-22	30-June-23 30-June-25	Covered by internal funding & external funding required	
Amenity	9.4.4	Provide landscaping, lighting and reticulated power at Eaton Foreshore (Stage 2).	Infrastructure	Manager-Infrastructure-Planning & Design	Refer to Community Facilities Plan	2026-2027+			Additional internal funding required	
Amenity	9.4.5	Provide hard landscaping and amenities at Peninsula Lakes Park (Stage 2).	Infrastructure	Manager-Infrastructure-Planning & Design	Refer to Community Facilities Plan	2026-2027+			Additional internal funding required	
Amenity	9.4.6	Establish new public open space on Collic River foreshore in Millbridge/Southbank, subject to subdivision development.	Infrastructure	Manager	Refer to Community Facilities Plan	2026-2027+			Additional internal funding required	
Amenity	9.4.7	Advocate for the Department of Education to provide shared public open spaces when planning a new school for East Millbridge (Stage 2).	Executive	Chief Executive Officer	Refer to Community Facilities Plan	2026-2027+			Covered by internal funding	
Amenity	9.4.8	Install a new water filtration system and storage tanks at Glen Huon Reserve in Eaton	Infrastructure	Manager-Infrastructure-Planning & Design	Refer to Community Facilities Plan	2026-2027+			Additional internal funding required	
Amenity	9.5.1	Review and improve lighting at the Eaton Foreshore boat ramp.	Infrastructure	Manager-Infrastructure-Planning & Design	Installation of additional lighting at Eaton Foreshore Boat Ramp.	2022-24	1-Jul-22	30-Jun-23	Additional external funding required	Completed

Amenity	9.5.2	Investigate requirements for fish cleaning stations.	Infrastructure	Manager Infrastructure Planning & Design		2024-25				Covered by Internal Funding	
Amenity	9.5.3	Investigate opportunities to improve recreational access to Collie River at Leicester Reserve in Eaton.	Infrastructure	Manager Infrastructure Planning & Design		2025-26				Covered by Internal Funding	
Amenity	10.1.1	Collaborate with the Department of Transport and neighbouring Local Governments to facilitate implementation of the Bunbury-Wellington 2050 Cycling Strategy.	Infrastructure	Manager Infrastructure Planning & Design		2023-24				Covered by Internal Funding	Completed
Amenity	10.1.2	Investigate opportunities to construct a footbridge over Millars Creek in Millbridge .	Infrastructure	Manager Infrastructure Planning & Design		2025-26				Additional Internal funding required	
Amenity	10.1.3	Complete renewal and upgrade pathway works in accordance with the Pathway Asset Management Plan.	Infrastructure	Manager Operations	Refer to Integrated Planning & Report Framework	2022-2026 2024- 2027+	1-Jul-22	30/06/2023 30/06/2027 +		Additional Internal & External funding required	
Amenity	10.2.1	Advocate for an effective high-speed rail link with Perth.	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2022-2026 2024- 2027+	1-Jul-22	30/06/2023 30/06/2027 +		Covered by Internal Funding	
Amenity	10.2.2	Advocate for enhanced commuter passenger rail services and bus services.	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2022-2026 2024- 2027+	1-Jul-22	30/06/2023 30/06/2027 +		Covered by Internal Funding	
Amenity	10.2.3	Develop an Integrated Land Use and Transport Plan that encourages and supports the use of alternative types of transport.	Infrastructure	Director Infrastructure		2026+ 2027+				Additional External Funding required	
Amenity	10.3.1	Promote WALGA's Silver Ribbons Road Safety campaign and other Support road safety initiatives through the Shire's communication channels	Infrastructure	Director Infrastructure		2022-2026 2024- 2027+	1-Jul-22	30/06/2023 30/06/2027 +		Covered by Internal Funding	
Amenity	10.3.2	Advocate for Main Roads WA to improve safety at the Forrest Highway and Eaton Drive intersection after completion of the Bunbury Outer Ring Road.	Infrastructure	Director Infrastructure	Refer to Advocacy Strategy	2024-25				Covered by Internal Funding	
Amenity	10.3.3	Advocate for Main Roads WA for an appropriate speed limit on Boyanup Picton Road after completion of the Bunbury Outer Ring Road.	Infrastructure	Manager Infrastructure Planning & Design	Refer to Advocacy Strategy	2024-25				Covered by Internal Funding	
Amenity	10.3.4	Scope requirements for new traffic treatments along Eaton Drive.	Infrastructure	Manager Infrastructure Planning & Design		2024-25				Covered by Internal Funding	
Amenity	10.3.5	Complete renewal and upgrade road works in accordance with the Road Asset Management Plan.	Infrastructure	Manager Infrastructure Planning & Design	Refer to Integrated Planning & Report Framework	2022-2026 2024- 2027+	1-Jul-22	30/06/2023 30/06/2027 +		Covered by Internal Funding & External funding required	
Amenity	10.3.6	Advocate for the Water Corporation to widen Bridge 5210 on Moore Road over Gavins Gully Drain.	Infrastructure	Manager Infrastructure Planning & Design	Refer to Advocacy Strategy	2024-25				Covered by Internal Funding	

(Appendix ORD 12.4.1A)

Amenity	10.4.1	Improve car parking at Wells Recreation Reserve (Stages 1 & 2).	Infrastructure	Manager-Infrastructure-Planning & Design	Seal car park west side of fire station.	2022-23	10-Jul-22	30-Jun-23	Covered by Internal Funding	Completed
Amenity	10.4.2	Modify Pratt Road car park (opposite Eaton Bowling Club).	Infrastructure	Manager-Infrastructure-Planning & Design		2022-23			Additional Internal funding required	Completed
Amenity	10.4.3	Upgrade parking on Charlotte Street - Dardanup Main Street	Infrastructure	Manager-Infrastructure-Planning & Design	Refer to Community Facilities Plan	2026-2027+			Additional Internal funding required	
Prosperity	11.1.1	Partner with WALGA's South West Country Zone and Bunbury Geographie Economic Alliance to attract major investment in the region.	Executive	Chief Executive Officer	Attend and participate in SWALGA meetings	2022-2025 2024-2027+	1-Jul-22	30/06/2023 +	Covered by Internal Funding	
Prosperity	11.1.2	Continue membership of Bunbury Geographie Chamber of Commerce and Industry and Bunbury Geographie Economic Alliance to build strategic alliances with industry groups, local businesses and government agencies.	Executive	Chief Executive Officer	Pay membership and participate in ev	2022-2026 2024-2027+	1-Jul-22	30/06/2023 +	Covered by Internal Funding	
Prosperity	11.1.3	Develop a prospectus for local industrial areas to attract new and emerging industries.	Executive	Chief Executive Officer		2023-24			Covered by Internal Funding	
Prosperity	11.1.4	Have Advocate with the State Government; Federal Government and industry groups to develop the South West Food Processing Precinct within the Waterloo Industrial Park. The precinct would attract major industries associated with processing and adding value to agricultural produce to ensure the sustainability of food producing industries in the South West region.	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2024-25			Covered by Internal Funding	
Prosperity	11.1.5	Have Advocate with the State Government; Federal Government and industry groups for an advanced manufacturing hub in the Waterloo Industrial Park and an intermodal terminal.	Executive	Chief Executive Officer	Refer to Advocacy Strategy	2025-26			Covered by Internal Funding	
Prosperity	11.1.6	Continue to program and deliver the Make-It Space Innovation hub and develop the model to further encourage participation of community.	Sustainable Development	Manager Place & Community Engagement		2024-2026			Covered by internal funding & additional external funding secured	
Prosperity			Corporate & Governance	Manager-Information Services		2023-26			Covered by internal funding & additional external funding required	
Property	11.2.1	Facilitate the delivery of education and training courses in the new Eaton Library and Eaton Community Hub	Sustainable Development	Manager Community Development		2024-25 27+			Covered by Internal Funding	
Prosperity	11.2.2	Facilitate opportunities for youth work experience and employment at the Shire of Dardanup	Corporate & Governance	Manager HR		2022-2026 2024-2027+	1-Jul-22	30/06/2027 +	Covered by Internal Funding	
Prosperity	12.1.1	Fund the Bunbury Geographie Tourism Partnerships to promote the region and attract visitors to the Shire of Dardanup.	Executive	Chief Executive Officer	Pay membership and participate in ev	2022-2026 2024-2027+	1-Jul-22	30/06/2026 +	Covered by Internal Funding	

(Appendix ORD 12.4.1A)

