

# Confirmed Minutes

## Ordinary Council meeting

23 January 2024

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I certify that the minutes of the meeting of the Ordinary Council held on 23 January 2024 were confirmed on 13 February 2024.

A handwritten signature in blue ink, appearing to read "P. McNeil", on a white rectangular background.

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Presiding Member

## ATTENTION/DISCLAIMER

The purpose of this Council Meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Council Member or employee, or on the content of any discussion occurring during the course of the Meeting. Persons should be aware that regulation 10 of the Local Government (Administration) Regulations 1996 establishes procedures to revoke or change a Council decision. No person should rely on the decisions made by Council until formal written advice of the Council decision is received by that person. The Shire of Mundaring expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Council Member or employee, or the content of any discussion occurring during the course of the Council Meeting.





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## ORDINARY COUNCIL MEETING COUNCIL CHAMBER

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### 1.0 OPENING PROCEDURES

The Presiding Member declared the meeting open at 6.30pm.

#### Acknowledgement of Country

Shire of Mundaring respectfully acknowledges the Whadjuk people of the Noongar Nation, who are the traditional custodians of this land. We acknowledge Elders past, present and emerging and respect their continuing culture and the contribution they make to the region.

#### Recording of Meeting

Members of Council and members of the gallery are advised that this meeting will be livestreamed and audio-recorded.

### 1.1 Record of Attendance

<b>Council Members</b>	Paige McNeil (Shire President)	Central Ward
	Cr Doug Jeans	Central Ward
	Cr Prapti Mehta	Central Ward
	Cr John Daw	East Ward
	Cr Neridah Zlatnik	East Ward
	Cr Trish Cook (Deputy President)	South Ward
	Cr Luke Ellery	South Ward
	Cr Karen Beale	West Ward
<b>Staff</b>	Jason Whiteaker	Chief Executive Officer
	Garry Bird	Director Corporate Services
	Mark Luzi	Director Statutory Services
	Shane Purdy	Director Infrastructure Services
	Karen White	Coordinator Community Engagement
	Anna Italiano	Minute Secretary
<b>Apologies</b>	Nil	
<b>Absent</b>	Nil	
<b>Leave of Absence</b>	Cr Jo Cicchini	West Ward
<b>Guests</b>	Nil	
<b>Members of the Public</b>	8	
<b>Members of the Press</b>	Nil	



## **2.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

### **2.1 Parkerville Bushfire & Storm**

It's been a challenging last 4 weeks for our community with the pre-Christmas Parkerville bushfire that sadly claimed four homes and the severe storm that hit last Tuesday resulting in property damage and widespread, extended power and communications outages.

I continue to be humbled by our community's collective strength, compassion and willingness to help others in times of need and I thank our community for their resolve and spirit.

During both of these emergencies, it was the combined and co-ordinated efforts of many that helped us through, On behalf of Council, I would like to extend our thanks to the Shire's Emergency Management team and staff, our Volunteer Bushfire and Fire and Rescue brigades, WA Police, DFES, DBCA, Western Power, Department of Communities and St John Ambulance. A special thank you to our CEO Jason Whiteaker for his calm leadership.

The Shire teams continue working on the 'clean-up', which may take many weeks, and we have extended the operating hours of both the Coppin and Mathieson Road Community Recycling Centres for residents to dispose of their green waste.

On behalf of Council I have spoken with Premier Cook, Emergency Services Minister Dawson, Energy Minister Whitby and our local members Matthew Hughes and Jessica Shaw – describing our challenges in the Shire of Mundaring and suggesting potential solutions.

To finish, I'd like to thank my fellow Councillors who while dealing with damage on their own properties were checking in and supporting the most vulnerable people in our community. Our support continues, especially for those families whose homes have been destroyed or damaged as we move through the recovery phase – together.

### **2.2 Summer of Entertainment**

The Shire of Mundaring will be presenting the annual Summer of Entertainment events.

Three free family-friendly community events will be held on the following dates:

- Friday 8 March – Aquafest at Bilgoman Aquatic Centre
- Saturday 23 March – Blues and Folk Live Music event at Sculpture Park Amphitheatre
- Friday 12 April - Youth Fest at Harry Riseborough Oval

For more information please visit the [Shire of Mundaring website](#) or our social media pages.

## **2.3 Container Deposit Scheme**

The Container Deposit Scheme at Coppin Road Community Recycling Centre recorded a record number of returns in December.

514,420 containers for change collections were made.

Over the last two years, we've consistently collected 500,000 in January.

We are aiming for 1 million collections in January.

## **2.4 Grant summary – 1 July to 30 December 2023**

In the period 1 July to 31 December 2023, the Shire submitted four funding applications to the total value of \$29,112.

The value of funding received by the Shire in this period was \$29,112:

- Department of Communities – Thank a Volunteer Day Grant - \$1000
- Lotterywest – Summer of Entertainment - \$10,612
- National Australia Day Council – Australia Day 2024 Community Grant - \$16,500
- Good Things Foundation – Get Online Week 2023 - \$1000

## **3.0 DECLARATION OF INTEREST**

### **3.1 Declaration of Financial Interest and Proximity Interests**

Council Members must disclose the nature of their interest in matters to be discussed at the meeting (*Part 5 Division 6 of the Local Government Act 1995*).

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting (*Sections 5.70 and 5.71 of the Local Government Act 1995*).

Cr Trish Cook disclosed a financial interest in item 9.3.1 (Policy Review – Council Member Continuing Professional Development Training and Professional Membership Policy) and 9.3.2 (Policy Review – Attendance by Council Members and CEO at Conferences and Events) as she had asked elected members to consider inclusion of her attendance at the National General Assembly of Local Government in Canberra within the above policies.

### **3.2 Declaration of Interest Affecting Impartiality**

A Council Member or an employee who has an interest in a matter to be discussed at the meeting must disclose that interest (*Shire of Mundaring Code of Conduct, Local Government (Admin) Reg. 34C*).

Nil

## **4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

### **4.1 Questions Taken on Notice - Ordinary Council Meeting 12 December 2023 - Eric Sith**

At the Ordinary Council meeting held 12 December 2023, Mr Eric Smith of Glen Forrest asked a number of questions which were taken on notice. A response was provided to Mr Smith by the Chief Executive Officer in writing. Below is a summary of the questions and the response provided.

#### **Question 1**

In regards to 2945 Jacoby Street:

- (a) What was the cost to demolish the building?

#### **Response**

\$25,684

- (b) What was the cost for purchasing the property?

#### **Response**

\$675,000

- (c) What was the estimated cost to refurbish the house and property, to either rent or resell?

#### **Response**

Given the very poor state and condition of the building it effectively required a total rebuild to enable safe and habitable use. Given the strategic nature of this land there is no intent to currently build until further planning has occurred.

#### **Question 2**

Would it be possible to restructure the lake entrance, access roads to the lake and the residential area behind – in a future bushfire evacuation plan?

#### **Response**

A bushfire risk assessment of Lake Leschenaultia will be carried out and the Shire will await the outcomes of that assessment prior to making any decisions on access and egress improvements.

#### **Question 4**

In regard to item 10.5 in the agenda [Tender Outcome – Glen Forrest and Parkerville Halls Accessibility Upgrade Construction], how long are the halls going to be out of action and what will be the disruption to traffic while construction is underway?

#### **Response**

The preliminary program to be updated with the successful contractor in the New Year, is April to July 2024.



#### 4.2 Question Taken on Notice - Ordinary Council meeting 12 December 2023 - Christian Jackson-Stegner

At the Ordinary Council meeting held 12 December 2023, Christian Jackson-Stegner of Chidlow asked a question which was taken on notice. A response was provided to Mr Jackson-Stegner by the Chief Executive Officer in writing. Below is a summary of the questions and the response provided.

##### Question 2

Would it be possible to restructure the Lake Leschenaultia entrance, access roads to the Lake and the residential area behind – in a future bushfire evacuation plan?

##### Response

An independent bushfire risk assessment of Lake Leschenaultia is currently being carried out, and the Shire will await the outcomes of that assessment prior to making any decisions on access and egress improvements.

#### 5.0 PUBLIC QUESTION TIME

15 minutes (with a possible extension of two extra 15 minute periods) are set aside at the beginning of each Council meeting to allow members of the public to ask questions of Council.

Public Question Time is to be conducted in accordance with *Shire of Mundaring Meeting Procedures Local Law 2015*.

Summary of Question		Summary of Response
<b>John Bell – Mt Helena</b>		
1.	Considering the two emergencies the Shire has had recently, my question tonight is will Council now carry out a lessons learnt public workshop with the input of those fighting fires, picking up trees, the community etc, for example a short, sharp half day workshop facilitated by Shire officers to come up with lessons learnt and achievable outcomes?	The Chief Executive Officer advised that currently the Shire is not proposing to hold a public workshop on the recent storm event. The Shire agrees that it is a valuable opportunity for the Shire to learn as an organisation. The Shire has received feedback from the community, some positive, some negative and some neutral about how the Shire has responded. Communications have formed a strong part of that feedback. The Shire's plan at the moment is to utilise the information received and conduct an internal lessons learned workshop
2.	My understanding then is that the Shire will not be carrying out a lessons learnt workshop?	The President advised that the plan is to not have a public workshop, it will be an internal lessons learnt and evaluations. The Shire does have scenario planning that is undertaken for emergencies every year. That is the way forward at this point in time.

3.	And that will be transparent presumably?	The Chief Executive Officer advised yes it would be.
<b>Peter Brazier – Save Perth Hills</b>		
1.	In relation to SP 34 North Stoneville – the community tells us it has an expectation that the Shire will be represented at the SAT table to ensure the community can be accurately and properly informed of the proceedings and their outcome. Will the Shire be legally represented at the SAT Directions Hearing for SP 34 at 10.30am Friday 2 February 2024?	The Director Statutory Services advised that the Shire will be represented.
2.	Will the Shire intervene and become a 'Party' to the SAT proceedings, on behalf of the Community, should Satterley choose to have the matter determined by a full SAT trial likely later in 2024?	The Director Statutory Services advised that the Shire has made application to be a party and the application will be determined if it proceeds to a full hearing.
<b>Christian Jackson-Stegner - Chidlow</b>		
1.	Regarding item 9.2.1 Local Emergency Management Committee – what kind of training activities has Shire undertaken for: <ul style="list-style-type: none"> <li>• Local Emergency Management Committee members;</li> <li>• Officers; and</li> <li>• Workers of the Shire</li> </ul> undertaken for point 4.4 Local Level Exercising and Appendix 3.0 & 4.0 out of the LMCA handbook? Can you provide a detailed list please of what has been undertaken so far and what is planned for 2024?	<p>The Director Statutory Services advised that the Shire carries out and develops a discussion exercise to test their plan each year. The Shire also participates in the District Emergency Management, Shire staff participate in that on an annual basis as well.</p> <p>Shire of Mundaring officers and LEMC members undertaken the following activities:</p> <ul style="list-style-type: none"> <li>• Exercising (as per State Emergency Management Committee (SEMC) LEMC Handbook 4.4): <ul style="list-style-type: none"> <li>○ Developed and run a Discussion Exercise based on a combined cyclone/severe storm and lightning induced bushfire scenario, on 20 October 2023 (a report on this has been provided to the District Emergency Management Committee)</li> <li>○ Participated in a District Emergency Management Committee Discussion Exercise based on an earthquake scenario on 21 November 2023 (Shire of Mundaring LEMC Executive Officers assisted in the development and running of this exercise)</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>• Other activities include: <ul style="list-style-type: none"> <li>○ Annual Preparedness Survey and Annual Report (to SEMC) preparation and submission</li> <li>○ Grant opportunity consideration</li> <li>○ Pre bushfire season Shire of Mundaring school Principals awareness and exercise session</li> <li>○ Progressive review of Local Emergency Management Arrangement review draft documents</li> <li>○ Review of Significant incidents (Great Eastern Hwy HAZMAT incident)</li> <li>○ Review of Bush Fire Risk Management and Mitigation activities report</li> <li>○ Updating of LEMC contact listing</li> <li>○ Wooroloo Bushfire recovery program update</li> <li>○ Australian Fire Danger Rating System implementation impacts review</li> <li>○ Office of Auditor General report into volunteer emergency services funding review</li> <li>○ Wooroloo Bushfire AFAC Inquiry recommendations progress report review</li> <li>○ Community Emergency Services Manager (CESM) report</li> <li>○ Disability Inclusive Planning Workshop report</li> <li>○ Mariginiup Bushfire CESM report</li> </ul> </li> </ul>
2.	What activities/trainings are planned for 2024?	The Director Statutory Services advised that the 2023/24 year activities schedule has not been developed yet, however, will feature an LEMC facilitated Exercise around July/August 2024 as well as the State Emergency Exercise as well.
<b>Denise Sweetman – Save Perth Hills</b>		
1.	What is the Shire and Council process to be used going forward, for the re-designed North Parkerville plan that was released to the community recently?	The Director Statutory Services advised that the process for the subdivision approval that has been lodged is not controlled by the Shire of Mundaring but is managed by the Department of Planning. The Shire of Mundaring is the referral agency so the application is referred to the Shire.



		Council will receive a presentation on 31 January and from that presentation the Council will determine how the matter will be dealt with. The Shire has until 26 February to provide their comments to the Department of Planning.
<b>Eric Smith – Glen Forrest</b>		
1.	Council passed the motion in November and ratified in December a motion about the removal of the LED signage. The signage is still in place, when will they be removed?	The Director Infrastructure Services advised that it has taken some time to get the quotes from the original installers, however, his understanding is that they are due to be removed this week. It is expected that they will be removed very shortly.
2.	There is a bit of a rumour circulating around the Shire that the logo is going to be changed. We spent \$15,000 on this fancy logo, have you heard that or is there anything going to happen?	<p>The President confirmed that is a rumour and she has not heard that.</p> <p>The Chief Executive Officer also confirmed this is the first he has heard of this.</p>
<b>Tony Onesti - Stoneville</b>		
1.	I have been in the hills since 1998 and there have been many fires, with the latest one earlier this year, and storms. With regards to the dangers of the growth and fire load in the bush on verges and so forth and trees overhanging roadways and trees growing around power lines and how dangerous those particular issues are, has the Council got a plan with regard to mitigating the branches hanging over roadways and the fuel loads on the verges and so forth?	The Chief Executive Officer advised that in relation to reserves, the Shire is focussed on mitigation works and has undertaken a reasonable amount of mitigation works over the last number of years. In relation to overhanging trees, the Shire does have a program dealing with tree maintenance. As it is such a large Shire, it is undertaken on a as needs or priority basis.
2.	Who determines those needs or priority basis?	The Director Infrastructure Services advised that it is a combination of Western Power who have inspectors who inspect and give notices and advice of clearing requirements. Naturally occurring trees are managed by Western Power. The Shire also relies on residents to report any issues along with anything identified by the Shire officers also.
3.	As residents are encouraged to do that, and to get the residents to say these trees are dangerous can we do something about it? Is it possible to advertise that a lot more?	The Director Statutory Services advised that the Shire has an Environmental Service and does have a program where the Environmental Service, in conjunction with the Shire's Bushfire

		Hazard Inspection officers, can come to properties and give advice on how to set up asset protection zones, manage fuel loads etc. That is readily available to residents. Removing trees on private property is contained within the Shire's Town Planning Scheme and may require approvals to do so.
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MOTION / COUNCIL DECISION		C1.01.24
Moved by	Cr Jeans	Seconded by Cr Cook
That in accordance with clause 4.3(13) of the <i>Shire of Mundaring Meeting Procedures Local Law 2015</i> Public Question Time be extended by a further 15 minutes.		
<b>CARRIED 8/0</b>		
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik	
<b>Against:</b>	Nil	

4.	With regard to Goddard Place in Stoneville, some residents have raised with me there is an emergency access road there that apparently is owned by the person along side that and lives next door and that person has blocked access for people walking their dogs and so forth. Can private property be used as emergency access?	Director Statutory Services advised he will discuss with Mr Onesti after the Council meeting.
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## 6.0 APPLICATIONS FOR LEAVE OF ABSENCE

### 6.1 Application for Leave of Absence - Cr Jo Cicchini

Cr Cicchini has advised of her request for leave of absence from 20 January 2024 to 25 January 2024 (inclusive).

COUNCIL DECISION MOTION		C2.01.24	
Moved by	Cr Daw	Seconded by	Cr Zlatnik
That Cr Cicchini be granted leave of absence from all meetings of Council held between 20 January 2024 to 25 January 2024 (inclusive).			
CARRIED 8/0			
For:	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
Against:	Nil		

### 6.2 Application for Leave of Absence - Cr Karen Beale

Cr Beale advised of her request for leave of absence from 12 February 2024 to 21 February 2024 (inclusive).

COUNCIL DECISION MOTION		C3.01.24	
Moved by	Cr Zlatnik	Seconded by	Cr Ellery
That Cr Beale be granted leave of absence from all meetings of Council held between 12 February 2024 to 21 February 2024 (inclusive).			
CARRIED 8/0			
For:	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
Against:	Nil		



## 7.0 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

RECOMMENDATION / COUNCIL DECISION		C4.01.24	
Moved by	Cr Ellery	Seconded by	Cr Beale
That the Minutes of the Ordinary Council Meeting held 12 December 2023 be confirmed.			
<b>CARRIED 8/0</b>			
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
<b>Against:</b>	Nil		

## 8.0 PRESENTATIONS

### 8.1 Deputations

1.	Christian Jackson-Stegner	Item 9.2.1	Spoke to Council regarding Local Emergency Management Committee members and Shire officers providing his view of the legislative context that should be followed in a future emergency crisis.
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### 8.2 Petitions

Nil

### 8.3 Presentations

Nil

9.0 REPORTS OF COMMITTEES

9.1 Reports of Audit and Risk Committee 11 December 2023

9.1.1 Audited Annual Financial Report 2022/23

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<b>File Code</b>	FI.AUD 2223
<b>Author</b>	Stan Kocian, Manager Finance and Governance
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	<div>1. Annual Financial Report for the year ended 30 June 2023 <a href="#">↓</a></div> <div>2. Annual Financial Report Variances for 2023 <a href="#">↓</a></div>

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PURPOSE

This report presents the audited Annual Financial Report for the year ended 30 June 2023. The Annual Financial Report will be incorporated into the Annual Report and will include the independent audit report issued by the Office of the Auditor General (OAG).

BACKGROUND

The audited Annual Financial Report will be included as part of the Shire’s Annual Report for 2022/23.

The OAG has completed the audit and an audit exit interview was conducted by the OAG and the OAG’s audit contractor (Moore Australia) with the members of the Audit and Risk Committee and relevant Shire employees on Monday 11 December 2023.

The Annual Financial Report for the year ended 30 June 2023 has been prepared in accordance with Australian Accounting Standards and complies with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The Audit and Risk Committee (ARC) is to review the audited Annual Financial Report prior to its presentation to Council.

The ARC Terms of Reference, under 6. Functions of the Committee provides:

- a. *Review the Shire’s draft annual financial report, focusing on:*
- i. accounting policies and practices;*
  - ii. changes to accounting policies and practices;*
  - iii. the process used in making significant accounting estimates;*
  - iv. significant adjustments to the financial report (if any) arising from the audit process;*
  - v. compliance with accounting standards and other reporting requirements; and*
  - vi. significant variances from prior years.*

- b. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation, but before the annual financial report is signed.

## STATUTORY / LEGAL IMPLICATIONS

The *Local Government Act 1995* sets out the requirements for the preparation of the annual financial report as follows:

- Section 6.4 (1) and (2) - requires the Shire to prepare an annual financial report for the preceding financial year which is to be presented in the manner and form prescribed.
- Section 6.4(3) - requires the Shire to submit to its auditor the accounts balanced up to the last day of the preceding financial year and the annual financial report by 30 September.
- Section 5.53(2) - requires the Shire to prepare an annual report that includes the financial report for the financial year and the auditor's report for the financial year.

Regulation 10 of the *Local Government (Audit) Regulations 1996* stipulates what is to be included in the auditor's report.

Sections 7.12A 4 (a) (b) and 7.12A 5 stipulate that a local government must:

- Prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters.
- Give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- Within 14 days after a local government gives a report to the Minister publish a copy of the report on the local government's official website.

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

## SUSTAINABILITY IMPLICATIONS

Nil

## RISK IMPLICATIONS

<b>Risk:</b> Financial and reputational. Risk of material misstatement of the Shire's financial position and performance		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>

Rare	Major	Low
<b>Action / Strategy</b>		
The audit of the Shire's financial report is undertaken by an external auditor to mitigate the risk of material misstatement of the Shire's financial position and performance.		

## EXTERNAL CONSULTATION

Nil

## COMMENT

In addressing the specifics of the Terms of Reference of ARC, the following is provided:

### 1. Accounting policies and practices

Significant accounting policies are set out in the Notes to and forming part of the Annual Financial Report.

### 2. Changes to accounting policies and practices

There has been no changes in accounting policies and practices.

### 3. The process used in making significant accounting estimates

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

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

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

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

### 4. Significant adjustments to the financial report (if any) arising from the audit process

There were no significant adjustments to the financial report arising from the audit process.

### 5. Compliance with accounting standards and other reporting requirements

The accounts have been prepared in compliance with applicable Australian Accounting Standards, the *Local Government Act 1995* (as amended) and the *Local Government (Financial Management) Regulations 1996* (as amended).

### 6. Significant variances from prior years

When comparing income and expenditure for the Income Statement it is appropriate to compare actual results to budget. Major variances between the 2022/23 Budget

and 2022/23 Actuals and major variances between the 2022/23 Actuals and 2021/22 Actuals are set out in **Attachment 2**.

## **VOTING REQUIREMENT**

Simple Majority

### **ARC2.12.23 – Audited Annual Financial Report 2022/23**

<b>COMMITTEE RECOMMENDATION / COUNCIL DECISION</b>		<b>C5.01.24</b>	
Moved by	Cr Beale	Seconded by	Cr Cook
<b>1.</b> That Council adopts the audited Annual Financial Report for the year ended 30 June 2023 when adopting the Annual Report for the year ended 30 June 2023 <b>Attachment 1.</b>			
<b>2.</b> That Council notes the significant variances and explanations in <b>Attachment 2</b> .			
<b>CARRIED 8/0</b>			
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
<b>Against:</b>	Nil		

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

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

*The place for sustainable living.*

Principal place of business:  
7000 Great Eastern Highway, Mundaring WA 6073

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

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

## STATEMENT BY CEO

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

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

Signed on the \_\_\_\_\_ day of \_\_\_\_\_ 2023

Chief Executive Officer

Name of Chief Executive Officer

**SHIRE OF MUNDARING  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),25	31,317,877	31,251,611	30,010,441
Grants, subsidies and contributions	2(a)	8,163,778	4,059,267	7,822,772
Fees and charges	2(a)	12,143,773	11,901,137	11,463,281
Interest revenue	2(a)	1,300,334	1,035,000	377,004
Other revenue	2(a)	1,515,688	1,373,039	1,763,448
		54,441,450	49,620,054	51,436,946
<b>Expenses</b>				
Employee costs	2(b)	(22,237,863)	(21,942,259)	(20,778,739)
Materials and contracts		(21,954,795)	(23,983,794)	(18,945,955)
Utility charges		(1,448,240)	(1,427,097)	(1,410,623)
Depreciation		(8,251,419)	(7,676,042)	(7,993,631)
Finance costs	2(b)	(378,337)	(383,818)	(410,337)
Insurance		(590,186)	(601,071)	(537,790)
Other expenditure	2(b)	(856,512)	(881,872)	(726,034)
		(55,717,352)	(56,895,953)	(50,803,109)
		(1,275,902)	(7,275,899)	633,837
Capital grants, subsidies and contributions	2(a)	9,769,019	9,945,277	3,998,121
Profit on asset disposals		36,585	660,900	122,297
Loss on asset disposals		(53,846)	(49,500)	0
Fair value adjustments to financial assets at fair value through profit or loss		5,910	0	6,994
Share of net profit of associates accounted for using the equity method	21(c)	632,787	0	999,595
		10,390,455	10,556,677	5,127,007
<b>Net result for the period</b>	24(b)	<b>9,114,553</b>	<b>3,280,778</b>	<b>5,760,844</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	60,868,199	0	0
Share of other comprehensive income of associates accounted for using the equity method	17, 21(b)	29,954	0	(31,623)
<b>Total other comprehensive income for the period</b>	17	<b>60,898,153</b>	<b>0</b>	<b>(31,623)</b>
<b>Total comprehensive income for the period</b>		<b>70,012,706</b>	<b>3,280,778</b>	<b>5,729,221</b>

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



**SHIRE OF MUNDARING  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	25,026,351	13,521,307
Trade and other receivables	5	6,079,082	4,482,075
Other financial assets	4(a)	24,179,308	31,318,702
Inventories	6	123,569	114,678
Other assets	8	331,938	393,516
<b>TOTAL CURRENT ASSETS</b>		<b>55,740,248</b>	<b>49,830,278</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	1,344,682	1,249,731
Other financial assets	4(b)	142,067	136,156
Investment in associate	21(a)	20,305,412	19,681,971
Property, plant and equipment	9	88,553,160	79,836,373
Infrastructure	10	380,882,752	322,729,416
Right-of-use assets	12(a)	576,355	587,677
<b>TOTAL NON-CURRENT ASSETS</b>		<b>491,804,428</b>	<b>424,221,324</b>
<b>TOTAL ASSETS</b>		<b>547,544,676</b>	<b>474,051,602</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	12,393,469	7,299,744
Other liabilities	14	275,650	1,148,252
Lease liabilities	12(b)	223,602	156,853
Borrowings	15	772,872	735,493
Employee related provisions	16	3,534,135	3,535,564
<b>TOTAL CURRENT LIABILITIES</b>		<b>17,199,728</b>	<b>12,875,906</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12(b)	358,664	433,794
Borrowings	15	7,626,158	8,399,030
Employee related provisions	16	293,869	289,321
Other provisions	7	161,200	161,200
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>8,439,891</b>	<b>9,283,345</b>
<b>TOTAL LIABILITIES</b>		<b>25,639,619</b>	<b>22,159,251</b>
<b>NET ASSETS</b>		<b>521,905,057</b>	<b>451,892,351</b>
<b>EQUITY</b>			
Retained surplus		148,677,004	139,342,809
Reserve accounts	28	29,934,979	30,154,621
Revaluation surplus	17	343,293,074	282,394,921
<b>TOTAL EQUITY</b>		<b>521,905,057</b>	<b>451,892,351</b>

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

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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>134,338,009</b>	<b>29,398,577</b>	<b>282,426,544</b>	<b>446,163,130</b>
Comprehensive income for the period					
Net result for the period		5,760,844	0	0	5,760,844
Other comprehensive income for the period	17	0	0	(31,623)	(31,623)
Total comprehensive income for the period		5,760,844	0	(31,623)	5,729,221
Transfers from reserve accounts	28	2,174,615	(2,174,615)	0	0
Transfers to reserve accounts	28	(2,930,659)	2,930,659	0	0
<b>Balance as at 30 June 2022</b>		<b>139,342,809</b>	<b>30,154,621</b>	<b>282,394,921</b>	<b>451,892,351</b>
Comprehensive income for the period					
Net result for the period		9,114,553	0	0	9,114,553
Other comprehensive income for the period	17	0	0	60,898,153	60,898,153
Total comprehensive income for the period		9,114,553	0	60,898,153	70,012,706
Transfers from reserve accounts	28	3,770,542	(3,770,542)	0	0
Transfers to reserve accounts	28	(3,550,900)	3,550,900	0	0
<b>Balance as at 30 June 2023</b>		<b>148,677,004</b>	<b>29,934,979</b>	<b>343,293,074</b>	<b>521,905,057</b>

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

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

	NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		30,050,007	29,794,907
Grants, subsidies and contributions		7,341,159	6,418,888
Fees and charges		12,143,773	11,463,281
Interest revenue		1,300,334	377,004
Goods and services tax received		2,123,729	1,990,463
Other revenue		1,515,688	1,763,448
		54,474,690	51,807,991
<b>Payments</b>			
Employee costs		(22,913,855)	(20,547,930)
Materials and contracts		(16,243,711)	(18,807,400)
Utility charges		(1,448,240)	(1,410,623)
Finance costs		(378,337)	(410,337)
Insurance paid		(590,186)	(537,790)
Goods and services tax paid		(2,483,361)	(1,935,391)
Other expenditure		(856,512)	(726,034)
		(44,914,202)	(44,375,505)
<b>Net cash provided by (used in) operating activities</b>	18(b)	9,560,488	7,432,486
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	9(a)	(3,433,674)	(2,950,460)
Payments for construction of infrastructure	10(a)	(11,217,889)	(5,127,058)
Capital grants, subsidies and contributions	2(a)	9,769,019	3,998,121
Distributions from investments in associates	21(b)	39,300	473,761
Proceeds for financial assets at amortised cost		7,139,394	(89,521)
Proceeds from sale of property, plant & equipment		594,586	439,473
<b>Net cash provided by (used in) investing activities</b>		2,890,736	(3,255,684)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	27(a)	(735,493)	(700,169)
Payments for principal portion of lease liabilities	27(b)	(210,687)	(206,765)
<b>Net cash provided by (used in) financing activities</b>		(946,180)	(906,934)
<b>Net increase (decrease) in cash held</b>		11,505,044	3,269,868
Cash at beginning of year		13,521,307	10,251,439
<b>Cash and cash equivalents at the end of the year</b>	18(a)	25,026,351	13,521,307

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

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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	31,317,877	31,251,611	30,010,441
Grants, subsidies and contributions		8,163,778	4,059,267	7,822,772
Fees and charges		12,143,773	11,901,137	11,463,281
Interest revenue		1,300,334	1,035,000	377,004
Other revenue		1,515,688	1,373,039	1,763,448
Profit on asset disposals		36,585	660,900	122,297
Fair value adjustments to financial assets at fair value through profit or loss		5,910	0	6,994
Share of net profit of associates accounted for using the equity method	21(c)	632,787	0	999,595
		55,116,732	50,280,954	52,565,832
<b>Expenditure from operating activities</b>				
Employee costs		(22,237,863)	(21,942,259)	(20,778,739)
Materials and contracts		(21,954,795)	(23,983,794)	(18,945,955)
Utility charges		(1,448,240)	(1,427,097)	(1,410,623)
Depreciation		(8,251,419)	(7,676,042)	(7,993,631)
Finance costs		(378,337)	(383,818)	(410,337)
Insurance		(590,186)	(601,071)	(537,790)
Other expenditure		(856,512)	(881,872)	(726,034)
Loss on asset disposals		(53,846)	(49,500)	0
		(55,771,198)	(56,945,453)	(50,803,109)
Non-cash amounts excluded from operating activities	26(a)	7,539,579	7,064,642	6,553,580
<b>Amount attributable to operating activities</b>		6,885,113	400,143	8,316,303
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	2(a)	9,769,019	9,945,277	3,998,121
Proceeds from disposal of assets		594,586	1,526,400	439,473
Distributions from investments in associates	21(b)	39,300	0	473,761
		10,402,905	11,471,677	4,911,355
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	9(a)	(3,433,674)	(4,320,275)	(2,950,460)
Purchase and construction of infrastructure	10(a)	(11,217,889)	(11,750,349)	(5,127,058)
		(14,651,563)	(16,070,624)	(8,077,518)
<b>Amount attributable to investing activities</b>		(4,248,658)	(4,598,947)	(3,166,163)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	28	3,770,542	5,450,590	2,174,615
		3,770,542	5,450,590	2,174,615
<b>Outflows from financing activities</b>				
Repayment of borrowings	27(a)	(735,493)	(735,494)	(700,169)
Payments for principal portion of lease liabilities	27(b)	(210,687)	(145,497)	(206,765)
Transfers to reserve accounts	28	(3,550,900)	(3,678,968)	(2,930,659)
		(4,497,080)	(4,559,959)	(3,837,593)
<b>Amount attributable to financing activities</b>		(726,538)	890,631	(1,662,978)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	26(b)	7,692,098	4,024,176	4,204,936
Amount attributable to operating activities		6,885,113	400,143	8,316,303
Amount attributable to investing activities		(4,248,658)	(4,598,947)	(3,166,163)
Amount attributable to financing activities		(726,538)	890,631	(1,662,978)
<b>Surplus or deficit after imposition of general rates</b>	26(b)	<b>9,602,015</b>	<b>716,003</b>	<b>7,692,098</b>

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

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

**1. BASIS OF PREPARATION**

The financial report of the Shire of Mundaring which is a band 2 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

**Judgements and estimates**

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

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

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

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

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

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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Fees and charges Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and charges Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Other revenue Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Other revenue Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

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

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue Recognition**

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

**For the year ended 30 June 2023**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	31,317,877	0	31,317,877
Grants, subsidies and contributions	8,163,778	0	0	0	8,163,778
Fees and charges	12,143,773	0	0	0	12,143,773
Interest revenue	1,031,333	0	269,001	0	1,300,334
Other revenue	942,609	0	573,079	0	1,515,688
Capital grants, subsidies and contributions	0	9,591,593	0	177,426	9,769,019
<b>Total</b>	<b>22,281,493</b>	<b>9,591,593</b>	<b>32,159,957</b>	<b>177,426</b>	<b>64,210,469</b>

**For the year ended 30 June 2022**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	30,010,441	0	30,010,441
Grants, subsidies and contributions	7,822,772	0	0	0	7,822,772
Fees and charges	11,463,281	0	0	0	11,463,281
Interest revenue	161,585	0	215,419	0	377,004
Other revenue	981,952	0	781,496	0	1,763,448
Capital grants, subsidies and contributions	0	3,998,121	0	0	3,998,121
<b>Total</b>	<b>20,429,590</b>	<b>3,998,121</b>	<b>31,007,356</b>	<b>0</b>	<b>55,435,067</b>

	2023 Actual	2022 Actual
	\$	\$
<b>Interest revenue</b>		
Interest on reserve account funds	621,000	105,806
Rates penalty interest	269,001	215,419
Interest on Municipal funds	410,333	55,779
	1,300,334	377,004
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	133,422	131,666
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	51,250	48,200
- Other services – grant acquittals	6,650	5,050
	57,900	53,250
<b>Employee Costs</b>		
Employee benefit costs	21,232,424	19,917,434
Other employee costs	1,005,439	861,305
	22,237,863	20,778,739
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	378,337	410,337
	378,337	410,337
<b>Other expenditure</b>		
Community grants and donations	489,402	380,585
Sundry expenses	367,110	345,449
	856,512	726,034



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

**3. CASH AND CASH EQUIVALENTS**

Note	2023 \$	2022 \$
Cash at bank and on hand	25,026,351	13,521,307
<b>Total cash and cash equivalents</b>	<b>25,026,351</b>	<b>13,521,307</b>
Held as		
- Unrestricted cash and cash equivalents	16,724,289	10,767,209
- Restricted cash and cash equivalents	8,302,062	2,754,098
	<b>25,026,351</b>	<b>13,521,307</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

**Other financial assets at amortised cost**

Term deposits

Held as

- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

**(b) Non-current assets**

Financial assets at fair value through profit or loss

**Financial assets at fair value through profit or loss**

Units in Local Government House Trust

	2023 \$	2022 \$
	24,179,308	31,318,702
	24,179,308	31,318,702
	24,179,308	31,318,702
	24,179,308	31,318,702
	0	1,164,081
	24,179,308	30,154,621
	24,179,308	31,318,702
	142,067	136,156
	142,067	136,156
	142,067	136,156
	142,067	136,156

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

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

**Financial assets at fair value through profit or loss**

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

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

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 22.

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

**5. TRADE AND OTHER RECEIVABLES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	4,011,368	2,734,898
Trade receivables	804,870	1,103,688
GST receivable	549,380	189,748
Receivables for employee related provisions	125,618	95,004
Waste charges	587,846	358,737
	6,079,082	4,482,075
<b>Non-current</b>		
Rates and statutory receivables	1,291,830	1,185,991
Receivables for employee related provisions	25,615	36,503
POS Payments	27,237	27,237
	1,344,682	1,249,731

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

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

**6. INVENTORIES**

	Note	2023	2022
<b>Current</b>		\$	\$
Fuel and materials		123,569	114,678
		123,569	114,678
The following movements in inventories occurred during the year:			
<b>Balance at beginning of year</b>		114,678	72,323
Inventories expensed during the year		(602,643)	(563,349)
Additions to inventory		611,534	605,704
<b>Balance at end of year</b>		123,569	114,678

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

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

**7. OTHER PROVISIONS**

	<b>Make good provisions</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Opening balance at 1 July 2022</b>		
Non-current provisions	161,200	161,200
	161,200	161,200
<b>Balance at 30 June 2023</b>	161,200	161,200
<b>Comprises</b>		
Non-current	161,200	161,200
	161,200	161,200

**Other provisions**

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

**Make good provisions**

Under the licence for the operation of the Mathieson Road Waste Transfer Station, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

The payment of the non-current obligations is expected to be post 27 June 2035 i.e. upon the expiry of the license.

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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

**8. OTHER ASSETS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Other assets - current</b>		
Prepayments	331,938	393,516
	<b>331,938</b>	<b>393,516</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

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

**9. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Buildings - work in progress	Total property, plant and equipment
	\$	\$		\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	25,624,700	46,768,599	72,393,299	308,080	6,873,527	42,838	79,617,744
Additions	0	43,050	43,050	139,013	1,791,857	976,540	2,950,460
Disposals	0	0	0	0	(317,176)	0	(317,176)
Depreciation	0	(1,651,793)	(1,651,793)	(30,929)	(731,933)	0	(2,414,655)
<b>Balance at 30 June 2022</b>	25,624,700	45,159,856	70,784,556	416,164	7,616,275	1,019,378	79,836,373
<b>Comprises:</b>							
Gross balance amount at 30 June 2022	25,624,700	75,269,713	100,894,413	830,426	12,287,293	1,019,378	115,031,510
Accumulated depreciation at 30 June 2022	0	(30,109,857)	(30,109,857)	(414,262)	(4,671,018)	0	(35,195,137)
<b>Balance at 30 June 2022</b>	25,624,700	45,159,856	70,784,556	416,164	7,616,275	1,019,378	79,836,373
Additions	675,000	551,189	1,226,189	47,935	2,129,186	30,364	3,433,674
Disposals	0	0	0	0	(611,847)	0	(611,847)
Revaluation increments / (decrements) transferred to revaluation surplus	2,350,200	6,113,877	8,464,077	0	0	0	8,464,077
Depreciation	0	(1,659,182)	(1,659,182)	(60,191)	(849,744)	0	(2,569,117)
Transfers	0	988,503	988,503	0	0	(988,503)	0
<b>Balance at 30 June 2023</b>	28,649,900	51,154,243	79,804,143	403,908	8,283,870	61,239	88,553,160
<b>Comprises:</b>							
Gross balance amount at 30 June 2023	28,649,900	87,931,000	116,580,900	878,361	12,837,312	61,239	130,357,812
Accumulated depreciation at 30 June 2023	0	(36,776,757)	(36,776,757)	(474,453)	(4,553,442)	0	(41,804,652)
<b>Balance at 30 June 2023</b>	28,649,900	51,154,243	79,804,143	403,908	8,283,870	61,239	88,553,160

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

**9. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	Level 2	Market approach using recent observable data for similar properties in the area	Independent Registered Valuers	June 2023	Price per square metre
Buildings	Level 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2) and remaining useful life assessments (Level 3) inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**(ii) Cost**  
**Furniture and equipment**  
**Plant and equipment**

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

**10. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	239,039,285	14,348,688	45,053,744	24,427,493	139,133	323,008,343
Additions	2,976,887	533,843	552,719	1,063,609	0	5,127,058
Depreciation	(3,634,229)	(268,457)	(774,556)	(693,935)	0	(5,371,177)
Transfers	0	0	28,445	75,880	(139,133)	(34,808)
<b>Balance at 30 June 2022</b>	238,381,943	14,614,074	44,860,352	24,873,047	0	322,729,416
<b>Comprises:</b>						
Gross balance at 30 June 2022	298,540,026	19,205,553	71,408,256	31,238,702	0	420,392,537
Accumulated depreciation at 30 June 2022	(60,158,083)	(4,591,479)	(26,547,904)	(6,365,655)	0	(97,663,121)
<b>Balance at 30 June 2022</b>	238,381,943	14,614,074	44,860,352	24,873,047	0	322,729,416
Additions	8,378,417	988,251	611,118	1,240,103	0	11,217,889
Revaluation increments / (decrements) transferred to revaluation surplus	38,814,720	2,329,912	7,315,736	3,943,754	0	52,404,122
Depreciation	(3,697,271)	(258,514)	(780,563)	(732,327)	0	(5,468,675)
<b>Balance at 30 June 2023</b>	281,877,809	17,673,723	52,006,643	29,324,577	0	380,882,752
<b>Comprises:</b>						
Gross balance at 30 June 2023	354,911,393	23,225,679	83,520,135	37,341,899	0	498,999,106
Accumulated depreciation at 30 June 2023	(73,033,584)	(5,551,956)	(31,513,492)	(8,017,322)	0	(118,116,354)
<b>Balance at 30 June 2023</b>	281,877,809	17,673,723	52,006,643	29,324,577	0	380,882,752



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

**10. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Infrastructure - footpaths</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Infrastructure - drainage</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Infrastructure - parks and ovals</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

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

**11. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
<b>Buildings</b>	
Structure	30 to 100 years
Fit out	18 to 45 years
Mechanical	18 to 45 years
Roof Cladding	24 to 60 years
<b>Furniture and Equipment</b>	3 to 12 years
<b>Plant and Equipment</b>	3 to 60 years
<b>Sealed Roads and Streets</b>	
Formation	not depreciated
Pavement	70 to 150 years
Surface	15 to 45 years
Kerb	60 to 70 years
<b>Unsealed Roads</b>	
Formation	not depreciated
Surface	15 years
<b>Drainage</b>	60 to 100 years
<b>Bridges</b>	40 to 100 years
<b>Footpaths</b>	15 to 100 years
<b>Heritage Trails</b>	
Formation	not depreciated
Pavement	60 years
Point Items	15 to 100 years
<b>Waste Transfer Stations</b>	15 to 100 years
<b>Bus Shelters</b>	20 to 50 years
<b>Parks Hard Assets</b>	5 to 80 years

**(b) Temporarily Idle or retired from use assets**

The Shire did not have any temporarily idle or retired from use assets as at 30 June 2023 and 30 June 2022.

**(c) Fully Depreciated Assets in Use**

The Shire did not have any fully depreciated assets in use as at 30 June 2023 and 30 June 2022.

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

**11. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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

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

**Revaluation**

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

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

**Revaluation (continued)**

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Amortisation**

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

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

**Impairment**

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

**Gains or losses on disposal**

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

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

**12. LEASES**

**(a) Right-of-Use Assets**

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

	Note	Right-of-use assets - furniture and equipment	Right-of-use assets Total
		\$	\$
<b>Balance at 1 July 2021</b>		80,814	80,814
Additions		714,662	714,662
Depreciation		(207,799)	(207,799)
<b>Balance at 30 June 2022</b>		587,677	587,677
Additions		202,305	202,305
Depreciation		(213,627)	(213,627)
<b>Balance at 30 June 2023</b>		576,355	576,355

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

		2023 Actual	2022 Actual
		\$	\$
Depreciation on right-of-use assets		(213,627)	(207,799)
Finance charge on lease liabilities	27(b)	(11,164)	(7,841)
<b>Total amount recognised in the statement of comprehensive income</b>		(224,791)	(215,640)
Total cash outflow from leases		(221,851)	(214,606)

**(b) Lease Liabilities**

Current		223,602	156,853
Non-current		358,664	433,794
	27(b)	582,266	590,647

The Shire has three leases relating to furniture and equipment. The lease terms range between 3 and 5 years.

The Shire has not revalued the right of use assets relating to leased furniture and equipment as the difference between the fair value and carrying amount is immaterial.

**Secured liabilities and assets pledged as security**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(b).

**Right-of-use assets - measurement**

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

Refer to Note 11 under revaluation for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

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

**SHIRE OF MUNDARING  
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**12. LEASES (Continued)**

**(c) Lessor - Property, Plant and Equipment Subject to Lease**

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year  
1 to 2 years  
2 to 3 years  
3 to 4 years  
4 to 5 years  
> 5 years

<b>2023 Actual</b>	<b>2022 Actual</b>
<b>\$</b>	<b>\$</b>
484,806	440,052
426,375	440,052
425,764	439,752
424,719	439,202
420,749	438,725
420,749	434,632
<b>2,603,162</b>	<b>2,632,415</b>
<b>Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease</b>	
Rental income	
<b>588,974</b>	<b>483,325</b>

The Shire leases community facilities to community groups with rentals payable either monthly or annually. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The community facilities are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases.

Expectations about the future residual values are reflected in the fair value of the properties.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Shire as Lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

When a contract is determined to include lease and non-lease components, the Shire applies *AASB 15 Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**SHIRE OF MUNDARING**  
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**13. TRADE AND OTHER PAYABLES**

	2023	2022
	\$	\$
<b>Current</b>		
Sundry creditors	5,609,039	1,395,591
Prepaid rates	1,629,961	1,515,522
Accrued payroll liabilities	0	679,111
Bonds and deposits held	2,160,082	2,190,363
Creditor accruals	1,771,486	616,475
Cash in lieu of POS	1,222,901	902,682
	<b>12,393,469</b>	<b>7,299,744</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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

**SHIRE OF MUNDARING**  
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**14. OTHER LIABILITIES**

**Current**

Contract liabilities

Capital grant/contributions liabilities

**Reconciliation of changes in contract liabilities**

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

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

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year

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

2023	2022
\$	\$
15,263	68,204
260,387	1,080,048
275,650	1,148,252
68,204	56,604
15,263	11,600
(68,204)	0
15,263	68,204
1,080,048	1,646,848
1,658,068	1,253,865
(2,477,729)	(1,820,665)
260,387	1,080,048
260,387	1,080,048
260,387	1,080,048

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

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**15. BORROWINGS**

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Other loans		772,872	7,626,158	8,399,030	735,493	8,399,030	9,134,523
<b>Total secured borrowings</b>	27(a)	772,872	7,626,158	8,399,030	735,493	8,399,030	9,134,523

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 27(a).

Information regarding exposure to risk can be found at Note 22.



**SHIRE OF MUNDARING**  
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**16. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	1,674,136	1,687,211
Long service leave	1,859,999	1,848,353
<b>Total current employee related provisions</b>	<b>3,534,135</b>	<b>3,535,564</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	293,869	289,321
<b>Total non-current employee related provisions</b>	<b>293,869</b>	<b>289,321</b>
<b>Total employee related provisions</b>	<b>3,828,004</b>	<b>3,824,885</b>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
<b>Amounts are expected to be settled on the following basis:</b>			
Less than 12 months after the reporting date		1,557,427	1,539,165
More than 12 months from reporting date		2,270,577	2,285,720
		<b>3,828,004</b>	<b>3,824,885</b>
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	151,233	131,507

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF MUNDARING**  
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**17. REVALUATION SURPLUS**

	<b>2023 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2023 Closing Balance</b>	<b>2022 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2022 Closing Balance</b>
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	48,419,386	8,464,077	56,883,463	48,419,386	0	48,419,386
Revaluation surplus - Plant and equipment	1,627,873	0	1,627,873	1,627,873	0	1,627,873
Revaluation surplus - Infrastructure - roads	175,806,318	38,814,720	214,621,038	175,806,318	0	175,806,318
Revaluation surplus - Infrastructure - footpaths	8,057,073	2,329,912	10,386,985	8,057,073	0	8,057,073
Revaluation surplus - Infrastructure - drainage	28,976,295	7,315,736	36,292,031	28,976,295	0	28,976,295
Revaluation surplus - Infrastructure - parks and ovals	14,897,205	3,943,754	18,840,959	14,897,205	0	14,897,205
	<b>277,784,150</b>	<b>60,868,199</b>	<b>338,652,349</b>	<b>277,784,150</b>	<b>0</b>	<b>277,784,150</b>
Revaluation surplus - Share from investments in associates	4,610,771	29,954	4,640,725	4,642,394	(31,623)	4,610,771
	<b>282,394,921</b>	<b>60,898,153</b>	<b>343,293,074</b>	<b>282,426,544</b>	<b>(31,623)</b>	<b>282,394,921</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**18. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	<b>Note</b>	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
Cash and cash equivalents	3	25,026,351	13,521,307
<b>Restrictions</b>			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,302,062	2,754,098
- Financial assets at amortised cost	4	24,179,308	30,154,621
		32,481,370	32,908,719
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	29,934,979	30,154,621
Bonds and deposits held	13	2,160,082	2,190,363
Cash in lieu of POS (pre 10 April 2006)		386,309	563,735
<b>Total restricted financial assets</b>		32,481,370	32,908,719
<b>(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities</b>			
Net result		9,114,553	5,760,844
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(5,910)	(6,994)
Depreciation/amortisation		8,251,419	7,993,631
(Profit)/loss on sale of assets		17,261	(122,297)
Work in progress expensed		0	34,808
Share of profits of associates		(632,787)	(999,595)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(1,691,958)	(1,051,927)
(Increase)/decrease in other assets		61,578	(183,333)
(Increase)/decrease in inventories		(8,891)	(42,355)
Increase/(decrease) in trade and other payables		5,093,725	616,926
Increase/(decrease) in employee related provisions		3,119	(25,101)
Increase/(decrease) in other provisions		0	11,200
Increase/(decrease) in other liabilities		(872,602)	(555,200)
Capital grants, subsidies and contributions		(9,769,019)	(3,998,121)
Net cash provided by/(used in) operating activities		9,560,488	7,432,486
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank overdraft limit		500,000	500,000
Bank overdraft at balance date		0	0
Credit card limit		56,000	56,000
Credit card balance at balance date		(22,236)	(28,060)
<b>Total amount of credit unused</b>		533,764	527,940
<b>Loan facilities</b>			
Loan facilities - current		772,872	735,493
Loan facilities - non-current		7,626,158	8,399,030
<b>Total facilities in use at balance date</b>		8,399,030	9,134,523
<b>Unused loan facilities at balance date</b>		0	0

**SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**19. CONTINGENT LIABILITIES**

In compliance with the *Contaminated Sites Act 2003* Section 11, the Shire has a listed site which may be potentially contaminated. Detail of the site is:

- 440 Strettle Road, Glen Forrest, 6071

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of this site. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

**SHIRE OF MUNDARING**  
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**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	56,554	56,554	53,759
President's meeting attendance fees	28,901	28,901	50,202
President's annual allowance for ICT expenses	5,542	3,500	7,000
President's travel expenses	1,768	1,200	4,624
	92,765	90,155	115,585
Deputy President's annual allowance	14,138	14,138	13,440
Deputy President's meeting attendance fees	22,121	22,121	21,673
Deputy President's annual allowance for ICT expenses	3,017	3,500	3,519
Deputy President's travel expenses	4,041	1,200	2,216
	43,317	40,959	40,848
All other council member's meeting attendance fees	221,210	221,210	190,420
All other council member's child care expenses	1,085	0	2,751
All other council member's annual allowance for ICT expenses	42,684	35,000	30,922
All other council member's travel expenses	8,099	12,000	6,000
	273,078	268,210	230,093
20(b)	409,160	399,324	386,526

**(b) Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	1,150,749	1,089,596
Post-employment benefits	111,262	101,194
Employee - other long-term benefits	26,722	25,693
Council member costs	409,160	386,526
	1,697,893	1,603,009

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

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**20. RELATED PARTY TRANSACTIONS (Continued)**

**(c) Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

KMP, other than elected members, are entitled to and do utilise the free use of the Shire's Aquatic Centres.

Elected members are provided with food and refreshments before all Council meetings.

In addition to KMP compensation above the following transactions occurred with related parties:

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
Purchase of goods and services	3,786,720	3,604,098
Trade and other payables	200,394	0
<b>Investments in associates:</b>		
Distributions received from investments in associates	39,300	473,761

**(d) Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

**SHIRE OF MUNDARING**  
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**21. INVESTMENT IN ASSOCIATES**

**(a) Investment in associates**

Set out in the table below are the associates of the Shire. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2023	2022
	2023	2022	Actual	Actual
EMRC	11.43%	11.53%	\$ 20,305,412	\$ 19,681,971
<b>Total equity-accounted investments</b>			<b>20,305,412</b>	<b>19,681,971</b>

**(b) Share of investment in EMRC**

The Shire of Mundaring has a share in the net assets of the Eastern Metropolitan Regional Council (EMRC) as a member council. The EMRC provides services in waste management, resource recovery, environmental management and regional development.

The accounting share applicable to the Shire of Mundaring as at 30 June 2023 as disclosed in the financial statements of the EMRC is \$20,305,412

This represents the Shire's 11.43% share of the total equity of the EMRC.

**Summarised statement of comprehensive income**

Note	2023	2022
	Actual	Actual
Revenue	\$ 51,844,081	\$ 42,449,284
Expenses	(45,564,938)	(36,442,392)
Profit/(loss) for the period	6,279,143	6,006,892
Other comprehensive income	635,245	0
Total comprehensive income for the period	6,914,388	6,006,892

**Summarised statement of financial position**

Current assets	84,995,182	85,207,247
Non-current assets	129,024,122	121,339,609
Total assets	214,019,304	206,546,856
Current liabilities	29,938,415	8,077,758
Total non-current liabilities	6,407,147	27,709,744
Total liabilities	36,345,562	35,787,502

**Net assets**

	177,673,742	170,759,354
--	-------------	-------------

**Reconciliation to carrying amounts**

Opening net assets 1 July	170,759,354	185,752,979
Profit/(Loss) for the period	6,279,143	6,006,892
Other comprehensive income	635,245	0
Provision for City of Belmont payout	0	(21,000,517)
Closing net assets 1 July	177,673,742	170,759,354

**Carrying amount at 1 July**

- Share of associates net profit/(loss) for the period	21(c)	19,681,971	19,187,760
- Share of associates other comprehensive income arising during the period		632,787	999,595
- Distribution of equity by associate		29,954	(31,623)
		(39,300)	(473,761)
<b>Carrying amount at 30 June (Refer to Note 21(a))</b>		<b>20,305,412</b>	<b>19,681,971</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Investments in associates**

An associate is an entity over which the Shire has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**(c) Share of associates net profit/(loss) for the period**

Share of investment in EMRC (refer to Note 21(b))

2023	2022
Actual	Actual
\$ 632,787	\$ 999,595
<b>632,787</b>	<b>999,595</b>

**SHIRE OF MUNDARING  
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**22. FINANCIAL RISK MANAGEMENT**

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rates</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	<b>Weighted Average Interest Rate</b> %	<b>Carrying Amounts</b> \$	<b>Fixed Interest Rate</b> \$	<b>Variable Interest Rate</b> \$	<b>Non Interest Bearing</b> \$
<b>2023</b>					
Cash and cash equivalents	1.00%	25,026,351	0	25,021,376	4,975
Financial assets at amortised cost - term deposits	4.40%	24,179,308	24,179,308	0	0
<b>2022</b>					
Cash and cash equivalents	0.085%	13,521,307	0	13,516,332	4,975
Financial assets at amortised cost - term deposits	1.33%	31,318,702	31,318,702	0	0

Amounts above are exclusive of GST receivable and do not include receivables for employee related provisions.

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% movement in interest rates on profit or loss and equity*	250,214	135,163

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).



**SHIRE OF MUNDARING**  
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**22. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

***Trade and Other Receivables***

The Shire's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2022 or 1 July 2023 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for trade receivables and waste charges.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2023</b>					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,341,605	12,485	4,766	33,860	1,392,716
Loss allowance	0	0	0	0	0
<b>30 June 2022</b>					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,393,877	5,940	2,467	60,141	1,462,425
Loss allowance	0	0	0	0	0

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**22. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Liquidity risk**

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2023</b>					
Trade and other payables	12,393,469	0	0	12,393,469	12,393,469
Borrowings	1,106,045	4,424,182	4,652,408	10,182,635	8,399,030
Lease liabilities	232,071	363,802	0	595,873	582,266
	13,731,585	4,787,984	4,652,408	23,171,977	21,374,765
<b>2022</b>					
Trade and other payables	7,299,744	0	0	7,299,744	7,299,744
Borrowings	1,106,046	4,424,181	5,758,454	11,288,681	9,134,523
Lease liabilities	162,141	440,626	0	602,767	590,647
	8,567,931	4,864,807	5,758,454	19,191,192	17,024,914

SHIRE OF MUNDARING  
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23. OTHER SIGNIFICANT ACCOUNTING POLICIES

**a) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Interest revenue**

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

**i) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**24. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

<b>Objective</b>	<b>Description</b>
<b>Governance</b> To provide a decision making process for the efficient allocation of resources.	Includes the activities of members of council and the administrative support required for the Council and Shire services.
<b>General purpose funding</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>Law, order, public safety</b> To provide services to help ensure a safer community.	Supervision and enforcement of legislation and various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>Health</b> To provide an operational framework for environmental and community health.	Prevention of human illnesses, including inspection of premises/food control.
<b>Education and welfare</b> To provide services to disadvantaged persons, the elderly, children and youth.	Operating and maintaining child minding centres and playgroup centres. Provision of services and programs for the youth and seniors of the Shire.
<b>Community amenities</b> To provide essential services required by the community.	Rubbish collection services, operation of waste disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.
<b>Recreation and culture</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centres, lake, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries and other cultural facilities.
<b>Transport</b> To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, pathways, depots, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<b>Economic services</b> To help promote the shire and its economic wellbeing.	Tourism and area promotion. Provision of standpipes. Approval of building construction and implementation of statutory building controls.
<b>Other property and services</b> To monitor and control the Shire's overheads operating accounts.	Public works overheads, plant and equipment operations and activities not reported in the above programs.

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**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**24. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
Governance	177,888	352,690
General purpose funding	32,820,737	30,576,445
Law, order, public safety	200,644	474,684
Health	104,750	97,176
Education and welfare	2,553,881	2,346,297
Community amenities	8,659,794	7,633,929
Recreation and culture	1,393,700	1,300,705
Transport	62,202	99,327
Economic services	295,642	1,330,822
Other property and services	683,715	530,985
	<b>46,952,953</b>	<b>44,743,060</b>
<b>Grants, subsidies and contributions and capital grants</b>		
Governance	16,000	16,000
General purpose funding	3,940,266	3,317,616
Law, order, public safety	970,770	1,838,961
Education and welfare	2,944,930	3,382,308
Community amenities	76,695	0
Recreation and culture	126,668	887,150
Transport	9,844,124	2,365,241
Other property and services	13,345	13,617
	<b>17,932,798</b>	<b>11,820,893</b>
<b>Total Income</b>	<b>64,885,751</b>	<b>56,563,953</b>
<b>Expenses</b>		
Governance	(5,326,264)	(4,992,407)
General purpose funding	(846,801)	(569,357)
Law, order, public safety	(3,869,306)	(3,260,900)
Health	(634,255)	(736,728)
Education and welfare	(7,322,910)	(7,519,707)
Community amenities	(10,466,216)	(9,577,988)
Recreation and culture	(11,080,432)	(10,559,738)
Transport	(13,731,406)	(11,342,743)
Economic services	(770,213)	(739,924)
Other property and services	(1,723,395)	(1,503,617)
<b>Total expenses</b>	<b>(55,771,198)</b>	<b>(50,803,109)</b>
<b>Net result for the period</b>	<b>9,114,553</b>	<b>5,760,844</b>
<b>(c) Total Assets</b>		
Governance	11,575,153	10,853,907
General purpose funding	54,508,856	48,761,797
Law, order, public safety	6,737,124	4,499,762
Health	577,433	531,191
Education and welfare	2,957,440	2,625,832
Community amenities	23,128,406	22,232,782
Recreation and culture	68,926,683	61,832,852
Transport	355,298,166	301,505,199
Economic services	25,361	45,270
Other property and services	23,810,054	21,163,010
	<b>547,544,676</b>	<b>474,051,602</b>

**SHIRE OF MUNDARING  
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**25. RATING INFORMATION**

**General Rates**

<b>RATE TYPE</b>		<b>Rate in \$</b>	<b>Number of Properties</b>	<b>2022/23 Actual Rateable Value*</b>	<b>2022/23 Actual Rate Revenue</b>	<b>2022/23 Actual Interim Rates</b>	<b>2022/23 Actual Total Revenue</b>	<b>2022/23 Budget Rate Revenue</b>	<b>2022/23 Budget Interim Rate</b>	<b>2022/23 Budget Total Revenue</b>	<b>2021/22 Actual Total Revenue</b>
<b>Rate Description</b>	<b>Basis of valuation</b>										
GRV - Residential	Gross rental valuation	0.0945	11,398	209,647,370	19,811,677	93,093	19,904,770	19,815,006	150,251	19,965,257	19,123,315
GRV - Commercial	Gross rental valuation	0.0945	279	25,171,728	2,378,728	13,920	2,392,648	2,375,399	0	2,375,399	2,291,653
GRV - Light Industrial	Gross rental valuation	0.0945	289	15,916,422	1,504,102	(5,298)	1,498,804	1,504,102	0	1,504,102	1,455,083
GRV - Rural Residential	Gross rental valuation	0.0945	3,092	63,293,132	5,981,201	64,575	6,045,776	5,981,201	0	5,981,201	5,782,396
UV - Rural	Unimproved valuation	0.006615	252	142,501,000	942,644	50,227	992,871	942,644	0	942,644	874,874
<b>Total general rates</b>			15,310	456,529,652	30,618,352	216,517	30,834,869	30,618,352	150,251	30,768,603	29,527,321
<b>Minimum payment</b>											
GRV - Residential	Gross rental valuation	919	442	3,211,504	406,198	0	406,198	406,198	0	406,198	411,144
GRV - Commercial	Gross rental valuation	919	3	21,860	2,757	0	2,757	2,757	0	2,757	2,664
GRV - Light Industrial	Gross rental valuation	919	1	8,148	919	0	919	919	0	919	888
GRV - Rural Residential	Gross rental valuation	919	72	578,776	66,168	0	66,168	66,168	0	66,168	63,936
UV - Mining	Unimproved valuation	1,161	6	54,363	6,966	0	6,966	6,966	0	6,966	4,488
<b>Total minimum payments</b>			524	3,874,651	483,008	0	483,008	483,008	0	483,008	483,120
<b>Total general rates and minimum payments</b>			15,834	460,404,303	31,101,360	216,517	31,317,877	31,101,360	150,251	31,251,611	30,010,441
<b>Total Rates</b>							31,317,877			31,251,611	30,010,441

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.

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**26. DETERMINATION OF SURPLUS OR DEFICIT**

		2022/23	2021/22
		Budget	
		(30 June 2023)	(30 June 2022)
		Carried	Carried
Note	Forward)	Forward)	Forward
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(36,585)	(660,900)	(122,297)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(5,910)	0	(6,994)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	21(c) (632,787)	0	(999,595)
Add: Loss on disposal of assets	53,846	49,500	0
Add: Depreciation	8,251,419	7,676,042	7,993,631
Add: Early repayment received for non-current community group loan	0	0	25,000
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(105,839)	0	28,220
Employee benefit provisions	15,435	0	29,607
Other provisions	0	0	11,200
Contract liabilities	0	0	(440,000)
Work in progress	0	0	34,808
<b>Non-cash amounts excluded from operating activities</b>	<b>7,539,579</b>	<b>7,064,642</b>	<b>6,553,580</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	28 (29,934,979)	(26,317,023)	(30,154,620)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 772,872	772,872	735,493
- Current portion of lease liabilities	12(b) 223,602	134,064	156,853
<b>Total adjustments to net current assets</b>	<b>(28,938,505)</b>	<b>(25,410,087)</b>	<b>(29,262,274)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	55,740,248	38,576,751	49,830,278
Less: Total current liabilities	(17,199,728)	(12,450,661)	(12,875,906)
Less: Total adjustments to net current assets	(28,938,505)	(25,410,087)	(29,262,274)
<b>Surplus or deficit after imposition of general rates</b>	<b>9,602,015</b>	<b>716,003</b>	<b>7,692,098</b>

SHIRE OF MUNDARING  
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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Civic Facility Redevelopment		2,813,540	0	(323,372)	2,490,168	0	(346,577)	2,143,591	2,143,591
Community Building Projects		7,021,152	0	(376,797)	6,644,355	0	(388,916)	6,255,439	6,255,438
<b>Total</b>		<b>9,834,692</b>	<b>0</b>	<b>(700,169)</b>	<b>9,134,523</b>	<b>0</b>	<b>(735,493)</b>	<b>8,399,030</b>	<b>8,399,029</b>
<b>Borrowing Finance Cost Payments</b>									
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	
Civic Facility Redevelopment		170	WATC*	6.95%	3/07/2028	\$ (162,165)	\$ (162,165)	\$ (185,369)	
Community Building Projects		171	WATC*	3.17%	1/05/2036	(205,008)	(205,008)	(217,127)	
<b>Total</b>						<b>(367,173)</b>	<b>(367,173)</b>	<b>(402,496)</b>	
<b>Total Finance Cost Payments</b>									
						<b>(367,173)</b>	<b>(367,173)</b>	<b>(402,496)</b>	

\* WA Treasury Corporation

(b) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$
Security Appliance & Software	Lease 2	54,374	0	(40,579)	13,795	0	(13,795)	0	0
Telvic Microphone System	Lease 4	12,728	0	(12,728)	0	0	0	0	0
Photocopier/Printers	Lease 5	11,831	0	(11,831)	0	0	0	0	0
Photocopier/Printers	Lease 6	3,818	0	(1,563)	2,255	0	(1,586)	669	669
Data Centres (servers) x 2 *	Lease 7 / 1	0	714,661	(140,064)	574,597	0	(141,472)	433,125	476,830
Server Infrastructure	Lease 8	0	0	0	0	202,306	(53,834)	148,472	0
<b>Total Lease Liabilities</b>	<b>12(b)</b>	<b>82,751</b>	<b>714,661</b>	<b>(206,765)</b>	<b>590,647</b>	<b>202,306</b>	<b>(210,687)</b>	<b>582,266</b>	<b>477,499</b>
<b>Lease Finance Cost Payments</b>									
Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
Security Appliance & Software		2	HP Financial	2.99%	31/10/2022	\$ (86)	\$ (86)	\$ (1,060)	60 mths
Telvic Microphone System		4	HP Financial	3.05%	30/11/2021	0	0	(97)	36 mths
Photocopier/Printers		5	Konica Minolta	2.00%	31/10/2021	0	0	(50)	60 mths
Photocopier/Printers		6	Konica Minolta	1.50%	7/12/2023	(21)	(23)	(46)	43 mths
Data Centres (servers) x 2 *		7 / 1	HP Financial	1.02%	30/06/2026	(5,180)	(16,536)	(6,588)	60 mths
Server Infrastructure		8	HP Financial	4.06%	31/08/2025	(5,877)	0	0	36 mths
<b>Total Finance Cost Payments</b>						<b>(11,164)</b>	<b>(16,645)</b>	<b>(7,841)</b>	



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

**28. RESERVE ACCOUNTS**

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
(a) Telecommunications Facility Bailup Reserve	20,923	9,581	0	30,504	30,323	10,725	0	41,048	20,217	706	0	20,923
(b) Cash in lieu of Public Open Space Reserve	339,852	507,404	0	847,256	110,275	2,635	0	112,910	62,447	277,405	0	339,852
	360,775	516,985	0	877,760	140,598	13,360	0	153,958	82,664	278,111	0	360,775
<b>Restricted by council</b>												
(c) Leave Reserve	378,988	416,522	(427,998)	367,512	456,487	420,907	(230,000)	647,394	613,918	211,323	(446,253)	378,988
(d) Civic Facilities Reserve	11,288,490	590,847	(887,166)	10,992,171	11,100,803	615,229	(1,992,165)	9,723,867	10,932,123	545,116	(188,749)	11,288,490
(e) Information Technology Reserve	853,808	67,975	(30,000)	891,783	855,988	70,452	(30,000)	896,440	1,005,307	53,101	(204,600)	853,808
(f) Childrens Services Reserve	3,012,203	212,724	0	3,224,927	2,818,637	67,345	(30,000)	2,855,982	3,156,930	10,150	(154,877)	3,012,203
(g) Capital Investment Reserve	3,896,605	78,320	(675,000)	3,299,925	3,896,605	1,000,000	0	4,896,605	3,896,605	0	0	3,896,605
(h) Capital Income Reserve	5,070,875	615,648	(116,715)	5,569,808	4,433,172	498,596	(851,000)	4,080,768	4,665,488	449,773	(44,386)	5,070,875
(i) Gravel Pit Rehabilitation Reserve	60,983	1,266	0	62,249	61,098	1,460	0	62,558	60,779	204	0	60,983
(j) Plant Reserve	2,136,335	881,655	(755,950)	2,262,040	997,429	860,124	(915,600)	941,953	1,813,262	744,723	(421,650)	2,136,335
(k) Unspent Grants Reserves	992,853	0	(872,603)	120,250	1,381,825	0	(1,381,825)	0	1,706,953	0	(714,100)	992,853
(l) Waste Management Reserve	2,102,706	82,875	(5,110)	2,180,471	1,946,003	46,495	(20,000)	1,972,498	1,464,548	638,158	0	2,102,706
(m) Environmental Future Fund Reserve	0	86,083	0	86,083	0	85,000	0	85,000	0	0	0	0
	29,793,846	3,033,915	(3,770,542)	29,057,219	27,948,047	3,665,608	(5,450,590)	26,163,065	29,315,913	2,652,548	(2,174,615)	29,793,846
	30,154,621	3,550,900	(3,770,542)	29,934,979	28,088,645	3,678,968	(5,450,590)	26,317,023	29,398,577	2,930,659	(2,174,615)	30,154,621

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

<b>Name of reserve account</b>	<b>Purpose of the reserve account</b>
<b>Restricted by legislation/agreement</b>	
(a) Telecommunications Facility Bailup Reserve	To maintain the grounds and facilities of the reserve. Where there are surplus reserve funds, to maintain the grounds and facilities of other reserves within the locality.
(b) Cash in lieu of Public Open Space Reserve	Hold cash received in lieu of public open space.
<b>Restricted by council</b>	
(c) Leave Reserve	To fund the Shire's Long Service Leave Liability.
(d) Civic Facilities Reserve	To fund the construction and/or purchase of public buildings and facilities.
(e) Information Technology Reserve	To fund the upgrade and replacement of the Shire's information technology.
(f) Childrens Services Reserve	To provide funds for the purchase of capital items, preventative maintenance for Children Service's buildings and employee entitlements.
(g) Capital Investment Reserve	To fund the advancement of the Shire's Property Strategy.
(h) Capital Income Reserve	To fund the development of Shire facilities and infrastructure.
(i) Gravel Pit Rehabilitation Reserve	To fund the production of gravel and the rehabilitation of gravel pits.
(j) Plant Reserve	To fund the replacement and purchase of works plant and light vehicles.
(k) Unspent Grants Reserves	To quarantine any unspent grant funds at the end of each financial year.
(l) Waste Management Reserve	To fund capital costs and any operating deficits associated with the provision of the Shire's waste management services.
(m) Environmental Future Fund Reserve	To fund environmental initiatives and projects.