Prosperity	12.1.2	Fund Fergoson Valley Marketing Inc to operate the Fergoson Valley Visitor Centre and undertake visitor services.	Executive	Chief Executive Officer	Pay membership and participate in	2022-2026 2024-2027+	1-Jul-22	30/06/2026 30/06/2027 +	Covered by Internal Funding	Completed
Prosperity	12.1.3	Develop a prospectus that encourages tourism investment within the Shire.	Executive	Chief Executive Officer		2023-24			Additional External Funding required	Completed
Prosperity			Sustainable Development	Manager Development Services		2023-24			Additional External Funding required	Completed
Prosperity	12.1.4	Review visitor signage and information needs across the Shire, including welcome signage in Noonkar language/s.	Sustainable Development	Manager Infrastructure Planning & Design		2024-25			Covered by Internal Funding	
Prosperity	12.1.5	Introduce free WiFi access points at Dardanup and Eaton libraries.	Corporate & Governance	Manager Information Services		2026+ 2027+			Additional Internal funding required	
Prosperity	12.1.6	Investigate a digital visitor portal within the Eaton Fair precinct.	Executive	Chief Executive Officer		2024-25 2026-27	1-Jul-24	30-Jun-25	Additional Internal funding required	
Prosperity	12.1.7	Partner with DBCA to promote existing and future mountain bike, bushwalking, and art trails within the Wellington National Park and Fergoson Valley through the Collette Wambenger Trails App.	Executive	Chief Executive Officer		2023-24			Covered by internal funding	Completed
Leadership	13.1.1	Conduct a major review of the Strategic Community Plan once every four years, and a minor review once every two years.	Corporate & Governance	Deputy Chief Executive Officer		2023-24 2025-26	1/10/2023 1/10/2025		Covered by Internal Funding	
Leadership	13.1.2	Conduct an annual review of the Council Plan (Corporate Business Plan elements).	Corporate & Governance	Deputy Chief Executive Officer	Present Draft Corporate Business Plan to the April 2023 OCM.	2022-2026 2024-2027+	1/07/2022 1/07/2024	30/06/2023 30/06/2027 +	Covered by Internal Funding	
Leadership	13.1.3	Conduct an annual review of Council's Long Term Financial Plan (including Asset Management Plans, Workforce Plan and other strategic plans).	Corporate & Governance	Deputy Chief Executive Officer	Present Draft LTFP to the April 2023 OCM.	2022-2026 2024-2027+	1/07/2022 1/07/2024	30/06/2023 30/06/2027 +	Covered by Internal Funding	
Leadership	13.1.4	Undertake a biennial community survey to benchmark service levels and map community priorities.	Corporate & Governance	Deputy Chief Executive Officer	Integrated Planning & Reporting Framework	2022-2023 2024-2025	1/07/2022 1/07/2024	30/06/2023 30/06/2025	Covered by Internal Funding	
Leadership	13.1.5	Undertake a biennial review of the Government Advocacy Strategy.	Executive	Chief Executive Officer		2025-2026	1-Jul-25	30-Jun-26	Covered by Internal Funding	
Leadership	13.2.1	Perform a Rating Strategy review every 4 years, to integrate with the Strategic Community Plan full review.	Corporate & Governance	Deputy Chief Executive Officer	Refer to Integrated Planning & Report Framework	2022-2026 2026-2027	1/07/2022 1/07/2026	30/06/2023 30/06/2027	Covered by internal funding	
Leadership	13.2.2	Undertake a biennial employee engagement survey.	Corporate & Governance	Manager HR	Conduct Employee Engagement Survey	2023-24 2025-26	1/10/2023 1/10/2025		Covered by Internal Funding	
Leadership	13.2.3	Develop an Organisational Development Plan and Training Register for all staff.	Corporate & Governance	Manager Governance & HR		2023-24			Additional external funding required	Completed
Leadership	13.3.1	Scope opportunities for cloud migration of targeted applications.	Corporate & Governance	Manager Information Services		2023-25			Covered by Internal Funding	Completed

(Appendix ORD 12.4.1A)

Leadership	13.3.2	Review opportunities for online facilities bookings.	Corporate & Governance	Manager Information Services		2023-24	1-Jul-23		Covered by Internal Funding	Completed
Leadership	13.3.3	Develop an Internet of Things (IoT) Plan.	Corporate & Governance	ERP Project Manager		2023-24	1/07/2023		Covered by Internal Funding & Additional Internal Funding required	Completed
Leadership			Corporate & Governance	Manager Information Services		2023-24			Covered by Internal Funding & Additional Internal Funding required	Completed
Leadership		Implement a contemporary enterprise resource planning (ERP) system to manage and integrate day-to-day business activities such as accounting, procurement, project management, risk management and compliance.	Corporate & Governance	ERP Project Manager		2023-26			Covered by Internal Funding & Additional Internal Funding required	
Leadership	13.3.4		Corporate & Governance	Manager Information Services		2023-26			Covered by Internal Funding & Additional Internal Funding required	
Leadership			Corporate & Governance	Deputy Chief Executive Officer	Endorsement of the ERP Business Case in February 2023. Calling of Tenders in April 2023.	2023-26	1-Jul-23	30-Jun-24	Covered by Internal Funding & Additional Internal Funding required	
Leadership	13.4.1	Participate in regional initiatives through the Bunbury Geopraphe Group of Councils to address emerging, overlapping and interconnected issues and initiatives.	Executive	Chief Executive Officer	Attend and participate in Bunbury Geopraphe Group of Councils' meetings	2022-2026	1/07/2023	30/06/2027	Covered by Internal Funding	
Leadership	13.4.2	Participate in the WALGA South West Zone.	Executive	Chief Executive Officer	Attend and participate in SWALGA meetings	2022-2026	1/07/2023	30/06/2027	Covered by Internal Funding	
Leadership	14.1.1	Communicate the Shire's vision and communicate the progress towards achieving the vision.	Executive	Communications Officer		2022-2026	1/07/2023	30/06/2027	Covered by Internal Funding	
Leadership	14.1.2	Review the Social Media Policy and Procedures.	Executive	Communications Officer	Completed. Endorsed by Council in September 2022.	2022-2026	1/07/2023	30/06/2027	Covered by Internal Funding	
Leadership	14.1.3	Share information with members of Council Advisory Groups.	Executive	Communications Officer	Monthly printed Community News files circulated to Advisory Group members.	2024-2025	1/07/2024	30/06/2025	Covered by Internal Funding	
Leadership	14.1.4	Provide multilingual communications and access to translation services via the Shire's website.	Executive	Communications Officer	New website launched June 30, 2022.	2026+			Additional External funding required	
Leadership	14.2.1	Engage the Youth Advisory Group in the planning, design and activation of local spaces and places.	Sustainable Development	Manager Place & Community Engagement		2022-2026	1/07/2023	30/06/2027	Covered by Internal Funding	
Leadership	14.2.2	Build relationships with Aboriginal and Torres Strait Islander peoples, communities and organisations within the local area. Foster and recognise Aboriginal culture and heritage in the region by encouraging engagement with Elders' and/or relevant Community Controlled Organisations for projects where relevant.	Sustainable Development	Manager Place & Community Engagement		2022-2026	1/07/2023	30/06/2027	Covered by Internal Funding	
* Items referred to and prioritised in the Government Advocacy Strategy - Action 13.1.5										
* Items referred to and prioritised in the Government Advocacy Strategy - Action 13.1.5										
* Items referred to within the Integrated Planning & Reporting Framework - Action 13.1.3										

Appendix ORD: 12.4.1B

Attachments forming part of the Council Plan 2022-2032 can be found electronically and Under E-Separate Cover

Tardis Link: [OCM-R1578170](#)

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Final Corporate Business Plan Review 2024-2027

RISK THEME PROFILE:

4 - Document Management Processes

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

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	The financial implications associated within the elements of the Corporate Business Plan can affect the financial sustainability of Council.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Legislative requirements and compliance determine the need for the production of Corporate Business Plan.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	The inclusion of projects and works within the various plans within the Corporate Business Plan build community expectation.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

Appendix ORD: 12.4.1C

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Café Lease – New Shire of Dardanup Library, Administration and Community Building

RISK THEME PROFILE:

10 - Management of Facilities, Venues, Events and Services

RISK ASSESSMENT CONTEXT: Strategic

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not leasing the space will result in a budget shortfall.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to establish a robust lease agreement could result in undesirable implications to the Council.	Major (4)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council may be seen in a negative light if they failed to capitalise on revenue raising opportunities.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

Appendix ORD: 12.4.2)

EATON BOWLING AND SOCIAL CLUB INC.

Pratt Road EATON WA 6232

Phone: (08) 9725 1074

President: Mr Shane Pullan
Secretary: Ms Laura Simpson
Email: sec@eatonbowling.com.au

ABN 65 634 667 792



20 February 2024

Mr Ashwin Nair
Director of Sustainable Development
Shire of Dardanup
1 Council Drive
EATON WA 6232

Dear Mr Nair

Letter in support of Eaton Bowling and Social Club's Application for Planning Approval to Upgrade Lighting to the north-western Bowling Green (A Green)

In 2022/2023 an exhaustive, consultative process was conducted to define the present and future needs of our members and other community affiliates.

The resultant **EBSC Business Plan 2023-2028**, prioritised quality, competition lighting to allow working female and male members of the community to bowl at more suitable times, improve conditions for corporate bowling and allow Eaton Bowling and Social Club to tender for both state and national events.

In addition, the frequency of extreme temperatures in our region demands that organisers schedule events at less hazardous times, such as in the evening. Our existing lights do not meet the relevant National Standards for either recreational or competition which are 100 Lux and 200 Lux respectively. Our plan calls for 200 Lux illumination.

Current lux level: Average: 168.7, High: 480, Low: 11

Uniformity	Min/Ave cannot be less than 0.6	Present Level	0.0652
Uniformity	Min/Max cannot be less than 0.4	Present Level	0.0223

We have engaged experienced consultants, LEDTECH, who have provided our committee with professional advice and planning so that we can be confident that the upgraded lighting system will meet environmental and sustainability benchmarks.

Yours sincerely



SHANE PULLAN
PRESIDENT

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Eaton Bowling & Social Club Inc – Proposed Upgrade to Bowling Green Lights – Pratt Road

RISK THEME PROFILE:

10 - Management of Facilities, Venues, Events and Services

RISK ASSESSMENT CONTEXT: Strategic

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council could be seen in negative light by the community if it does not support the upgrade and application for funding.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

(Appendix ORD: 12.4.3B)



Monthly Financial Report

For the Period

1 July 2023 to 30 April 2024

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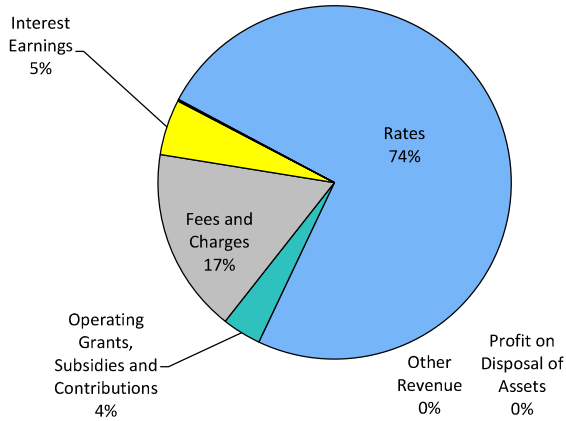
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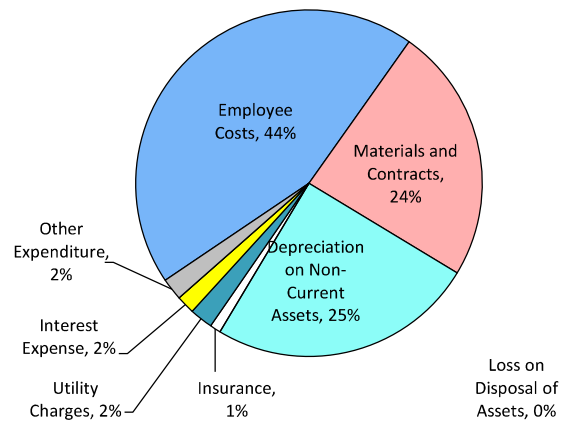
Monthly Financial Report
For the Period Ended 30 April 2024