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

**29. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Public Open Space Contributions	2,533,602	18,091	0	2,551,693
BAL Grant (City of Perth LMDRF)	11,747	81	(357)	11,471
	2,545,349	18,172	(357)	2,563,164

**Shire of Mundaring**  
**Annual Financial Report 2022/23**

**Variance Report for 2022/23**

Statement of Comprehensive Income	2023 BUDGET	2023 ACTUAL	2022 ACTUAL	Notes	Difference between 2023 Actual and 2023 Budget	Notes	Difference between 2023 Actual and 2022 Actual
	\$	\$	\$		\$		\$
Revenues from Ordinary Activities	49,620,054	54,441,450	51,436,946	1	4,821,396	8	3,004,504
Expenses from Ordinary Activities	(56,895,953)	(55,717,352)	(50,803,109)	2	1,178,601	9	(4,914,243)
Sub Total	(7,275,899)	(1,275,902)	633,837		5,999,997		(1,909,739)
Grants/Contributions for the development of Assets	9,945,277	9,769,019	3,998,121	3	(176,258)	10	5,770,898
Profit (Loss) on Disposal of Assets	611,400	(17,261)	122,297	4	(628,661)	11	(139,558)
Change in Equity - Joint Venture	-	632,787	999,595	5	632,787	12	(366,808)
Fair Value adjustments to financial assets at fair value through profit and loss	-	5,910	6,994		5,910		(1,084)
Changes on revaluation of non-current assets	-	60,868,199	-	6	60,868,199	13	60,868,199
Share of comprehensive income of associate	-	29,954	(31,623)	7	29,954	14	61,577
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>3,280,778</b>	<b>70,012,706</b>	<b>5,729,221</b>		<b>66,696,064</b>		<b>64,222,992</b>

**Shire of Mundaring**  
Annual Financial Report 2021/22

**Variance Report for 2022/23**

**Difference between 2023 Actual and 2023 Budget**

Note	Difference Amount \$	Detail	Variance Amount \$	Explanation of variances
<u>Revenues from Ordinary Activities</u>				
1	4,821,396	WA Grants Commission - General Purpose Grant	2,104,877	Impact of prepayment of 100% of the Shire's grants allocation for 2023/24 in 2022/23.
		WA Grants Commission - Local Roads	1,379,542	Impact of prepayment of 100% of the Shire's grants allocation for 2023/24 in June 2022/23.
		DFES Grant funding for Bushfire mitigation activities	484,706	Funding for bushfire mitigation activities not included in the budget.
		Fees and charges income from Midvale Child Care Centre	365,943	Actual revenue greater than budgeted revenue of \$1,655,000.
		Interest on investments	186,332	Interest earned on term deposits higher than anticipated in budget due to interest rate increases.
		Rental Income Elmsfield Road	118,753	Actual revenue greater than budgeted revenue of \$392,675. Postponed rent during Covid that was paid in 22/23 was not budgeted for.
		Interim rates income	66,266	Interim rates raised during the year were higher than forecast in the budget (\$150,251).
		Container Deposit Scheme	58,258	Actual revenue greater than budgeted revenue of \$336,364.
<u>Expenses from Ordinary Activities</u>				
2	1,178,601	Street Lighting maintenance costs.	950,039	Primarily due to the cost of the LED street lighting upgrade being less than what was originally budgeted for.
		Office Expenses Strategic and Community Services	338,825	Primarily due to consultant costs for the Town Centre Precinct project being \$335,000 less than budget. Carried over into the 2023/24 budget.
<u>Grants/Contributions for the development of Assets</u>				
3	(176,258)	Capital Grants	(176,258)	ESL contribution (which is 100%) to the replacement of Bushfire Brigade Vehicles was \$509,22 less than budget ((Budget \$1.38 million). State Mtro Road Grant was \$415,721 greater than budget (actual of \$1.25 million), which was due to additional funding becoming available for projects that was not anticipated in the budget.
<u>Profit (Loss) on Disposal of Assets</u>				
4	(628,661)	Profit (Loss) on Disposal of Assets	(628,661)	Budgeted land sale of Scott Street site did not occur.
<u>Change in Equity - Joint Venture</u>				
5	632,787	Change in Equity - Joint Venture	632,787	Non-Cash Item - Increase in equity of EMRC investment accounted for. Can't reliably budget for this change.
<u>Grants/Contributions for the development of Assets</u>				
6	60,868,199	Changes on revaluation of Assets	60,868,199	Non-Cash Item. Increase in fair value of all Infrastructure and Land & Building assets due to assessment of fair value as at 30 June 2023. Can't reliably budget for this change.
<u>Share of comprehensive income of associate</u>				
7	29,954	Change in Revaluation Reserves - EMRC	29,954	Non-Cash Item - Decrease in asset revaluation reserves of EMRC accounted for. Can't reliably budget for this change.

**Difference between 2023 Actual and 2022 Actual**

<b>Note</b>	<b>Difference Amount</b>	<b>Detail</b>	<b>Variance Amount</b>	<b>Explanation of variances</b>
<u>Revenues from Ordinary Activities</u>				
<b>8</b>	3,004,504	Rates revenue	1,196,759	Increase in rates revenue as per adopted budget for 22/23.
		Interest on Investments and Bank accounts	869,748	Increase in interest rates from 21/22 to 22/23
		Waste Services Revenue	658,337	Increase in waste services revenue as per adopted budget for 22/23 (based on full cost recovery).
		WA Grants Commission - Local Roads	503,594	Impact of prepayment of 100 of the Shire's grants allocation for 2023/24 in 2022/23.
<u>Expenses from Ordinary Activities</u>				
<b>9</b>	(4,914,243)	Street Lighting maintenance costs.	(1,795,560)	Impact of the cost of the LED upgrade of streetlights (funded by grant and cash backed reserve).
		Employee Costs	(1,459,124)	Impact of EBA increase (3.5%) and an approved increase of 4.4 FTE in 22/23. 2022/23 effectively had 27 pay periods (as opposed to 26) as the full amount of pay period 1 (19 June to 2 July) for 23/24 was processed/accrued in 22/23 as at 30 June 2023.
		Waste Services expenses	(592,393)	Increase in total costs to deliver waste services. Most significant cost increases were for Domestic Collection services (\$246,092) and waste disposal to redhill (\$180,763).
		Bushfire Mitigation Activities	(294,452)	Expenses associated with Bushfire mitigation activities (Budget of \$418k and \$712k). Variation impacted by DFES funding that was not anticipated in the budget.
		Rates Office expenses	(249,855)	22/23 was a revaluation year for GRV properties in the Shire. The amount paid to Ladgate for the revaluation was \$275k.
		Street Tree Maintenance	(218,406)	Actual cost of \$1,260,465 in 22/23 compare to \$1,042,058 in 21/22.
		Maintenance of Administration Building	(200,962)	Due to increased cleaning costs.
<u>Grants/Contributions for the development of Assets</u>				
<b>10</b>	5,770,898	Scott Street Bridge Funding	2,723,202	One off project undertaken in 2022/23.
		Rosedale Road Footpath grant funding	1,033,408	One off project undertaken in 2022/23.
		Metro Roads Grant (State)	598,997	Funding received in 22/23 than the \$655,205 received in 21/22.
		Roads to Recovery Grant (Federal)	546,891	Funding received in 22/23 than the \$399,620 received in 21/22.
<u>Profit (Loss) on Disposal of Assets</u>				
<b>11</b>	(139,558)	Profit (Loss) on Disposal of Assets	(139,558)	Total loss on disposal of plant and vehicles in 22/23 was \$17,261 compared to a total profit of \$122,297 in 21/22.
<u>Change in Equity - Joint Venture</u>				
<b>12</b>	(366,808)	Change in Equity - Joint Venture	(366,808)	Non-Cash Item - The difference between the Shire's share of the increase in the EMRC's equity in 21/22 and the increase in the EMRC's equity in 22/23.
<u>Changes on revaluation of non-current assets</u>				
<b>13</b>	60,868,199	Changes on revaluation of Infrastructure Assets	60,868,199	No revaluation of assets occurred in 21/22 .
<u>Share of comprehensive income of associate</u>				
<b>14</b>	61,577	Change in Revaluation Reserves - EMRC	61,577	Non-Cash Item - The difference between the Shire's share of the decrease in the EMRC's revaluation reserves in 21/22 and the decrease in the EMRC's revaluation reserves in 22/23.

9.2 Reports of Local Emergency Management Committee 15 December 2023

9.2.1 Local Emergency Management Committee - Draft Terms of Reference

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File Code	GV.MTG 6.6
Author	Adrian Dyson, Manager Community Safety & Emergency Management
Senior Employee	Mark Luzi, Director Statutory Services
Disclosure of Any Interest	Nil
Attachments	1. Draft LEMC ToR <a href="#">↓</a>

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PURPOSE

Terms of Reference (ToR) have been drafted for the Local Emergency Management Committee (**Attachment 1**) and are presented to Council for consideration.

BACKGROUND

With the coming into effect of the *Emergency Management Act 2005* (the EM Act) in December 2005, Shire of Mundaring established a Local Emergency Management Committee (LEMC) in accordance with the provisions of that act.

To date the LEMC meetings have been run in accordance with guidelines and procedures contained within the State framework for emergency management as established under the EM Act. While those guidelines and procedures were in effect terms of reference for an LEMC they did not contain a template or “model” ToR for LEMCs.

In October 2023 the State Emergency Management Committee published a document entitled the *Local Emergency Management Handbook* (the SEMC handbook) containing a template for LEMC ToR.

The SEMC handbook introduction states:

*“This document provides local governments with a summary of the actions and best practice principles required under section 38 of the Emergency Management Act 2005 (EM Act), the State Emergency Management Policy, procedures and guidelines”.*

The draft ToR for the LEMC have been developed noting the SEMC handbook template and noting the relevant Council Policy, *2.8 Committees, Advisory Groups, Representatives Meetings And Working Groups* (Policy 2.8).

With regard to Policy 2.8 the provisions in relation to scope should be noted, as follows:

Committees established under an alternative head of power and administered by the Shire are to follow the general principles of this policy if the head of power is silent. Other committees, management boards and groups formed and operated by organisations external to the Shire are not subject to the requirements of this policy even if they have as members, council members or employees appointed to represent the interests of the Shire.

## STATUTORY / LEGAL IMPLICATIONS

Section 38 of the *Emergency Management Act 2005 Local emergency management committees*, states:

- (1) A local government is to establish one or more local emergency management committees for the local government's district., and;
- (4) Subject to this section, the constitution and procedures of a local emergency management committee, and the terms of appointment of members, are to be determined by the SEMC. (State Emergency Management Committee).

## POLICY IMPLICATIONS

### Code of Conduct for Council Members, Committee Members and Candidates

The "Code of Conduct for Council Members, Committee Members and Candidates" (1.1) provides an expected standard of conduct for council members and committee members appointed to the Committee.

### Committees, Advisory Groups, Representatives Meeting and Working Groups Policy

The "Committees, Advisory Groups, Representatives Meeting and Working Groups Policy" (2.8) relates.

## FINANCIAL IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 1 - Community

Objective 1.1 – Healthy, safe, sustainable and resilient community

Strategy 1.1.7 – Provide emergency management planning, disaster management and disaster recovery, and associated community liaison and education

## SUSTAINABILITY IMPLICATIONS

Nil

## RISK IMPLICATIONS

<b>Risk:</b> Compliance: Shire of Mundaring may be considered to be non-compliant with State legislation if it fails to act on guidance documents that are subsidiary to such State legislation		
Likelihood	Consequence	Rating
Possible	Minor	Moderate
Action / Strategy		
Adopt newly published Terms of Reference for the Local Emergency Management Committee		

## EXTERNAL CONSULTATION

This report forms consultation with the Local Emergency Management Committee membership.

## COMMENT

Given the publishing of the *Local Emergency Management Handbook* (SEMC, October 2023) containing a template for LEMC ToRs and noting the provisions of Council Policy 2.8 it is prudent to adopt LEMC ToRs.

## VOTING REQUIREMENT

Simple Majority

### LEMC2.12.23 – Local Emergency Management Committee - Draft Terms of Reference

COMMITTEE RECOMMENDATION / COUNCIL DECISION C6.01.24			
Moved by	Cr Zlatnik	Seconded by	Cr Cook
That Council adopts the LEMC Terms of Reference ( <b>Attachment 1</b> ).			
			<b>CARRIED 8/0</b>
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
<b>Against:</b>	Nil		

### Change to Order of BusinessC

MOTION / COUNCIL DECISION		C7.01.24	
Moved by	Cr Cook	Seconded by	Pres McNeil
That Item 9.3.2 be considered prior to Item 9.3.1.			
			<b>CARRIED 8/0</b>
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
<b>Against:</b>	Nil		



Terms of Reference

**LOCAL EMERGENCY MANAGEMENT COMMITTEE**

These Terms of Reference are to be read in conjunction with the “Committees, Advisory Groups, Representative Meetings and Working Groups Policy”.

**1. Name**

The name of the committee is Shire of Mundaring Local Emergency Management Committee (LEMC).

**2. Head of Power**

The LEMC is established by Council under the provisions of section 38 of the *Emergency Management Act 2005*.

**3. Definitions**

<b>Act</b>	the <i>Local Government Act 1995</i> .
<b>EM Act</b>	The <i>Emergency Management Act 2005</i> .
<b>Chief Executive Officer</b>	the Chief Executive Officer (CEO) of Shire of Mundaring.
<b>committee</b>	the Shire of Mundaring Local Emergency Management Committee
<b>Council</b>	the body consisting of all council members sitting formally as the Council of the Shire of Mundaring.
<b>council member</b>	a person elected under the Act as a member of Council. The Shire's council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
<b>member</b>	a person appointed to this committee.

**4. Aim**

The aim of the committee is to collaborate with local support organisations, hazard management agencies, and industry representatives, to collectively build a resilient community that is prepared to respond and recover from an emergency.

**5. Objectives**

The primary objective is as a forum for discussion on, and to advise Council on, matters relating to:

- Development of local emergency management arrangements (LEMA) covering emergency planning prevention, preparedness, response and recovery that are practical to all stakeholders and service agencies.
- Ensuring that that LEMA are contemporary and relevant to the community and addresses all known risks and scenarios.
- Participation in inter-local government relations to further emergency management cooperation within the emergency management district.
- Building resilience and engagement with the community through safety and awareness campaigns, and the dissemination of information through social media, media outlets, and public events.
- Participation in interagency training exercises that improve the capabilities and knowledge of the committee, local stakeholders, and hazard management agencies.
- The planning and running of exercises to test the effectiveness in practical applications, and continuous improvement of the LEMA.

#### **6. Duties and Responsibilities**

Advise and assist Shire of Mundaring in ensuring that LEMA are established and reviewed, for its district

- Liaise with public authorities and other persons in the development, review and testing of local emergency management arrangements.
- Carry out other emergency management activities as directed by the State Emergency Management Committee or prescribed by the Act or subsidiary legislation.
- Perform at least one emergency training exercise a year to assist improve the capabilities of relevant agencies and community to prepare for, respond to and recover from emergencies.
- Assist Shire of Mundaring in the preparation of an annual report on activities undertaken by the LEMC during the financial year to the District Emergency Management Committee for the district.

#### **7. Powers**

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee has no delegated authority.

The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.

The committee does not have any management functions and cannot involve itself in management processes or procedures.

Committee recommendations must be adopted by Council during a formal Council meeting before they can be implemented.

Members of the committee are not permitted to speak to the media as representatives of the committee unless approved by Council.

#### **7.1. Subcommittees**

The committee may establish and appoint members from within its number to subcommittees to consider any specified matter or matters within the general remit of the committee objectives.

The committee shall determine the terms of reference for any subcommittee it so establishes.

A subcommittee so appointed shall report to the committee in a frequency and manner determined by the committee.

#### **8. Membership**

The committee shall consist of the following members:

- a. two council members
- b. CEO or their delegate
- c. Manager Community Safety and Emergency Management – Shire of Mundaring
- d. Coordinator Community Safety & Emergency Management – Shire of Mundaring
- e. Bush Fire Risk Management Officer – Shire of Mundaring
- f. Coordinator Health Services – Shire of Mundaring
- g. Chief Bush Fire Control Officer/Community Emergency Services Manager
- h. Officer in Charge (OIC) – Mundaring Police Station
- i. Officer in Charge – Midland Police Station
- One representative from:
  - j. Department of Communities
  - k. Department of Biodiversity Conservation and Attractions
  - l. Department of Fire and Emergency Services
  - m. Water Corporation
  - n. St John Ambulance
  - o. Department of Justice – Wooroloo Prison Farm
  - p. State Emergency Service – Mundaring
  - q. SERCO – Acacia Prison
  - r. Mundaring School Principals Networking Forum
  - s. Australian Red Cross

Council members are appointed to the committee by Council (one of which will be appointed as the Presiding Member/Chairperson) for a term to expire on the date of the subsequent ordinary local government elections in accordance with section 5.10 of the Act.

If for any reason, a council member is unable to hold office for the full period of their appointment, Council shall fill that vacancy. The council member appointed shall hold office for the balance of the term of the member originally elected.

### **9. Meeting Management**

Meetings shall be held in accordance with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and the *Meeting Procedures Local Law 2015*. Due consideration is to be given to the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

Ordinary meetings will be held at least four times per year during the months of March, June, September and December. The details of the specific dates, times and venue of meetings for the following calendar year will be advised to members as part of business in the December meeting of any calendar year.

Special meetings may be held:

- a. if called for by either the presiding member or at least two members in a notice to the CEO setting out the date and purpose of the proposed meeting; or
- b. if so decided by the Committee; or
- c. if called for by Council.

Meetings are to be generally open to the public with public participation in accordance with the *Meeting Procedures Local Law 2015*. Each member of the committee at a meeting will have one vote. In the event of a tied vote the matter will be determined in the negative.

If a member is unable to attend a meeting, they should advise the presiding member as soon as reasonably practicable.

#### **9.1 Presiding Member (Chairperson)**

- The Chairperson shall be a Council member

#### **9.2 Deputy Chair**

- The Local Emergency Coordinator (OIC Mundaring Police Station) shall be appointed as Deputy Chair.

#### **9.3 Executive Officer**

- The LEMC Executive Officer is the Manager Community Safety and Emergency Management

#### **9.4 Quorum**

- A quorum for the committee will be at least 50% of its voting membership.

### **9.5 Minutes/Agendas**

- The Executive Officer is responsible for preparing agendas and minutes of all business transacted at each meeting.
- A draft agenda will be emailed to members three weeks prior to the meeting. Members have two weeks to include agenda items and/or comments. The final agenda will be issued to members one week prior to the scheduled meeting.
- Meeting minutes will be forwarded to Committee members two weeks post the meeting

### **9.6 Quorum**

- A quorum for the committee will be at least 50% of its voting membership.

### **9.7 Minutes/Agendas**

- The Executive Officer is responsible for preparing agendas and minutes of all business transacted at each meeting.
- A draft agenda will be emailed to members three (3) weeks prior to the meeting. Members have two weeks to include agenda items and/or comments. The final agenda will be issued to members one week prior to the scheduled meeting.
- Copies of the meeting minutes will be made available to Council by way of information at least one month after the committee meeting. Meeting minutes will be forwarded to Committee members two (2) weeks post the meeting.

## **10. Roles and Responsibilities**

Each member is expected behave in keeping with the principles of the Shire's "Code of Conduct for Council Members, Committee Members and Candidates" (Code of Conduct), to have open and honest discussions and to treat each member and employees with due courtesy and respect.

Council members and employees are to disclose financial, proximity and impartiality interests in accordance with the Act. External members are to be aware that any conflict of interest needs to be recognised to ensure that probity is maintained at all times.

Each member is responsible for attending meetings, reviewing relevant material to enable informed discussion and making timely decisions/actions to progress the objectives of the committee.

In addition to the above, the specific roles for each membership type are as follows:

- Council members are responsible for ensuring that the committee adheres to the direction set by Council, contributing from a Shire-wide perspective, and ensures the delivery of the committees objective.  
All members are responsible for contributing to the delivery of the committees objectives within the scope of their skills, knowledge, experience and capabilities.
- The Presiding Member is responsible for ensuring all members have an

opportunity to participate in discussions in an open and encouraging manner and ensuring the timely consideration of items. Where the presiding member is unable or unwilling to chair the meeting, the deputy presiding member will chair the meeting. Deputy committee members are to act in the capacity of a committee member unable to attend a meeting and shall exercise all rights of the absent committee member

- Employees are responsible for conducting necessary research as required by the committee, providing professional advice, and for administering its meetings.

## **11. Recording and Reporting**

The contents of the minutes are to be in accordance with the Act and the *Meeting Procedures Local Law 2015*.

Where a committee does not have a delegation/ authorisation, if a decision is the duty or function of the Council, it must be referred to Council.

Recommendations of the committee to be included in a Council meeting agenda to obtain a formal Council decision, where applicable. Committee recommendations are advisory only and shall not be binding on Council.

## **12. Changes to Terms of Reference**

This Terms of Reference is to be reviewed prior to each ordinary local government election.

These Terms of Reference may be amended by the committee when required with Council to endorse any changes.

### **Document Control**

<b>Item</b>	<b>Date</b>	<b>Resolution #</b>
Initial Terms of Reference	December 2023	

9.3 Reports of Governance Committee 18 December 2023

In accordance with Council Decision C7.01.24 Item 9.3.2 was considered prior to Item 9.3.1

7.04pm, Cr Cook had previously disclosed an interest in Item 9.3.1 and item 9.3.2 as a result of her request for Council to consider changing Policy to allow the Deputy Shire President to attend the Annual General Assembly, and left the meeting for debate on these two items.

9.3.1 Policy Review - Council Member Continuing Professional Development Training and Professional Memberships Policy

File Code	GV.OPP 1
Author	Pascaline Owers, Governance Officer
Senior Employee	Garry Bird, Director Corporate Services
Disclosure of Any Interest	Nil
Attachments	1. CM Continuing Prof Dev, Training and Prof Membership Policy - 1.3 - Draft with tracked changes <a href="#">↴</a>

PURPOSE

The Committee is asked to consider and recommend that Council adopt the draft “Council Member Continuing Professional Development, Training and Professional Memberships Policy” (**Attachment 1**).

BACKGROUND

The draft “Council Member Continuing Professional Development, Training and Professional Memberships Policy” (**Attachment 1**) has been reviewed based on the current “Council Member Continuing Professional Development, Training and Professional Memberships Policy” (1.3)

The current “Council Member Continuing Professional Development, Training and Professional Memberships Policy” (1.3) was reviewed in March 2023 (C2.03.2023).

STATUTORY / LEGAL IMPLICATIONS

Sections 5.98 and section 5.129 of the *Local Government Act 1995* provides for the reimbursement of expenses to council members and fees and expenses.

Sections 5.126 and 5.127 of the *Local Government Act 1995* includes provisions for the training of council members and how this is to be reported. This includes that regulations may prescribe the course of training and the period in which training must be completed.

The draft Council Member Continuing Professional Development, Training and Professional Memberships policy is required under section 5.128 of the *Local Government Act 1995*:

5.128. Policy for continuing professional development

- (1) A local government must prepare and adopt\* a policy in relation to the continuing professional development of council members.  
\* Absolute majority required.

- (2) *A local government may amend\* the policy.*  
\* Absolute majority required.
- (3) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
- (4) *The CEO must publish an up-to-date version of the policy on the local government's official website.*
- (5) *A local government —*
  - (a) *must review the policy after each ordinary election; and*
  - (b) *may review the policy at any other time.*

Section 5.129 of the *Local Government Act 1995* was added by the *Local Government Regulations Amendment Regulations (No. 3) 2023* and provides for a policy in regards to council member fees and expenses.

Part 10 of the *Local Government (Administration) Regulations 1996* provides details of training for council members with regulation 37 added as part of the *Local Government Regulations Amendment Regulations (No. 3) 2023*.

## **POLICY IMPLICATIONS**

The reviewed policy will be adopted and current policy replaced.

The "Council Member Continuing Professional Development, Training and Professional Memberships Policy" is considered a Legislative Policy as it is required by the *Local Government Act 1995*.

## **FINANCIAL IMPLICATIONS**

The current cost of the five modules of [Council Members Essentials](#) provided by WALGA are:

Understanding Local Government	\$240 (incl GST) - Face-to-Face at WALGA \$240 (incl GST) - Virtual Classroom via Zoom \$220 (incl GST) - eLearning course
Conflicts of Interest	\$240 (incl GST) - Face-to-Face at WALGA \$240 (incl GST) - Virtual Classroom via Zoom \$220 (incl GST) - eLearning
Serving on Council (2 day course)	\$990 (incl GST) - Face-to-face at WALGA \$450 (incl GST) - eLearning
Meeting Procedures	\$495 (incl GST) - Face-to-face at WALGA \$350 (incl GST) - eLearning
Understanding Financial Reports and Budgets	\$495 (incl GST) - Face-to-face at WALGA \$350 (incl GST) - eLearning

Council determines the amount of the budget allocation during the annual budget deliberations.

All unspent funds within each of the training allocations at the end of the financial year will not be carried forward to the subsequent year.

## **STRATEGIC IMPLICATIONS**

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability



Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

## SUSTAINABILITY IMPLICATIONS

### Governance

- Sustain and enhance organisational knowledge, capability and leadership
- Promote innovation, learning and development
- Comply with relevant policy, legislation, regulation, criteria and guidelines.

## RISK IMPLICATIONS

<b>Risk:</b> <u>Compliance</u> : Non-compliance with the <i>Local Government Act 1995</i> .		
Likelihood	Consequence	Rating
Possible	Minor	Moderate
<b>Action / Strategy</b>		
Adopt policies as required to meet regulatory compliance, which also facilitate good governance, ensuring transparency, and accountability.		

<b>Risk:</b> <u>Reputation</u> : not adopting the updated policy that provides transparent criteria for approval may create a perception that there is no accountability and that decision making could be influenced.		
Likelihood	Consequence	Rating
Possible	Minor	Moderate
<b>Action / Strategy</b>		
That the updated policy is adopted by Council.		

## EXTERNAL CONSULTATION

Nil

## COMMENT

Officers have reviewed the current “Council Member Continuing Professional Development, Training and Professional Memberships Policy” with changes tracked included in **Attachment 1**. Changes include:

- Addition of attendance at the Annual National General Assembly of Local Government included for Shire President and Deputy Shire President as conditionally approved continuing professional development. This is consistent with the Shire’s current practice and the draft updated “Attendance by Council Members and CEO at Conferences and Events Policy” (to be considered also at this meeting).
- Reference made to updated policy titles. For example, “Council Member Allowances and Expenses Policy” (2.10).
- Consistent with the provisions of section 5.129 of the *Local Government Act 1995* and recent amendments to the *Local Government (Administration) Regulations 1996* payments have been restricted to:

- Training which relates to the role of the council or the role of a council member under the *Local Government Act 1995* or another law
- Not be permitted in the final 3 months of a council members term, when they have resigned, or if they are suspended.

## VOTING REQUIREMENT

Simple Majority

### GC3.12.23 – Policy Review - Council Member Continuing Professional Development Training and Professional Memberships Policy

COMMITTEE RECOMMENDATION / COUNCIL DECISION		C8.01.24	
Moved by	Cr Ellery	Seconded by	Cr Zlatnik
<p>That Council adopts the draft “Council Member Continuing Professional Development, Training and Professional Memberships Policy” (Attachment 1), amended as follows:</p> <ul style="list-style-type: none"> <li>• under section 4.4, General Considerations for Compulsory Training and CPD, delete reference to the caretaker period so that 4.4 reads as follows:</li> </ul> <p><i>“No council member is permitted to undertake CPD in the final three months of their term, when they have resigned or if they are suspended.”</i></p> <p style="text-align: right;"><b>CARRIED 7/0</b></p> <p><b>For:</b> Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Ellery, Cr Beale and Cr Zlatnik</p> <p><b>Against:</b> Nil</p>			



### 1.3 COUNCIL MEMBER CONTINUING PROFESSIONAL DEVELOPMENT, TRAINING AND PROFESSIONAL MEMBERSHIPS

<b>Responsible Directorate</b>	Corporate Services	
<b>Responsible Service Area</b>	Governance	
<b>Adopted</b>	December 2020	SC18.12.20
<b>Reviewed</b>	March 2023 <u>December 2023</u>	C2.03.2023 <u>CX.XX.2023</u>
<b>Procedure Ref</b>	N/A	

#### 1. PURPOSE

Shire of Mundaring (the Shire) is committed to supporting council members to fulfil their role as leaders and enable them to comply with relevant legislation that prescribes training requirements.

The knowledge, skills and experiences that council members bring to their role when elected, which are enhanced during an induction program, will generally need to be supplemented with ongoing knowledge and skills development relevant to their complex and significant role as leaders in the community.

This policy provides a structured approach to Continuing Professional Development (CPD), compulsory training and professional memberships whilst maintaining the flexibility to enable council members to tailor to their individual needs.

#### 2. SCOPE

This policy applies to all council members of the Shire. This policy is to be reviewed after each ordinary local government election.

#### 3. DEFINITIONS

<b>compulsory training</b>	the <i>Local Government Act 1995</i> (the Act) and <i>Local Government (Administration) Regulations 1996</i> requires all council members to undertake training courses within 12 months of being elected.
<b>Elected Member Essentials</b>	as defined by the <i>Local Government (Administration) Regulations 1996</i> , regulation 35(2).
<b>council member</b>	a person elected under the Act as a member of Council. The Shire's council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
<b>external committee member</b>	a person appointed to a Committee established under the Act who is not a council member.

<b>Continuing Professional Development</b>	attendance or participation in (in person or online) training relevant to the role of <u>council or the role of</u> a council member. Including but not limited to: conferences, workshops, courses, webinars, seminars, networking forums, formal qualifications or similar professional development provided by a Registered Training Organisation or government agency.
<b>Registered Training Organisation</b>	provider registered by the Australian Skills Quality Authority or similar state regulator to deliver nationally recognised training and qualifications.
<b>training allocation</b>	Council adopted budget allocation for the purposes of attending compulsory training or CPD to support the role of a council member to attend CPD.

#### 4. POLICY

Council members are encouraged to seek the assistance of their peers and the Chief Executive Officer (CEO) to identify opportunities for their particular development requirements and appropriate training, courses, conferences and formal qualifications to improve their skills and knowledge.

##### 4.1. Compulsory Training

Section 5.126 of the *Local Government Act 1995* (the Act) includes provisions relating to the universal training of council members. All council members are required to complete Elected Member Essentials within 12 months of election to Council. Compulsory training remains valid for five years.

A council member is only required to undertake compulsory training after every second election unless exempt under regulation 36 of the *Local Government (Administration) Regulations 1996*. Exemptions include:

- Completion of compulsory training courses within the period of 5 years ending immediately before the day on which the council member is elected.
- Completion of Diploma of Local Government (Elected Member) within the period of 5 years ending immediately before the day on which the council member is elected.
- Completion of the course titled LGASS00002 Elected Member Skill Set before 1 July 2019 and within the period of 5 years ending immediately before the day on which the council member is elected.

Immediately following each election, newly elected council members, be they first-time or returning, are to request to be enrolled in compulsory training on their preferred date either online or in person, depending on their preference.

It is the responsibility of the council member to complete their compulsory training in accordance with legislation.

4.1.1. Cost of Compulsory Training

Costs to undertake compulsory training are determined by the Training Providers.

A training allocation for compulsory training will be determined as part of the budget setting process.

Noting that the allocation for compulsory training will generally be expended every two years, based on election cycles, a training allocation will be made available to any new or returning council member who is required to complete compulsory training. The training allocation for compulsory training is in addition to the training allocation for CPD.

All unspent funds in the training allocation for compulsory training will not be carried forward at the end of the financial year.

**4.2. Continuing Professional Development (CPD)**

Where CPD is attendance at a conference, this policy is to be considered in conjunction with the "Attendance by Council Members and CEO at Conference and Events Policy" [\(1.2\)](#) where relevant.

4.2.1. Cost of CPD

Costs to undertake CPD are determined by training providers or event organisers.

The training allocation for CPD will be determined as part of the budget setting process.

The training allocation for CPD is to be equally distributed between council members.

Any requests from council members to attend CPD that exceeds their available allocation will be presented to Council for consideration.

All unspent funds in the training allocation for CPD will not be carried forward at the end of the financial year.

4.2.2. Conditionally Approved CPD – costing up to \$750

CPD costing up to \$750, including reimbursement of expenses, is conditionally approved.

Conditions for approval include:

- a. A request is submitted in writing including all estimated expenses (see item 4.6) to the CEO.
- b. The council member has completed or enrolled in all compulsory training.
- c. The request addresses the council member's professional development needs.
- d. The CPD aligns with the strategic direction of the Shire.
- e. The CPD is held online or within the Perth metropolitan area.

- f. The CPD is delivered by a reputable organisation or Registered Training Organisation.
- g. There are sufficient funds available in the council members training allocation.

If the request meets the above conditions, the CEO will arrange for the council member to be enrolled/ registered. Any requests that do not meet the above conditions will be presented to Council for consideration.

4.2.3. Conditionally Approved CPD – costing \$750 and above

Council members may request to attend conditionally approved CPD costing \$750 and above (~~refer to 4.2.5 for CPD costing up to \$750~~) including:

- Courses conducted by the Western Australian Local Government Association (WALGA). Excludes WALGA Elected Member Diploma. Refer to 4.2.4.
- Courses conducted by the Australian Institute of Company Directors.
- Courses conducted by the Institute of Public Administration Australia.
- Courses conducted by the Governance Institute of Australia.
- Courses conducted by the International Association for Public Participation (IAP2).

Conditions for approval include:

- a. A request is submitted in writing including all estimated expenditure (see item 4.6) to the CEO.
- b. The council member has completed or enrolled in all compulsory training.
- c. The request addresses the council member's professional development needs.
- d. The CPD aligns with the strategic direction of the Shire.
- e. The CPD is held online or within the Perth metropolitan area.
- f. There are sufficient funds available in the council members training allocation.

If the request meets the above conditions, the CEO will arrange for the council member to be enrolled/ registered. Any requests that do not meet the above conditions will be presented to Council for consideration.

4.2.4. Conditionally Approved CPD – WALGA Diploma of Local Government – Elected Member

Council members may request to complete the WALGA Diploma of Local Government – Elected Member.

Conditions for approval include:

- a. The intention to complete the WALGA Diploma of Local Government – Elected Member is raised during budget deliberations.

- b. A request is submitted in writing including all estimated expenditure (see item 4.6) to the CEO within the first 18 months of the council members term.
- c. The council member has completed or enrolled in all compulsory training.

If the request meets the above conditions, the CEO will arrange for the council member to be enrolled/ registered. Any requests that do not meet the above conditions will be presented to Council for consideration.

#### 4.2.5. Conditionally Approved CPD – Annual National General Assembly

The President or Deputy President is approved to attend the Annual National General Assembly of Local Government. Costs of attendance is not part of the individual conference allowance.

#### 4.2.5.4.2.6. CPD – costing \$750 and above

Generally, CPD costing above \$750, including estimated expenditure (excluding conditionally approved CPD) are for intrastate, interstate or overseas CPD.

A request is to be submitted in writing to the CEO including all estimated expenditure (see item 4.6).

Criteria for assessment includes:

- a. The council member has completed or enrolled in all compulsory training.
- b. The request addresses the council member's professional development needs.
- c. The CPD aligns with the strategic direction of the Shire
- d. The CPD is delivered by a reputable organisation or Registered Training Organisation
- e. There are sufficient funds available in the council members training allocation.
- f. The CPD does not have an option to participate through an online learning format. If an online learning format is available, the council member is to attend via that means rather than travel to the course location.

Once the CEO undertakes an initial assessment, a report will be presented to Council for consideration.

#### **4.3. External Committee Members CPD**

External committee members may be invited to attend in-house training relevant to their role as a committee member.

#### **4.4. General Considerations for Compulsory Training and CPD**

No council member is permitted to undertake CPD during the caretaker period prior to the expiry of their term or in the final three months of their term, when they have resigned or if they are suspended.

In circumstances where a council member is unable to attend Compulsory Training or CPD they have registered for and cancellation would result in a financial loss to the Shire, the CEO is authorised to determine a substitute council member and/or employee to attend the CPD in lieu of the registered council member.

Where other subsidies are provided to council members, they are only entitled to financial assistance through this policy to the extent that the other subsidies don't cover their expenses.

#### **4.5. Professional Memberships**

There are a range of professional bodies associated with local government matters. These provide a variety of learning and networking opportunities for council members.

Professional bodies have a range of membership fees which are a recognised cost to participate in training.

Requests for payment of professional membership may be initiated by the council member and must be forwarded to the CEO.

Criteria for approval include:

- a. Membership is to a recognised organisation and is relevant to role of the council member.
- b. The membership aligns with the strategic direction of the Shire.
- c. There are sufficient funds available in the training allocation.

If the request meets the above criteria, the CEO will arrange for the payment of the professional membership for the council member. Any requests that do not meet the above criteria will be presented to Council for consideration.

##### **4.5.1. Cost of Professional Memberships**

The cost of professional memberships are determined by the professional bodies.

Requests from council members for the cost of a professional membership to be paid by the Shire will be taken from the council members training allocation.

All unspent funds in the training allocation for professional memberships will not be carried forward at the end of the financial year.

#### **4.6. Reimbursement of Expenses**

Where payment or reimbursement of expenses is sought for costs incurred by the attendance at Compulsory Training or CPD exceeding \$500, the formal approval of Council is required. Any request must be submitted in writing at least fourteen days prior to the Council meeting at which the request will be considered.

The extent to which an attendee will be reimbursed will be in accordance with the "[Elected Council Members Allowances and Expenses Policy](#)" (2.10) and this policy. Where appropriate, the Shire will pay reasonable costs associated with an attendee's accommodation.



Necessary approvals required by this policy are to be obtained prior to making any financial or other commitments. No reimbursement of expenses will be approved retrospectively.

4.6.1. Private Motor Vehicle

The use of a private motor vehicle is reimbursed in accordance with the “[Elected Council Members Allowances and Expenses Policy](#)” [\(2.10\)](#).

4.6.2. Intrastate, Interstate and Overseas Air Travel

Economy class air travel arrangements shall apply to CPD requiring air travel. The most direct route to and from the airport situated closest to the venue shall be booked.

Where practicable, advantage should be taken of available discount fares.

Attendees have the option to upgrade their travel arrangements to business class by supplementing the economy airfare at their own cost.

4.6.3. Accommodation

Unless other arrangements are specifically approved by Council the following applies:

- Accommodation costs shall be paid for the duration of the training/ CPD. This includes arrival the day before the start of the training/ CPD and departure the day following the close of training/ CPD where necessary (for example, timing makes it unreasonable to arrive at or return home in normal working hours or have a '10 hour break' between the end of the event and resuming normal hours of work).
- Accommodation will, where practicable, be booked at the associated venue or in close proximity to the venue and be a standard twin or double.
- Accommodation costs paid or reimbursed shall be the actual costs incurred. Wherever possible accommodation costs shall be pre-paid by the Shire.

In the event that an attendee wishes to extend their stay for personal reasons not associated with approved Council business, then any extended stay is to be at the full cost of the attendee.

4.6.4. Personal Accident and Corporate Travel Insurance

Personal accident and corporate travel insurance is provided in accordance with the “[Elected Council Member Allowances and Expenses Policy](#)” [\(2.10\)](#).

Attendees may wish to obtain their own insurance cover, at their own cost, to ensure the benefits and endorsements are adequate for their individual needs.

If an attendee extends their stay (item 4.6.3) or an accompanying person attends (item 4.6.8) the Shire will not cover the cost of the additional insurance.

4.6.5. Transportation

The cost of parking costs, taxi, ride share or fares for public transport to and from the airport, training/ CPD venue or other approved places shall be reimbursed [in accordance with the "Council Member Allowances and Expenses Policy" \(2.10\)](#).

The cost of car hire will only be reimbursed when the request has been included in the notification of attendance and approval given at the time attendance the conference/ event is authorised.

4.6.6. Meals and Incidental Expenses

Meal expenses are to be interpreted as reasonable expenses incurred for the purchase of breakfast, lunch, and dinner where these are not provided at the event or in travel.

Incidental expenses are to be interpreted as reasonable expenses incurred by the [Council Member](#) for telephone calls, public transport and sundry food and beverages.

The CEO is authorised to set standards and calculate costs for reimbursement of approved incidental expenses. Alternatively, Council may determine the amount for meals and incidental expenses at the time of approving the attendance.

4.6.7. Child Care Expenses

Reimbursement for child care expenses that result from attendance at a conference/ event will be reimbursed in accordance with the ["Elected Council Members Allowances and Expenses Policy" \(2.10\)](#).

4.6.8. Accompanying Person

Council appreciates that attendees may require someone to accompany them to training/ CPD. This is supported on the following basis:

- Details of the accompanying person is included when the request is submitted.
- Where it is more efficient for the Shire to make arrangements for registration, travel and accommodation for accompanying persons, it is appropriate that Council meets these expenses in the first instance. The attendee must arrange reimbursement of these costs prior to attendance at the training/ CPD.
- Expenses incurred by the accompanying person at the conference/ event will be borne by the council member, not the Shire.

4.6.9. Accompanying Carer

Where an attendee is attending training/ CPD and has a disability as defined in the *Disability Services Act 1993*, the Shire will meet the cost of an accompanying carer where that carer is a person who provides ongoing care or assistance.

The costs provided by the Shire for an accompanying carer will include travel, meals, registration, accommodation and participation in any programs.

**4.6.10. Claiming Reimbursement of Expenses**

Within 30 working days of the conclusion of the training/ CPD, receipts must be presented to support the expenditure that is to be reimbursed.

Only expenses incurred in the attendee's capacity to fulfil their role representing the Shire will be reimbursed.

**4.6.11. Loyalty Rewards or Bonus Points**

Consistent with the principle of not using public expenditure for private advantage, where possible, travel and accommodation bookings that accrue loyalty rewards or bonus points, should not be personally claimed or used for private purposes and where possible be used only for further official purposes.

**4.7. Administration Process**

Registration for all compulsory training, professional memberships and approved CPD including travel and accommodation are to be organised by the Executive Assistant to the CEO.

Where possible, all airfares and other travel arrangements including registration, accommodation and associated fees and charges shall be pre-paid by the Shire.

Where items are unable to be pre-paid, council members may seek reimbursement for expenses in accordance with this policy.

**4.8. Reporting**

In accordance with section 5.127 of the Act, the Shire will publish a report on the Shire's website within one month of the financial year detailing the training/ CPD completed by council members.

The report will be in the format of a register which will include:

- Council member name
- Name of training or CPD completed
- Name of Registered Training Organisation

In order to complete the register, council members shall, following completion of compulsory training or CPD, provide evidence of attendance/ completion to the Chief Executive Officer via the Shire's generic email address.

**4.9. Sharing of Knowledge**

Within one month from the conclusion of an approved interstate and overseas conferences, the attendee shall provide a written report or

presentation for the information of council members. Where appropriate, this requirement shall also apply for intrastate conferences. The report or presentation is only applicable to conferences and is to contain relevant observations and the identification of significant outcomes gained from the conference that would be of benefit to the Shire's operations.

## 5. RELATED LEGISLATION

*Local Government Act 1995*, section 5.126 Training for council members

*Local Government Act 1995*, section 5.127 Report on training

*Local Government Act 1995*, section 5.128 Policy for continuing professional development

[Local Government Act 1995, section 5.129 Fees and expenses](#)

*Local Government Administration Regulations 1996*, regulation 35 Training for council members (Act s. 5.126(1))

*Local Government Administration Regulations 1996*, regulation 36 Exemption from Act s. 5.126(1) requirement

## 6. RELATED DOCUMENTS

Attendance by Council Members and CEO at Conferences and Events Policy [\(1.2\)](#)

[Council Member Allowances and Expenses Policy \(2.10\)](#)

In accordance with Council Decision C7.01.24 Item 9.3.2 was considered prior to Item 9.3.1

### 9.3.2 Policy Review - Attendance by Council Members and CEO at Conferences and Events

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<b>File Code</b>	GV.OPP 1
<b>Author</b>	Pascaline Owers, Governance Officer
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Attendance by CM and CEO at Conferences and Events Policy - 1.2 - Draft with tracked changes <a href="#">↓</a>

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#### PURPOSE

The Committee is asked to consider and recommend that Council adopt the draft “Attendance by Council Members and CEO at Conferences and Events Policy” (**Attachment 1**).

#### BACKGROUND

The draft updated “Attendance by Council Members and CEO at Conferences and Events Policy” (**Attachment 1**) has been reviewed based on the current “Attendance by Council Members and CEO at Conferences and Events Policy” (1.2)

The current “Attendance by Council Members and CEO at Conferences and Events Policy” (1.2) was reviewed in March 2023 (C2.03.23). Since that time, a small number of minor amendments have been identified and are addressed in the reviewed draft policy.

#### STATUTORY / LEGAL IMPLICATIONS

The draft “Attendance by Council Members and CEO at Conferences and Events Policy” is required under section 5.90A of the *Local Government Act 1995*:

##### **5.90A. Policy for attendance at events**

- (1) *In this section —*  
*event includes the following —*
- (a) *a concert;*
  - (b) *a conference;*
  - (c) *a function;*
  - (d) *a sporting event;*
  - (e) *an occasion of a kind prescribed for the purposes of this definition.*
- (2) *A local government must prepare and adopt\* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —*
- (a) *the provision of tickets to events; and*
  - (b) *payments in respect of attendance; and*
  - (c) *approval of attendance by the local government and criteria for approval; and*
  - (d) *any prescribed matter.*

*\* Absolute majority required.*

- (3) *A local government may amend\* the policy.*  
*\* Absolute majority required.*
- (4) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
- (5) *The CEO must publish an up-to-date version of the policy on the local government's official website.*

## POLICY IMPLICATIONS

The reviewed policy will be adopted and current policy replaced.

The "Attendance by Council Members and CEO at Conferences and Events Policy" is considered a Legislative Policy as it is required by the *Local Government Act 1995*.

## FINANCIAL IMPLICATIONS

A budget allocation for Attendance by Council Members and CEO at Conferences and Events Policy is determined by Council during annual budget deliberations.

## STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

## SUSTAINABILITY IMPLICATIONS

Governance

- Sustain and enhance organisational knowledge, capability and leadership
- Promote innovation, learning and development
- Comply with relevant policy, legislation, regulation, criteria and guidelines.

## RISK IMPLICATIONS

<b>Risk:</b> <u>Compliance</u> : Non-compliance with the <i>Local Government Act 1995</i> .		
Likelihood	Consequence	Rating
Possible	Minor	Moderate
<b>Action / Strategy</b>		
Adopt policies as required to meet regulatory compliance, which also facilitate good governance, ensuring transparency, and accountability.		

<b>Risk:</b> <u>Reputation</u> : not adopting the updated policy that provides transparent criteria for approval may create a perception that there is no accountability and that decision making could be influenced.		
Likelihood	Consequence	Rating
Possible	Minor	Moderate

<b>Action / Strategy</b>
That the updated policy is adopted by Council.

## EXTERNAL CONSULTATION

Nil

## COMMENT

Officers have reviewed the current “Attendance by Council Members and CEO at Conferences and Events Policy”(1.2) and tracked changes in **Attachment 1**. Changes include:

- Addition of attendance at the Annual National General Assembly of Local Government included for Shire President and Deputy Shire President (if the Shire President has declined to attend) as pre-approved events. This is consistent with the Shire’s current practice and the draft “Council Member Continuing Professional Development, Training and Professional Memberships Policy” (to be considered also at this meeting).
- Reference made to updated policy titles. For example, “Council Member Allowances and Expenses Policy” (2.10).

## VOTING REQUIREMENT

Simple Majority - *Local Government Act 1995* section 5.90A.

### GC4.12.23 – Policy Review - Attendance by Council Members and CEO at Conferences and Events

COMMITTEE RECOMMENDATION / COUNCIL DECISION		C9.01.24
Moved by	Cr Ellery	Seconded by Cr Beale
That Council adopts the draft “Attendance by Council Members and CEO at Conferences and Events Policy” ( <b>Attachment 1</b> ).		
<b>CARRIED 7/0</b>		
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Ellery, Cr Beale and Cr Zlatnik	
<b>Against:</b>	Nil	

7.24pm, Cr Cook returned to the meeting



## 1.2 ATTENDANCE BY COUNCIL MEMBERS AND CEO AT CONFERENCES AND EVENTS

<b>Responsible Directorate</b>	Corporate Services	
<b>Responsible Service Area</b>	Governance	
<b>Adopted</b>	January 2005	RC10.01.05
<b>Reviewed</b>	March 2010	C7.03.10
	May 2018	C15.05.18
	March 2023	C2.03.23
	<u>December 2023</u>	<u>Cx.xx.23</u>
<b>Procedure Ref</b>	N/A	

### 1. PURPOSE

The *Local Government Act 1995* (the Act), section 5.90A provides that Shire of Mundaring (the Shire) is to adopt a policy on attendance at events for council members and the Chief Executive Officer (CEO).

Attending certain events to represent Shire of Mundaring is an important function for council members and the CEO. In order to carry out their functions impartially, council members and the CEO are required to demonstrate that attendance at events and the acceptance of tickets is transparent and that they are not improperly influenced by third parties.

This policy provides a framework for the acceptance of invitations to events and the reimbursement of expenses incurred during attendance whilst considering the benefit to the community.

### 2. SCOPE

This policy applies to the acceptance of tickets and attendance at events by council members and the CEO of the Shire (attending in their capacity as a council member or CEO) and includes:

- Acceptance of invitations to attend events and the criteria for approval
- The provision of tickets to events
- Payments in respect of event attendance

This policy does not apply to Shire employees, other than the CEO.

Where this policy relates to attendance at conferences, it should be read in conjunction with the "Council Member Continuing Professional Development, Training and Professional Memberships Policy" [\(1.3\)](#).

### 3. DEFINITIONS

<b>attendees</b>	a council member or the CEO attending a conference/ event as applicable.
<b>conference</b>	a conference relevant to local government business.



<b>council member</b>	a person elected under the Act as a member of Council. The Shire's council members include the Shire President, Deputy Shire President and Councillors (as defined by the Act).
<b>event</b>	has the meaning given to it under section 5.90A of the Act and includes a concert, conference, function, sporting event and an occasion prescribed for the purposes of this definition by the <i>Local Government (Administration) Regulations 1996</i> . This is not an exhaustive list.
<b>gift</b>	has the meaning given to it under section 5.57 of the Act; a conferral of a financial benefit (including a disposition of property) made by one person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or a travel contribution.
<b>ticket</b>	includes an admission ticket to an event or an invitation to attend an event, or complimentary registration to an event offered by a third party.

#### 4. POLICY

Council acknowledges that it has a responsibility to ensure that appropriate development opportunities are available to council members to assist in the fulfilment of the duties and responsibilities associated with their office. Attendance at appropriate conferences is one way to achieve this.

Attendance at an event as a representative of the Shire, where the attendee has not paid for the ticket, is a gift and must be disclosed if valued over \$300 (either one gift or cumulative over 12 months from the same third party).

##### 4.1. Pre-Approved Conferences/ Events

Attendance at a pre-approved event will exclude the recipient from the requirement to disclose an interest if the ticket is above \$300 (either one gift or cumulative over 12 months from the same donor) and the donor has a matter before Council.

Receipt of the gift will still be required under the gift register provisions.

The below table indicates pre-approved events (marked with an 'X'):

Conference/ Event Organiser	Shire President	Deputy Shire President	Council Members	CEO
Western Australian Local Government Association (WALGA)	X	X	X	X
Australian Local Government Association (ALGA)	X	X	X	
<u>Annual National General Assembly of Local Government</u>	<u>X</u>	<u>X (if Shire President is</u>		

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Conference/ Event Organiser	Shire President	Deputy Shire President	Council Members	CEO
		<a href="#">not attending</a>		
Local Government Professionals WA	X	X	X	X
Local Government Professionals Australia				X
WA Government Agency (e.g. Public Sector Commission)	X	X	X	X
Perth Metropolitan Local Governments	X	X	X	X
WA Regional Local Governments and other Local Governments	X	X	X	X
State or Federal Member of Parliament (excluding political party event or fundraisers)	X	X	X	X
Shire of Mundaring hosted events	X	X	X	X
Not for Profits and Community organisations / groups within the district of the Shire of Mundaring	X	X	X	X

In addition to accepting invitations to attend pre-approved events, the CEO is approved to attend events in accordance with their contractual entitlements.

#### 4.1.1. Distribution of Tickets

Where an invitation to attend a pre-approved event, including tickets, is extended to the Shire and is addressed to the Shire President, and the President is unable or does not wish to attend the event, the Shire President may with the consent of the event organiser, distribute the ticket to the Deputy Shire President or another council member or employee.

Where an invitation to attend a pre-approved event, including tickets, is extended to a specific council member, and the individual council member is unable or does not wish to attend the event, the Shire President may with the consent of the event organiser, distribute the ticket to another council member or employee.

Where an invitation to attend a pre-approved event, including tickets, is extended to the CEO, and the CEO is unable, or does not wish to attend the event, the CEO is to advise the event organiser of their inability to attend and may, if the event organiser agrees, distribute the invitation to a nominated employee.

#### 4.2. Other Events

An invitation to an event accepted by a council member or CEO without payment (to attend in their capacity as a council member or CEO), where a

member of the public is required to pay, unless noted as a pre-approved event in this policy, will generally be classified as a gift to which gift declaration provisions apply.

Where an event is a free event to the public then no action is required by the recipient in relation to this policy.

If the event is ticketed and the council member or CEO pays the full ticketed price and does not seek or obtain reimbursement then no action is required by the recipient in relation to this policy.

Where either the CEO proposes to Council or Council itself nominates a council member to attend a specific conference then that council member is not required to complete the Conference and Event Attendance Form, as the report to Council will have already been prepared and the assessment criteria examined. The expenditure is to be considered as part of a report to Council and allocated to the relevant service area or council member budget.

#### **4.3. Approval Process**

All event invitations or offers of tickets for a council member to attend must be forwarded in writing and addressed to the CEO for approval.

Where an event invitation or offers of tickets are for the CEO to attend must be forwarded in writing and addressed to the Shire President for approval.

#### **4.4. Criteria for Approval**

All proposals to accept invitations for enrolment and attendance at conferences/ events that incur costs (for the reimbursement of expenses) shall be subject to an initial assessment by the CEO based on the following criteria:

- The role of the attendee at the conference/ event (participant, observer, presenter, facilitator) and the value of their contribution.
- Whether the conference/ event relates to an objective identified within the current or future strategic direction of Council.
- The current relevance of the conference/ event to the Shire.
- Equity of opportunity of the council member concerned including recognition of the number of opportunities previously provided to that council member.
- Whether there are more cost effective options to acquire the relevant knowledge and information.
- Whether it is appropriate that more than one council member attends.
- The total cost of travel, accommodation, registration, meals and other expenses and the potential impact of these on the Shire's budget allocation including the impact on future conference attendance by other council members.
- Whether the conference/ event is sponsored by the Shire.
- Remaining term of office.

Conferences/ events that will not be considered for approval include:

- Political party events and fundraisers.
- Entertainment events that do not have any relevance to the Shire or to the business of local government.

- An event that benefits a council member or the CEO in a personal capacity.

No council member is permitted to accept invitations to attend conferences/ events which will incur a cost to the Shire during caretaker period, unless otherwise determined by a resolution of Council.

#### 4.5. Authority for Approval

Once the CEO undertakes an initial assessment in relation to the criteria for approval, a report will be presented to Council for approval.

#### 4.6. Reimbursement of Expenses

Where payment or reimbursement of expenses is sought for costs incurred by acceptance of an invitation for the attendance at a conference/ event in excess of the available budget allocation, formal Council approval is required. Any request must be submitted on the "Conference and Event Attendance Form" (Appendix 1) at least fourteen days prior to the Council meeting at which the request will be considered.

The extent to which an attendee will be reimbursed will be in accordance with the "[Elected Council Members Allowances and Expenses Policy](#)" (2.10) and this policy. Where appropriate, the Shire will pay reasonable costs associated with an attendee's accommodation.

Necessary approvals required by this policy are to be obtained prior to making any financial or other commitments. No reimbursement of expenses will be approved retrospectively.

##### 4.6.1. Private Motor Vehicle

The use of a private motor vehicle is reimbursed in accordance with the "[Elected Council Members Allowances and Expenses Policy](#)" (2.10).

##### 4.6.2. Intrastate, Interstate and Overseas Air Travel

Economy class air travel arrangements shall apply to CPD requiring air travel. The most direct route to and from the airport situated closest to the venue shall be booked.

Where practicable, advantage should be taken of available discount fares.

Attendees have the option to upgrade their travel arrangements to business class by supplementing the economy airfare at their own cost.

##### 4.6.3. Accommodation

Unless other arrangements are specifically approved by Council the following applies:

- Accommodation costs shall be paid for the duration of the training/ CPD. This includes arrival the day before the start of the training/ CPD and departure the day following the close of training/ CPD where necessary (for example, timing makes it unreasonable to arrive at or return home in normal working

hours or have a '10 hour break' between the end of the event and resuming normal hours of work).

- Accommodation will, where practicable, be booked at the associated venue or in close proximity to the venue and be a standard twin or double.
- Accommodation costs paid or reimbursed shall be the actual costs incurred. Wherever possible accommodation costs shall be pre-paid by the Shire.

In the event that an attendee wishes to extend their stay for personal reasons not associated with approved Council business, then any extended stay is to be at the full cost of the attendee.

#### 4.6.4. Personal Accident and Corporate Travel Insurance

Personal accident and corporate travel insurance is provided in accordance with the "[Elected Council Members Allowances and Expenses Policy](#)" (2.10).

Attendees may wish to obtain their own insurance cover, at their own cost, to ensure the benefits and endorsements are adequate for their individual needs.

If an attendee extends their stay (item 4.6.3) or an accompanying person attends (item 4.6.8) the Shire will not cover the cost of the additional insurance.

#### 4.6.5. Transportation

The cost of parking costs, taxi, ride share or fares for public transport to and from the airport, training/ CPD venue or other approved places shall be reimbursed [in accordance with the "Council Member Allowances and Expenses Policy" \(2.10\)](#).

The cost of car hire will only be reimbursed when the request has been included in the notification of attendance and approval given at the time attendance the conference/ event is authorised.

#### 4.6.6. Meals and Incidental Expenses

Meal expenses are to be interpreted as reasonable expenses incurred for the purchase of breakfast, lunch, and dinner where these are not provided at the event or in travel.

Incidental expenses are to be interpreted as reasonable expenses incurred by the [Council Member](#) for telephone calls, public transport and sundry food and beverages.

The CEO is authorised to set standards and calculate costs for reimbursement of approved incidental expenses. Alternatively, Council may determine the amount for meals and incidental expenses at the time of approving the attendance.

#### 4.6.7. Child Care Expenses

Reimbursement for child care expenses that result from attendance at a conference/ event will be reimbursed in

accordance with the “[Elected Council Members Allowances and Expenses Policy](#)” (2.10).

4.6.8. Accompanying Person

Council appreciates that attendees may require someone to accompany them to training/ CPD. This is supported on the following basis:

- Details of the accompanying person is included when the request is submitted.
- Where it is more efficient for the Shire to make arrangements for registration, travel and accommodation for accompanying persons, it is appropriate that Council meets these expenses in the first instance. The attendee must arrange reimbursement of these costs prior to attendance at the training/ CPD.
- Expenses incurred by the accompanying person at the conference/ event will be borne by the Council Member, not the Shire.

4.6.9. Accompanying Carer

Where an attendee is attending training/ CPD and has a disability as defined in the *Disability Services Act 1993*, the Shire will meet the cost of an accompanying carer where that carer is a person who provides ongoing care or assistance.

The costs provided by the Shire for an accompanying carer will include travel, meals, registration, accommodation and participation in any programs.

4.6.10. Claiming Reimbursement of Expenses

Within 30 working days of the conclusion of the training/ CPD, receipts must be presented to support the expenditure that is to be reimbursed.

Only expenses incurred in the attendee's capacity to fulfil their role representing the Shire will be reimbursed.

4.6.11. Loyalty Rewards or Bonus Points

Consistent with the principle of not using public expenditure for private advantage, where possible, travel and accommodation bookings that accrue loyalty rewards or bonus points, should not be personally claimed or used for private purposes and where possible be used only for further official purposes.

**4.7. Administration Process**

Registration for all conferences/ events approved in accordance with this policy, including travel and accommodation, are to be organised by the Executive Assistant to the CEO.

Where possible, all airfares and other travel arrangements including registration, accommodation and associated fees and charges shall be pre-paid by the Shire.

Where items are unable to be pre-paid, council members may seek reimbursement for expenses in accordance with this policy.

#### **4.8. Reporting**

Gifts received by council members and the CEO will be listed in the Shire's Gift Register in accordance with section 5.87A and section 5.87B of the *Local Government Act 1995*.

### **5. APPENDICES**

**Appendix 1** Conference and Event Attendance Form

### **6. RELATED LEGISLATION**

*Local Government Act 1995*, section 5.90A Policy for attendance at events

*Local Government Act 1995*, section 5.98 Fees etc. for council members

### **7. RELATED DOCUMENTS**

Council Member Continuing Professional Development, Training and Professional Memberships Policy [\(1.3\)](#)

[Council Member Allowances and Expenses Policy \(2.10\)](#)

Local Government Operational Guidelines – Attendance at Events Policy

Local Government Operational Guidelines – Disclosure of gifts and disclosure of interests relating to gifts



## 10.0 REPORTS OF EMPLOYEES

### 10.1 Reconciliation Action Plan Working Group - Appointment of Council Member

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<b>File Code</b>	CS.SPG 11.1
<b>Author</b>	Karen White, Co-ordinator Community Engagement
<b>Senior Employee</b>	Megan Griffiths, Director Strategic & Community Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Reconciliation Action Plan Working Group Charter <a href="#">↓</a>

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#### PURPOSE

Council is invited to appoint a council member to the Shire's Reconciliation Action Plan Working Group (RAPWG).

#### BACKGROUND

The RAPWG Charter, endorsed by the Shire's Executive Leadership Team, provides that a council member be appointed by Council to the RAPWG.

The "Committees, Advisory Groups, Representatives Meetings and Working Groups Policy" was considered by the Governance Committee (GC3.06.23) and Council (C11.07.23), which included consideration of the Reconciliation Action Plan Working Group.

#### STATUTORY / LEGAL IMPLICATIONS

Although working groups do not have the same formal status as a committee of Council established under section 5.8 of the *Local Government Act 1995*, the principle of appointments for a two year period (in keeping with the election cycle) is still applied.

#### POLICY IMPLICATIONS

##### **Code of Conduct for Council Members, Committee Members and Candidates**

The "Code of Conduct for Council Members, Committee Members and Candidates" - (1.1) provides an expected standard of conduct for council members.

##### **Committees, Advisory Groups, Representatives Meeting and Working Groups Policy**

The "Committees, Advisory Groups, Representatives Meeting and Working Groups Policy" (2.8) relates.

#### FINANCIAL IMPLICATIONS

Nil

#### STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

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Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

## SUSTAINABILITY IMPLICATIONS

### Governance

- Deliver outcomes that are consistent with the strategic goals and objectives of the Shire.
- Comply with relevant policy, legislation, regulation, criteria, and guidelines.

### RISK IMPLICATIONS

<b>Risk:</b> Reputational: council members decline to nominate for appointment to working group meetings.		
Likelihood	Consequence	Rating
Unlikely	Minor	Low
<b>Action / Strategy</b>		
Council invites nominations and appoints council members after each local government election.		

### EXTERNAL CONSULTATION

Nil

### COMMENT

The Shire President will call for council member nomination to the working group meeting and then preside over any ballot required to determine appointment(s).

### Reconciliation Action Plan Working Group (RAPWG)

Charter	RAPWG Charter ( <b>Attachment 1</b> ) endorsed by ELT 4 January 2024.
Purpose	The purpose of the RAPWG is to support the Shire to create meaningful engagement with Aboriginal and Torres Strait Islander peoples on Whadjuk/Ballardong Noongar Country and guide the implementation of the Shire's Innovate Reconciliation Action Plan through collaboration, communications and positive relationships.
Meeting Schedule	Ordinary meetings will be held at least four times per year.

Membership	<p>The group shall consist of the following members:</p> <ul style="list-style-type: none"> <li>• Up to nine external members.</li> <li>• Two Shire employees.</li> <li>• One council member.</li> </ul> <p>During the review and endorsement process of the Shire's Reconciliation Action Plan, Reconciliation Australia recommended a maximum of 12 members be appointed.</p> <p>Should Council determine to increase their representation on the RAPWG, the number of Shire employees and/or external members should be reduced to maintain the maximum of 12 members.</p>
Current council representatives	NA. Working Group is newly established. Cr John Daw was council representative on the previous Reconciliation Action Plan Reference Group.

## VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION		C10.01.24	
Moved by	Cr Cook	Seconded by	Cr Mehta
<p>That Council appoints <b>Cr Karen Beale</b> to the Reconciliation Action Plan Working Group for a term expiring in the next ordinary local government election in October 2025:</p> <p style="text-align: right;"><b>CARRIED 8/0</b></p> <p><b>For:</b> Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik</p> <p><b>Against:</b> Nil</p>			

## Charter



### RECONCILIATION ACTION PLAN WORKING GROUP

This Charter are to be read in conjunction with the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

#### 1. Establishment

The Reconciliation Action Plan Working Group is established by ELT resolution on 4 January 2024.

May also be referred to as the Reconciliation Action Plan Reference Group (as included in the Shire's Reconciliation Action Plan).

#### 2. Purpose

The purpose of the Reconciliation Action Plan Working Group (the group) is to support the Shire to create meaningful engagement with Aboriginal and Torres Strait Islander peoples on Whadjuk/Ballardong Noongar Country and guide the implementation of the Shire's Innovate Reconciliation Action Plan through collaboration, communications and positive relationships.

#### 3. Powers

The group has no delegated authority to make any decisions for or on behalf of Council and are not authorised to:

- Expend or authorise the expenditure of any Shire funds.
- Correspond with any party.
- Speak on behalf of the Shire or Council.
- Issue any media release.
- Issue any instruction to Shire employees.

The group does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.

Recommendations from the group are advisory only and shall be given due consideration in decision making processes but are not be binding on staff or Council.

#### 4. Membership

The group shall consist of the following members:

- Up to nine external members.
- Two Shire employees.
- One council member.

An external member absent for three consecutive meetings without leave shall forfeit their membership.

The group may invite, through the CEO, Shire employees or others to attend meetings and provide pertinent information where necessary but such persons shall not be entitled to vote on any item arising out of that meeting.

#### 5. Appointment of External Members and Staff

The Panel to determine appointment to the group shall consist of:

7000 Great Eastern Highway Mundaring WA 6073 Ph: 9290 6666 [shire@mundaring.wa.gov.au](mailto:shire@mundaring.wa.gov.au) [www.mundaring.wa.gov.au](http://www.mundaring.wa.gov.au)

- a. The CEO
- b. Director Strategic and Community Services.

#### **5.1. External Members**

External members shall be a person whose background reflects one or more of the following:

- Community members who identify as Aboriginal and/or Torres Strait Islander;
- Non-Aboriginal community members who are interested/involved in reconciliation.

Potential applicants for the role of external member will be required to provide a statement on their skills and experience in order to be considered for appointment.

#### **5.2. Presiding Member**

The presiding member and deputy presiding member are to be appointed by the group at its first meeting.

### **6. Roles and Responsibilities**

Each member is expected to conduct themselves in keeping with the provisions of the *Local Government Act 1995* (the Act), *Meeting Procedures Local Law 2015* and the applicable Code of Conduct to have open and honest discussions and to treat each member and employees with due courtesy and respect.

Employees are to disclose financial, proximity and impartiality interests in accordance with the Act. External members are to be aware that any conflict of interest needs to be recognised to ensure that probity is maintained at all times.

Each member is responsible for attending meetings, reviewing relevant material to enable informed discussion and making timely decisions/actions to progress the objectives of the group.

In addition to the above, the specific roles for each membership type are as follows:

- External members are responsible for contributing to the delivery of the group's objectives within the scope of their skills, knowledge and capabilities.
- The presiding member is responsible for ensuring that the group adheres to the direction set by Council, that all members have an opportunity to participate in discussions in an open and encouraging manner and ensuring the timely consideration of items.

Where the presiding member is unable or unwilling to chair the meeting, the senior employee tasked with supporting the group will chair the meeting (but does not have voting rights).

- Employees are responsible for conducting necessary research as required, as well as providing professional advice, and for administering its meetings.

### **7. Meetings**



Meetings shall be held generally in keeping with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and the *Meeting Procedures Local Law 2015*. Due consideration is to be given to the “Committees, Advisory Groups, Representative Meetings and Working Groups Policy”.

Ordinary meetings will be held at least four times per year.

Special meetings may be held:

- a. if so decided by the group; or
- b. if called for by Council.

Meetings are not open to the public.

Meeting quorum is at least 50% of the number of members of the group whether vacant or not. Each member of the group at a meeting will have one vote. Decisions are to be made by consensus (i.e. members are satisfied with the decision even though it may not be their first choice). If not possible, the presiding member can make the final decision.

If a member is unable to attend a meeting, they must advise the Shire administration as soon as reasonably practicable.

## 8. Recording and Reporting

The Meeting Notes shall record:

- details of any disclosure of interest and the extent of such interest.
- consensus agreement on actions.

The Meeting Notes will not reflect verbatim discussion on issues or matters discussed prior to consensus agreement being reached. At the end of each meeting, the presiding member will read out the agreed actions and any points of agreement to the meeting to ensure they are accurately reflected to the consensus view.

Where advice is received from a group which may inform decisions made by Council and has been included as consensus agreement in the Meeting Notes, this advice may be included in an officer report for formal consideration by Council. Agreed actions will be assessed for financial or resourcing implications prior to being actioned.

## 9. Changes to Charter

This Charter may be amended by the group when required with the Executive Leadership Team to endorse any changes.

## 10. Term

Executive Leadership Team may determine at any time that a group is no longer required and is to be disbanded.

### Document Control

Item	Date	Reviewed by
Group established (in current format)	4 January 2024	Executive Leadership Team

7000 Great Eastern Highway Mundaring WA 6073 Ph: 9290 6666 [shire@mundaring.wa.gov.au](mailto:shire@mundaring.wa.gov.au) [www.mundaring.wa.gov.au](http://www.mundaring.wa.gov.au)

## 10.2 Cultural Advisory Group - Appointment of External Members

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<b>File Code</b>	GV.MTG 7/7
<b>Author</b>	Karen White, Co-ordinator Community Engagement
<b>Senior Employee</b>	Megan Griffiths, Director Strategic & Community Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Cultural Advisory Group Charter 2023 <a href="#">↓</a> 2. Nominations for Membership - Cultural Advisory Group (confidential)

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### PURPOSE

This report requests that Council appoint community members to the Cultural Advisory Group (CAG) in the role of external member for a term expiring at the next ordinary elections in October 2025.

### BACKGROUND

Council has previously adopted a Charter for the CAG (**Attachment 1**).

As per the Charter, the purpose of the CAG is to provide strategic advice to Council on the community voice in matters related to arts, culture and heritage.

This advice is related to the strategic outcome “*Community: Healthy, safe, sustainable and resilient community, where businesses flourish and everyone belongs*” with the objectives and strategies:

- a. *Provide advice on policies and projects which build on the Shire’s arts, cultural and heritage strengths, goals and objectives;*
- b. *Provide advice to on incorporating arts, culture and heritage into the Shire’s strategic plans, informing strategies and operational plans;*
- c. *Make recommendations and advocate on behalf of the community and stakeholders on matters related to arts, culture and heritage;*
- d. *Foster the awareness of and involvement by residents in community arts, cultural and heritage projects;*
- e. *Highlight what is unique about Shire of Mundaring as a place to live, work and visit through various arts, cultural and heritage mediums;*
- f. *Promote, inform and celebrate the achievement of local organisations, artists and cultural providers to build on the rich natural and built heritage and artistic traditions of the region thus attracting cultural tourism and building community; and*
- g. *Identify potential funding partnerships and opportunities and attract funding to support arts, cultural and heritage initiatives.*

## STATUTORY / LEGAL IMPLICATIONS

Although advisory groups do not have the same formal status as a committee of council established under section 5.8 of the *Local Government Act 1995*, the principle of appointments for a two year period (in keeping with the election cycle) is still applied.

## POLICY IMPLICATIONS

The “Committees, Advisory Groups, Representatives Meetings and Working Groups Policy” (2.8) provides for the establishment of advisory groups and appointment of external members to an advisory group by Council. The Policy also provides minimum requirements of advertising for external members, the expectations of their conduct, and sets of the meeting quorum of at least 50% of the number of members of an advisory group.

## FINANCIAL IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.3 – A well engaged and informed community and a high standard of customer service

Strategy 4.3.2 – The community is engaged in planning for the future and other matters that affect them

## SUSTAINABILITY IMPLICATIONS

As noted above, the objectives of the CAG include providing strategic advice to Council on matters related to arts, culture and heritage.

## RISK IMPLICATIONS

<b>Risk:</b> Reputational – appointment of CAG members does not occur in a timely manner to inform matters related to arts, culture and heritage.		
Likelihood	Consequence	Rating
Possible	Minor	Moderate
<b>Action / Strategy</b>		
Council considers the nominations received and appoint members to the CAG.		

## EXTERNAL CONSULTATION

Consistent with the requirements of the “Committees, Advisory Groups, Representatives Meeting and Working Groups Policy”:

- “nominations for external members to apply for a position on the group must be advertised detailing the selection criteria of external members for a period of at least two weeks.
- Advertising is to be in keeping with the principles of local public notice as defined by the Act and the “Community Engagement Policy”.

Nominations for the two year term of membership to the CAG were sought by advertisements in the local newspaper and placed on Shire noticeboards, posted to the Shire’s social media pages, promoted via the Shire’s Engage Mundaring online

engagement platform and information was made available on the Shire's website, including an online form. An email was also sent to previous CAG members to outline the opportunity to renominate.

## **COMMENT**

The Charter of the CAG provides for a maximum of 13 members, including up to 12 community representatives, and one council member. It is open to Council to appoint any number of the applicants as external members of the CAG.

Seven nominations for membership were received, as detailed in **Confidential Attachment 2**.

All of the nominees possess experience and a background in matters related to arts, culture and heritage, bring a diverse range of perspectives, ideas and recommendations, and represent a broad spectrum of the cultural sector.