SUMMARY GRAPHS

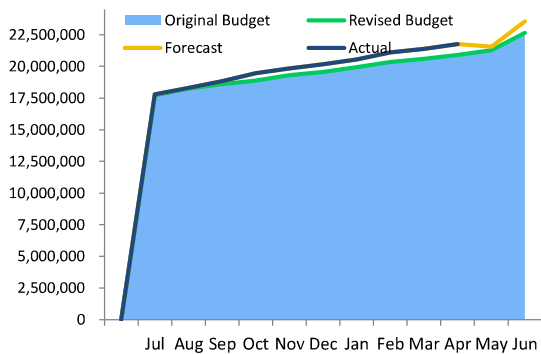
OPERATING REVENUE - ACTUAL YTD



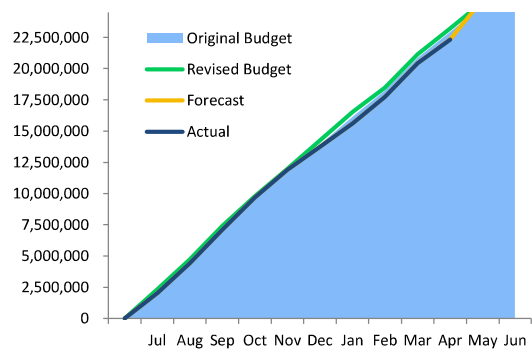
OPERATING EXPENSES - ACTUAL YTD



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



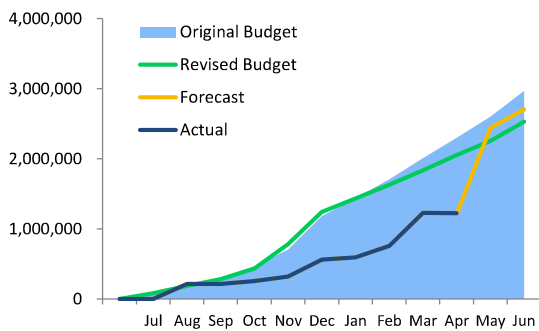
Total Operating Expenses - Budget - v Actual (excludes loss on disposal of assets)



CAPITAL REVENUE

(Non-operating grants, subsidies and contributions; sale of assets)

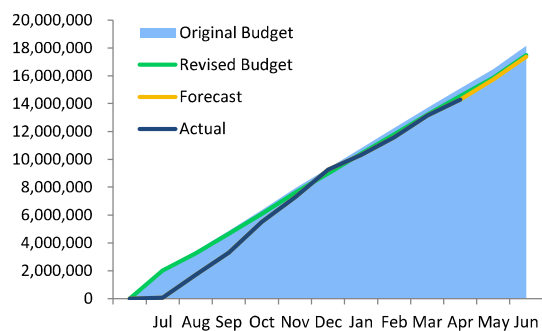
Capital Revenue - Budget - v - Actual



CAPITAL EXPENSES

(Acquisition of assets)

Capital Expenses - Budget - v - Actual



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

(Appendix ORD: 12.4.4A)



Statement of Financial Activity by Nature For the Period Ended 30 April 2024 (Covering 10 months or 83% of the year)

	2023/24	2023/24	2023/24	2023/24	Variance Y-T-D		2023/24	2022/23
	Adopted Budget	Revised Budget	Y-T-D Revised Budget	Y-T-D Actual	Actual to Revised Budget	Actual to Revised Budget	Forecast	Last Year
	\$	\$	\$	\$	\$	%	\$	\$
OPERATING ACTIVITIES								
Operating revenue								
Rates	16,060,454	16,060,454	16,044,144	16,153,002	108,858	0.7%	16,141,081	15,037,329
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	2,177,958	2,273,670	1,002,998	778,248	(224,750)	(22.4%) ▼	2,616,134	2,893,101
Fees and charges	3,726,548	3,726,548	3,350,644	3,677,512	326,868	9.8%	4,004,132	3,876,080
Interest earnings	626,059	1,038,073	1,023,564	1,112,253	88,689	8.7%	1,334,750	871,363
Other revenue	24,711	24,711	18,531	13,626	(4,905)	(26.5%) ▼	15,700	25,045
Profit on asset disposal	0	0	0	15,607	15,607	100.0%	0	27,742
Total Operating Revenue	22,615,730	23,123,456	21,439,881	21,750,248	310,367	1.4%	24,111,797	22,730,659
Operating expenses								
Employee costs	(12,116,943)	(12,242,020)	(10,063,955)	(9,812,245)	251,710	2.5%	(11,853,753)	(11,561,261)
Materials and contracts	(6,262,173)	(6,531,669)	(5,231,885)	(5,295,436)	(63,551)	(1.2%) ▼	(6,458,656)	(5,802,137)
Utility charges	(584,007)	(584,007)	(486,380)	(481,608)	4,772	1.0%	(610,373)	(627,520)
Depreciation on non-current assets	(7,624,365)	(7,624,365)	(6,353,580)	(5,531,640)	821,940	12.9% ▲	(6,953,130)	(7,454,510)
Finance costs	(463,401)	(463,401)	(447,599)	(383,602)	63,997	14.3% ▲	(488,610)	(181,652)
Insurance expenses	(368,081)	(368,081)	(339,185)	(380,356)	(41,171)	(12.1%) ▼	(385,768)	(355,267)
Other expenses	(407,551)	(545,606)	(493,583)	(453,933)	39,650	8.0%	(545,768)	(499,001)
Loss on asset disposals	0	0	0	0	0	0.0%	0	(2,980)
Total operating expenditure	(27,826,521)	(28,359,148)	(23,416,167)	(22,338,820)	1,077,347	4.6%	(27,296,058)	(26,484,327)
Adjustments of non cash items								
(Profit)/Loss on Asset Disposals	0	0	0	(15,607)	(15,607)	(100.0%) ▼	0	(24,762)
Movement in non-current assets and liabilities	0	0	0	6,399	6,399	(100.0%) ▼	(7,294)	73,965
Movement in contract liabilities held in Reserves	0	0	0	0	0	0.0%	0	(72,665)
Depreciation on Assets	7,624,365	7,624,365	6,353,580	5,531,640	(821,940)	(12.9%) ▼	6,953,130	7,454,510
Non-cash amounts excluded from operating activities	7,624,365	7,624,365	6,353,580	5,522,433	(831,147)	(13.1%) ▼	6,945,836	7,431,048
Adjusted net operating activities	2,413,574	2,388,672	4,377,294	4,933,861	556,567	12.7%	3,761,575	3,677,380
INVESTING ACTIVITIES								
Capital grants, subsidies & contributions	2,655,672	2,905,188	1,860,808	1,185,076	(675,732)	(36.3%) ▼	2,567,112	2,787,022
Proceeds from disposal of assets	314,667	314,667	314,667	81,501	(233,166)	(74.1%) ▼	314,667	5,107,353
Payments for land and buildings	(12,040,302)	(11,956,200)	(9,778,973)	(12,471,291)	(2,692,318)	(27.5%) ▼	(11,969,200)	(8,002,462)
Payments for transport infrastructure	(3,989,299)	(2,869,500)	(2,624,162)	(1,365,573)	1,258,589	48.0% ▲	(2,869,500)	(2,080,667)
Payments for parks and reserves infrastructure	(1,015,345)	(1,026,345)	(848,095)	(151,281)	696,814	82.2% ▲	(1,026,345)	(814,690)
Payments for motor vehicles	(859,098)	(859,098)	(738,816)	(228,151)	510,665	69.1% ▲	(859,098)	(579,139)
Payments for plant & equipment	(10,000)	(10,000)	(8,330)	(11,079)	(2,749)	(33.0%) ▼	(10,000)	(5,215)
Payments for furniture & fittings	(238,019)	(404,600)	(213,320)	(74,390)	138,930	65.1% ▲	(375,600)	(98,066)
Amount attributable to investing activities	(15,181,724)	(13,905,888)	(12,036,221)	(13,035,187)	(998,966)	(8.3%) ▼	(14,227,964)	(3,685,865)
Non-cash amounts excluded from investing activities								
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0	0	0.0%	0	(460,870)
Adjusted amount attributable to investing activities	(15,181,724)	(13,905,888)	(12,036,221)	(13,035,187)	(998,966)	(8.3%) ▼	(14,227,964)	(4,146,735)
FINANCING ACTIVITIES								
Proceeds from new debentures	1,500,000	1,500,000	1,500,000	0	(1,500,000)	(100.0%) ▼	1,500,000	6,700,000
Transfers from reserves	16,341,090	15,692,756	13,519,490	12,142,084	(1,377,406)	(10.2%) ▼	15,677,865	7,491,066
Repayment of debentures	(478,810)	(478,810)	(442,659)	(420,279)	22,380	5.1%	(456,556)	(392,533)
Principal portion of lease liabilities	(177,784)	(177,784)	(164,867)	(151,273)	13,594	8.2%	(177,784)	(191,514)
Transfers to reserves	(4,569,168)	(5,193,588)	(4,382,196)	(1,547,994)	2,834,202	64.7% ▲	(5,702,386)	(13,034,989)
Amount attributable to financing activities	12,615,328	11,342,573	10,029,768	10,022,538	(7,230)	(0.1%) ▼	10,841,138	572,030
FUNDING SOURCES								
Surplus/(Deficit) July 1 B/Fwd	332,558	278,067	278,067	278,067	0	0.0%	278,067	175,393
CLOSING FUNDS (A+B+C+D)	179,736	103,425	2,648,908	2,199,280	(449,628)	(17.0%) ▼	652,817	278,067