All seven nominees have previously served as members of the CAG including the period 2021-2023. This ensures some continuity of knowledge of matters considered by the CAG over recent years. No new nominees were received.

Of the seven nominations, three have been received by a representative of each of Mundaring Art Centre (MAC), Mundaring & Hills Historical Society (MHHS) and Katherine Susannah Prichard (KSP) Foundation. Noting a Deed of Agreement exists between the Shire and each of MAC, MHHS and KSP, which sets out the conditions under which the Shire is to provide funding to assist them to deliver on their outcomes. It is recommended Council appoint the three representatives of MAC, MHHS and KSP to enable them to achieve the following condition of their funding agreement:

*4.7 The MAC/Society/Foundation will continue as a member of and provide representation on the Shire's Cultural Advisory Group.*

Following the appointment of the external members, in accordance with the "Committees, Advisory Groups, Representatives Meeting and Working Groups Policy", *"external members will have details of their appointment (including their names) included on the Shire's official website"*.

## **VOTING REQUIREMENT**

Simple Majority



OFFICER RECOMMENDATION / COUNCIL DECISION		C11.01.24	
Moved by	Cr Zlatnik	Seconded by	Cr Beale
<p>That Council appoints the following people as per the <b>Confidential Attachment 2</b> to the Cultural Advisory Group in the role of external member for a term expiring at the next ordinary local government election in October 2025:</p> <p>Applicant 1 – Owen Briffa</p> <p>Applicant 2 – Cliff Burns</p> <p>Applicant 3 – Jenny Haynes</p> <p>Applicant 4 – Sofija Stevanovic</p> <p>Applicant 5 – Val Shiell</p> <p>Applicant 6 – Jenny Kerr</p> <p>Applicant 7 – Tricia Rawlings</p> <p style="text-align: right;"><b>CARRIED 8/0</b></p> <p><b>For:</b> Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik</p> <p><b>Against:</b> NilC11.01.24</p>			



## CULTURAL ADVISORY GROUP

This Charter are to be read in conjunction with the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

### 1. Establishment

The Cultural Advisory Group (in its current format) is established by Council resolution (C17.10.23).

### 2. Purpose

The purpose of the Cultural Advisory Group (the group) is to provide strategic advice to Council and be the community voice in matters related to arts, culture and heritage.

For the purposes of the group and this Charter, the following definitions are provided:

<b>arts</b>	individual or collective creative activity, the expression or application of creative skill and imagination in various branches, including but not limited to painting, sculpture, literature, music, dance, theatre, films and graphic arts.
<b>culture</b>	how the community expresses itself collectively. It is the shared values, attitudes, goals and practices that characterise Shire of Mundaring.
<b>heritage</b>	built and natural heritage, historical research, heritage interpretation/curation, Aboriginal heritage and cultural landscapes that have been passed down through generations thus are of special value and worthy of preservation. Heritage invites us to reflect on where we have come from and imagine how we would like the future to be.

This advice is related to the strategic outcome "*Community: Healthy, safe, sustainable and resilient community, where businesses flourish and everyone belongs*".

Source: *Strategic Community Plan 2020-2030*

The group is to:

- Provide advice on policies and projects which build on the Shire's arts, cultural and heritage strengths, goals and objectives.
- Provide advice to on incorporating arts, culture and heritage into the Shire's strategic plans, informing strategies and operational plans.
- Make recommendations and advocate on behalf of the community and stakeholders on matters related to arts, culture and heritage.

- d. Foster the awareness of and involvement by residents in community arts, cultural and heritage projects.
- e. Highlight what is unique about Shire of Mundaring as a place to live, work and visit through various arts, cultural and heritage mediums.
- f. Promote, inform and celebrate the achievement of local organisations, artists and cultural providers to build on the rich natural and built heritage and artistic traditions of the region thus attracting cultural tourism and building community.
- g. Identify potential funding partnerships and opportunities and attract funding to support arts, cultural and heritage initiatives.

### **3. Powers**

The group has no delegated authority to make any decisions for or on behalf of Council and are not authorised to:

- Expend or authorise the expenditure of any Shire funds
- Correspond with any party
- Speak on behalf of the Shire or Council
- Issue any media release
- Issue any instruction to Shire employees.

The group does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.

Recommendations from the group are advisory only and shall be given due consideration in decision making processes but are not be binding on staff or Council.

### **4. Membership**

The group shall consist of the following members:

- a. one council member
- b. up to 12 external members

An external member absent for three consecutive meetings without leave shall forfeit their membership.

The CEO and employees are not members of the group. The Manager Libraries, Communications & Engagement is to provide administrative support to the group.

The group may invite, through the CEO, Shire employees or others to attend meetings and provide pertinent information where necessary but such persons shall not be entitled to vote on any item arising out of that meeting.

### **5. Appointment**

Members are appointed to groups by Council for a term to expire on the date of the subsequent ordinary local government elections.

If for any reason a member is unable to hold office for the full period of their appointment, Council shall fill that vacancy. The member appointed shall hold office for the balance of the term of the member originally elected.

#### **4.1. Council Members**

Council members are appointed in keeping with the principles of section 5.10 of the *Local Government Act 1995* (the Act).

#### **4.2. External Members**

Nominations for external members to apply for a position on the group will be advertised in accordance with the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

External members will possess experience and a background in matters related to arts, culture and heritage. The composition of the group will encourage a diverse range of perspectives, ideas and recommendations.

Members will represent a broad spectrum of the cultural sector and will include but not be limited to:

- practicing artists and creative industry professionals
- members of the local Aboriginal community
- public art consultancy or curation
- cultural collection management
- history
- natural environment
- town planning
- cultural institutions (including libraries)
- history and heritage (which can include, but is not limited to: built heritage; historical research; heritage interpretation/curation; Aboriginal heritage; cultural landscapes; archaeology)
- creative industries (which can include, but not limited to: visual and performing arts, multi-media, technology, economic development of the sector)

Potential applicants for the role of external member will be required to provide a statement on their skills and experience in order to be considered for appointment.

Applications for external members shall be assessed against the selection criteria with a report providing recommendations for appointment to be considered by Council.

#### **4.3. Presiding Member**

The presiding member and deputy presiding member are to be appointed by the group at its first meeting.

The presiding member is to be a council member appointed to the group.

### **6. Roles and Responsibilities**

Each member is expected to conduct themselves in keeping with the provisions with the Act, *Meeting Procedures Local Law 2015* and the Code of Conduct to

have open and honest discussions and to treat each member and employees with due courtesy and respect.

Council members and employees are to disclose financial, proximity and impartiality interests in accordance with the Act. External members are to be aware that any conflict of interest needs to be recognised to ensure that probity is maintained at all times.

Each member is responsible for attending meetings, reviewing relevant material to enable informed discussion and making timely decisions/actions to progress the objectives of the group.

In addition to the above, the specific roles for each membership type are as follows:

- Council members are responsible for contributing from a Shire-wide perspective consistent with the groups purpose.
- External members are responsible for contributing to the delivery of the group's objectives within the scope of their skills, knowledge and capabilities.
- The presiding member is responsible for ensuring that the group adheres to the direction set by Council, that all members have an opportunity to participate in discussions in an open and encouraging manner and ensuring the timely consideration of items.

Where the presiding member is unable or unwilling to chair the meeting, the senior employee tasked with supporting the group will chair the meeting (but does not have voting rights).

- Employees are responsible for conducting necessary research as required, as well as providing professional advice, and for administering its meetings.

## **7. Meetings**

Meetings shall be held generally in keeping with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and the *Meeting Procedures Local Law 2015*. Due consideration is to be given to the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

Ordinary meetings will be held two times per year or upon the calling of the meeting by the presiding member.

Special meetings may be held:

- a. if called for by either the presiding member or at least two members in a notice to the CEO setting out the date and purpose of the proposed meeting; or
- b. if so decided by the group; or
- c. if called for by Council.

Meetings are not open to the public.

Meeting quorum is at least 50% of the number of members of the group whether vacant or not. Each member of the group at a meeting will have one

vote. Decisions are to be made by consensus (i.e. members are satisfied with the decision even though it may not be their first choice). If not possible, the presiding member can make the final decision.

If a member is unable to attend a meeting, they must advise the presiding member as soon as reasonably practicable.

#### **7.1. Working Groups**

There may be a need for working groups formed out of the Cultural Advisory Group which are to be established in accordance with the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

Working groups will:

- include at least one group member along with additional specialist working group members
- have a minimum of three members and a maximum of seven members to be listed in the endorsed Charter.

### **8. Recording and Reporting**

The Record of Proceedings shall record:

- details of any disclosure of interest and the extent of such interest.
- times any member has departed and/or re-enters the meeting.
- consensus agreement on actions.

The Record of Proceedings will not reflect verbatim discussion on issues or matters discussed prior to consensus agreement being reached. At the end of each meeting, the presiding member will read out the agreed actions and any points of agreement to the meeting to ensure they are accurately reflected to the consensus view.

Where advice is received from a group which may inform decisions made by Council and has been included as consensus agreement in the Record of Proceedings, this advice may be included in an officer report for formal consideration by Council. Agreed actions will be assessed for financial or resourcing implications prior to being actioned.

### **9. Changes to Charter**

This Charter is to be reviewed prior to each ordinary local government election.

This Charter may be amended by the group when required with Council to endorse any changes.

### **10. Term**

Council may determine at any time that a group is no longer required and is to be disbanded.

#### **Document Control**

<b>Item</b>	<b>Date</b>	<b>Reviewed</b>
Group established (in current format)	October 2023	C17.10.23

7000 Great Eastern Highway Mundaring WA 6073 Ph: 9290 6666 [shire@mundaring.wa.gov.au](mailto:shire@mundaring.wa.gov.au) [www.mundaring.wa.gov.au](http://www.mundaring.wa.gov.au)

### 10.3 Approval of Licence with Youth Futures Ltd at Swan View Youth Centre

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<b>File Code</b>	Sa 2 Res.50555
<b>Author</b>	Dee Roberts, Property Management Officer Karen White, Co-ordinator Community Engagement
<b>Senior Employee</b>	Shane Purdy, Director Infrastructure Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	Nil

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#### PURPOSE

Council is requested to approve entering into a licence agreement with Youth Futures Ltd (Youth Futures) for a portion of the Swan View Youth Centre (SVYC).

#### BACKGROUND

In February 2012, Swan View Youth Centre (SVYC) was established as a purpose-built youth facility, aimed to provide a 'one stop shop' for young people to access activities and workshops that meet their interests and a range of specialist youth services. Since the cessation of the Shire's youth service in 2018, which has previously operated from the centre, the SVYC has been available for hire, with priority going to youth-based activities and services. Current users include a Homework Club which supports school aged students (pre-primary to year 11), and a range of exercise/sporting groups including ballet, tai chi and Pilates, Darlington Theatre Players and church groups.

Youth Futures approached the Shire to express an interest to leasing the SVYC, to enable the delivery of their educational services to meet the needs of local young people at risk. Youth futures reported their current program delivered in Caversham and Midland was at full capacity and included young people from the Shire region.

Acknowledging SVYC was being underutilised, the Shire and Youth Futures entered into a hire arrangement whilst the Shire submitted an application to Department of Planning Lands and Heritage to seek an Amendment of Management Order over the Reserve 50555 - being Lot 689 on D 54843 - to include Power to Licence over a Portion only, being SVYC. In July 2023, it was confirmed that the Management Order had been amended to allow the Shire the Power to Licence. This was finalised by Landgate in December 2023.

#### STATUTORY / LEGAL IMPLICATIONS

Youth Futures are exempt from the provisions of disposing a property in accordance with section 3.58 of the *Local Government Act 1995* (the Act)

Section 3.58 of the Act provides, in part:

**dispose** includes to sell, lease, or otherwise dispose of, whether absolutely or not;

**property** includes the whole or any part of the interest of a local government in property, but does not include money.

(5) This section does not apply to —

(d) any other disposition that is excluded by regulations from the application of this section.

Regulation 30 of the *Local Government (Functions and General) Regulations 1996* provides for dispositions of property excluded from section 3.58 of the Act:

- (1) *A disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act.*
- (2) *A disposition of land is an exempt disposition if —*
  - (b) *the land is disposed of to a body, whether incorporated or not —*
    - (i) *the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature; and*
    - (ii) *the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions;*
  - or*
  - (e) *it is the leasing of land for a period of less than 2 years during all or any of which time the lease does not give the lessee the exclusive use of the land.*

The requirement for advertising, inviting submissions and a market valuation, in accordance with section 3.58 of the Act, does not apply in this instance due to Youth Futures being a registered charity, providing educational services and the agreement being less than two years with non-exclusive use.

### **POLICY IMPLICATIONS**

The "Execution of Documents Policy" (2.11) authorises the Chief Executive Officer and Director Infrastructure Services to execute the proposed licence agreement with Youth Futures as a Category 2 document.

### **FINANCIAL IMPLICATIONS**

Proposed fee of \$20,000 per annum- fee recovery to cover the costs incurred by the Youth Futures for cleaning, maintenance, security, utilities, waste collection and other costs associated with Youth Futures occupying the premises.

### **STRATEGIC IMPLICATIONS**

Mundaring Strategic Community Plan 2020 - 2030

Priority 1 - Community

Objective 1.3 – Everyone belongs

Strategy 1.3.2 - Provide and support youth facilities and activities

### **SUSTAINABILITY IMPLICATIONS**

The proposal will provide additional educational services to at risk youth within the Shire.

### **RISK IMPLICATIONS**

<b>Risk:</b> Reputational – There is a reputational risk, should Council not approve entering into a Licence Agreement to enable Youth Futures to deliver educational services within the shire.		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Possible	Minor	Moderate
<b>Action / Strategy</b>		
This can be mitigated by entering into a Licence Agreement.		



## EXTERNAL CONSULTATION

Department of Planning, Lands and Heritage (DPLH) were contacted to amend the Management Order to include the Power to Licence only. These discussions took several months while DPLH determined the agreement was non-exclusive and did not interfere with the public's access and enjoyment of the remainder of the Reserve during the "Agreed Hours" of the proposed Licence.

## COMMENT

Youth Futures is a not-for-profit organisation and a registered charity. In undertaking delivery of their educational services to young people at risk, Youth Futures' activities align to the following objectives contained within the Shires Youth Informing Strategy (YIS):

- Improve young people's access to a broad spectrum of services across the Shire, particularly young people living in the Outer Eastern Region and closer to Mundaring.
- Provide activities that enable young people to explore their interests and participate in learning opportunities.
- Encourage young people to be physically and mentally healthy.
- Develop resilience in young people and empower them to make quality decisions about their health and wellbeing.
- Work collaboratively with youth based organisations to plan and deliver youth services and activities.
- Provide opportunities for peer learning and support.
- Support and / or initiate study support initiatives.

Furthermore, Youth Futures are:

- Registered with the Department of Education as a Curriculum and Re-Engagement in Education (CaRE) School and Anchor Point as a Community Based Course.
- Not an incorporated body, so do not qualify for a community lease.
- Funded by the education department, grants, donations and fundraising.

Youth Futures have occupied the premises since February 2023 under a hire arrangement. During that time, Youth Futures and Shire officers have worked together to determine specific access arrangements that are in the best interests of both parties.

Under the proposed licence agreement, Youth Futures will operate Monday to Friday 8:00am to 4:00pm. Specific access arrangements have been negotiated between the Shire and Youth Futures.

The term of the license is short (5 months proposed), so that the Shire is not locked into a long-term formal agreement pending the outcome of the current YIS review, which will determine the Shire's future approach to youth service provision.

Should Council approve entering into a licence with Youth Futures, it will reactivate SVYC as a youth space as aligned to the YIS to:

*'provide and activate youth specific places (for example Swan View Youth Centre) for young people to access information, activities and support services or referrals, where they can feel a sense of belonging and connectedness'.*

## VOTING REQUIREMENT

Simple Majority

### OFFICER RECOMMENDATION

That Council:

1. Approves entering into an initial licence agreement with Youth Futures Ltd, for a portion of Reserve 50555 – Swan View Youth Centre; and
2. Endorses the extension or variation of a licence agreement with Youth Futures Ltd, should this be consistent with the Shire's future approach to youth service provision following the review of the Shires Youth Informing Strategy.

### COUNCIL DECISION

**C12.01.24**

Moved by Cr Mehta      Seconded by Cr Beale

That Council:

1. Approves entering into a license agreement with Youth Futures Ltd, for a portion of Reserve 50555 – Swan View Youth Centre – for a five month period ending June 30 2024;
2. In the event the Shire of Mundaring Youth Informing Strategy 2017-2022 is not adopted by Council by June 30, 2024, approves a further extension of the license agreement for an additional period of not more than five months; and
3. Requests that a report be provided to Council regarding options for the use of the Swan View Youth Centre following the outcome of the review of the Youth Informing Strategy 2017-2022, including the benefit of entering into a longer-term licence agreement with Youth Futures Ltd.

**CARRIED 8/0**

**For:** Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik

**Against:** Nil12

### Reason for the Change

- To provide clarity around the timeframe for the initial license and any potential short term extension to the license
- To request a further report to be provided to Council to allow an informed decision on the future use of the Swan View Youth Centre

7.32pm, Cr Daw left the meeting

7.34pm, Cr Daw returned to the meeting

## 10.4 Parkerville Bushfire 2023 - Waiving of Fees and Concession on Rates

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<b>File Code</b>	EM.RPT 1.4.1
<b>Author</b>	Stephanie Fertch, Accountant, Finance
<b>Senior Employee</b>	Stan Kocian, Manager Finance and Governance
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	Nil

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### PURPOSE

This report seeks Council's approval to provide concessions as a means of assisting those ratepayers whose properties have been destroyed or damaged as a result of the Parkerville Bushfire. The proposed concessions are also consistent with the relief measures the Shire undertook for the Parkerville/Stoneville/Mt Helena Bushfire (2014) and Wooroloo Bushfire (2021).

### BACKGROUND

On 21 December 2023, a devastating bushfire destroyed and significantly damaged four properties in Parkerville.

As part of the recovery process, a number of initiatives are being undertaken to support the affected residents in order to provide immediate support in the short term and expedite the rebuilding of their homes.

### STATUTORY / LEGAL IMPLICATIONS

Section 6.12 of the *Local Government Act 1995* – Power to defer, grant discounts, waive or write off debts.

Section 6.47 of the *Local Government Act 1995* – Concessions

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

The Shire rates and waste charges estimated to be waived is \$6,190 (pro-rata concession for the destroyed and significantly damaged properties).

Development Application fees, waste transfer station charges, skip bin charges and photocopying charges are likely to be nil; if there was no bushfire it is probable that these expenses would not be incurred by the residents.

The rates penalty interest to be waived is negligible, given that two of the properties have paid in full and the other two were on an instalment plan, which if paid by the due dates would have incurred no penalty interest.

### STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

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## SUSTAINABILITY IMPLICATIONS

Nil

## RISK IMPLICATIONS

<b>Risk:</b> Reputation- Potential community perceptions that the Shire has not supported those people affected by the Parkerville Bushfire.		
Likelihood	Consequence	Rating
Likely	Moderate	High
<b>Action / Strategy</b>		
The proposed relief measures will reduce the risk of damage to the Shire's reputation brought about by potential community perceptions that the Shire has not supported those people affected by the Parkerville Bushfire.		

## EXTERNAL CONSULTATION

Nil

## COMMENT

The eligibility criteria for the Lord Mayor's Distress Relief Fund uses the following definitions for destroyed and damaged properties:

1. A destroyed property is where the house/house and contents have been totally destroyed by the fire and are declared uninhabitable; and
2. A damaged property is where the house/house and contents have been damaged by the fire but the house remains habitable;

For the purposes of providing the concessions included in the recommendation of the report, "significantly damaged" is defined as a property that has been totally destroyed or where the required repairs mean the property is unable to be inhabited for a period of more than one month.

A property that was required to be cleaned of ash and smoke is not considered to be a significantly damaged property.

The Shire will request the State Government waive the Building Services Levy, which is 0.137% of the construction value declared on application (e.g. \$479.50 for a \$350,000 dwelling). The Shire will also seek a similar waiver of the Construction Training Fund Levy (CTF) which is 0.20% of the construction value declared on application (e.g. \$700 for a \$350,000 dwelling).

Further consideration of concessions and write-offs for the affected properties for 2024/25 will be undertaken, as a part of the adoption of the 2024/25 Budget.

## VOTING REQUIREMENT

Absolute Majority - *Local Government Act 1995* section 6.12

OFFICER RECOMMENDATION / COUNCIL DECISION		C13.01.24	
Moved by	Cr Zlatnik	Seconded by	Cr Mehta
<p>That Council, by absolute majority;</p> <ol style="list-style-type: none"> <li>1. Provides a pro-rata concession on rates and waste service charges to ratepayers whose property was significantly damaged by the Parkerville bushfire, for the period 21 December 2023 to 30 June 2024. [Noting that the Shire cannot provide any credit for the Emergency Service Levy (ESL) as this charge is not under the Shire's control];</li> <li>2. Waives Shire fees relating to planning approvals, building permits, demolition permits and septic tank licenses for properties destroyed or damaged by the Parkerville Bushfire;</li> <li>3. Waives Shire waste transfer fees and the cost of providing skip bins associated with the demolition and debris removal works arising from the Parkerville Bushfire, until 30 June 2024;</li> <li>4. Waives photocopying charges to residents in the Shire of Mundaring who have been affected by the Parkerville Bushfire; and</li> <li>5. Grants a 100% concession for all rates penalty interest incurred on outstanding rates payable on properties significantly damaged by the Parkerville Bushfire, for the period 21 December 2023 to 30 June 2024.</li> </ol> <p style="text-align: right;"><b>CARRIED BY ABSOLUTE MAJORITY 8/0</b></p> <p><b>For:</b> Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale, Cr Jeans and Cr Zlatnik</p> <p><b>Against:</b> Nil</p>			

Note: The Chief Executive Officer confirmed, as per the officer report, that further consideration of concessions and write-offs for the affected properties for 2024/25 will be undertaken, as part of the adoption of the 2024/25 Budget.

## 10.5 Adoption of the 2022/23 Annual Report and Date of Annual General Meeting of Electors

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<b>File Code</b>	FI.RPT 3
<b>Author</b>	Stan Kocian, Manager Finance and Governance
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Shire of Mundaring Annual Report 2022-23 <a href="#">↓</a>

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### PURPOSE

Council is requested to accept the Annual Report for the year ended 30 June 2023 (**Attachment 1**), and set the date for the general meeting of electors, commonly referred to as the annual Electors' Meeting.

### BACKGROUND

The Annual Report has been prepared in accordance with the requirements of sections 5.53 and 5.54 of the *Local Government Act 1995* (the Act) and the Regulations under the Act. Section 5.54 of the Act requires all local governments to adopt their annual report for the preceding financial year by no later than 31 December each year unless the Auditors Report is not available in time for this to occur, in which case it must be accepted no later than two months after the auditor's report becomes available.

Section 5.27 (2) of the Act requires a general meeting to be held on a day selected by the local government but not more than 56 days after the acceptance of the Annual Report, with the matters to be discussed at the meeting prescribed in the *Local Government (Administration) Regulations 1996*.

As required under section 5.53(2) (f) and (h) of the Act, the Annual Report includes the audited Annual Financial Report and the independent Audit Report. The Annual Financial Report and Audit Report was reviewed by the Audit and Risk Committee, at its meeting held 11 December 2023 and was recommended for adoption.

### STATUTORY / LEGAL IMPLICATIONS

The requirement to prepare an Annual Report and convene a general meeting of electors is contained in the Act and accompanying Regulations.

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

Nil

### STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

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## SUSTAINABILITY IMPLICATIONS

Nil

## RISK IMPLICATIONS

**Risk:** Non-compliance with the Act if the Annual Report is not adopted by Council by 31 December each year, or alternatively within two months of the availability of the audit report, and the general meeting of Electors is not held in accordance with statutory requirements and timeframes.

Likelihood	Consequence	Rating
Rare	Moderate	Low

### Action / Strategy

The Annual Report is prepared and presented to Council within the statutory timeframes each year and the annual Electors' meeting is held within 56 days of the Report's acceptance.

## EXTERNAL CONSULTATION

Once Council had determined the date of the annual General meeting of Electors, the Chief Executive Officer is to convene the meeting by giving:

1. at least fourteen days' local public notice; and
2. each council member fourteen days' notice of the date, time and place and purpose of the meeting.

## COMMENT

The Audit and Risk Committee met on 11 December 2023, and a recommendation to adopt the audited Annual Financial Report for 2022/23 was adopted.

In order to meet the statutory deadline of convening the annual Electors' meeting within 56 days of acceptance of the Annual Report, the meeting must be held by Tuesday 26 March 2024.

As such, it is recommended that that the annual Electors' Meeting be held on Wednesday 14 February 2024 at 6.30pm in the Boya Community Centre.

## VOTING REQUIREMENT

Absolute Majority - *Local Government Act 1995* section 5.54.

## OFFICER RECOMMENDATION

That Council:

1. By absolute majority, accepts the Annual Report, which includes the audited Annual Financial Report, for the year ended 30 June 2023 (**Attachment 1**); and
2. Determines the date for the Annual Meeting of Electors to be Wednesday, 14 February 2024, commencing at 6.30pm in the Boya Community Centre.

Moved by

Cr Mehta

Seconded by

Cr Ellery

That Council:

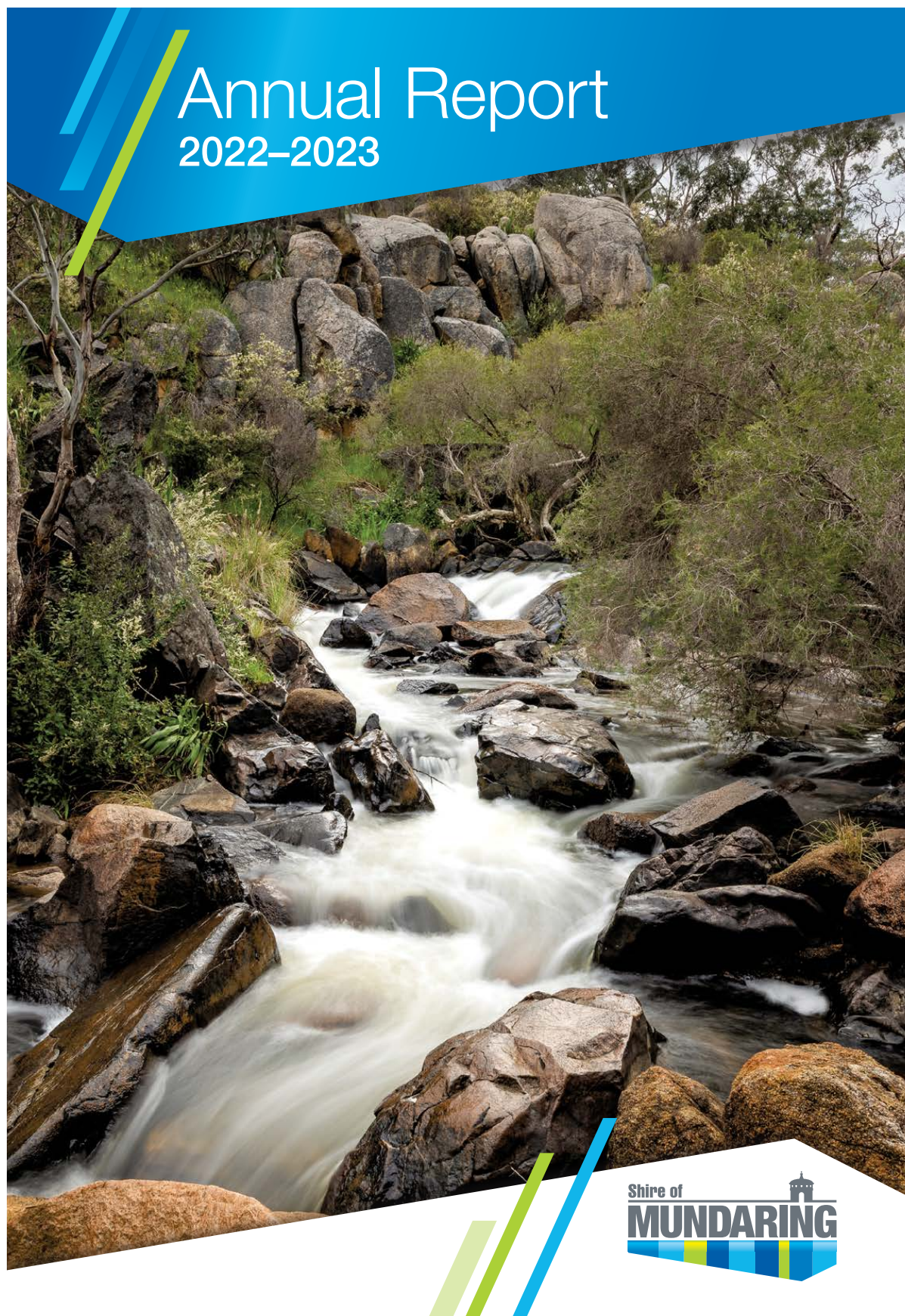
1. By absolute majority, accepts the Annual Report, which includes the audited Annual Financial Report, for the year ended 30 June 2023 (**Attachment 1**); and
2. Determines the date for the Annual Meeting of Electors to be **Wednesday, 13 March 2024**, commencing at 6.30pm in the Boya Community Centre.

**CARRIED BY ABSOLUTE MAJORITY 8/0**

**For:** Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik

**Against:** Nil







## Acknowledgement of Country

Mundadjalina-k ngala kaditj Noongar moort nidja Wadjak boodjar-ak kalyakool moondang-ak kaaradj-midi. Ngala Noongar Moort wer baalabang moorditj kaadidjiny koota-djinanginy. Ngala Noongar wer Torres Strait Moort-al dandjoo koorliny kwaba-djinanginy. Koora, yeyi wer kalyakool, ngalak Aboriginal wer Torres Strait birdiya wer moort koota-djinanginy.

Shire of Mundaring respectfully acknowledges the Whadjuk people of the Noongar Nation, who are the traditional custodians of this land. We acknowledge Elders past, present and emerging and respect their continuing culture and the contribution they make to the region.



Rohin Kickett  
Detail from *Mundaring Weir*, 2022.

Front cover: Peachy Road, Swan View  
Back cover: Detail of aerial view of Darlington.

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## About this Annual Report

Local governments are required, under the *Local Government Act 1995*, to produce an Annual Report before 31 December each year.

While this report must meet certain statutory requirements, the 2022/23 Annual Report also highlights Shire of Mundaring's operational and financial performance for the past financial year and provides an overview of the Shire's future outlook.

This report informs the reader how the Shire is delivering on its vision to be 'the place for sustainable living'.

This vision was adopted in March 2020 following a major review of the Strategic Community Plan.

The review demonstrated a desire of the people within the Shire of Mundaring for sustainable living and a move towards a more community and business led approach where leadership, collaboration and inclusivity are embraced.

The Strategic Community Plan and its supporting Corporate Business Plan form the Shire's roadmap for the future and detail the community's aspirations for the Shire of Mundaring.

These two plans are part of the Integrated Planning and Reporting Framework, which is applied by all local governments in Western Australia.

If you would like to provide feedback on the Annual Report please email the Shire at [shire@mundaring.wa.gov.au](mailto:shire@mundaring.wa.gov.au).

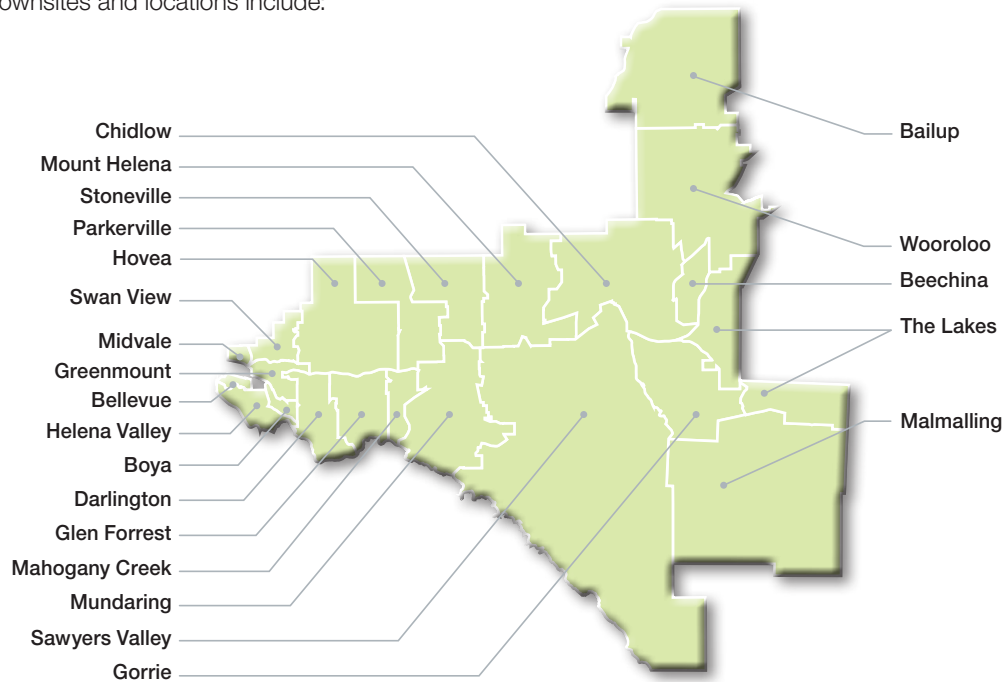
Alternative formats of this document are available upon request.

## About us

The Shire of Mundaring is located on the eastern fringe of Perth, approximately 35 kilometres from the Perth CBD.

It encompasses a total land mass of 644 km<sup>2</sup>, of which nearly half is National Park, State Forest or water catchments. The largest industries are construction, manufacturing, rental hiring and real estate services.

Townsites and locations include:



## Community vision

The place for sustainable living

We value:

- Protection of the natural environment
- A peaceful lifestyle
- A safe and inclusive community.



## Shire President's message



**It is an honour to present my last  
Shire of Mundaring Annual Report.**

As we moved beyond the challenges posed by COVID-19, the Shire saw a successful year with a number of highlights and achievements to be acknowledged.

One of the key projects, the Mundaring Multi-purpose Community Facility and Cultural Precinct, forged ahead with advanced planning and consultation this year.

Councillors joined community members and stakeholders to work with the Shire's consultant design team to develop initial concept sketch options in May.

Nineteen community members formed a Deliberative Panel to help refine the concepts and make recommendations to the project team. Two concept sketches were unveiled for the community to provide feedback on their preferred option in June.

Council also resolved to pursue the purchase of 2945 Jacoby Street, Mundaring. The block was identified as being strategically important for proposed future use in the Shire's Mundaring Activity Centre Plan and the Shire ultimately was successful in purchasing the property.

Four key Strategies were adopted by Council this year, including the Access and Inclusion Informing Strategy, Local Biodiversity and Watercourse Hierarchy Strategies and Economic Development and Tourism Strategy.

Council also endorsed the Shire's first Reconciliation Action Plan (RAP) at its Ordinary Council Meeting in November 2022. The Innovate RAP 2022 to 2024 is a

collaborative plan informed through strong Aboriginal engagement and stakeholder consultation and developed with guidance from Reconciliation Australia.

You can find a copy of the RAP and other Strategies on the Shire's website.

At the time of writing this, the Shire is undergoing some changes. Firstly, it has welcomed a new CEO and new Shire President, following my resignation at the Local Government Elections in October 2023.

I would like to acknowledge and thank the Shire's outgoing CEO Jonathan Throssell for his enduring contribution to the organisation and community over his 18 year tenure.

I welcome the Shire's new CEO Jason Whiteaker. Jason brings a wealth of local government knowledge and experience.

I also congratulate Cr McNeil as the newly elected Shire President in the Local Government elections.

When I nominated for Council eight years ago, the Shire had assumed 6% increases for 10 years in order to meet its plans and obligations. We had, at that time, just tripled our debt and I didn't believe that this was sustainable from a ratepayer point of view, and so I nominated for council and I was lucky enough to be elected.

Move forward eight years and Council has just passed our latest budget and I'm pleased to say that for a second year in a row, we have kept rate increases less than inflation and wage increases.

We have reduced debt further and taken on no new debt and increased our savings

as we have every year for the past eight years. Importantly, we move forward with a 10 year budget that budgets for low levels of rate increases, in line with inflation and wage growth, significantly lower debt and significantly higher savings. From eight years ago, that means around a \$400 a year saving for every household in the shire if we had kept on our original budget plan. I am very proud of that achievement.