KEY INFORMATION

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

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

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

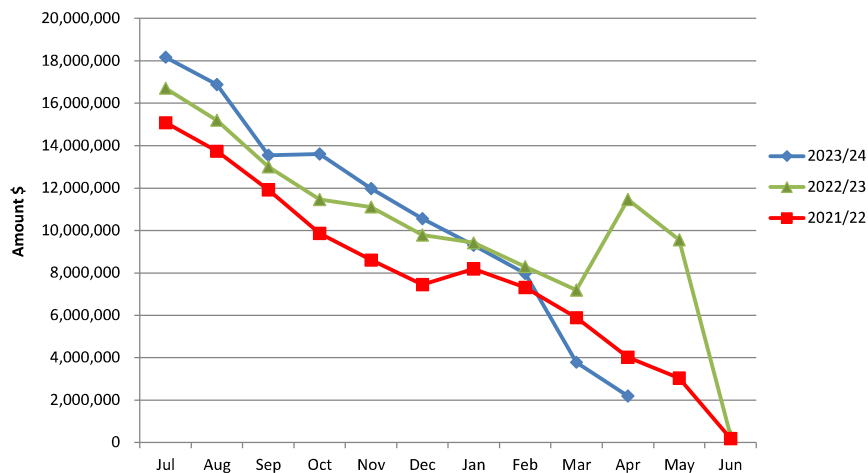
This statement to be read in conjunction with the accompanying Financial Statements and Notes



Statement of Financial Activity by Nature
For the Period Ended 30 April 2024
NET CURRENT ASSETS

Note	Year to Date Actual 30-Apr-2024 \$	Same Time Last Year Actual 30-Apr-2023	Last Year Closing 30-Jun-2023 \$
Represented By:			
CURRENT ASSETS			
Cash and Cash Equivalents	18,978,640	26,842,980	29,585,676
Rates Debtors Outstanding	781,201	798,498	420,195
Pensioner Rates Rebate	16,755	21,297	32,471
Sundry Debtors	118,522	258,045	96,144
Accrued Revenue	111,538	122,370	265,500
Prepaid Expenses	0	0	68,997
Goods & Services Tax / BAS Refund	140,323	133,992	136,305
Other Receivables	11,294	(63)	0
Inventories - Land Held for Resale	0	0	0
Inventories - Materials	32,002	7,122	32,002
Inventories - Trading Stock - Recreation Centre	6,781	7,159	6,781
Current Assets	20,197,056	28,191,401	30,644,071
LESS CURRENT LIABILITIES			
Payables:			
Sundry Creditors	(503)	(485)	(1,624,075)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(163,652)	(168,583)	177
Municipal Bonded Liabilities	5 (457,459)	(482,203)	(539,156)
Contract Liabilities	(1,338,015)	(1,399,062)	(1,105,675)
Prepaid Revenue - Rates / PPL	(783,720)	(725,325)	(972,312)
Accrued Interest on Debentures	(101,879)	(28,572)	(101,879)
Accrued Salaries & Wages	0	0	(218,644)
Other Accrued Expenses	0	0	0
Borrowings - Debentures	(36,277)	(35,760)	(456,556)
Provisions:			
Staff Leave Provisions	(1,606,663)	(1,653,570)	(1,664,462)
Current Liabilities	(4,488,168)	(4,493,560)	(6,682,582)
Net Current Assets	15,708,888	23,697,841	23,961,489
Less: Restricted Assets / Reserve Funds	4 (14,001,926)	(13,759,654)	(24,596,016)
Add: Current - Borrowings	36,277	35,760	456,556
Add: Current - Contract Liabilities held in Reserve accounts	314,770	1,295,832	314,769
Add: Current - Contract Liabilities - Leases	141,270	194,754	141,270
CLOSING FUNDS / NET CURRENT ASSETS	2,199,280	11,464,533	278,067

Liquidity Over The Year



(Appendix ORD: 12.4.4A)



Statement of Comprehensive Income by Program For the Period Ended 30 April 2024 (Covering 10 months or 83% of the year)

	2023/24	2023/24	2023/24	2023/24	Variance Y-T-D		2023/24	2022/23
	Adopted Budget \$	Revised Budget \$	Y-T-D Revised Budget \$	Y-T-D Actual \$	Actual to Revised Budget \$	Actual to Revised Budget %	Forecast \$	Last Year Actual \$
Revenue								
General Purpose Funding	18,013,025	18,425,039	17,208,713	17,115,837	(92,876)	(0.5%)	18,962,712	17,787,502
Governance	800	800	650	1,645	995	153.1%	1,800	41,722
Law, Order, Public Safety	331,524	331,524	283,446	486,127	202,681	71.5%	511,416	374,650
Health	28,050	28,050	23,370	27,769	4,399	18.8%	30,870	28,297
Education and Welfare	1,000	52,500	52,330	16,039	(36,291)	69.3%	71,764	5,700
Community Amenities	1,891,587	1,923,364	1,856,477	1,925,995	69,518	3.7%	1,966,136	1,969,753
Recreation and Culture	1,743,125	2,308,023	1,478,346	1,668,614	190,268	12.9%	1,938,736	1,969,575
Transport	179,169	(292,831)	172,269	193,786	21,517	12.5%	195,736	176,491
Economic Services	171,250	171,250	146,830	131,516	(15,314)	(10.4%)	155,000	148,014
Other Property and Services	256,200	294,200	232,450	167,313	(65,137)	(28.0%)	292,627	290,930
	<u>22,615,730</u>	<u>23,241,919</u>	<u>21,454,881</u>	<u>21,734,641</u>	<u>279,760</u>	<u>1.3%</u>	<u>24,126,797</u>	<u>22,792,634</u>
Expenses								
General Purpose Funding	(435,535)	(435,535)	(342,390)	(350,506)	(8,116)	(2.4%)	(452,285)	(398,878)
Governance	(1,492,019)	(1,492,019)	(1,240,009)	(1,160,729)	79,280	6.4%	(1,476,152)	(1,277,790)
Law, Order, Public Safety	(2,251,874)	(2,251,874)	(1,866,288)	(1,761,353)	104,935	5.6%	(2,124,093)	(1,738,457)
Health	(626,229)	(626,229)	(518,414)	(510,704)	7,710	1.5%	(634,815)	(521,372)
Education and Welfare	(1,038,158)	(1,077,658)	(867,469)	(820,441)	47,028	5.4%	(1,052,405)	(814,988)
Community Amenities	(3,923,862)	(3,988,890)	(3,171,509)	(2,925,509)	246,000	7.8%	(3,698,047)	(3,632,355)
Recreation & Culture	(9,626,353)	(9,634,537)	(8,017,613)	(7,692,229)	325,384	4.1%	(9,385,037)	(9,514,736)
Transport	(7,617,933)	(7,999,849)	(6,487,449)	(6,248,907)	238,542	3.7%	(7,608,159)	(7,301,857)
Economic Services	(545,028)	(545,028)	(463,508)	(467,059)	(3,551)	(0.8%)	(552,503)	(562,641)
Other Property and Services	(269,529)	(307,529)	(411,018)	(401,383)	9,635	2.3%	(312,562)	(495,072)
	<u>(27,826,520)</u>	<u>(28,359,148)</u>	<u>(23,385,667)</u>	<u>(22,338,820)</u>	<u>1,046,847</u>	<u>4.5%</u>	<u>(27,296,057)</u>	<u>(26,258,146)</u>
Operational Surplus / (Deficit)	(5,210,791)	(5,117,230)	(1,930,786)	(604,179)	1,326,607	68.7%	(3,169,260)	(3,465,512)
Grants & Contributions for the Development of Assets	2,655,672	2,905,188	1,860,808	1,185,076	(675,732)	(36.3%)	2,567,112	2,729,874
Profit on Asset Disposals	0	0	0	15,607	15,607	(100.0%)	0	59,645
Loss on Asset Disposals	0	0	0	0	0	0.0%	0	(2,980)
	<u>2,655,672</u>	<u>2,905,188</u>	<u>1,860,808</u>	<u>1,200,683</u>	<u>(660,125)</u>	<u>35.5%</u>	<u>2,567,112</u>	<u>2,786,539</u>
NET RESULT	(2,555,119)	(2,212,042)	(69,978)	596,504	666,482	(952.4%)	(602,148)	(678,973)
Other Comprehensive Income								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
TOTAL COMPREHENSIVE INCOME	(2,555,119)	(2,212,042)	(69,978)	596,504	666,482	952.4%	(602,148)	(678,973)

(Appendix ORD: 12.4.4A)



Statement of Financial Position as at 30 April 2024

	This Year \$	30 June 2023 \$
CURRENT ASSETS		
Cash and cash equivalents	18,990,951	29,585,676
Trade and other receivables	1,057,283	715,261
Other financial assets	0	0
Inventories	38,783	38,783
Other assets	<u>111,538</u>	<u>334,497</u>
TOTAL CURRENT ASSETS	20,198,555	30,674,217
NON-CURRENT ASSETS		
Trade and other receivables	139,769	139,769
Other financial assets	83,171	81,490
Property, plant and equipment	48,953,939	50,025,332
Infrastructure	212,917,536	217,130,036
Right-of-use assets	<u>230,740</u>	<u>230,739</u>
TOTAL NON-CURRENT ASSETS	262,325,155	267,607,366
TOTAL ASSETS	282,523,710	298,281,583
CURRENT LIABILITIES		
Trade and other payables	1,507,213	3,486,035
Other liabilities	1,196,746	964,271
Lease liabilities	141,270	141,270
Borrowings	36,277	456,556
Employee related provisions	1,606,663	1,664,462
Other provisions	<u>0</u>	<u>0</u>
TOTAL CURRENT LIABILITIES	4,488,168	6,712,594
NON-CURRENT LIABILITIES		
Other Liabilities	261,660	261,660
Lease liabilities	96,117	96,117
Borrowings	8,299,934	8,299,934
Employee related provisions	250,343	242,262
Other provisions	<u>186,910</u>	<u>186,910</u>
TOTAL NON-CURRENT LIABILITIES	9,094,963	9,086,883
TOTAL LIABILITIES	13,583,131	15,799,477
NET ASSETS	268,940,579	282,482,106
EQUITY		
Retained surplus	54,735,579	57,684,519
Reserve accounts	14,003,426	24,596,016
Revaluation surplus	<u>200,201,575</u>	<u>200,201,571</u>
TOTAL EQUITY	268,940,579	282,482,106

(Appendix ORD: 12.4.4A)



Notes to the Statement of Financial Activity For the Period Ended 30 April 2024

1. NATURE CLASSIFICATIONS

REVENUE

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Grants, subsidies & contributions (other than capital grants, subsidies and contributions)

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Capital grants, subsidies & contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity, water and neighbourhood surveillance services. Exclude rubbish removal charges.

Interest on Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

Profit on Asset Disposal

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

Employee Costs

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Shortfall between the value of assets received over the net book value for assets on their disposal.