For me, I feel I have achieved what I set out to do on council, and I believe it is time to step aside and allow others to build on the great work we have done and continue to make our community a great place to live and work.

I thank everyone for their support over the past eight years and I wish you all the best.

I look forward to still seeing you out and about in our wonderful community —the Shire of Mundaring.

*Cr James Martin*

Shire President



## CEO's message



### **I am pleased to present my first Shire of Mundaring Annual Report.**

Unfortunately at the time of writing this report, former Chief Executive Officer, Jonathan Throssell, had left the organisation after 18 years of service. I would like to congratulate Jonathan for his stewardship in leading the Shire during this time and acknowledge his contribution to the Shire of Mundaring.

During the previous twelve months to June 2023, the Shire, under Jonathan had a number of highlights including:

#### **Mundaring Multi-purpose Community Facility**

The staged revitalisation of the Mundaring Town Centre progressed into the planning and design stage (Stage 2) for a new civic and cultural precinct.

Over 50 community members, project stakeholders and council members worked with the Shire's consultant design team to develop initial concept sketch options. In June, the options were unveiled for the community to provide their feedback on with Council endorsing option B – Circular (West) at a Council Meeting in September 2023.

#### **Rosedale Road shared path**

A three metre wide 2.06km shared path along Rosedale Road in Chidlow was officially declared open for use in June, replacing the former asphalt and gravel path. This path provides a better connection between the Chidlow town centre and Lake Leschenaultia.



### Stoneville Volunteer Bushfire Station

The \$1.2M Stoneville Volunteer Bush Fire Station reached practical completion in June, giving the Stoneville Volunteer Bush Fire Brigade and Shire of Mundaring Bush Fire services a new modern, efficient and well-equipped Fire Station.

### Award-winning Shire

The Shire was awarded the Resilient Australia Local Government Award for its community-led exhibition 12 Months On – an Exhibition of Community Images which commemorated 12 months since the Wooroloo Bushfire.

In April 2023, the Shire celebrated once again when it won the Local Government category at the 2023 Master Builders Commonwealth Bank Housing Excellence Awards.

### My Mundaring Online

This year saw the launch of the My Mundaring Online web portal. The portal was built in-house by the Shire's Information Technology department and allows residents to connect to popular Shire services including cat and dog registrations, rates balances, electronic Community Recycling Centre pass and tracking visits, burning and event permits, and more.

### Financial position

As with other local governments, the Shire was also challenged by the rising cost of living from inflation this financial year.

Despite this, the Shire maintained its strong financial position, keeping rate increases to a minimum while still delivering the level of service our community expects.

In the most recent fiscal year, the Shire achieved a Financial Health Indicator (FHI) score of 75, surpassing the benchmark of 70 set by the Department of Local Government and Communities.

This score is calculated using seven key financial and asset management ratios required by the *Local Government (Financial Management) Regulations 1996*.

I am very much looking forward to moving the Shire of Mundaring forward into the 2023/2024 financial year. In the coming twelve months the Shire has the opportunity to reset its strategic direction, as we undertake a major review of the Shire of Mundaring Strategic Community Plan, while as an organisation there will be a strong emphasis on accountability and business improvement, customer service, openness and the use of technology to ensure we are providing the very best services and facilities we can to our community.

*Jason Whiteaker*  
Chief Executive Officer

## Future direction

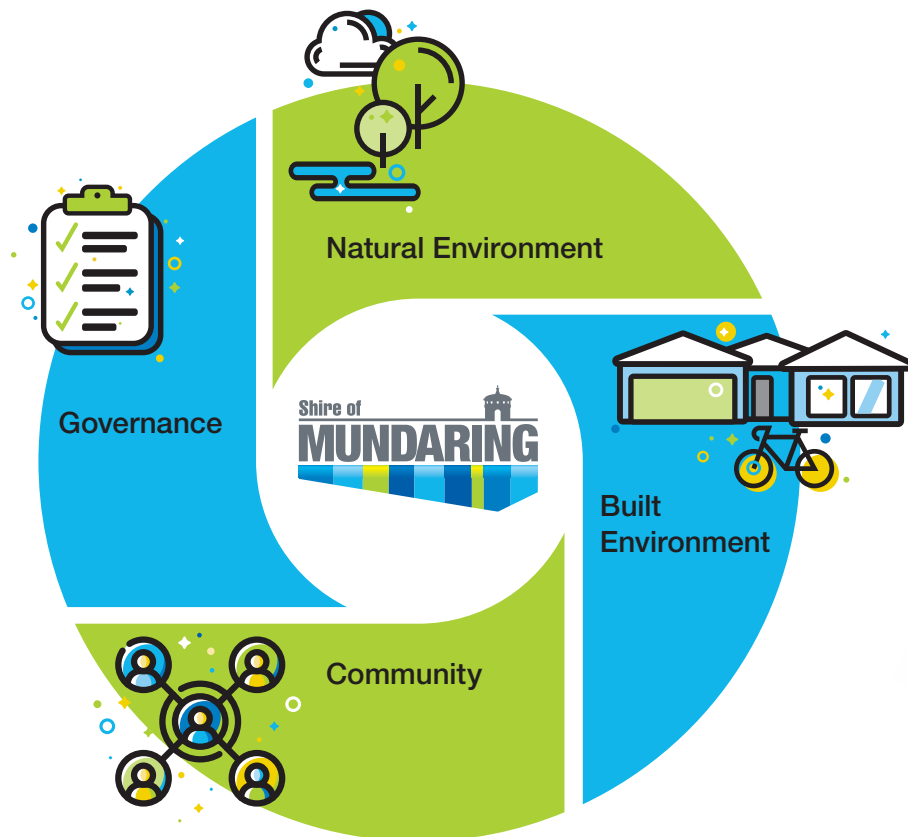
The Shire's Corporate Business Plan is central to how Council implements its strategic direction. It links medium term projects, services and actions to the Strategic Community Plan. The following is a list of some of the projects tabled in the Corporate Business Plan for the coming years.

- Brown Park additional cricket practice nets
- Brown Park community centre roof upgrade
- Brown Park Precinct Plan
- Broz Park play equipment upgrade and exercise equipment installation
- Concept design/master planning for upgrades to recreation changerooms and volunteer bushfire brigade stations
- Convert street lights to LED lighting
- Darlington Heritage walkway installation
- Extend Mt Helena Aquatic Centre season to early March
- Financial support to Hills Billy Cart Festival
- Glen Forrest Tennis Club upgrade court lights to LED
- Heritage Strategy
- Increase financial support for Mundaring Arts Centre
- Investigating an on-demand bulk waste verge collection service
- Investigate solar power battery storage
- Lake Leschenaultia enhancements
- McVicar/Keane St roundabout improvement
- Modernise and refit changerooms at Bilgoman Aquatic Centre
- Mundaring Town Centre and Multi-purpose Community Facility project – planning and design
- Norris Park install new BBQs
- Parkerville Hall accessibility upgrades
- Prioritise accessibility upgrades across Shire-run and leased facilities
- Sawyers Valley Oval, upgrade reticulation and subsoil drainage
- Scott Street Bridge
- Signage Strategy
- Working towards implementing FOGO (food organics and garden organics) collection in July 2024

## Highlights of the year

This Annual Report details Shire of Mundaring's progress against the strategic objectives contained in the Strategic Community Plan 2020 – 2030 and the Corporate Business Plan 2022/23 – 2025/26.

Together these plans form the blueprint for the future across four aspirational objectives:



The following pages detail highlights from each of these areas for the reporting year.



## Community

- **107,890** Aquatic Centre entries
- **14,117** campers at Lake Leschenaultia
- **105,756** library visits
- **212,993** physical library items issued to patrons
- **47,923** library eResources issued to patrons
- **1492** new library members
- **85** media releases distributed
- **741,596** page views on the Shire's website
- **1** Twilight Tunes event
- **5148** venue bookings for community facilities
- **171** weekly attendees at activities at the Hub of the Hills
- **978** attendees at Active Ageing Network events at the Hub of the Hills





## Governance

- **1465** jobs attended by Rangers
- **21,095** in-person reception enquiries
- **48** Council and committee meetings
- **\$9.7** million of Capital Grants received
- **1496** swimming pool and spa inspections



## Built Environment

- **\$2.3** million property maintenance program
- **\$469** million total asset value managed
- **\$2.8** million civil works maintenance program
- **350** development applications determined
- **834** building applications totalling **\$66** million worth of works



## Natural Environment

- **323** tonnes recycled through Bulk Verge Collection
- **10,196** tonnes recycled at Mathieson Road and Coppin Road Community Recycling Centres
- **4.67** million containers were recycled through the Containers for Change program at Coppin Road refund point
- **394,765** kerbside recycling bins collected
- **1931** tonnes recycled from kerbside recycling bins
- **358** successful Seedlings for Landcare program applications
- **\$4.5** million parks and maintenance program
- **365** participants at environmental education workshops





## Volunteering

- During the 2022/23 reporting year, there were **6018** volunteers in the Shire.
- **250,000** hours contributed by Volunteer Bushfire Brigades. This represents **\$12,002,500** per annum replacement cost to the Shire.
- **2208.69** total annual volunteer hours across the Shire's libraries, Visitor Centre and Hub of the Hills. This equates to a **\$106,039.21** per annum replacement cost to the Shire.







## Friends and Catchment Groups

- The Shire has **78** registered Friends of Reserves Groups, comprising **203** registered volunteers.

This includes the newly formed Shire-led Roving Rehabilitators Friends Group who held their first workday in June 2023.

This group works in a number of priority reserves around the shire as directed by the Community Landcare Officer and Supervisor Environment & Horticulture.

Friends Groups operate on a volunteer basis to maintain our reserves.

The Groups' main activities include:

- hand weeding
- planting local endemic tube stock to restore habitat
- cleaning up litter
- applying for grant funding for chemical and non-chemical weed control
- installing rock riffing and nest boxes
- community engagement and education.

Some Friends Group members also participate as members of local Catchment Groups including Helena River, Jane Brook and Susannah Brook. Catchment Groups oversee the ecological health of water catchment areas feeding into local tributaries.

Catchment Groups are incorporated and often hold grant funds for Friends Groups. Friends Group volunteers often belong to Catchment Groups as an opportunity to network and form a collaborative approach to Landcare.

- In the 2022 calendar year, **137** Friends Group volunteers recorded a contribution of 4028 hours, with a replacement cost of **\$201,400**.
- A total of **38** Friends and Catchment Groups received a total of **4492** seedlings through the 2023 Seedlings for Landcare Program.



## Climate Change initiatives

In 2018, the Shire adopted a greenhouse gas emission reduction target to reduce corporate emissions by 30 per cent by 2030, from 2016/2017 levels.

Emissions reduction initiatives to date have included:

- Installing solar panels at larger facilities
- Changing lighting to more efficient LED lights
- Participating in a renewable energy 'bulk buy' with other local governments.

During 2022/2023, the Shire also arranged for Western Power to accelerate its changeover of local streetlights to LED lights.

Mostly funded by a Local Roads and Community Infrastructure Grant from the Commonwealth Government, the changeover will provide ongoing reductions in annual streetlight costs once works are complete.

Initial planning has also been undertaken for electric vehicle charging infrastructure. The Shire has joined with WALGA and other WA local governments in applying for Commonwealth Government grant funding to install the first set of chargers.



## Key projects

### Consultation helps inform the Mundaring Multi-Purpose Community Facility

“*The Shire is reimagining the Mundaring town centre by creating a new civic and cultural precinct. This includes co-locating the majority of existing community facilities and services within a multi-purpose facility, including the Albert Facey Memorial Library and a range of other community services.*”

Progress on the Mundaring Multi-purpose Community Facility (MPCF) project forged ahead when it progressed into the planning and design stage (Stage 2) in July 2022.

Early goals were achieved with the recruitment of a Senior Project Officer and Council's endorsement of the Engagement Strategy for Stage.

However, the building blocks for the design concept and precinct planning started to come to fruition with the engagement of external specialists to facilitate community engagement, develop concept sketch and masterplan options, undertake preliminary costings and recommend a preferred concept option for delivery of the MPCF.

In March, 212 community members provided feedback on their aspirations and priorities for the MPCF and Cultural Precinct via a community survey on Engage Mundaring.

Feedback from the survey was collated and in May community members were invited to participate in a three-day Collaborative Design Forum to help inform design options.

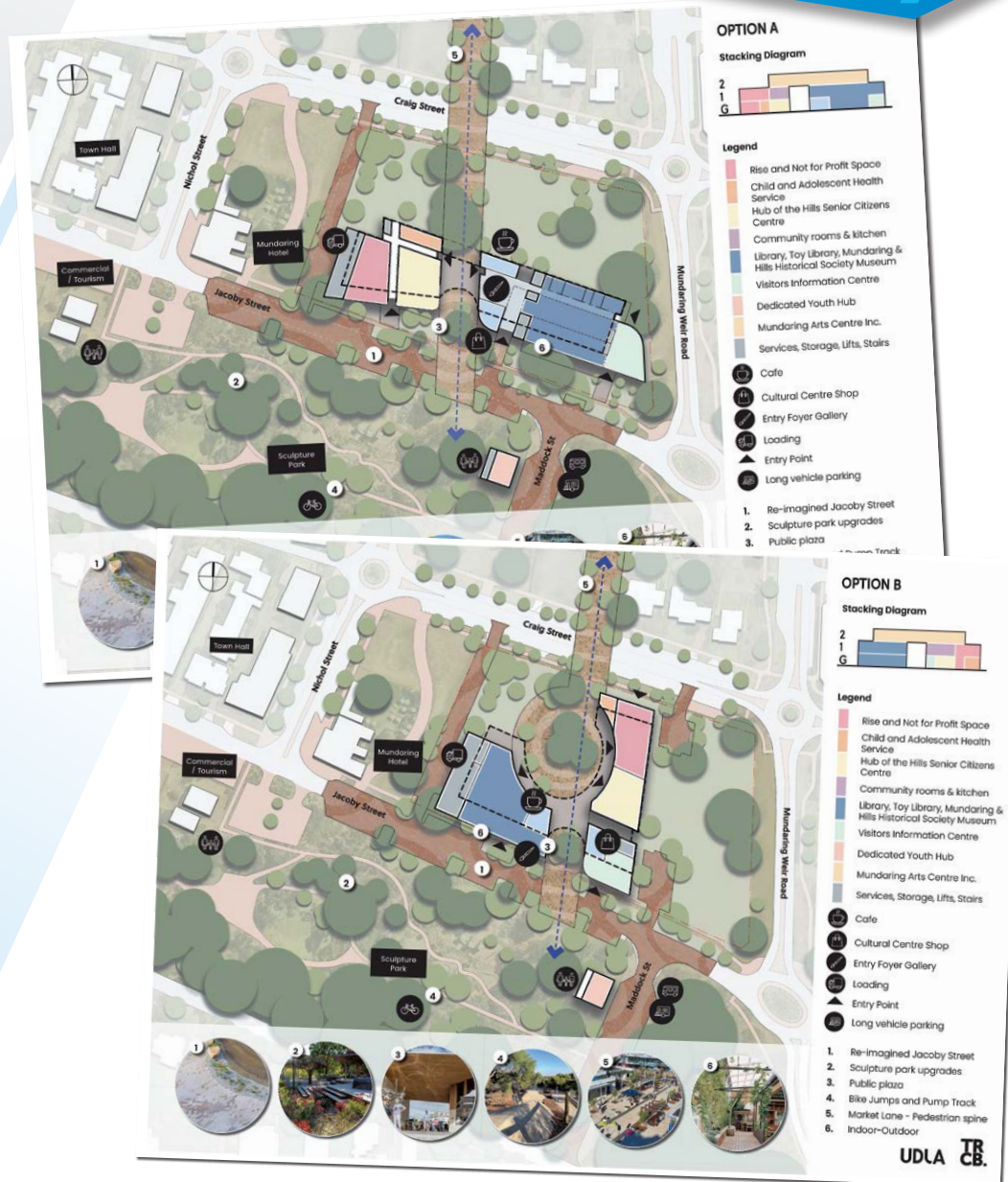
Over 50 community members, project stakeholders and council members worked with the Shire's consultant design team to develop initial concept sketch options.

A Deliberative Panel, comprising of 19 community members, was then formed to help refine the concepts and make recommendations to the project team.



16 Key projects





In June, two concept sketches were unveiled for the community to provide their feedback on their preferred option via a survey on Engage Mundaring.

The Shire received 230 responses and a refined concept and masterplan option was presented to Council in September 2023.



### Lake Leschenaultia Visitor Improvement Project

The Lake Leschenaultia Visitor Improvement Project aims to revitalise and activate Lake Leschenaultia as a natural tourist attraction.

Projects completed in 2022/23 financial year included: replacing a large public shelter, a covered outdoor dining space, automated exit gate, vehicle counting system, installation of permanent commercial marker buoys for a dedicated swimming zone and installation of a solar photovoltaic system.

The final component to be completed is the installation of a nature playground in the 2023/24 financial year.

This project is partly funded by the Federal Government's Building Better Regions Fund.

### Mundaring Cemetery

Key roads were sealed to stop erosion, along with installation of accessible parking bays and shade shelters during the reporting year.

New seating will be installed in the 2023/24 financial year.





### Rosedale Road shared path completed

A three metre wide 2.06km shared path along Rosedale Road in Chidlow was officially declared opened for use by Shire President James Martin in June 2023.

The new path replaced the former asphalt and gravel path, and now links the Heritage Trail in Chidlow Village Green to recreational facilities at Lake Leschenaultia.

The \$1.085M project was fully funded by a grant from the State Government's Western Australian Bicycle Network, as part of the Labor Government's election commitment to develop and grow bike riding in the region.

The installation of a shade structure, table and bench seats, as well as drainage improvements, will be completed in the 2023/2024 financial year.

Below: Member for Swan Hills Jessica Shaw MLA representing the Hon Rita Saffioti, Minister for Transport, Chidlow Progress Association Treasurer Erik Postmas, Principal Amanda McCormack and Deputy Principal Claire Mansveld from Chidlow Primary School, Jarrod Daniel of AXIIS Contracting and Shire of Mundaring Councillors and Staff celebrated the official opening of the shared path.



Shire of Mundaring | Annual Report 2022-2023 19

## Stoneville Volunteer Bush Fire Brigade Station

**The new \$1.2M Stoneville Volunteer Bush Fire Brigade Station reached practical completion in June 2023.**

The design, construction and fit out of the new station has given the Stoneville Volunteer Bush Fire Brigade and the Shire of Mundaring Bush Fire Service a modern, efficient and well-equipped facility.

The design was driven by extensive input from Shire officers and Stoneville Volunteer Bush Fire Brigade members, and guided by the draft Volunteer Bush Fire Brigade station design guidelines provided by DFES.

The building was designed with a budget funded by a \$900,000 Federal RLCIP Grant, \$200,000 from the Shire, along with funding for the fit out costs funded by Ratepayers via the Emergency Services Levy, Local Government Grants Scheme.



## Norris Park playground upgrade

The Shire invested \$80,000 to upgrade playground equipment with a new combination play unit, swings, basket swing and climbing nets at Norris Park, Stoneville.

## New practice cricket wickets

The Shire invested \$100,000 to upgrade the cricket practice wickets at Mundaring Oval to meet current standards.







## Celebrating Community recipients

The Shire hosted its Celebrating Community event on International Volunteer Day on Monday 5 December 2022.

The event recognised and celebrated the contributions and achievements of 24 community members and groups across four nomination categories.

The event was attended by 90 volunteers along with their family members, local MPs, Councillors and staff.

Guests enjoyed refreshments along with entertainment provided by local Wooroloo band, the Eurokatz.

Thirty Wooroloo “Community Connectors” were also recognised for their ongoing contribution to recovery initiatives following the 2021 Wooroloo Bush Fire.



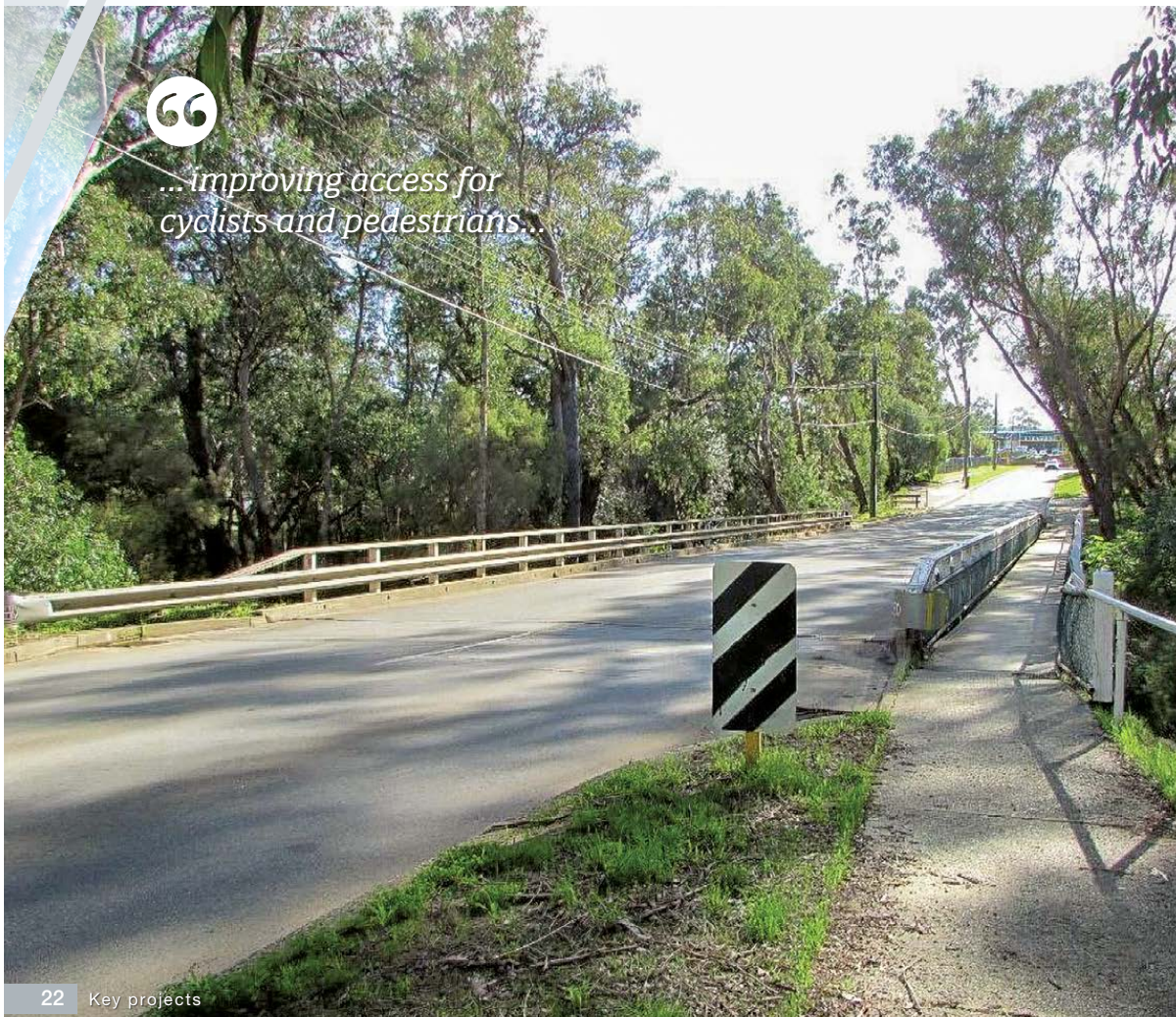
## Scott Street Bridge works

Main Roads, on behalf of the Shire, commenced work on the \$2.4M upgrades to Scott Street Bridge in Helena Valley in March.

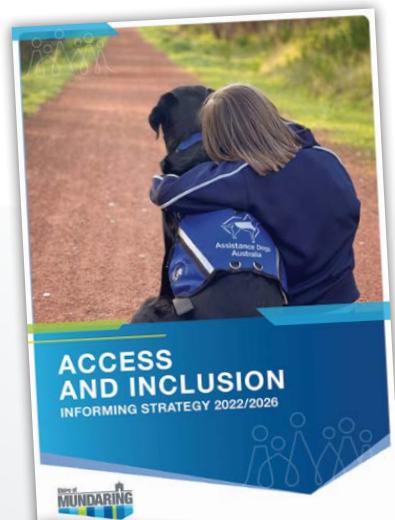
The works include reinforcing and replacing elements of the bridge structure and replacing the bridge deck.

Once complete, a new, wider path adjacent to the eastern carriageway will also be available, improving access for cyclists and pedestrians.

The project is funded through the Federal Government's Roads to Recovery program.







### Local Biodiversity Strategy 2023 - 2030

### Watercourse Hierarchy Strategy



### Economic Development and Tourism Strategy 2023 - 2028



## Strategies adopted

During the reporting year, a number of Strategies were adopted by Council and can be found on the Shire's website.

### Access and Inclusion Informing Strategy

As a local government authority, the Shire has an obligation to meet outcomes under the *Disability Services Act 1993*.

The Shire's Access and Inclusion Informing Strategy 2022/2026 was adopted by Council in December 2022 and details actions for the Shire to implement over the next five years.

The Shire's Inclusion and Disability Access Advisory Group were instrumental in the public consultation process and their input helped inform the Strategy.

Significant input was also provided by residents with a disability, their families and carers; people from culturally and linguistically diverse backgrounds; the LGBTIQ+ community; and people with mental health conditions.

### Local Biodiversity and Watercourse Hierarchy Strategies

Council adopted the Local Biodiversity Strategy 2023 – 2030 and the Watercourse Hierarchy Strategy at its Ordinary Council Meeting in April 2023.

These Strategies will play a key role in sustaining the natural environment which also underpins the health and wellbeing of our community.

### Economic Development and Tourism Strategy

The Economic Development and Tourism Strategy 2023 – 2028 was adopted by Council in June 2023.

The five-year Strategy aims to encourage economic activity that capitalises on the special character and attractions of the shire, including its distinctive art, food, culture and natural environment. It also aligns with the community's vision for the shire as a place for sustainable living.

der Wood... ent Group... anted corridors... s weeds... remnant... tion.

Brook Catchment Group

- Better control of storm flows & erosion.
- Improved weed control.
- More sensitive bushfire mitigation
- Improve regulatory protections.

Wooroloo

Improved control of environmental weeds,  
• Better channel and bank erosion control,  
• Improved mitigation against catastrophic wildfires,  
• Greater community engagement and involvement.

Urban cells

Strahler streamlin

9  
8  
7  
6  
5  
4  
3

Biodiversity priority

1  
2  
3

Main subcatchme

Avon River  
Swan River  
Jane Brook  
Lower Helena  
Strelley Brook  
Susannah Brook  
Upper Helena  
Wooroloo Brook

Sw & Ridge Hill Shelf... e open drainage... rns difficult for... residential cells on... opes... ed mosquito

Helena River Catchment Group

- Improve corridor connections.
- Improve erosion controls.
- Improve regulatory protections.

The key challenges identified through the consultation process included a need to better articulate and support the Shire's tourism offer; road transport and communications infrastructure constraints; housing availability and affordability; sustainable population growth; and the availability of local jobs.

Identified opportunities included further investment in town/village infrastructure and amenity; support for festivals and events; small business support; leveraging the Shire's location and natural assets to boost visitation; and targeted promotion tailored to the local tourism offer.

The Strategy Consultation Process

121 Consulted Online Community Surveys

3 Council Workshops

5 Strategy Refinement Group Workshops

Targeted consultations with Business and Community Stakeholders

Targeted consultation with key Government Decision Makers

Economic Development and Tourism Strategy 2023 - 2028 14

Works also commenced on both the Heritage Strategy and Signage Strategy which will be adopted in the 2023/2024 reporting year.

### Signage Strategy

The need to develop a comprehensive Signage Strategy across the shire was raised by the Shire's Cultural Advisory Group, with signage also cited as lacking in the Age Friendly Informing Strategy 2020–2025 and in various precinct plans, strategies and tourism documents.

In February 2023 the Shire engaged a consultant to develop a comprehensive Signage Strategy, including undertaking stakeholder consultation and desktop research and analysis to inform the development of the Strategy.

The Strategy will guide development of well-designed, fit-for-purpose and consistent Shire signage that creates a positive sense of place identity for the shire. It will also ensure a coordinated and consistent approach to permanent signage on Council facilities, managed land and streets across the shire.

The brand will then be reflected in a range of Shire projects, such as signage used within the Railway Reserves Heritage Trail, facility signage, light industrial and commercial precincts, wayfinding and in the development of entry statements into the shire and Mundaring town centre.

The Strategy will be presented to Council for adoption in the 2023/2024 financial year.

24 Key projects

## Key achievements

### Purchase of 2945 Jacoby Street, Mundaring

Having been identified as being strategically important for proposed future use in the Shire's Mundaring Activity Centre Plan, Council resolved to pursue the purchase of 2945 Jacoby Street, Mundaring in July 2022.

An Offer and Acceptance Contract was signed by the CEO on behalf of Council in October, followed by settlement in December 2022.

Consistent with the intent of purchase of the property, Council determined in February 2023 that the existing derelict dwelling be demolished to allow for future development and enable a sound land-use planning outcome.



### My Mundaring Online launched

Residents enjoyed greater benefits of connecting to popular Shire services with the launch of the Shire's first online portal in August 2022.

My Mundaring Online is accessed via the Shire's website and allows residents to:

- Register their cat and dog
- Check rates balances or pay rates online
- Sign up for eRates
- Download an electronic Community Recycling Centre pass and track how many visits are left
- Check bin days
- Apply for a Permit to Burn
- Report a service request or incident.

In January 2023, an Event Permit Application process was added to My Mundaring Online along with Event Guidelines on the Shire's website.

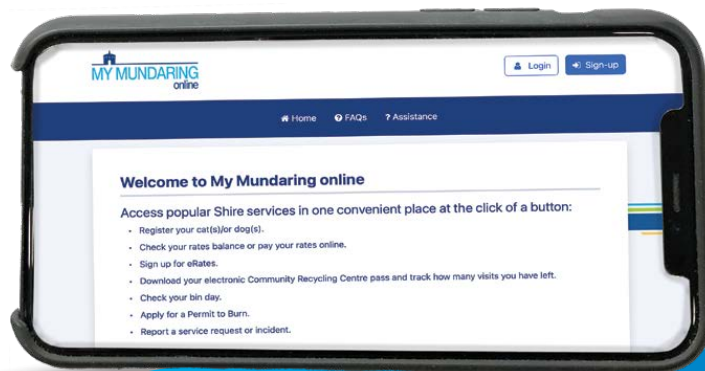
The in-house built system allows event organisers a seamless application process to host an event in the shire. It also guides them with prompts for additional information required based on the type of event the applicant is seeking permission for, and related risks the host needs to address for a safe community event.

The launch of the application not only greatly supports event organisers, but also saves time, costs and reduces risks associated with events.

At 30 June 2023, 1467 accounts had been created and validated since its launch.



*...benefits of connecting to popular Shire services...*







### Winner of a National Resilient Australia Award

**The Shire was awarded the Resilient Australia Local Government Award for 12 Months On – an Exhibition of Community Images, held in Gidgegannup in October 2022.**

The exhibition was a community-led initiative held in February 2022 which commemorated 12 months since the February 2021 Wooroloo Bushfire.

The Shire, in partnership with City of Swan, Department of Communities and Australian Red Cross, was one of four State winners announced at the national Resilient Australia Awards ceremony. The awards recognise initiatives that help communities recover from disaster.

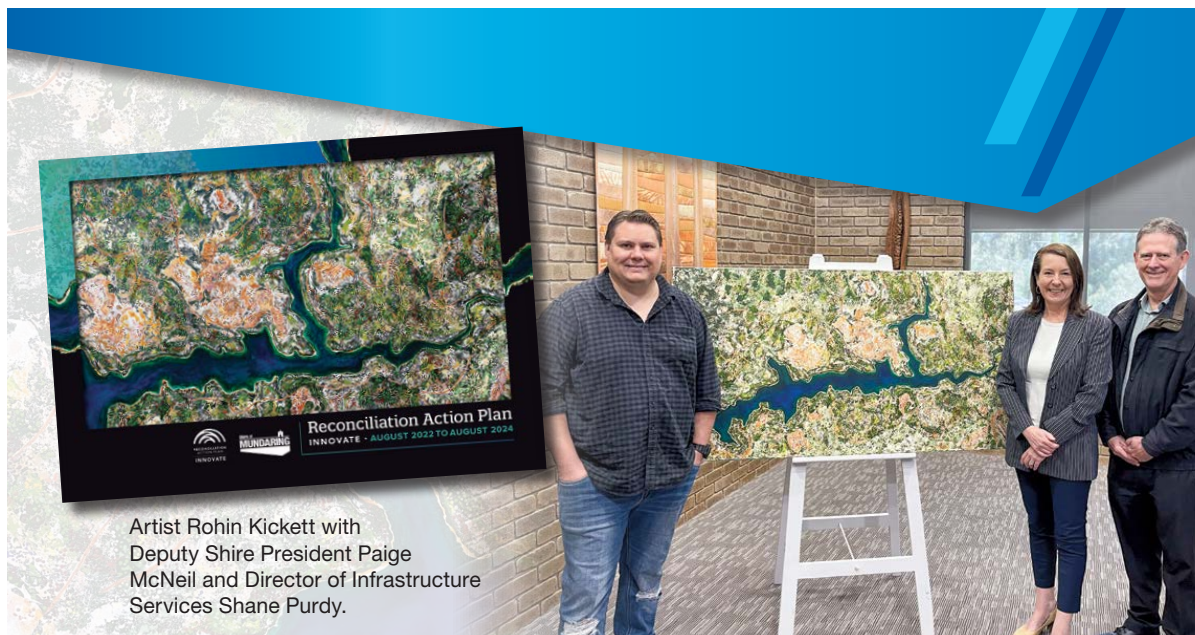
### First RAP implemented

**In the previous reporting year, Council endorsed the draft Innovate Reconciliation Action Plan (RAP) to be submitted to Reconciliation Australia to undergo the formal review and approval process.**

Having received formal endorsement for the RAP in September 2022, the Shire was officially accredited by Reconciliation Australia and recognised as a member of the RAP Network. Subsequently Council endorsed the Shire's RAP at the November 2022 Ordinary Council Meeting.

The Innovate RAP 2022 to 2024 is a collaborative plan informed through strong Aboriginal engagement and stakeholder consultation and developed with guidance from Reconciliation Australia.

Actions contained within the plan meet both the community's vision as well as their aspirations and the accreditation standards of Reconciliation Australia.



### RAP achievements:

- Reviewed, developed and implemented policies, plans and strategies to support undertaking actions in the RAP.
- Built relationships and consulted with Aboriginal and Torres Strait Islander communities and advisors.
- CEO appointed as internal RAP Champion and actively promoted the RAP across the organisation, clarifying the role staff play in delivery of the RAP.
- Activities implemented to increase staff knowledge and understanding of culture and history and cultural protocols of First Nations people.
- Celebrated significant cultural days including National Reconciliation Week at Family and Children's Services. This included a Welcome to Country in language, Aboriginal dance, didgeridoo performance and morning tea.







## Shire wins Master Builders Award

**The Shire won the Local Government category at the 2023 Master Builders Commonwealth Bank Housing Excellence Awards in April.**

The industry nominated award is extra special as it serves as an important endorsement of the Shire's efforts and commitment to providing excellent customer service and support to ratepayers through what have been difficult times.

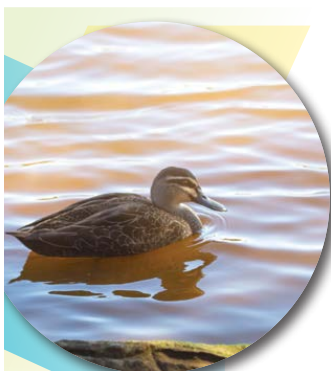
## Brown Park Precinct Plan

**In May 2023, residents surrounding Brown Park were invited to attend an open workshop and complete an online survey to share their thoughts on how Brown Park's recreation spaces and facilities should be re-developed.**

The consultation was part of works to prepare a precinct plan for potential new facilities and improvements at the Brown Park Recreation Precinct, Swan View.

Once developed, the precinct plan will set out the key principles and objectives to improve multi-generational and cross-cultural inclusion, activation and community engagement at the precinct, as well as outline a prioritised infrastructure action plan to address the current and future needs of the community.

The plan was completed in the 2023/2024 financial year and was endorsed by Council in September 2023.



## Broz Park wetland restoration project

**The \$64,529 environmental restoration project to improve the water quality and ecosystem functioning in the wetland at Broz Park forged ahead.**

Four electrofishing sessions to remove non-native fish species such as Koi Carp and Goldfish were completed, along with a water treatment with natural enzyme concentrate to remove nutrients, reduce algae growth and improve water quality.

Works were also carried out, including the installation of a concrete slab and electrical work for an artificial water aeration system.

Revegetation works on the banks of the wetland also progressed with La Salle College students volunteering 120 hours (worth \$3600 of in-kind volunteer hours) to install 1000 seedlings.

Large Melaleuca trees were also planted throughout the floodplain area in Broz Park.

In 2022, a bird education workshop was attended by 17 wildlife enthusiasts to hear about healthy wildlife interactions.

The project is supported by funding from the Western Australian Government's State Natural Resource Management (NRM) Program.

## Re-endorsed as a Gold Waterwise Council

**The Shire was re-endorsed for the sixth time as a Gold Waterwise Council by Water Corporation.**

The endorsement recognises the Shire's work to promote efficient and sustainable water management, which is a priority in the Shire's Strategic Community Plan.

To receive re-endorsement each year, the Shire must demonstrate ongoing progress with its Waterwise Council Action Plan, which requires water efficiency as a key consideration in designing and maintaining Shire facilities and landscaping.

The Shire also encourages residents to adopt waterwise and firewise garden practices around their homes.

The Shire's Bilgoman Aquatic Centre is also endorsed in Water Corporation's Waterwise Aquatic Centre's Program.

Key steps to maintain waterwise endorsement at the pool include:

- daily recording of the water readings
- push-button controlled showers and sink taps
- using rainwater in winter for backwashing the pool area
- monitoring behaviour that could result in excessive water loss from the pool.



## Bilgoman named finalist

**Bilgoman Aquatic Centre was named as a finalist at the 2023 WA Aquatic Recreation Industry Awards in June 2023 in the following three categories:**

- Watch Around Water Facility of the Year Award
- Aquatic Facility Safety Award
- Aquatic Technical Operator of the Year.



## Family and Children's Services

### Midvale Early Childhood and Parenting Centre

Midvale Early Childhood and Parenting Centre (MECPC) was recognised by the WA Education and Care Regulatory Unit (ECRU) as a demonstration Centre of best practice.

Over the reporting year, ECRU showcased the Centre a number of times, using the Centre to train new ECRU officers and develop training videos for the sector. MECPC was also showcased in ECRU's on-line sector newsletter.

### WA Primary Health Alliance (WAPHA) Seed Funding – Health Connector Project

Child and Parent Centre Swan was provided with funding by the WA Primary Health Alliance for a pilot program to enable the centre to continue to make connections between health services, schools and early years' settings.

This will ensure better health outcomes for families who face barriers to access required services.

### Child and Parent Centre Swan and Indigenous Advancement Strategy (IAS)

Sixty children involved in the Indigenous Advancement Strategy program enjoyed eight school holiday sessions at Brown Park Recreation Precinct in the 2023 Term One holidays.

In collaboration with WA Police and Community Youth Centre (PCYC), Community Police and Bandyup Women's Prison, the Centre delivered activities including court sports, craft, water play and cricket.



The police delivered breakfast, morning tea, lunch and afternoon tea, provided by the prison, with leftover food sent home for the families.

The children had a fantastic time, with schools reporting that attendees experienced smoother back to school transitions.

Based on the success of the program, the Centre partnered with PCYC, Community Police and Koya to deliver a second program at the end of Term Two.

Sixty children were enrolled, with four sessions held over two weeks.

Children enjoyed activities including a visit from the WA Birds of Prey Centre, a performance from Constable Care, St John Ambulance Youth Engagement Team and various sports, games and crafts.

Simplicity Funerals also provided Domino's pizza and lolly bags for the last day.

## Celebrating Local Elder

**An original member of the Child and Parent Centre Aboriginal Reference Group was celebrated during National Reconciliation Week at the Middle Swan Child and Parent Centre.**

Aboriginal Elder Aunty Di Ryder OAM had a bench placed in her honour to recognise the support she has given the Centre, particularly in the Centre's first 10 years.



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## Heritage achievements

**Preparations for a Heritage Strategy to revisit the broader approach to heritage in the shire were made during the reporting year.**

In March 2023, the Shire secured a \$20,000 grant from the Department of Planning, Lands and Heritage to commence a specific review of its list of locally important heritage sites.

A review of the Shire's Local Heritage Survey also commenced, which will identify any additional local heritage sites which may need to be recorded as part of the Local Heritage Survey, or elevated into the Shire's Heritage List.







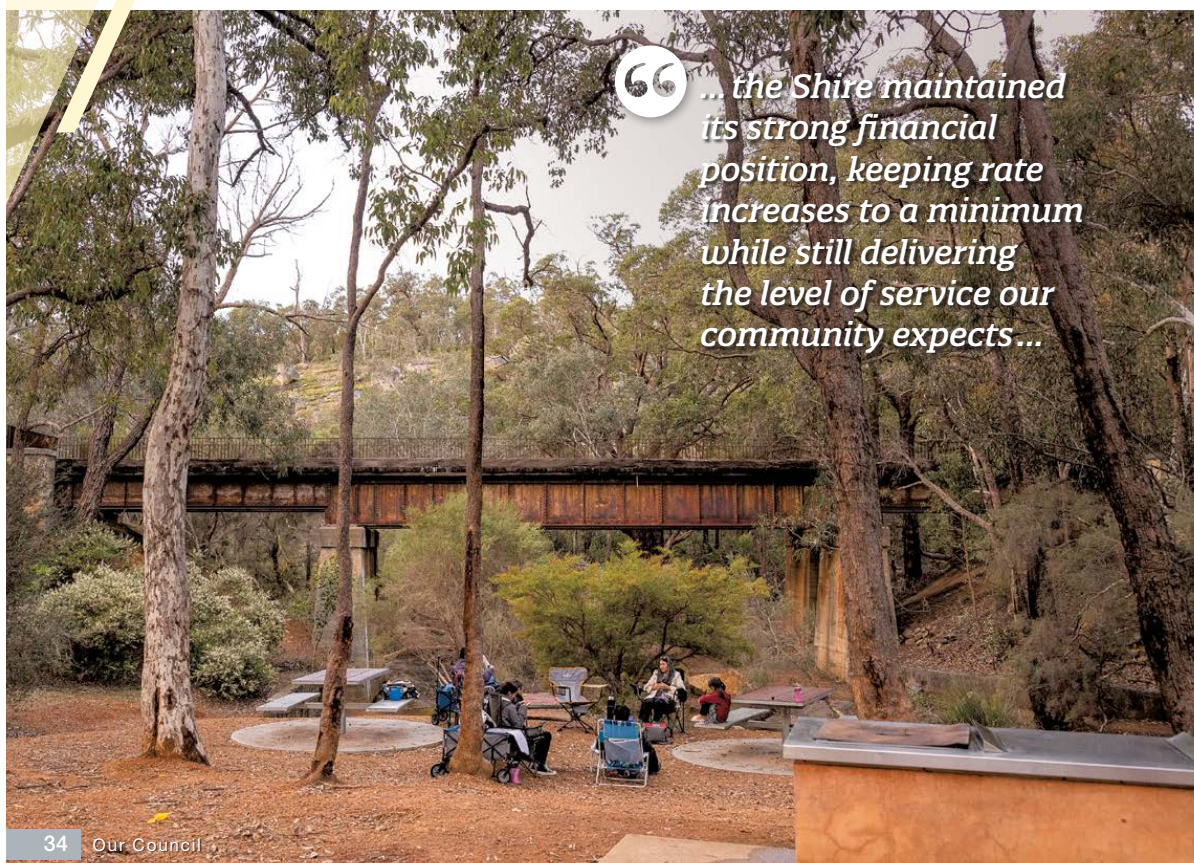


## Our Council

Council holds one Ordinary Council Meeting each month, with special council meetings convened as required. These meetings are open to the public with the Shire's Meeting Procedures Local Law guiding how the meetings are conducted.

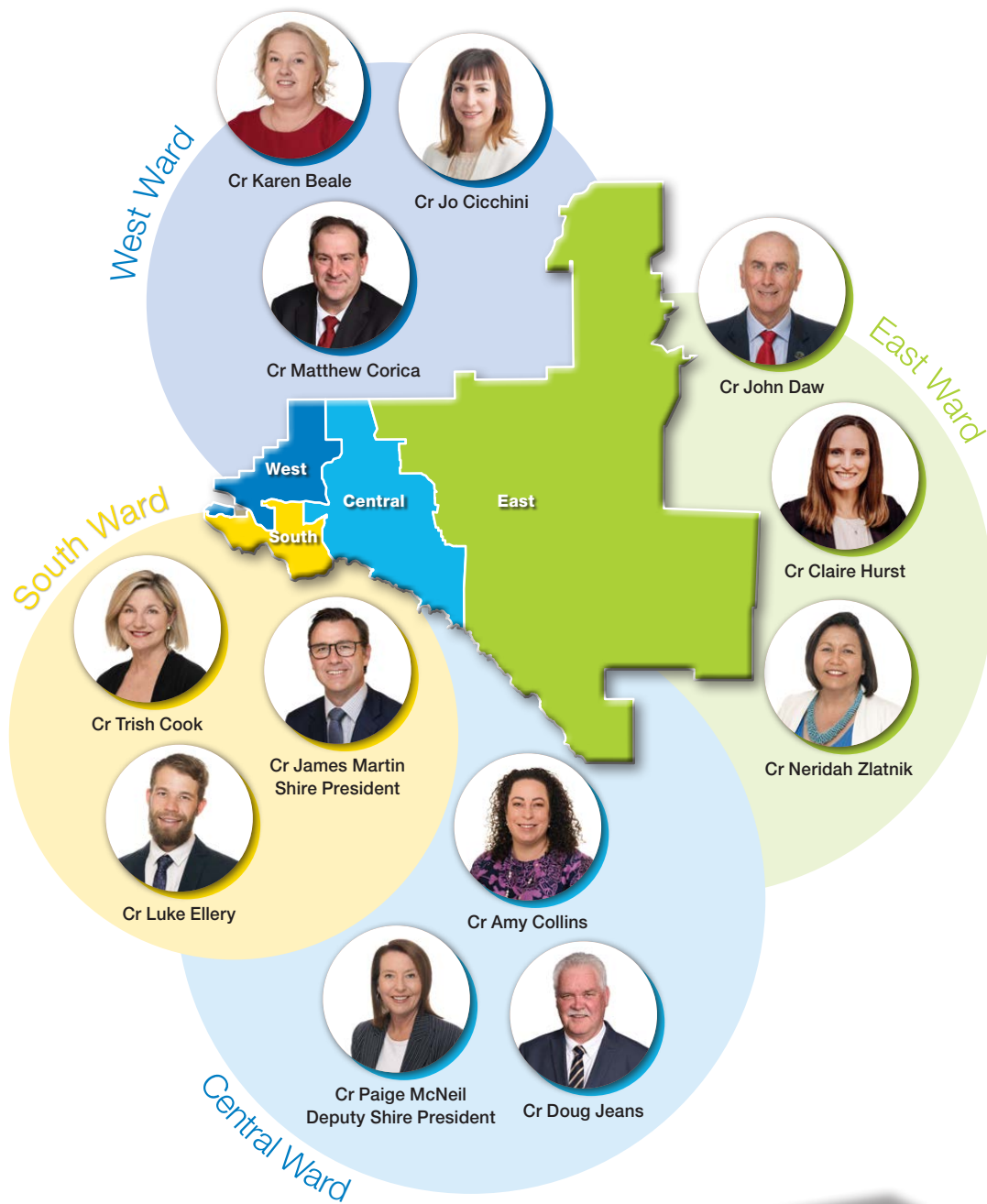
During 2022/2023 Council held 12 Ordinary Council Meetings and five Special Council Meetings. During the reporting year, the Shire's Council comprised four wards with 12 Council Members, including a Council elected Shire President and Deputy Shire President. Three members represented each ward.

While each Council Member represents a particular ward, their role is to consider the current and future interests of the entire district. See the ward map and an image of each Councillor on the next page.



# Shire Wards

## Council Members



## Statutory Reports

### Number of Council meetings attended

(1 July 2022 to 30 June 2023)

Council Member	Ordinary (12)	Special (5)	Electors (1)	Special Electors (1)
Council members during 2022/23 financial year				
Cr Karen Beale	11	5	1	0
Cr Jo Cicchini	11	5	1	1
Cr Amy Collins	10	4	1	1
Cr Trish Cook	11	5	1	1
Cr Matthew Corica	7	2	0	0
Cr John Daw	12	5	1	1
Cr Luke Ellery	12	5	1	1
Cr Claire Hurst	10	5	1	1
Cr Doug Jeans	12	5	1	0
Cr James Martin	11	5	1	1
Cr Paige McNeil	12	5	1	1
Cr Neridah Zlatnik	12	5	1	1

## Number of committee meetings attended

(1 July 2022 to 30 June 2023)

To develop and review Council policies and undertake a statutory review of local laws, the Governance Committee was established by Council in accordance with section 5.8 of the *Local Government Act 1995* at the September 2022 Ordinary Council Meeting.

Council Member	Audit and Risk Committee (6)	Grants Selection Committee (4)	CEO Performance Review Committee (3)	Environmental Advisory Committee (1)
Council members during 2022/23 financial year				
Cr Karen Beale	6	n/a	n/a	n/a
Cr Jo Cicchini	n/a	n/a	n/a	n/a
Cr Amy Collins	n/a	n/a	n/a	1
Cr Trish Cook	n/a	n/a	3	n/a
Cr Matthew Corica	n/a	2	n/a	n/a
Cr John Daw	6	n/a	3	1
Cr Luke Ellery	n/a	3	n/a	n/a
Cr Claire Hurst	n/a	n/a	n/a	1
Cr Doug Jeans	5	4	3	n/a
Cr James Martin	5	4	3	n/a
Cr Paige McNeil	6	n/a	3	1
Cr Neridah Zlatnik	5	4	n/a	n/a

## Number of committee meetings attended (continued)

Council Member	Australia Day Citizenship Awards (1)	Bushfire Advisory Committee (3)	Local Emergency Management Committee (3)	CEO Recruitment Committee (4)	Governance Committee (4)
Council members during 2022/23 financial year					
Cr Karen Beale	n/a	n/a	n/a	n/a	3
Cr Jo Cicchini	n/a	n/a	n/a	n/a	4
Cr Amy Collins	n/a	n/a	n/a	2	1
Cr Trish Cook	n/a	n/a	2	4	n/a
Cr Matthew Corica	0	n/a	n/a	n/a	n/a
Cr John Daw	n/a	3	n/a	n/a	n/a
Cr Luke Ellery	1	n/a	n/a	n/a	3
Cr Claire Hurst	n/a	n/a	n/a	n/a	n/a
Cr Doug Jeans	1	2	n/a	1*	n/a
Cr James Martin	n/a	n/a	n/a	3	3
Cr Paige McNeil	n/a	n/a	n/a	4	4
Cr Neridah Zlatnik	1	n/a	2	4	4

\*Cr Jeans was appointed to the CEO Recruitment Committee at the Tuesday 9 May 2023 meeting when Cr Collins resigned.






## Diversity Data – Councillors

Seven out of 12 council members provided the diversity data detailed in the *Local Government (Administration) Regulations 1996*, regulation 19B. Five council members did not respond.

Shire of Mundaring comparison percentages are based on 2021 Census data.



	Council	Shire of Mundaring residents
		<b>39,166</b> residents
Gender	<b>8.3%</b> male (one council member) <b>41.6%</b> female (five council members) (of the seven council members that responded, one council member did not provide an answer to this question)	<b>51.9%</b> male <b>48.1%</b> female
Linguistic background 	<b>58.3%</b> (seven council members) speak only <b>English</b> at home	<b>85.3%</b> speak only <b>English</b> at home <b>14.7%</b> speak a language <b>other</b> than English at home
Country of birth 	<b>58.3%</b> (seven council members) born in Australia	<b>71.9%</b> born in Australia <b>28.1%</b> born overseas
Age groups  25–34 years 35–44 years 45–54 years 55–64 years Over 64 years	<b>8.3%</b> (one council member) <b>0%</b> <b>41.6%</b> (five council members) <b>8.3%</b> (one council member) <b>0%</b>	<b>10.8%</b> <b>12.6%</b> <b>14.4%</b> <b>14.6%</b> <b>19.8%</b>
Aboriginal or Torres Strait Islander	<b>0</b>	<b>2.2%</b>

### Breaches (Standard Panel)

There were no breaches reported during the reporting period.

### Freedom of Information

The Shire's Freedom of Information statement is available on the Shire website and outlines the Shire's functions, the kind of records we keep and how these records can be accessed.

We received 13 Freedom of Information applications during the 2022/2023 financial year.

### Public Disclosures

Shire of Mundaring is committed to the aims and objectives of the *Public Interest Disclosure Act 2003 (PID Act)*.

The Act aims to ensure openness and accountability in government by encouraging people to make disclosures and protecting them when they do. It facilitates the disclosure of public interest information and provides protection for those making such disclosures, as well as those who are the subject of disclosures. The Act also provides a process for the matters disclosed to be investigated and for appropriate action to be taken.

The Shire did not receive any public interest disclosure reports during the reporting year.

### Standards Panel costs

The Shire did not pay any Standards Panel costs for hearing a complaint regarding a council member nor did the Standards Panel order any funds be reimbursed to the Shire by a council member.

### Employee salaries

The *Local Government (Administration) Regulations 1996* require local governments to state in their Annual Report the number of employees with a salary of more than \$130,000.

During 2022/23, 18 Shire of Mundaring employees were entitled to an annual cash salary of \$130,000 or more in the following categories:

Salary Range \$	Number of Employees
130,000 to 140,000	2
140,000 to 150,000	6
150,000 to 160,000	1
160,000 to 170,000	3
170,000 to 180,000	1
180,000 to 190,000	0
190,000 to 200,000	1
200,000 to 210,000	2
210,000 to 220,000	1
220,000 to 230,000	0
230,000 to 240,000	0
240,000 to 250,000	0
250,000 to 260,000	0
260,000 to 270,000	0
270,000 to 280,000	1*

\* Total Remuneration Package for CEO: \$324,270.

## Disability Access and Inclusion

As a local government authority, the Shire has an obligation to meet outcomes under the *Disability Services Act 1993*.

Each year the Shire is required to report on the outcomes from its Access and Inclusion Informing Strategy 2022–2026.

The Shire has continued its focus on **enabling people with disability to have the same opportunities as other people to access services and events in the shire.**

Tool kits and checklists were developed and updated to assist Shire staff and community group event organisers in creating more welcoming, safe, accessible and inclusive events. For example, in consultation with industry experts the Shire has actioned development of a quiet zone sensory tool kit to enable availability of quiet zones at some Shire-run events.

In addition, the Shire developed a list and schedule of significant days to promote and celebrate inclusion.

The Shire schedules social media posts for days such as International Day of People with Disability (IDPwD) and R U OK? Day to raise awareness in the community and to promote initiatives the Shire has introduced to increase accessibility and inclusion in the shire.

One such example was a Library Services Facebook post about IDPwD. The post raised awareness that iPad Pro devices were purchased as part of an initiative to celebrate IDPwD and are now available for in-library use by people with disability.

Improving **access to buildings and community facilities for people with disability** was also a continued focus for the Shire.

As part of the accessibility upgrades at Lake Leschenaultia, Universally Accessible Toilets were constructed and opened to the public. The new Stoneville Volunteer Bushfire Station was also constructed in accordance with the National Construction Code accessibility access requirements.



Meanwhile, a Sensory Tool Kit was developed for the public to use at Bilgoman and Mount Helena Aquatic Centres. Each kit contains resources intended to assist a patron to self-regulate (including during an emergency evacuation situation), focus and increase participation in an aquatic setting.

To ensure **people with disability receive information in a format that will enable them to access the information as readily as other people are able to access it**, the Shire reviewed and updated its Writing Style Guide to include information to guide all Shire staff about the use of correct terminology and inclusive language.

Captions were continued to be used on the Shire TV displays in the Administration Building and Libraries, and video's posted on social media to assist Deaf and hard of hearing people to access information.

Another outcome for the Shire is to ensure **people with disability receive the same level and quality of services from staff as other people receive from staff.**

As such, Shire officers participated in seven Access and Inclusion networking opportunities to maintain and build partnerships and partake in knowledge sharing and learning opportunities.



Accessible desk and assistive technology (computer, keyboard and mouse) for use in Perth Hills Mundaring Visitor Centre.

Partnerships have been developed with three neighbouring local governments to share knowledge and develop relevant resources such as a Concession Information Booklet.

Further, the Shire reviewed, updated and promoted its Access and Inclusion Information Booklet with copies made available for the public.

The Shire delivered community engagement activities in line with its Community Engagement Framework to provide opportunities for all people to [participate in community consultation](#) and decision-making processes.

This included appropriate engagement opportunities during community consultation for the proposed new Multi-purpose Community Facility and through delivery of the Shire's Access and Inclusion Informing Strategy actions.

For people with disability to have the same opportunities as other people to obtain and maintain employment with the Shire, staff are currently consulting with industry experts and relevant networks to investigate development of strategies to:

- achieve its commitment to increase the representation of people with disability employed by the Shire to 5% by 2025 and support inclusive work environments, and
- achieve its commitment to gender diversity targets to increase the representation of women in leadership positions and support inclusive work environments.







Previous page: *Honey Harvest* by Beth Baker, from the Mundaring Camera Club's 'Cultivate' photography exhibition.

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

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

*The place for sustainable living.*

Principal place of business:  
7000 Great Eastern Highway, Mundaring WA 6073

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

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

**STATEMENT BY CEO**

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

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

Signed on the                      12th   day of                      December                      2023



\_\_\_\_\_  
Chief Executive Officer

Jason Whiteaker

\_\_\_\_\_  
Name of Chief Executive Officer



**SHIRE OF MUNDARING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),25	31,317,877	31,251,611	30,010,441
Grants, subsidies and contributions	2(a)	8,163,778	4,059,267	7,822,772
Fees and charges	2(a)	12,143,773	11,901,137	11,463,281
Interest revenue	2(a)	1,300,334	1,035,000	377,004
Other revenue	2(a)	1,515,688	1,373,039	1,763,448
		54,441,450	49,620,054	51,436,946
<b>Expenses</b>				
Employee costs	2(b)	(22,237,863)	(21,942,259)	(20,778,739)
Materials and contracts		(21,954,795)	(23,983,794)	(18,945,955)
Utility charges		(1,448,240)	(1,427,097)	(1,410,623)
Depreciation		(8,251,419)	(7,676,042)	(7,993,631)
Finance costs	2(b)	(378,337)	(383,818)	(410,337)
Insurance		(590,186)	(601,071)	(537,790)
Other expenditure	2(b)	(856,512)	(881,872)	(726,034)
		(55,717,352)	(56,895,953)	(50,803,109)
		(1,275,902)	(7,275,899)	633,837
Capital grants, subsidies and contributions	2(a)	9,769,019	9,945,277	3,998,121
Profit on asset disposals		36,585	660,900	122,297
Loss on asset disposals		(53,846)	(49,500)	0
Fair value adjustments to financial assets at fair value through profit or loss		5,910	0	6,994
Share of net profit of associates accounted for using the equity method	21(c)	632,787	0	999,595
		10,390,455	10,556,677	5,127,007
<b>Net result for the period</b>	24(b)	<b>9,114,553</b>	<b>3,280,778</b>	<b>5,760,844</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	60,868,199	0	0
Share of other comprehensive income of associates accounted for using the equity method	17, 21(b)	29,954	0	(31,623)
<b>Total other comprehensive income for the period</b>	17	<b>60,898,153</b>	<b>0</b>	<b>(31,623)</b>
<b>Total comprehensive income for the period</b>		<b>70,012,706</b>	<b>3,280,778</b>	<b>5,729,221</b>

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

**SHIRE OF MUNDARING**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	25,026,351	13,521,307
Trade and other receivables	5	6,079,082	4,482,075
Other financial assets	4(a)	24,179,308	31,318,702
Inventories	6	123,569	114,678
Other assets	8	331,938	393,516
<b>TOTAL CURRENT ASSETS</b>		<b>55,740,248</b>	<b>49,830,278</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	1,344,682	1,249,731
Other financial assets	4(b)	142,067	136,156
Investment in associate	21(a)	20,305,412	19,681,971
Property, plant and equipment	9	88,553,160	79,836,373
Infrastructure	10	380,882,752	322,729,416
Right-of-use assets	12(a)	576,355	587,677
<b>TOTAL NON-CURRENT ASSETS</b>		<b>491,804,428</b>	<b>424,221,324</b>
<b>TOTAL ASSETS</b>		<b>547,544,676</b>	<b>474,051,602</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	12,393,469	7,299,744
Other liabilities	14	275,650	1,148,252
Lease liabilities	12(b)	223,602	156,853
Borrowings	15	772,872	735,493
Employee related provisions	16	3,534,135	3,535,564
<b>TOTAL CURRENT LIABILITIES</b>		<b>17,199,728</b>	<b>12,875,906</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	12(b)	358,664	433,794
Borrowings	15	7,626,158	8,399,030
Employee related provisions	16	293,869	289,321
Other provisions	7	161,200	161,200
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>8,439,891</b>	<b>9,283,345</b>
<b>TOTAL LIABILITIES</b>		<b>25,639,619</b>	<b>22,159,251</b>
<b>NET ASSETS</b>		<b>521,905,057</b>	<b>451,892,351</b>
<b>EQUITY</b>			
Retained surplus		148,677,004	139,342,809
Reserve accounts	28	29,934,979	30,154,621
Revaluation surplus	17	343,293,074	282,394,921
<b>TOTAL EQUITY</b>		<b>521,905,057</b>	<b>451,892,351</b>

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

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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>134,338,009</b>	<b>29,398,577</b>	<b>282,426,544</b>	<b>446,163,130</b>
Comprehensive income for the period					
Net result for the period		5,760,844	0	0	5,760,844
Other comprehensive income for the period	17	0	0	(31,623)	(31,623)
Total comprehensive income for the period		5,760,844	0	(31,623)	5,729,221
Transfers from reserve accounts	28	2,174,615	(2,174,615)	0	0
Transfers to reserve accounts	28	(2,930,659)	2,930,659	0	0
<b>Balance as at 30 June 2022</b>		<b>139,342,809</b>	<b>30,154,621</b>	<b>282,394,921</b>	<b>451,892,351</b>
Comprehensive income for the period					
Net result for the period		9,114,553	0	0	9,114,553
Other comprehensive income for the period	17	0	0	60,898,153	60,898,153
Total comprehensive income for the period		9,114,553	0	60,898,153	70,012,706
Transfers from reserve accounts	28	3,770,542	(3,770,542)	0	0
Transfers to reserve accounts	28	(3,550,900)	3,550,900	0	0
<b>Balance as at 30 June 2023</b>		<b>148,677,004</b>	<b>29,934,979</b>	<b>343,293,074</b>	<b>521,905,057</b>

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

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

	NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		30,050,007	29,794,907
Grants, subsidies and contributions		7,341,159	6,418,888
Fees and charges		12,143,773	11,463,281
Interest revenue		1,300,334	377,004
Goods and services tax received		2,123,729	1,990,463
Other revenue		1,515,688	1,763,448
		54,474,690	51,807,991
<b>Payments</b>			
Employee costs		(22,913,855)	(20,547,930)
Materials and contracts		(16,243,711)	(18,807,400)
Utility charges		(1,448,240)	(1,410,623)
Finance costs		(378,337)	(410,337)
Insurance paid		(590,186)	(537,790)
Goods and services tax paid		(2,483,361)	(1,935,391)
Other expenditure		(856,512)	(726,034)
		(44,914,202)	(44,375,505)
<b>Net cash provided by (used in) operating activities</b>	18(b)	9,560,488	7,432,486
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	9(a)	(3,433,674)	(2,950,460)
Payments for construction of infrastructure	10(a)	(11,217,889)	(5,127,058)
Capital grants, subsidies and contributions	2(a)	9,769,019	3,998,121
Distributions from investments in associates	21(b)	39,300	473,761
Proceeds for financial assets at amortised cost		7,139,394	(89,521)
Proceeds from sale of property, plant & equipment		594,586	439,473
<b>Net cash provided by (used in) investing activities</b>		2,890,736	(3,255,684)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	27(a)	(735,493)	(700,169)
Payments for principal portion of lease liabilities	27(b)	(210,687)	(206,765)
<b>Net cash provided by (used in) financing activities</b>		(946,180)	(906,934)
<b>Net increase (decrease) in cash held</b>		11,505,044	3,269,868
Cash at beginning of year		13,521,307	10,251,439
<b>Cash and cash equivalents at the end of the year</b>	18(a)	25,026,351	13,521,307

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

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

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	31,317,877	31,251,611	30,010,441
Grants, subsidies and contributions		8,163,778	4,059,267	7,822,772
Fees and charges		12,143,773	11,901,137	11,463,281
Interest revenue		1,300,334	1,035,000	377,004
Other revenue		1,515,688	1,373,039	1,763,448
Profit on asset disposals		36,585	660,900	122,297
Fair value adjustments to financial assets at fair value through profit or loss		5,910	0	6,994
Share of net profit of associates accounted for using the equity method	21(c)	632,787	0	999,595
		55,116,732	50,280,954	52,565,832
<b>Expenditure from operating activities</b>				
Employee costs		(22,237,863)	(21,942,259)	(20,778,739)
Materials and contracts		(21,954,795)	(23,983,794)	(18,945,955)
Utility charges		(1,448,240)	(1,427,097)	(1,410,623)
Depreciation		(8,251,419)	(7,676,042)	(7,993,631)
Finance costs		(378,337)	(383,818)	(410,337)
Insurance		(590,186)	(601,071)	(537,790)
Other expenditure		(856,512)	(881,872)	(726,034)
Loss on asset disposals		(53,846)	(49,500)	0
		(55,771,198)	(56,945,453)	(50,803,109)
Non-cash amounts excluded from operating activities	26(a)	7,539,579	7,064,642	6,553,580
<b>Amount attributable to operating activities</b>		6,885,113	400,143	8,316,303
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	2(a)	9,769,019	9,945,277	3,998,121
Proceeds from disposal of assets		594,586	1,526,400	439,473
Distributions from investments in associates	21(b)	39,300	0	473,761
		10,402,905	11,471,677	4,911,355
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	9(a)	(3,433,674)	(4,320,275)	(2,950,460)
Purchase and construction of infrastructure	10(a)	(11,217,889)	(11,750,349)	(5,127,058)
		(14,651,563)	(16,070,624)	(8,077,518)
<b>Amount attributable to investing activities</b>		(4,248,658)	(4,598,947)	(3,166,163)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	28	3,770,542	5,450,590	2,174,615
		3,770,542	5,450,590	2,174,615
<b>Outflows from financing activities</b>				
Repayment of borrowings	27(a)	(735,493)	(735,494)	(700,169)
Payments for principal portion of lease liabilities	27(b)	(210,687)	(145,497)	(206,765)
Transfers to reserve accounts	28	(3,550,900)	(3,678,968)	(2,930,659)
		(4,497,080)	(4,559,959)	(3,837,593)
<b>Amount attributable to financing activities</b>		(726,538)	890,631	(1,662,978)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	26(b)	7,692,098	4,024,176	4,204,936
Amount attributable to operating activities		6,885,113	400,143	8,316,303
Amount attributable to investing activities		(4,248,658)	(4,598,947)	(3,166,163)
Amount attributable to financing activities		(726,538)	890,631	(1,662,978)
<b>Surplus or deficit after imposition of general rates</b>	26(b)	<b>9,602,015</b>	<b>716,003</b>	<b>7,692,098</b>

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

**SHIRE OF MUNDARING****FOR THE YEAR ENDED 30 JUNE 2023****INDEX OF NOTES TO THE FINANCIAL REPORT**

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

**1. BASIS OF PREPARATION**

The financial report of the Shire of Mundaring which is a band 2 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

**Judgements and estimates**

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

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

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

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

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



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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Fees and charges Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and charges Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Other revenue Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Other revenue Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

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

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue Recognition**

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

**For the year ended 30 June 2023**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	31,317,877	0	31,317,877
Grants, subsidies and contributions	8,163,778	0	0	0	8,163,778
Fees and charges	12,143,773	0	0	0	12,143,773
Interest revenue	1,031,333	0	269,001	0	1,300,334
Other revenue	942,609	0	573,079	0	1,515,688
Capital grants, subsidies and contributions	0	9,591,593	0	177,426	9,769,019
<b>Total</b>	<b>22,281,493</b>	<b>9,591,593</b>	<b>32,159,957</b>	<b>177,426</b>	<b>64,210,469</b>

**For the year ended 30 June 2022**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	30,010,441	0	30,010,441
Grants, subsidies and contributions	7,822,772	0	0	0	7,822,772
Fees and charges	11,463,281	0	0	0	11,463,281
Interest revenue	161,585	0	215,419	0	377,004
Other revenue	981,952	0	781,496	0	1,763,448
Capital grants, subsidies and contributions	0	3,998,121	0	0	3,998,121
<b>Total</b>	<b>20,429,590</b>	<b>3,998,121</b>	<b>31,007,356</b>	<b>0</b>	<b>55,435,067</b>

	2023 Actual	2022 Actual
	\$	\$
<b>Interest revenue</b>		
Interest on reserve account funds	621,000	105,806
Rates penalty interest	269,001	215,419
Interest on Municipal funds	410,333	55,779
	1,300,334	377,004
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	133,422	131,666
<b>(b) Expenses</b>		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	51,250	48,200
- Other services – grant acquittals	6,650	5,050
	57,900	53,250
<b>Employee Costs</b>		
Employee benefit costs	21,232,424	19,917,434
Other employee costs	1,005,439	861,305
	22,237,863	20,778,739
<b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	378,337	410,337
	378,337	410,337
<b>Other expenditure</b>		
Community grants and donations	489,402	380,585
Sundry expenses	367,110	345,449
	856,512	726,034

## SHIRE OF MUNDARING

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

## 3. CASH AND CASH EQUIVALENTS

Note	2023 \$	2022 \$
Cash at bank and on hand	25,026,351	13,521,307
<b>Total cash and cash equivalents</b>	<b>25,026,351</b>	<b>13,521,307</b>
Held as		
- Unrestricted cash and cash equivalents	16,724,289	10,767,209
- Restricted cash and cash equivalents	8,302,062	2,754,098
	<b>25,026,351</b>	<b>13,521,307</b>

## SIGNIFICANT ACCOUNTING POLICIES

## Cash and cash equivalents

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

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

## Restricted financial assets

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

## 4. OTHER FINANCIAL ASSETS

## (a) Current assets

Financial assets at amortised cost

## Other financial assets at amortised cost

Term deposits

Held as

- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

## (b) Non-current assets

Financial assets at fair value through profit or loss

## Financial assets at fair value through profit or loss

Units in Local Government House Trust

	2023 \$	2022 \$
Financial assets at amortised cost	24,179,308	31,318,702
	<b>24,179,308</b>	<b>31,318,702</b>
Other financial assets at amortised cost	24,179,308	31,318,702
	<b>24,179,308</b>	<b>31,318,702</b>
Held as		
- Unrestricted other financial assets at amortised cost	0	1,164,081
- Restricted other financial assets at amortised cost	24,179,308	30,154,621
	<b>24,179,308</b>	<b>31,318,702</b>
Financial assets at fair value through profit or loss	142,067	136,156
	<b>142,067</b>	<b>136,156</b>
Financial assets at fair value through profit or loss	142,067	136,156
	<b>142,067</b>	<b>136,156</b>

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

## SIGNIFICANT ACCOUNTING POLICIES

## Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

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

## Financial assets at fair value through profit or loss

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

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

## Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 22.

## SHIRE OF MUNDARING

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

## 5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	4,011,368	2,734,898
Trade receivables	804,870	1,103,688
GST receivable	549,380	189,748
Receivables for employee related provisions	125,618	95,004
Waste charges	587,846	358,737
	6,079,082	4,482,075
<b>Non-current</b>		
Rates and statutory receivables	1,291,830	1,185,991
Receivables for employee related provisions	25,615	36,503
POS Payments	27,237	27,237
	1,344,682	1,249,731

## SIGNIFICANT ACCOUNTING POLICIES

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

**SHIRE OF MUNDARING****NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023****6. INVENTORIES**

	Note	2023	2022
<b>Current</b>		\$	\$
Fuel and materials		123,569	114,678
		123,569	114,678
The following movements in inventories occurred during the year:			
<b>Balance at beginning of year</b>		114,678	72,323
Inventories expensed during the year		(602,643)	(563,349)
Additions to inventory		611,534	605,704
<b>Balance at end of year</b>		123,569	114,678

**SIGNIFICANT ACCOUNTING POLICIES****General**

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

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

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

**7. OTHER PROVISIONS**

	<b>Make good provisions</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Opening balance at 1 July 2022</b>		
Non-current provisions	161,200	161,200
	161,200	161,200
<b>Balance at 30 June 2023</b>	161,200	161,200
<b>Comprises</b>		
Non-current	161,200	161,200
	161,200	161,200

**Other provisions**

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

**Make good provisions**

Under the licence for the operation of the Mathieson Road Waste Transfer Station, the Shire has a legal obligation to restore the site.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

The payment of the non-current obligations is expected to be post 27 June 2035 i.e. upon the expiry of the license.