Depreciation on Non-Current Assets

Depreciation expense raised on all classes of assets. Excluding Land.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation, leasing and refinancing expenses.

Other Expenditure

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

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

The material variances adopted by the Shire of Dardanup for reporting in the 2023/24 year is 10% or \$50,000, whichever is the greater. All variances are between Year-to-Date Actual and Year-to-Date Revised Budget values.

	2023/24 Y-T-D Revised Budget \$	2023/24 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
OPERATING ACTIVITIES						
Revenue						
Rates	16,044,144	16,153,002	108,858	0.7%		
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	1,002,998	778,248	(224,750)	(22.4%)	▼ Timing	\$335,000 less 2023/24 Local Government Grants Commission general purpose and local roads grants due to 100% advance received in 22/23. (Budgeted for 75% advance payment.) \$67,000 less due to no workers compensation claims made year-to-date. Grants & Contribution received were not part of the adopted budget: \$176,000 grant for bush fire mitigation activity and \$32,000 Westpine donation/contribution intended for Make it Space.
Fees and charges	3,350,644	3,677,512	326,868	9.8%		
Interest earnings	1,023,564	1,112,253	88,689	8.7%		
Other revenue	18,531	13,626	(4,905)	(26.5%)		
Profit on asset disposal	0	15,607	15,607	100.0%		
Total Operating Revenue	21,439,881	21,750,248	310,367	1.4%		
Operating Expenses						
Employee costs	(10,063,955)	(9,812,245)	251,710	2.5%		
Materials and contracts	(5,231,885)	(5,295,436)	(63,551)	(1.2%)		
Utility charges	(486,380)	(481,608)	4,772	1.0%		
Depreciation on non-current assets	(6,353,580)	(5,531,640)	821,940	12.9%	▲ Permanent / Timing	<i>Permanent:</i> Difference is due mainly to reduction in fencing & buildings asset valuations and annual depreciation that occurred after the budget was adopted. <i>Timing:</i> Right of use asset depreciation is recognised at end of year while the budget is evenly spread over the year.
Finance costs	(447,599)	(383,602)	63,997	14.3%	▲ Timing	Favourable variance is attributed mainly to \$20,000 Guarantee fee and \$37,000 Interest cost on New loan not yet raised but included in the year to date Budget.
Insurance expenses	(339,185)	(380,356)	(41,171)	(12.1%)		
Other expenses	(493,583)	(453,933)	39,650	8.0%		
Loss on asset disposals	0	0	0	0.0%		
Total Operating Expenditure	(23,416,167)	(22,338,820)	1,077,347	(4.6%)		
Net Operating Activities	(1,976,286)	(588,572)	1,387,714	(70.2%)		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

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

	2023/24 Y-T-D Revised Budget \$	2023/24 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
ADJUSTMENTS OF NON CASH ITEMS						
(Profit)/Loss on Asset Disposals	0	(15,607)	(15,607)	(100.0%)		
Fair value adjustment to financial assets	0	6,399	6,399	(100.0%)		
Depreciation on non-current assets	6,353,580	5,531,640	(821,940)	(12.9%)	▼ Permanent / Timing	Permanent: Difference is due mainly to reduction in fencing & buildings asset valuations and annual depreciation that occurred after the budget was adopted. Timing: Right of use asset depreciation will be recognised at end of year where as the budget was for an even spread.
Adjusted Net Operating Activities	4,377,294	4,933,861	556,567	12.7%		
INVESTING ACTIVITIES						
Revenue						
Capital grants, subsidies & contributions	1,860,808	1,185,076	(675,732)	(36.3%)	▼ Timing	A portion of Grant received from CSRFF of \$90,000 allocated for Eaton Oval Club was not part of the year to date Budget. Grants & Contributions not yet received but included in the Budget: \$244,000 less DFES Grant for Bush Fire Brigade Vehicles replacement, \$59,000 less Parks & Reserves grant, \$132,000 less RRG grants, \$234,000 less Roads to Recovery Grant, \$37,000 less deferred NDRP Grant for Emergency back up generator and \$33,000 less Contribution for East Millbridge.
Proceeds from disposal of assets	314,667	81,501	(233,166)	(74.1%)	▼ Timing	Relates to delays experienced in obtaining suitable replacement vehicles.
Payments for land and buildings	(9,778,973)	(12,471,291)	(2,692,318)	(27.5%)	▼ Timing	Payments for the Administration/Library Project and Eaton Oval Club Rooms are ahead of the year-to-date budget which has an even spread of costs over the year. It is expected this will fall in line with the budget as projects near completion.
Payments for transport infrastructure assets	(2,624,162)	(1,365,573)	1,258,589	48.0%	▲ Timing	Ferguson and Pile Road renewals, pathways renewals and Eaton Bowling Club car parking are at preliminary construction stage. Bridge renewals are dependent on Main Roads WA works schedule.
Payments for parks infrastructure assets	(848,095)	(151,281)	696,814	82.2%	▲ Timing	Mainly design and preliminary works carried out to date on most major Parks and Reserves projects including Eaton Foreshore bore replacement, East Millbridge POS, Eaton verges and Glen Huon Oval fencing.
Payments for motor vehicles	(738,816)	(228,151)	510,665	69.1%	▲ Timing	The new car market remains impacted by delays and unavailability of some models. One Truck and One vehicle are ordered but pending delivery in the next quarter.
Payments for furniture & fittings	(213,320)	(74,390)	138,930	65.1%	▲ Timing	Recreation centre gym and court equipment, administration centre IT equipment not yet purchased.
Net investing activities	(12,036,221)	(13,035,187)	(998,966)	(8.3%)		
Non-cash amounts excluded from investing activities						
Adjusted net investing activities	(12,036,221)	(13,035,187)	(998,966)	(8.3%)		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

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

	2023/24 Y-T-D Revised Budget \$	2023/24 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	
FINANCING ACTIVITIES						
Revenue						
Proceeds from new debentures	1,500,000	0	(1,500,000)	(100.0%)	▼	Timing
Transfers from reserves	13,519,490	12,142,084	(1,377,406)	(10.2%)	▼	Timing
Repayment of debentures	(442,659)	(420,279)	22,380	5.1%		
Principal portion of lease liabilities	(164,867)	(151,273)	13,594	8.2%		
Transfers to Reserves	(4,382,196)	(1,547,994)	2,834,202	64.7%	▲	Permanent / Timing
						Permanent: \$508,000 attributed to increase interest earned on Reserve Fund cash investments. Timing: Reserves expenditure not yet utilised: -\$1,187,000 Unspent Grants- LGGC, -\$356,000 Information Technology, -\$834,000 Building Maintenance, -\$251,000 Parks & Upgrades, -\$659,000 Road Construction & Maintenance.
Total financing activities	10,029,768	10,022,538	(7,230)	(0.1%)		
FUNDING SOURCES						
Surplus/(Deficit) July 1 B/Fwd	278,067	278,067	0	0.0%		
CLOSING FUNDS (A+B+C+D)	2,648,908	2,199,280	(449,628)	(17.0%)		



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

3. TRUST FUNDS

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

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Ross & Deborah Bevan	40,982.27	0.00	0.00	0.00	0.00	40,982.27
Public Open Space	524,694.82	0.00	0.00	0.00	0.00	524,694.82
Dept Communities Grant - Auspicing for Goodstart Eaton Child Care Centre	25,611.86	0.00	0.00	0.00	0.00	25,611.86
Accrued Interest	0.00	0.00	20,135.87	0.00	0.00	20,135.87
Plus: Outstanding Creditors	0.00	0.00	0.00	0.00	0.00	0.00
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	591,288.95	0.00	20,135.87	0.00	0.00	611,424.82

4. RESERVES - CASH BACKED

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

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Council Restricted						
Executive & Compliance Vehicles Reserve	369,043.87	120,000.00	0.00	0.00	0.00	489,043.87
Plant & Engineering Equipment Reserve	661,288.11	250,000.00	0.00	0.00	0.00	911,288.11
Eaton Recreation Centre - Equipment Reserve	327,026.39	100,000.00	0.00	0.00	0.00	427,026.39
Building Maintenance Reserve	9,920,894.73	0.00	0.00	(8,487,305.43)	0.00	1,433,589.30
Employee Relief Reserve	274,028.27	5,000.00	0.00	0.00	0.00	279,028.27
Employee Leave Entitlements Reserve	49,880.09	500.00	0.00	0.00	0.00	50,380.09
Refuse Site Environmental Works Reserve	188,411.09	0.00	0.00	0.00	0.00	188,411.09
Information Technology Reserve	701,084.97	0.00	0.00	0.00	0.00	701,084.97
Roadwork Construction & Major Maintenance Reserve	1,338,699.53	0.00	0.00	(363,350.83)	0.00	975,348.70
Accrued Salaries Reserve	512,081.47	5,000.00	0.00	0.00	0.00	517,081.47
Tourism Reserve	11,928.18	0.00	0.00	0.00	0.00	11,928.18
Recycling Education Reserve	54,777.60	25,000.00	0.00	0.00	0.00	79,777.60
Road Safety Programs Reserve	27,121.72	5,100.00	0.00	0.00	0.00	32,221.72
Council Land Development Reserve	32,971.53	0.00	0.00	0.00	0.00	32,971.53
Carried Forward Projects Reserve	2,432,628.40	0.00	0.00	(561,674.49)	0.00	1,870,953.91
Election Expenses Reserve	36,799.94	50,000.00	0.00	(52,174.58)	0.00	34,625.36
Town Planning Consultancy Reserve	31,431.95	50,000.00	0.00	0.00	0.00	81,431.95
Parks & Reserves Upgrades Reserve	157,786.03	0.00	0.00	(81,565.02)	0.00	76,221.01
Strategic Planning Studies Reserve	108,410.24	0.00	0.00	0.00	0.00	108,410.24
Pathways Reserve	199,213.14	100,000.00	0.00	(49,814.58)	0.00	249,398.56
Asset / Rates Revaluation Reserve	219,030.88	70,000.00	0.00	0.00	0.00	289,030.88
Refuse & Recycling Bin Replacement Reserve	65,687.38	5,000.00	0.00	0.00	0.00	70,687.38
Sale of Land Reserve	1,371,661.71	0.00	0.00	0.00	0.00	1,371,661.71
Storm Water Reserve	153,957.49	25,000.00	0.00	(29,089.48)	0.00	149,868.01
	19,245,844.71	810,600.00	0.00	(9,624,974.41)	0.00	10,431,470.30
Statute Restricted						
Contribution to Works Reserve	935,141.79	9,858.59	0.00	0.00	0.00	945,000.38
Eaton Drive - Access Construction Reserve	144,007.71	0.00	0.00	0.00	0.00	144,007.71
Eaton Drive - Scheme Construction Reserve	248,624.80	0.00	0.00	0.00	0.00	248,624.80
Fire Control Reserve	11,742.04	0.00	0.00	0.00	0.00	11,742.04
Collie River (Eaton Drive) Bridge Construction Reserve	183,796.45	0.00	0.00	0.00	0.00	183,796.45
Unspent Grants Reserve	2,116,661.73	0.00	0.00	(1,857,154.00)	0.00	259,507.73
Swimming Pool Inspection Reserve	4,568.36	0.00	0.00	0.00	0.00	4,568.36
Burekup - Public Open Space	73,581.90	0.00	0.00	0.00	0.00	73,581.90
Unspent Specified Area Rate - Bulk Waste Collection Reserve	73,384.21	0.00	0.00	0.00	0.00	73,384.21
Unspent Specified Area Rate - Eaton Landscaping Reserve	344,350.33	100,000.00	0.00	0.00	0.00	444,350.33
Unspent Loans Reserve	1,214,311.84	0.00	0.00	(659,956.06)	0.00	554,355.78
Dardanup Expansion Developer Contribution Plan Reserve	0.00	0.00	0.00	0.00	0.00	0.00
	5,350,171.16	109,858.59	0.00	(2,517,110.06)	0.00	2,942,919.69
Interest	0.00	629,035.55	0.00	0.00	0.00	629,035.55
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	(1,500.00)	(1,500.00)
TOTAL	24,596,015.87	1,549,494.14	0.00	(12,142,084.47)	(1,500.00)	14,001,925.54

(Appendix ORD: 12.4.4A)



Notes to the Statement of Financial Activity For the Period Ended 30 April 2024

5. MUNICIPAL LIABILITIES

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

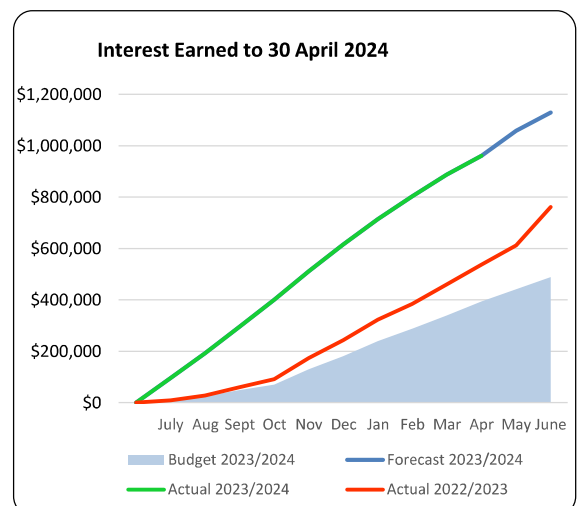
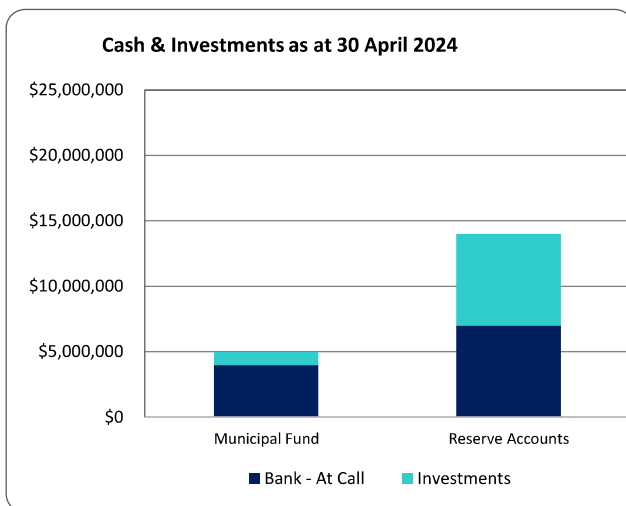
	BALANCE 1 JULY 2023	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Retention Bonds						
Parkridge Group	19,854.41	0.00	0.00	(17,677.51)	0.00	2,176.90
Winterfall Nominees Pty Ltd	36,007.60	0.00	0.00	0.00	0.00	36,007.60
Holland Loop Pty Ltd	2,540.00	0.00	0.00	0.00	0.00	2,540.00
T J Coman	8,384.63	0.00	0.00	0.00	0.00	8,384.63
Thompson Surveying Consultants	21,993.00	0.00	0.00	0.00	0.00	21,993.00
Anstee Earthmoving Pty Ltd	2,408.00	0.00	0.00	0.00	0.00	2,408.00
Ability Support 6 Pty Ltd	34,470.15	0.00	0.00	0.00	0.00	34,470.15
Bethanie Group Inc	77,058.26	0.00	0.00	(77,058.26)	0.00	0.00
Allesac Pty Ltd		77,877.98				77,877.98
Total - Retention Bonds	202,716.05	77,877.98	0.00	(94,735.77)	0.00	185,858.26
Construction Contract Retention						
Kalamunda Electrics	11,569.30	0.00	0.00	0.00	0.00	11,569.30
LD Total (Sanpoint Pty Ltd)	8,739.33	0.00	0.00	(8,739.33)	0.00	0.00
Carbone Bros	6,007.10	0.00	0.00	(6,007.10)	0.00	0.00
	26,315.73	0.00	0.00	(14,746.43)	0.00	11,569.30
Extractive Industry Rehabilitation Bonds						
L G Davidson	1,290.20	0.00	0.00	0.00	0.00	1,290.20
M Denholm	845.24	0.00	0.00	0.00	0.00	845.24
S Catalano	1,340.36	0.00	0.00	0.00	0.00	1,340.36
Bunbury Agricultural Society	2,387.88	0.00	0.00	0.00	0.00	2,387.88
D Busher	1,282.84	0.00	0.00	0.00	0.00	1,282.84
Valli & Co	2,600.14	0.00	0.00	0.00	0.00	2,600.14
Charles Hull Contracting	7,603.41	0.00	0.00	0.00	0.00	7,603.41
J & P Group	135,809.01	0.00	0.00	0.00	0.00	135,809.01
Total - Extractive Industries Bonds	153,159.08	0.00	0.00	0.00	0.00	153,159.08
Sundry Deposits						
Unclaimed Monies	1,829.65	0.00	0.00	0.00	0.00	1,829.65
Bunbury Wellington Group of Councils (BunGeo Group of Councils - BGGC)	53,532.31	3,000.00	0.00	0.00	0.00	56,532.31
Youth Advisory Group Donation from Youth Fest		252.90				252.90
Total - Sundry Deposits	55,361.96	3,252.90	0.00	0.00	0.00	58,614.86
Election Deposits	0.00	700.00	0.00	(700.00)	0.00	0.00
Key Bonds	642.68	1,000.00	0.00	(902.68)	0.00	740.00
Hire Bonds	2,400.00	9,689.50	0.00	(9,600.00)	0.00	2,489.50
Kerb Bonds	75,041.91	0.00	0.00	(43,006.98)	0.00	32,034.93
Construction Training Fund	7,314.65	5,500.21	0.00	(10,887.02)	0.00	1,927.84
Building Services Levy	16,204.42	33,417.44	0.00	(38,557.12)	0.00	11,064.74
Development Assessment Panel	0.00	9,268.00	0.00	(9,268.00)	0.00	0.00
Less Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	539,156.48	140,706.03	0.00	(222,404.00)	0.00	457,458.51



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2023-2024
MUNICIPAL FUND								
CBA	Municipal Fund Bank Account	\$ 2,022,826.04	4.15%					\$98,672.28
CBA	Municipal - Business Online Saver	\$ 1,950,427.75	4.35%					\$124,973.50
NAB	Term Deposit	\$ 1,000,000.00	5.05%	120	01/2024	05/2024	\$16,602.74	\$12,328.77
	Interest received on matured deposits							\$63,246.58
		<u>\$ 4,973,253.79</u>					<u>\$16,602.74</u>	<u>\$299,221.13</u>
TRUST FUND								
CBA	Trust Fund Bank Account	\$ 611,424.82	4.15%					\$20,135.87
		<u>\$ 611,424.82</u>					<u>\$0.00</u>	<u>\$20,135.87</u>
RESERVE ACCOUNTS								
CBA	Reserve Bank Account	\$ 1,928,738.52	4.15%					\$130,399.13
CBA	Reserve - Business Online Saver	\$ 5,073,187.02	4.35%					\$276,619.23
CBA	Term Deposit	\$ 1,000,000.00	4.92%	120	01/2024	05/2024	\$16,175.34	\$12,082.19
BOQ	Term Deposit	\$ 1,000,000.00	4.90%	90	02/2024	05/2024	\$12,082.19	
CBA	Term Deposit	\$ 2,000,000.00	4.58%	62	3/2024	05/2024	\$15,559.45	\$42,197.26
NAB	Term Deposit	\$ 2,000,000.00	5.05%	120	01/2024	05/2024	\$33,205.48	\$24,657.54
JUDO	Term Deposit	\$ 1,000,000.00	5.05%	90	02/2024	05/2024	\$12,452.05	
	Interest received on matured deposits							\$143,080.20
		<u>\$ 14,001,925.54</u>					<u>\$89,474.52</u>	<u>\$629,035.55</u>
Total Interest Received								<u><u>\$948,392.55</u></u>





Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

6. STATEMENT OF INVESTMENTS (continued)

Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ 1,000,000.00
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 7,000,000.00
	<u>\$ 8,000,000.00</u>

Investment Policy - Portfolio Risk Exposure

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

Portfolio - Terms of Maturity

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

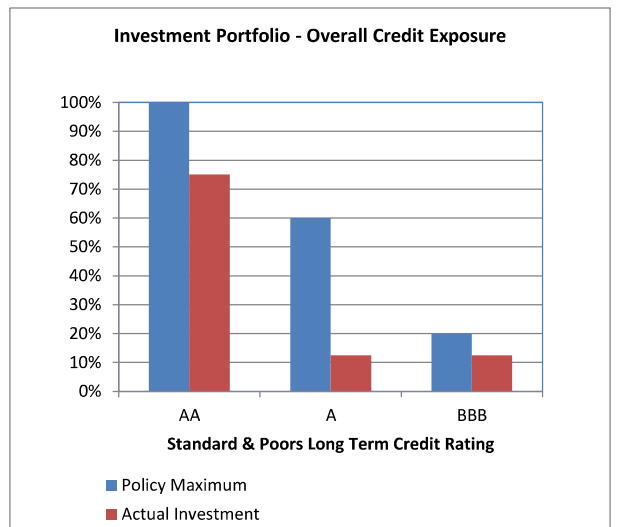
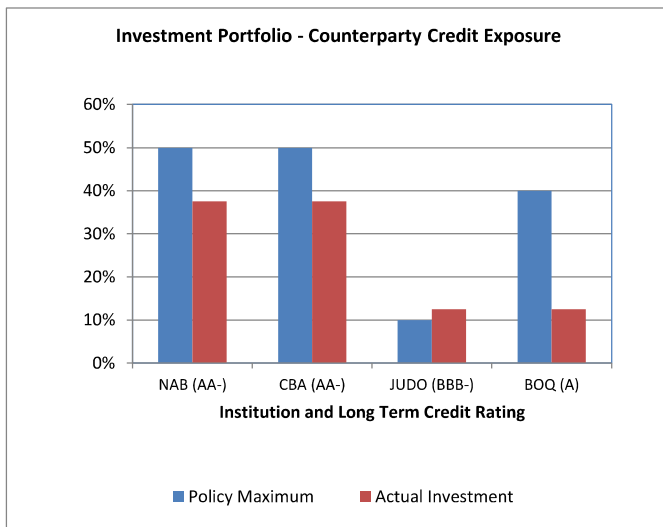
Counterparty Credit Exposure

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

Overall Credit Exposure

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

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





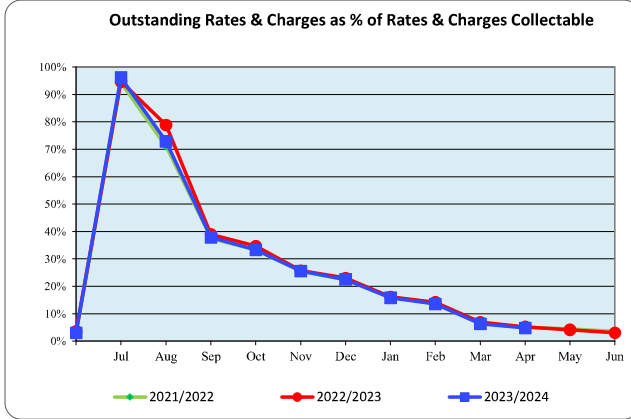
Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

7. Accounts Receivable as at 30 April 2024

Rates and Charges Outstanding

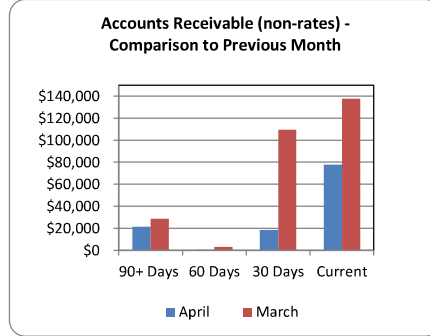
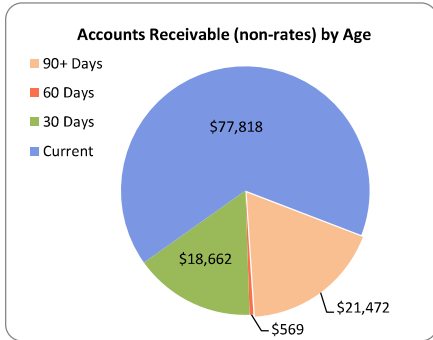
2023/24 annual rates were raised on 28 July 2023 and were due by 13 September 2023 for payment in full or for the first of four instalments. The final instalment was due 20 March 2024.

As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$920,970. This equates to 4.77% of rates and charges collectable and is at a similar position to previous years. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



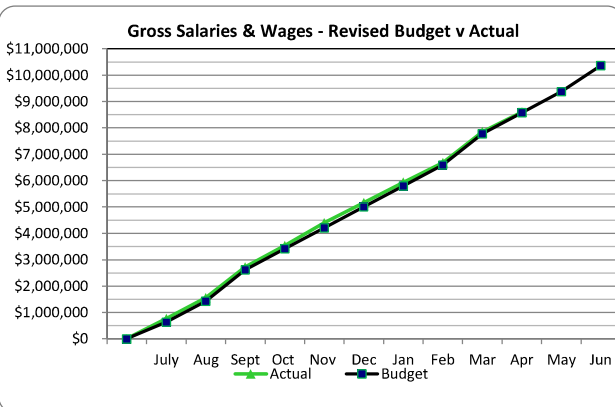
Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$118,521. There are no significant outstanding debts.



8. Salaries and Wages to 30 April 2024

At the reporting date, total salaries and wages expenditure is \$8,600,039 (82.97%) of the annual budget of \$10,365,399 for the 2023/24 financial year.





Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

9. RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2023/24 Budget rate revenue	2023/24 Budget interim rates	2023/24 Budget back rates	2023/24 Budget total revenue	2023/24 Actual total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
	\$		\$	\$	\$	\$	\$		\$	\$
Differential general rate or general rate										
Gross rental valuations										
General Rates - GRV: Residential	0.109420	4,429	80,548,292	8,813,594	0	0	8,813,594	8,813,594		
General Rates - GRV: Commercial	0.109420	62	14,851,106	1,625,008	0	0	1,625,008	1,625,008		
General Rates - GRV: Industrial	0.109420	71	9,441,902	1,033,133	0	0	1,033,133	1,033,133		
General Rates - GRV: Small Holding	0.109420	387	9,064,228	991,808	0	0	991,808	991,808		
General Rates - GRV: Interim and Back Rates	0.109420	0	0	0	100,359	0	100,359	219,777		
Unimproved valuations										
General Rates - UV: Broad Acre Rural	0.005974	493	315,390,099	1,884,140	0	0	1,884,140	1,884,140		
General Rates - UV: Mining	0.005974	0	0	0	0	0	0	0		
General Rates - UV: Interim and Back Rates	0.005974	0	0	0	0	0	0	0		
Sub-Totals		5,442	429,295,627	14,347,683	100,359	0	14,448,042	14,567,460	0	0
Minimum										
Minimum payment	\$									
Gross rental valuations										
General Rates - GRV: Residential	1,547.50	523	5,242,378	809,343	0	0	809,343	809,343		
General Rates - GRV: Commercial	1,547.50	9	67,360	13,928	0	0	13,928	13,928		
General Rates - GRV: Industrial	1,547.50	43	425,600	66,543	0	0	66,543	66,543		
General Rates - GRV: Small Holding	1,547.50	76	553,300	117,610	0	0	117,610	117,610		
General Rates - GRV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0		
Unimproved valuations										
General Rates - UV: Broad Acre Rural	1,547.50	121	20,079,023	198,482	0	0	198,482	198,482		
General Rates - UV: Mining	1,547.50	16	267,980	26,246	0	0	26,246	26,246		
General Rates - UV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0		
Sub-Totals		788	26,635,641	1,232,152	0	0	1,232,152	1,232,150	0	0
		6,230	455,931,268	15,579,835	100,359	0	15,680,194	15,799,610.00	0	0
Concession on general rates							(8,531)	(27,554)		
Rates write-off								(1,382)		
Total amount raised from general rates							15,671,663	15,770,674	0	0
Specified area rates - bulk waste collection			84,123,610	112,447			112,447	111,716		
Specified area rates - Eaton landscaping			91,394,796	276,345			276,345	270,611		
Total specified area and ex gratia rates							388,792	382,327	0	0
Total rates							16,060,455	16,153,002	0	0



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

10. INFORMATION ON BORROWINGS

Debenture Repayments

Particulars	Loan No.	Principal	New		Principal		Interest		Principal	
		Opening Balance 01 July 2023	Loans 2023/24		Repayments 2023/24		Repayments 2023/24		Outstanding 31 March 2024	
		\$	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted
			\$	\$	\$	\$	\$	\$	\$	\$
Community Amenities										
Wanju/Waterloo Industrial Park										
Developer Contribution Plans	70	608,486	0	0	(36,018)	(72,295)	(6,508)	(12,680)	572,468	536,191
Waste Bins (3 Bin System)	71	276,850	0	0	(43,978)	(43,978)	(5,992)	(6,660)	232,873	232,872
Recreation and Culture										
Glen Huon Oval Club Rooms	69	837,097	0	0	(46,151)	(46,151)	(34,583)	(37,347)	790,946	790,946
Eaton Oval Club Rooms	72	700,000	0	0	(21,826)	(21,826)	(34,781)	(36,822)	678,174	678,174
Transport										
Depot Land	66	319,890	0	0	(66,161)	(66,161)	(13,488)	(14,511)	253,729	253,729
Economic Services										
Gravel Pit Land - Panizza Road	61	14,167	0	0	(14,167)	(14,167)	(471)	(471)	0	0
Other Property and Services										
Library / Administration Centre (#1)	73	6,000,000	0	0	(191,978)	(191,978)	(283,831)	(304,276)	5,808,022	5,808,022
Library / Administration Centre (#2)	New	0	0	1,500,000	0	(22,254)	0	(42,756)	0	1,477,746
		8,756,490	0	1,500,000	(420,279)	(478,810)	(379,654)	(455,523)	8,336,211	9,777,680

All debenture repayments are financed by general purpose revenue.



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

11. BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Revised Budget Running Balance \$
	Budget Adoption	Opening Surplus (Budgeted)					179,736
	Permanent Changes						
J14322	Increase Job J14322 Eaton Admin Expenditure by \$387,333.15	26/07/23 - 189-23	Asset Acquisition			(387,333)	(207,597)
1141001	Increase Transfer from Building Maintenance Reserve Account	26/07/23 - 189-23	Transfer from Reserve		387,333		179,736
J11666	Reserve 19722 Dardanup Cemetery - Reinstatement Boundary Fence	26/07/23 - 191-23	Asset Acquisition			(11,000)	168,736
J11621	Cancelled Dardanup Hard Courts Upgrade Project from 23/24 Budget	23/08/23 - 200-23	Asset Acquisition		273,409		442,145
1141001	Decrease Transfer from Building Maintenance Reserve Account	23/08/23 - 200-23	Transfer from Reserve			(273,409)	168,736
0817504	Minor Assets Memorial at Palmer Park (Dardanup Heritage Collective)	27/09/23 - 226-23	Operating Expense			(4,500)	164,236
0827502	Donation/Contribution from Dardanup Heritage Collective	27/09/23 - 226-23	Operating Revenue		4,500		168,736
J12907	Project Preliminaries - Eaton Drive Intersections	22/11/23 - 270-23	Asset Acquisition			(50,000)	118,736
1241002	Transfer from Road Construction Reserve	22/11/23 - 270-23	Transfer from Reserve		16,667		135,403
1221503	Grant Revenue Transport - Regional Road Group	22/11/23 - 270-23	Non-operating Revenue		33,333		168,736
J12831	BORR Impacted Roads - Dowdells Line	22/11/23 - 270-23	Asset Acquisition			(364,787)	(196,051)
1221503	Grant Revenue Transport - Regional Road Group	22/11/23 - 270-23	Non-operating Revenue		143,000		(53,051)
1221504	Grant Revenue Transport - Special Projects - LRCI Phase 4	22/11/23 - 270-23	Non-operating Revenue		71,787		18,736
1221510	Infrastructure Developers - Transport - Capital	22/11/23 - 270-23	Non-operating Revenue		150,000		168,736
J12925	Moore Road / Busher Road Intersection Upgrade	22/11/23 - 270-23	Asset Acquisition			(43,650)	125,086
1221503	Grant Revenue Transport - Regional Road Group	22/11/23 - 270-23	Non-operating Revenue		29,000		154,086
1221504	Grant Revenue Transport - Special Projects - LRCI Phase 4	22/11/23 - 270-23	Non-operating Revenue		14,650		168,736
J12923	Russell Road (Burekup Hall - School) Pathway - cancelled	22/11/23 - 270-23	Asset Acquisition		44,312		213,048
1241006	Transfer from Reserve - Pathways Reserve	22/11/23 - 270-23	Transfer from Reserve			(44,312)	168,736
J12924	Charlotte Street (Hatward Street - Doolan Street) Path - cancelled	22/11/23 - 270-23	Asset Acquisition		26,304		195,040
1241006	Transfer from Reserve - Pathways Reserve	22/11/23 - 270-23	Transfer from Reserve			(26,304)	168,736
J05009	Ferguson Bush Fire Station Works - cancelled	22/11/23 - 270-23	Asset Acquisition		20,528		189,264
0522501	ESL Grant Revenue - Capital	22/11/23 - 270-23	Non-operating Revenue			(20,528)	168,736
J12311	Bridge 3669 - Dowdells Line repairs	22/11/23 - 270-23	Asset Acquisition			(33,000)	135,736
J12306	Bridge 3678 - Pile Road bridge renewal	22/11/23 - 270-23	Asset Acquisition		33,000		168,736
J12915	Ferguson Road Upgrade	22/11/23 - 270-23	Asset Acquisition		1,190,000		1,358,737
1221503	Grant Revenue - Regional Road Group - State Black Spot	22/11/23 - 270-23	Non-operating Revenue			(793,333)	565,404
1221505	Grant Revenue - Roads to Recovery	22/11/23 - 270-23	Non-operating Revenue			(92,167)	473,237
1241002	Transfer from Reserve - Road Construction & Major Maintenance	22/11/23 - 270-23	Transfer from Reserve			(304,500)	168,737
1211001	Road Maintenance (labour and plant reallocated from Ferguson Road	22/11/23 - 270-23	Operating Expense			(246,861)	(78,124)
J11925	Community Projects - Community and Club Capacity Building Workshops & Activi	13/12/23 - 295-23	Operating Expenditure		3,000		(75,124)
0817010	Community Donations - Culture & Community Services	13/12/23 - 295-23	Operating Expenditure			(3,000)	(78,124)

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 April 2024

11. BUDGET AMENDMENTS (continued)

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Revised Budget Running Balance \$
							(78,124)
1021501.48	Grant Revenue Waste Management	31/01/24 - 06-24	Non-operating Revenue		21,749		(56,375)
J10101	Building- E-waste Storage Shed	31/01/24 - 06-24	Asset Acquisition			(21,749)	(78,124)
1021501.47	Grant Revenue Waste Management	31/01/24 - 06-24	Non-operating Revenue		10,028		(68,096)
1011005	Waste Education Expense - FOGO	31/01/24 - 06-24	Operating Expenditure			(10,028)	(78,124)
0812004	Make It Space Operating Expenditure - Other Education MUN	31/01/24 - 06-24	Operating Expenditure			(1,500)	(79,624)
0812501	Minor Assets < \$5,000 - Make It Space MUN	31/01/24 - 06-24	Asset Acquisition			(30,500)	(110,124)
0832001	Furniture & Fittings - Education MUN	31/01/24 - 06-24	Asset Acquisition			(15,000)	(125,124)
0822503	Contributions / Donations MUN	31/01/24 - 06-24	Non-operating Revenue		47,000		(78,124)
1116505	Minor Assets < \$5,000 - Eaton Comm Library MUN	31/01/24 - 06-24	Asset Acquisition			(11,184)	(89,308)
1126502	Grants GST Free - ECL MUN	31/01/24 - 06-24	Non-operating Revenue		11,184		(78,124)
1124503	Grant Revenue - Rec Ctr MUN	28/02/24 - 20-24	Non-operating Revenue		124,866		46,742
J11801	Construction - Recreation Centre	28/02/24 - 20-24	Asset Acquisition			(124,866)	(78,124)
1241002	Transfer from Reserve - Road Construction & Major Mtce	28/02/24 - 21-24	Transfer from Reserve		135,055		56,931
1211509	Other Expenses - Transport	28/02/24 - 21-24	Operating Expenditure			(135,055)	(78,124)
J12831	BORR - Impacted Local Roads - Urban Resurfacing	28/02/24 - 30-24	Asset Acquisition			(80,380)	(158,504)
1221505	Roads to Recovery - Increase back to total \$316,017	28/02/24 - 30-24	Non-operating Revenue		92,167		(66,337)
1221504	LRCI Funding - reduce down by \$71,787 (112831)+ \$14,650 (112925)	28/02/24 - 30-24	Non-operating Revenue			(86,437)	(152,774)
1241002	Transfer from Reserve - Road Construction & Major Mtce	28/02/24 - 30-24	Transfer from Reserve		74,650		(78,124)
1422501	Grants - Admin Taxable MUN	28/02/24 - 32-24	Operating Revenue		38,000		(40,124)
1412001	Salaries & Wages - Admin O/H MUN	28/02/24 - 32-24	Operating Expenditure			(38,000)	(78,124)
0832001	Furniture & Fittings - Education - Make It Space Grant Funded Expenditure	28/02/24 - 39-24	Non-operating Revenue			(151,581)	(229,705)
0822503.52	Contributions / Donations - Capital	28/02/24 - 39-24	Non-operating Expenditure		151,581		(78,124)
	Brought Forward Surplus Budget to Actual	Mid Year Budget Review - OCM 27.03.24 CR 63-24				(54,491)	(132,615)
0321006	Increase Municipal Fund Interest Revenue	27/03/24 - 63-24	Operating Revenue		170,065		37,450
0321007	Increase Reserve Fund Interest Revenue	27/03/24 - 63-24	Operating Revenue		241,948		279,398
0331001	Transfer 50% Interest Revenue to Reserve Accounts	27/03/24 - 63-24	Transfer to Reserve			(120,974)	158,424
	Adopted \$189,026 + Forecast \$98,474 = \$287,500; to increase to \$310,000 (= Fore	27/03/24 - 63-24					158,424
1016017	Legal Expenses - Town Planning	27/03/24 - 63-24	Operating Expenditure			(55,000)	103,424
J12315	Clifton Road Bridge 3677	27/03/24 - 63-24	Asset Acquisition			(186,000)	(82,576)
1221504	Grant Revenue - Special Projects	27/03/24 - 63-24	Non-operating Revenue		186,000		103,424
J12300	Recreation Road Bridge 3665A (Removal of project)	27/03/24 - 63-24	Asset Acquisition		254,000		357,424
0341003	Transfer from Unspent Grants Reserve	27/03/24 - 63-24	Transfer from Reserve			(254,000)	103,424
J12919	Ferguson Road 0 to 0.27 Reconstruction and Seal	27/03/24 - 63-24	Asset Acquisition		330,000		433,424
1241002	Transfer from Road Construction Reserve	27/03/24 - 63-24	Transfer from Reserve			(110,000)	323,424
1221503	RRG Grant Funding	27/03/24 - 63-24	Non-operating Revenue			(220,000)	103,424
J11607	Eaton Oval Club Rooms (R&J Fishwick Pavilion)	27/03/24 - 63-24	Asset Acquisition			(179,333)	(75,909)
1121501.48	Grant Revenue	27/03/24 - 63-24	Non-operating Revenue		428,848		352,939
1241010	Transfer from Carried Forward Projects Reserve	27/03/24 - 63-24	Transfer from Reserve			(69,045)	283,894
1442013	Transfer from Unspent Loan Reserve	27/03/24 - 63-24	Transfer from Reserve			(180,470)	103,425
J14322	Decrease Job J14322 Eaton Admin Expenditure by \$503,446 (estimated carryforward)	24/04/2024 - 106-24	Non-operating Expenditure		503,446		606,871
1231016	Increase Transfer to Reserve by \$503,446 for J14322 Eaton Admin/Library	24/04/2024 - 106-24	Transfer to Reserve			(503,446)	103,425
					4,757,964	(4,834,277)	103,425

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Monthly Statement of Financial Activity for the Period Ended on the 30th of April 2024

RISK THEME PROFILE:

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

RISK ASSESSMENT CONTEXT: Operational

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

Appendix ORD: 12.4.4B

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Schedule of Paid Accounts as at the 30th of April 2024

RISK THEME PROFILE:

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

RISK ASSESSMENT CONTEXT: Operational

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

Appendix ORD: 12.4.5