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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

**8. OTHER ASSETS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Other assets - current</b>		
Prepayments	331,938	393,516
	<b>331,938</b>	<b>393,516</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

## SHIRE OF MUNDARING

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

## 9. PROPERTY, PLANT AND EQUIPMENT

## (a) Movements in Balances

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

	Land \$	Buildings \$	Total land and buildings	Furniture and equipment \$	Plant and equipment \$	Buildings - work in progress \$	Total property, plant and equipment \$
<b>Balance at 1 July 2021</b>	25,624,700	46,768,599	72,393,299	308,080	6,873,527	42,838	79,617,744
Additions	0	43,050	43,050	139,013	1,791,857	976,540	2,950,460
Disposals	0	0	0	0	(317,176)	0	(317,176)
Depreciation	0	(1,651,793)	(1,651,793)	(30,929)	(731,933)	0	(2,414,655)
<b>Balance at 30 June 2022</b>	25,624,700	45,159,856	70,784,556	416,164	7,616,275	1,019,378	79,836,373
<b>Comprises:</b>							
Gross balance amount at 30 June 2022	25,624,700	75,269,713	100,894,413	830,426	12,287,293	1,019,378	115,031,510
Accumulated depreciation at 30 June 2022	0	(30,109,857)	(30,109,857)	(414,262)	(4,671,018)	0	(35,195,137)
<b>Balance at 30 June 2022</b>	25,624,700	45,159,856	70,784,556	416,164	7,616,275	1,019,378	79,836,373
Additions	675,000	551,189	1,226,189	47,935	2,129,186	30,364	3,433,674
Disposals	0	0	0	0	(611,847)	0	(611,847)
Revaluation increments / (decrements) transferred to revaluation surplus	2,350,200	6,113,877	8,464,077	0	0	0	8,464,077
Depreciation	0	(1,659,182)	(1,659,182)	(60,191)	(849,744)	0	(2,569,117)
Transfers	0	988,503	988,503	0	0	(988,503)	0
<b>Balance at 30 June 2023</b>	28,649,900	51,154,243	79,804,143	403,908	8,283,870	61,239	88,553,160
<b>Comprises:</b>							
Gross balance amount at 30 June 2023	28,649,900	87,931,000	116,580,900	878,361	12,837,312	61,239	130,357,812
Accumulated depreciation at 30 June 2023	0	(36,776,757)	(36,776,757)	(474,453)	(4,553,442)	0	(41,804,652)
<b>Balance at 30 June 2023</b>	28,649,900	51,154,243	79,804,143	403,908	8,283,870	61,239	88,553,160



**SHIRE OF MUNDARING**  
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**9. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	Level 2	Market approach using recent observable data for similar properties in the area	Independent Registered Valuers	June 2023	Price per square metre
Buildings	Level 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2) and remaining useful life assessments (Level 3) inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**(ii) Cost**  
**Furniture and equipment**  
**Plant and equipment**

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**SHIRE OF MUNDARING**  
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**FOR THE YEAR ENDED 30 JUNE 2023**

**10. INFRASTRUCTURE**

**(a) Movements in Balances**

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	239,039,285	14,348,688	45,053,744	24,427,493	139,133	323,008,343
Additions	2,976,887	533,843	552,719	1,063,609	0	5,127,058
Depreciation	(3,634,229)	(268,457)	(774,556)	(693,935)	0	(5,371,177)
Transfers	0	0	28,445	75,880	(139,133)	(34,808)
<b>Balance at 30 June 2022</b>	238,381,943	14,614,074	44,860,352	24,873,047	0	322,729,416
<b>Comprises:</b>						
Gross balance at 30 June 2022	298,540,026	19,205,553	71,408,256	31,238,702	0	420,392,537
Accumulated depreciation at 30 June 2022	(60,158,083)	(4,591,479)	(26,547,904)	(6,365,655)	0	(97,663,121)
<b>Balance at 30 June 2022</b>	238,381,943	14,614,074	44,860,352	24,873,047	0	322,729,416
Additions	8,378,417	988,251	611,118	1,240,103	0	11,217,889
Revaluation increments / (decrements) transferred to revaluation surplus	38,814,720	2,329,912	7,315,736	3,943,754	0	52,404,122
Depreciation	(3,697,271)	(258,514)	(780,563)	(732,327)	0	(5,468,675)
<b>Balance at 30 June 2023</b>	281,877,809	17,673,723	52,006,643	29,324,577	0	380,882,752
<b>Comprises:</b>						
Gross balance at 30 June 2023	354,911,393	23,225,679	83,520,135	37,341,899	0	498,999,106
Accumulated depreciation at 30 June 2023	(73,033,584)	(5,551,956)	(31,513,492)	(8,017,322)	0	(118,116,354)
<b>Balance at 30 June 2023</b>	281,877,809	17,673,723	52,006,643	29,324,577	0	380,882,752

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>(i) Fair Value</b>	<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
	<b>Infrastructure - roads</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Infrastructure - footpaths</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Infrastructure - drainage</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	<b>Infrastructure - parks and ovals</b>	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

**SHIRE OF MUNDARING**  
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**11. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
<b>Buildings</b>	
Structure	30 to 100 years
Fit out	18 to 45 years
Mechanical	18 to 45 years
Roof Cladding	24 to 60 years
<b>Furniture and Equipment</b>	3 to 12 years
<b>Plant and Equipment</b>	3 to 60 years
<b>Sealed Roads and Streets</b>	
Formation	not depreciated
Pavement	70 to 150 years
Surface	15 to 45 years
Kerb	60 to 70 years
<b>Unsealed Roads</b>	
Formation	not depreciated
Surface	15 years
<b>Drainage</b>	60 to 100 years
<b>Bridges</b>	40 to 100 years
<b>Footpaths</b>	15 to 100 years
<b>Heritage Trails</b>	
Formation	not depreciated
Pavement	60 years
Point Items	15 to 100 years
<b>Waste Transfer Stations</b>	15 to 100 years
<b>Bus Shelters</b>	20 to 50 years
<b>Parks Hard Assets</b>	5 to 80 years

**(b) Temporarily Idle or retired from use assets**

The Shire did not have any temporarily idle or retired from use assets as at 30 June 2023 and 30 June 2022.

**(c) Fully Depreciated Assets in Use**

The Shire did not have any fully depreciated assets in use as at 30 June 2023 and 30 June 2022.

**SHIRE OF MUNDARING**  
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**11. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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

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

**Revaluation**

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

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

**Revaluation (continued)**

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Amortisation**

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

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

**Impairment**

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

**Gains or losses on disposal**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**12. LEASES**

**(a) Right-of-Use Assets**

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

Note	Right-of-use assets - furniture and equipment	Right-of-use assets Total
	\$	\$
<b>Balance at 1 July 2021</b>	80,814	80,814
Additions	714,662	714,662
Depreciation	(207,799)	(207,799)
<b>Balance at 30 June 2022</b>	587,677	587,677
Additions	202,305	202,305
Depreciation	(213,627)	(213,627)
<b>Balance at 30 June 2023</b>	576,355	576,355

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

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(213,627)	(207,799)
Finance charge on lease liabilities	(11,164)	(7,841)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>(224,791)</b>	<b>(215,640)</b>
Total cash outflow from leases	(221,851)	(214,606)

**(b) Lease Liabilities**

Current	223,602	156,853
Non-current	358,664	433,794
27(b)	582,266	590,647

The Shire has three leases relating to furniture and equipment. The lease terms range between 3 and 5 years.

The Shire has not revalued the right of use assets relating to leased furniture and equipment as the difference between the fair value and carrying amount is immaterial.

**Secured liabilities and assets pledged as security**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 27(b).

**Right-of-use assets - measurement**

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

Refer to Note 11 under revaluation for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

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

**SHIRE OF MUNDARING**  
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**12. LEASES (Continued)**

**(c) Lessor - Property, Plant and Equipment Subject to Lease**

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
Less than 1 year	484,806	440,052
1 to 2 years	426,375	440,052
2 to 3 years	425,764	439,752
3 to 4 years	424,719	439,202
4 to 5 years	420,749	438,725
> 5 years	420,749	434,632
	<b>2,603,162</b>	<b>2,632,415</b>

**Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease**

Rental income	588,974	483,325
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The Shire leases community facilities to community groups with rentals payable either monthly or annually. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The community facilities are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases.

Expectations about the future residual values are reflected in the fair value of the properties.

**SIGNIFICANT ACCOUNTING POLICIES**

**The Shire as Lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

When a contract is determined to include lease and non-lease components, the Shire applies *AASB 15 Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

## SHIRE OF MUNDARING

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

## 13. TRADE AND OTHER PAYABLES

**Current**

	2023	2022
	\$	\$
Sundry creditors	5,609,039	1,395,591
Prepaid rates	1,629,961	1,515,522
Accrued payroll liabilities	0	679,111
Bonds and deposits held	2,160,082	2,190,363
Creditor accruals	1,771,486	616,475
Cash in lieu of POS	1,222,901	902,682
	12,393,469	7,299,744

**SIGNIFICANT ACCOUNTING POLICIES****Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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



**SHIRE OF MUNDARING**  
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**14. OTHER LIABILITIES**

**Current**

Contract liabilities  
 Capital grant/contributions liabilities

	2023	2022
	\$	\$
Contract liabilities	15,263	68,204
Capital grant/contributions liabilities	260,387	1,080,048
	275,650	1,148,252
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	68,204	56,604
Additions	15,263	11,600
Revenue from contracts with customers included as a contract liability at the start of the period	(68,204)	0
	15,263	68,204
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	1,080,048	1,646,848
Additions	1,658,068	1,253,865
Revenue from capital grant/contributions held as a liability at the start of the period	(2,477,729)	(1,820,665)
	260,387	1,080,048
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	260,387	1,080,048
	260,387	1,080,048

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

## SHIRE OF MUNDARING

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

## 15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Other loans		772,872	7,626,158	8,399,030	735,493	8,399,030	9,134,523
<b>Total secured borrowings</b>	27(a)	772,872	7,626,158	8,399,030	735,493	8,399,030	9,134,523

## SIGNIFICANT ACCOUNTING POLICIES

## Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

## Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

Information regarding exposure to risk can be found at Note 22.

## SHIRE OF MUNDARING

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

## 16. EMPLOYEE RELATED PROVISIONS

## Employee Related Provisions

	2023	2022
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	1,674,136	1,687,211
Long service leave	1,859,999	1,848,353
<b>Total current employee related provisions</b>	<b>3,534,135</b>	<b>3,535,564</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	293,869	289,321
<b>Total non-current employee related provisions</b>	<b>293,869</b>	<b>289,321</b>
<b>Total employee related provisions</b>	<b>3,828,004</b>	<b>3,824,885</b>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2023	2022
		\$	\$
<b>Amounts are expected to be settled on the following basis:</b>			
Less than 12 months after the reporting date		1,557,427	1,539,165
More than 12 months from reporting date		2,270,577	2,285,720
		<b>3,828,004</b>	<b>3,824,885</b>

Expected reimbursements of employee related provisions from other WA local governments included within other receivables

5	151,233	131,507
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## SIGNIFICANT ACCOUNTING POLICIES

## Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

## Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

## Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

## SHIRE OF MUNDARING

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

## 17. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	48,419,386	8,464,077	56,883,463	48,419,386	0	48,419,386
Revaluation surplus - Plant and equipment	1,627,873	0	1,627,873	1,627,873	0	1,627,873
Revaluation surplus - Infrastructure - roads	175,806,318	38,814,720	214,621,038	175,806,318	0	175,806,318
Revaluation surplus - Infrastructure - footpaths	8,057,073	2,329,912	10,386,985	8,057,073	0	8,057,073
Revaluation surplus - Infrastructure - drainage	28,976,295	7,315,736	36,292,031	28,976,295	0	28,976,295
Revaluation surplus - Infrastructure - parks and ovals	14,897,205	3,943,754	18,840,959	14,897,205	0	14,897,205
	277,784,150	60,868,199	338,652,349	277,784,150	0	277,784,150
Revaluation surplus - Share from investments in associates	4,610,771	29,954	4,640,725	4,642,394	(31,623)	4,610,771
	282,394,921	60,898,153	343,293,074	282,426,544	(31,623)	282,394,921

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

**18. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	25,026,351	13,521,307
<b>Restrictions</b>			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,302,062	2,754,098
- Financial assets at amortised cost	4	24,179,308	30,154,621
		32,481,370	32,908,719
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	29,934,979	30,154,621
Bonds and deposits held	13	2,160,082	2,190,363
Cash in lieu of POS (pre 10 April 2006)		386,309	563,735
<b>Total restricted financial assets</b>		32,481,370	32,908,719
<b>(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities</b>			
Net result		9,114,553	5,760,844
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(5,910)	(6,994)
Depreciation/amortisation		8,251,419	7,993,631
(Profit)/loss on sale of assets		17,261	(122,297)
Work in progress expensed		0	34,808
Share of profits of associates		(632,787)	(999,595)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(1,691,958)	(1,051,927)
(Increase)/decrease in other assets		61,578	(183,333)
(Increase)/decrease in inventories		(8,891)	(42,355)
Increase/(decrease) in trade and other payables		5,093,725	616,926
Increase/(decrease) in employee related provisions		3,119	(25,101)
Increase/(decrease) in other provisions		0	11,200
Increase/(decrease) in other liabilities		(872,602)	(555,200)
Capital grants, subsidies and contributions		(9,769,019)	(3,998,121)
Net cash provided by/(used in) operating activities		9,560,488	7,432,486
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank overdraft limit		500,000	500,000
Bank overdraft at balance date		0	0
Credit card limit		56,000	56,000
Credit card balance at balance date		(22,236)	(28,060)
<b>Total amount of credit unused</b>		533,764	527,940
<b>Loan facilities</b>			
Loan facilities - current		772,872	735,493
Loan facilities - non-current		7,626,158	8,399,030
<b>Total facilities in use at balance date</b>		8,399,030	9,134,523
<b>Unused loan facilities at balance date</b>		0	0

**SHIRE OF MUNDARING**  
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**19. CONTINGENT LIABILITIES**

In compliance with the *Contaminated Sites Act 2003* Section 11, the Shire has a listed site which may be potentially contaminated. Detail of the site is:

- 440 Strettle Road, Glen Forrest, 6071

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of this site. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

**SHIRE OF MUNDARING**  
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**20. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	56,554	56,554	53,759
President's meeting attendance fees	28,901	28,901	50,202
President's annual allowance for ICT expenses	5,542	3,500	7,000
President's travel expenses	1,768	1,200	4,624
	92,765	90,155	115,585
Deputy President's annual allowance	14,138	14,138	13,440
Deputy President's meeting attendance fees	22,121	22,121	21,673
Deputy President's annual allowance for ICT expenses	3,017	3,500	3,519
Deputy President's travel expenses	4,041	1,200	2,216
	43,317	40,959	40,848
All other council member's meeting attendance fees	221,210	221,210	190,420
All other council member's child care expenses	1,085	0	2,751
All other council member's annual allowance for ICT expenses	42,684	35,000	30,922
All other council member's travel expenses	8,099	12,000	6,000
	273,078	268,210	230,093
20(b)	409,160	399,324	386,526

**(b) Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	1,150,749	1,089,596
Post-employment benefits	111,262	101,194
Employee - other long-term benefits	26,722	25,693
Council member costs	409,160	386,526
20(a)	1,697,893	1,603,009

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

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

20. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

KMP, other than elected members, are entitled to and do utilise the free use of the Shire's Aquatic Centres.

Elected members are provided with food and refreshments before all Council meetings.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual \$	2022 Actual \$
Purchase of goods and services	3,786,720	3,604,098
Trade and other payables	200,394	0
<b>Investments in associates:</b>		
Distributions received from investments in associates	39,300	473,761

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.



## SHIRE OF MUNDARING

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## 21. INVESTMENT IN ASSOCIATES

## (a) Investment in associates

Set out in the table below are the associates of the Shire. All associates are measured using the equity method.  
Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2023	2022
	2023	2022	Actual	Actual
EMRC	11.43%	11.53%	\$ 20,305,412	\$ 19,681,971
<b>Total equity-accounted investments</b>			<b>20,305,412</b>	<b>19,681,971</b>

## (b) Share of investment in EMRC

The Shire of Mundaring has a share in the net assets of the Eastern Metropolitan Regional Council (EMRC) as a member council. The EMRC provides services in waste management, resource recovery, environmental management and regional development.

The accounting share applicable to the Shire of Mundaring as at 30 June 2023 as disclosed in the financial statements of the EMRC is \$20,305,412

This represents the Shire's 11.43% share of the total equity of the EMRC.

## Summarised statement of comprehensive income

Note	2023 Actual	2022 Actual
Revenue	\$ 51,844,081	\$ 42,449,284
Expenses	(45,564,938)	(36,442,392)
Profit/(loss) for the period	6,279,143	6,006,892
Other comprehensive income	635,245	0
Total comprehensive income for the period	6,914,388	6,006,892

## Summarised statement of financial position

Current assets	84,995,182	85,207,247
Non-current assets	129,024,122	121,339,609
Total assets	214,019,304	206,546,856
Current liabilities	29,938,415	8,077,758
Total non-current liabilities	6,407,147	27,709,744
Total liabilities	36,345,562	35,787,502

## Net assets

	177,673,742	170,759,354
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## Reconciliation to carrying amounts

Opening net assets 1 July	170,759,354	185,752,979
Profit/(Loss) for the period	6,279,143	6,006,892
Other comprehensive income	635,245	0
Provision for City of Belmont payout	0	(21,000,517)
Closing net assets 1 July	177,673,742	170,759,354

## Carrying amount at 1 July

- Share of associates net profit/(loss) for the period	21(c) 19,681,971	19,187,760
- Share of associates other comprehensive income arising during the period	632,787	999,595
- Distribution of equity by associate	29,954	(31,623)
	(39,300)	(473,761)
<b>Carrying amount at 30 June (Refer to Note 21(a))</b>	<b>20,305,412</b>	<b>19,681,971</b>

## SIGNIFICANT ACCOUNTING POLICIES

## Investments in associates

An associate is an entity over which the Shire has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

## (c) Share of associates net profit/(loss) for the period

Share of investment in EMRC (refer to Note 21(b))	2023 Actual	2022 Actual
	\$ 632,787	\$ 999,595
	<b>632,787</b>	<b>999,595</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**22. FINANCIAL RISK MANAGEMENT**

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rates</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	<b>Weighted Average Interest Rate</b>	<b>Carrying Amounts</b>	<b>Fixed Interest Rate</b>	<b>Variable Interest Rate</b>	<b>Non Interest Bearing</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2023</b>					
Cash and cash equivalents	1.00%	25,026,351	0	25,021,376	4,975
Financial assets at amortised cost - term deposits	4.40%	24,179,308	24,179,308	0	0
<b>2022</b>					
Cash and cash equivalents	0.085%	13,521,307	0	13,516,332	4,975
Financial assets at amortised cost - term deposits	1.33%	31,318,702	31,318,702	0	0

Amounts above are exclusive of GST receivable and do not include receivables for employee related provisions.

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% movement in interest rates on profit or loss and equity*	250,214	135,163

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**22. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

**Trade and Other Receivables**

The Shire's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2022 or 1 July 2023 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for trade receivables and waste charges.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2023</b>					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,341,605	12,485	4,766	33,860	1,392,716
Loss allowance	0	0	0	0	0
<b>30 June 2022</b>					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,393,877	5,940	2,467	60,141	1,462,425
Loss allowance	0	0	0	0	0

## SHIRE OF MUNDARING

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

## 22. FINANCIAL RISK MANAGEMENT (Continued)

## (c) Liquidity risk

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2023</b>					
Trade and other payables	12,393,469	0	0	12,393,469	12,393,469
Borrowings	1,106,045	4,424,182	4,652,408	10,182,635	8,399,030
Lease liabilities	232,071	363,802	0	595,873	582,266
	13,731,585	4,787,984	4,652,408	23,171,977	21,374,765
<b>2022</b>					
Trade and other payables	7,299,744	0	0	7,299,744	7,299,744
Borrowings	1,106,046	4,424,181	5,758,454	11,288,681	9,134,523
Lease liabilities	162,141	440,626	0	602,767	590,647
	8,567,931	4,864,807	5,758,454	19,191,192	17,024,914

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**23. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Interest revenue**

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

**i) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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**24. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

<b>Objective</b>	<b>Description</b>
<b>Governance</b> To provide a decision making process for the efficient allocation of resources.	Includes the activities of members of council and the administrative support required for the Council and Shire services.
<b>General purpose funding</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>Law, order, public safety</b> To provide services to help ensure a safer community.	Supervision and enforcement of legislation and various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>Health</b> To provide an operational framework for environmental and community health.	Prevention of human illnesses, including inspection of premises/food control.
<b>Education and welfare</b> To provide services to disadvantaged persons, the elderly, children and youth.	Operating and maintaining child minding centres and playgroup centres. Provision of services and programs for the youth and seniors of the Shire.
<b>Community amenities</b> To provide essential services required by the community.	Rubbish collection services, operation of waste disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.
<b>Recreation and culture</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centres, lake, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries and other cultural facilities.
<b>Transport</b> To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, pathways, depots, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<b>Economic services</b> To help promote the shire and its economic wellbeing.	Tourism and area promotion. Provision of standpipes. Approval of building construction and implementation of statutory building controls.
<b>Other property and services</b> To monitor and control the Shire's overheads operating accounts.	Public works overheads, plant and equipment operations and activities not reported in the above programs.

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**24. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
Governance	177,888	352,690
General purpose funding	32,820,737	30,576,445
Law, order, public safety	200,644	474,684
Health	104,750	97,176
Education and welfare	2,553,881	2,346,297
Community amenities	8,659,794	7,633,929
Recreation and culture	1,393,700	1,300,705
Transport	62,202	99,327
Economic services	295,642	1,330,822
Other property and services	683,715	530,985
	<b>46,952,953</b>	<b>44,743,060</b>
<b>Grants, subsidies and contributions and capital grants</b>		
Governance	16,000	16,000
General purpose funding	3,940,266	3,317,616
Law, order, public safety	970,770	1,838,961
Education and welfare	2,944,930	3,382,308
Community amenities	76,695	0
Recreation and culture	126,668	887,150
Transport	9,844,124	2,365,241
Other property and services	13,345	13,617
	<b>17,932,798</b>	<b>11,820,893</b>
<b>Total Income</b>	<b>64,885,751</b>	<b>56,563,953</b>
<b>Expenses</b>		
Governance	(5,326,264)	(4,992,407)
General purpose funding	(846,801)	(569,357)
Law, order, public safety	(3,869,306)	(3,260,900)
Health	(634,255)	(736,728)
Education and welfare	(7,322,910)	(7,519,707)
Community amenities	(10,466,216)	(9,577,988)
Recreation and culture	(11,080,432)	(10,559,738)
Transport	(13,731,406)	(11,342,743)
Economic services	(770,213)	(739,924)
Other property and services	(1,723,395)	(1,503,617)
<b>Total expenses</b>	<b>(55,771,198)</b>	<b>(50,803,109)</b>
<b>Net result for the period</b>	<b>9,114,553</b>	<b>5,760,844</b>
<b>(c) Total Assets</b>		
Governance	11,575,153	10,853,907
General purpose funding	54,508,856	48,761,797
Law, order, public safety	6,737,124	4,499,762
Health	577,433	531,191
Education and welfare	2,957,440	2,625,832
Community amenities	23,128,406	22,232,782
Recreation and culture	68,926,683	61,832,852
Transport	355,298,166	301,505,199
Economic services	25,361	45,270
Other property and services	23,810,054	21,163,010
	<b>547,544,676</b>	<b>474,051,602</b>

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

**25. RATING INFORMATION**

**General Rates**

RATE TYPE				2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
GRV - Residential	Gross rental valuation	0.0945	11,398	209,647,370	19,811,677	93,093	19,904,770	19,815,006	150,251	19,965,257	19,123,315
GRV - Commercial	Gross rental valuation	0.0945	279	25,171,728	2,378,728	13,920	2,392,648	2,375,399	0	2,375,399	2,291,653
GRV - Light Industrial	Gross rental valuation	0.0945	289	15,916,422	1,504,102	(5,298)	1,498,804	1,504,102	0	1,504,102	1,455,083
GRV - Rural Residential	Gross rental valuation	0.0945	3,092	63,293,132	5,981,201	64,575	6,045,776	5,981,201	0	5,981,201	5,782,396
UV - Rural	Unimproved valuation	0.008615	252	142,501,000	942,644	50,227	992,871	942,644	0	942,644	874,874
<b>Total general rates</b>			15,310	456,529,652	30,618,352	216,517	30,834,869	30,618,352	150,251	30,768,603	29,527,321
<b>Minimum Payment</b>											
		\$									
<b>Minimum payment</b>											
GRV - Residential	Gross rental valuation	919	442	3,211,504	406,198	0	406,198	406,198	0	406,198	411,144
GRV - Commercial	Gross rental valuation	919	3	21,860	2,757	0	2,757	2,757	0	2,757	2,664
GRV - Light Industrial	Gross rental valuation	919	1	8,148	919	0	919	919	0	919	888
GRV - Rural Residential	Gross rental valuation	919	72	578,776	66,168	0	66,168	66,168	0	66,168	63,936
UV - Mining	Unimproved valuation	1,161	6	54,363	6,966	0	6,966	6,966	0	6,966	4,488
<b>Total minimum payments</b>			524	3,874,651	483,008	0	483,008	483,008	0	483,008	483,120
<b>Total general rates and minimum payments</b>			15,834	460,404,303	31,101,360	216,517	31,317,877	31,101,360	150,251	31,251,611	30,010,441
<b>Total Rates</b>							31,317,877			31,251,611	30,010,441

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.



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

## SHIRE OF MUNDARING

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

## 27. BORROWING AND LEASE LIABILITIES

## (a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Civic Facility Redevelopment		2,813,540	0	(323,372)	2,490,168	0	(346,577)	2,143,591	2,490,168
Community Building Projects		7,021,152	0	(376,797)	6,644,355	0	(388,916)	6,255,439	6,644,355
<b>Total</b>		<b>9,834,692</b>	<b>0</b>	<b>(700,169)</b>	<b>9,134,523</b>	<b>0</b>	<b>(735,493)</b>	<b>8,399,030</b>	<b>9,134,523</b>
<b>Borrowing Finance Cost Payments</b>									
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	
						\$	\$	\$	
Civic Facility Redevelopment		170	WATC*	6.95%	3/07/2028	(162,165)	(162,165)	(185,369)	
Community Building Projects		171	WATC*	3.17%	1/05/2036	(205,008)	(205,008)	(217,127)	
<b>Total</b>						<b>(367,173)</b>	<b>(367,173)</b>	<b>(402,496)</b>	
<b>Total Finance Cost Payments</b>									
						<b>(367,173)</b>	<b>(367,173)</b>	<b>(402,496)</b>	

\* WA Treasury Corporation

## (b) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022
Security Appliance & Software	Lease 2	54,374	0	(40,579)	13,795	0	(13,795)	0	13,795
Telvic Microphone System	Lease 4	12,728	0	(12,728)	0	0	0	0	0
Photocopier/Printers	Lease 5	11,831	0	(11,831)	0	0	0	0	0
Photocopier/Printers	Lease 6	3,818	0	(1,563)	2,255	0	(1,586)	669	2,255
Data Centres (servers) x 2 *	Lease 7 / 1	0	714,661	(140,064)	574,597	0	(141,472)	433,125	606,946
Server Infrastructure	Lease 8	0	0	0	0	202,306	(53,234)	149,072	0
<b>Total Lease Liabilities</b>	<b>12(b)</b>	<b>82,751</b>	<b>714,661</b>	<b>(206,765)</b>	<b>590,647</b>	<b>202,306</b>	<b>(210,687)</b>	<b>582,266</b>	<b>622,996</b>
<b>Lease Finance Cost Payments</b>									
Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
						\$	\$	\$	
Security Appliance & Software		2	HP Financial	2.99%	31/10/2022	(86)	(86)	(1,060)	60 mths
Telvic Microphone System		4	HP Financial	3.05%	30/11/2021	0	0	(97)	36 mths
Photocopier/Printers		5	Konica Minolta	2.00%	31/10/2021	0	0	(50)	60 mths
Photocopier/Printers		6	Konica Minolta	1.50%	7/12/2023	(21)	(23)	(46)	43 mths
Data Centres (servers) x 2 *		7 / 1	HP Financial	1.02%	30/06/2026	(5,180)	(16,536)	(6,588)	60 mths
Server Infrastructure		8	HP Financial	4.06%	31/08/2025	(5,877)	0	0	36 mths
<b>Total Finance Cost Payments</b>						<b>(11,164)</b>	<b>(16,645)</b>	<b>(7,841)</b>	

## SHIRE OF MUNDARING

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

28. RESERVE ACCOUNTS	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
(a) Telecommunications Facility Backup Reserve	20,923	9,581	0	30,504	30,323	10,725	0	41,048	20,217	706	0	20,923
(b) Cash in lieu of Public Open Space Reserve	339,852	507,404	0	847,256	110,275	2,635	0	112,910	62,447	277,405	0	339,852
	360,775	516,985	0	877,760	140,598	13,360	0	153,958	82,664	278,111	0	360,775
<b>Restricted by council</b>												
(c) Leave Reserve	378,988	416,522	(427,998)	367,512	456,487	420,907	(230,000)	647,394	613,918	211,323	(446,253)	378,988
(d) Civic Facilities Reserve	11,288,490	590,847	(887,166)	10,992,171	11,100,803	615,229	(1,992,165)	9,723,867	10,932,123	545,116	(188,749)	11,288,490
(e) Information Technology Reserve	853,808	67,975	(30,000)	891,783	855,988	70,452	(30,000)	896,440	1,005,307	53,101	(204,600)	853,808
(f) Childrens Services Reserve	3,012,203	212,724	0	3,224,927	2,818,637	67,345	(30,000)	2,855,982	3,156,930	10,150	(154,877)	3,012,203
(g) Capital Investment Reserve	3,896,605	78,320	(675,000)	3,299,925	3,896,605	1,000,000	0	4,896,605	3,896,605	0	0	3,896,605
(h) Capital Income Reserve	5,070,875	615,648	(116,715)	5,569,808	4,433,172	498,596	(851,000)	4,080,768	4,665,488	449,773	(44,386)	5,070,875
(i) Gravel Pit Rehabilitation Reserve	60,983	1,296	0	62,249	61,098	1,460	0	62,558	60,779	204	0	60,983
(j) Plant Reserve	2,136,335	881,655	(755,950)	2,262,040	997,429	860,124	(915,600)	941,953	1,813,262	744,723	(421,650)	2,136,335
(k) Unspent Grants Reserves	992,853	0	(872,603)	120,250	1,381,825	0	(1,381,825)	0	1,706,953	0	(714,100)	992,853
(l) Waste Management Reserve	2,102,706	82,875	(5,110)	2,180,471	1,946,003	46,495	(20,000)	1,972,498	1,464,548	638,158	0	2,102,706
(m) Environmental Future Fund Reserve	0	86,083	0	86,083	0	85,000	0	85,000	0	0	0	0
	29,793,846	3,033,915	(3,770,542)	29,057,219	27,948,047	3,665,608	(5,450,590)	26,163,065	29,315,913	2,652,548	(2,174,615)	29,793,846
	30,154,621	3,550,900	(3,770,542)	29,934,979	28,088,645	3,678,968	(5,450,590)	26,317,023	29,398,577	2,930,659	(2,174,615)	30,154,621

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
<b>Restricted by legislation/agreement</b>	
(a) Telecommunications Facility Backup Reserve	To maintain the grounds and facilities of the reserve. Where there are surplus reserve funds, to maintain the grounds and facilities of other reserves within the locality.
(b) Cash in lieu of Public Open Space Reserve	Hold cash received in lieu of public open space.
<b>Restricted by council</b>	
(c) Leave Reserve	To fund the Shire's Long Service Leave Liability.
(d) Civic Facilities Reserve	To fund the construction and/or purchase of public buildings and facilities.
(e) Information Technology Reserve	To fund the upgrade and replacement of the Shire's information technology.
(f) Childrens Services Reserve	To provide funds for the purchase of capital items, preventative maintenance for Children Service's buildings and employee entitlements.
(g) Capital Investment Reserve	To fund the advancement of the Shire's Property Strategy.
(h) Capital Income Reserve	To fund the development of Shire facilities and infrastructure.
(i) Gravel Pit Rehabilitation Reserve	To fund the production of gravel and the rehabilitation of gravel pits.
(j) Plant Reserve	To fund the replacement and purchase of works plant and light vehicles.
(k) Unspent Grants Reserves	To quarantine any unspent grant funds at the end of each financial year.
(l) Waste Management Reserve	To fund capital costs and any operating deficits associated with the provision of the Shire's waste management services.
(m) Environmental Future Fund Reserve	To fund environmental initiatives and projects.

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

**29. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	<b>1 July 2022</b>	<b>Amounts Received</b>	<b>Amounts Paid</b>	<b>30 June 2023</b>
	\$	\$	\$	\$
Public Open Space Contributions	2,533,602	18,091	0	2,551,693
BAL Grant (City of Perth LMDRF)	11,747	81	(357)	11,471
	<u>2,545,349</u>	<u>18,172</u>	<u>(357)</u>	<u>2,563,164</u>



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2023 Shire of Mundaring

To the Council of the Shire of Mundaring

#### Opinion

I have audited the financial report of the Shire of Mundaring (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Page 1 of 3

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I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

### **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

### **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Mundaring for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Nayna Raniga  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
12 December 2023





“...to ensure we are providing  
the very best services and facilities  
we can to our community...”





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## 10.6 Statement of Financial Activity for period ended 30 November 2023

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<b>File Code</b>	FI.RPT2
<b>Author</b>	Stan Kocian, Manager Finance and Governance
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Statement of Financial Activity for period ended 30 November 2023 <a href="#">↓</a>

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### PURPOSE

The monthly Statement of Financial Activity discloses the Shire's financial activities for the period ending 30 November 2023.

The actual closing budget position as at 30 November 2023 was a surplus of \$34,240,018 compared to a budgeted year to date surplus to the end of November of \$27,263,952. The budgeted year end surplus is \$614,424 as per the original budget adopted by Council on 30 August 2023 (SC2.08.23).

### BACKGROUND

The monthly financial report is presented in accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

A statement of financial activity and any accompanying documents are to be presented to the Council at an ordinary meeting of the Council within two months after the end of the month to which the statement relates.

The Statement of Financial Activity Report summarises the Shire's financial activities.

### STATUTORY / LEGAL IMPLICATIONS

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare a statement of financial activity each month.

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

Financial implications are in accordance with the approved reporting material variances (C19.08.23) of:

- (+) or (-) \$50,000 or 10%, whichever is the greater for Revenue
- (+) or (-) \$100,000 or 10%, whichever is the greater for Expenses

within the monthly Statement of Financial Activity during the 2023/24 financial year.

### STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.6 – Sound financial and asset management

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## SUSTAINABILITY IMPLICATIONS

Nil

## RISK IMPLICATIONS

<b>Risk:</b> Financial performance is not monitored against approved budget		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Possible	Minor	Moderate
<b>Action / Strategy</b>		
The monthly financial report tracks the Shire's actual financial performance against its budgeted financial performance to ensure that the Council is able to monitor the Shire's actual financial performance against the adopted budget throughout the financial year.		

## EXTERNAL CONSULTATION

Nil

## COMMENT

The reports that accompany this item are as follows:

- A graphical representation of the year to date comparison to budget for operating revenue, operating expenses and capital expenditure;
- Statement of Financial Activity (based on the Statement of Financial Activity adopted in the annual budget) for the period ending 30 November 2023;
- An explanation of the material variances in the Statement of Financial Activity;
- An explanation of the key terms and definitions used in the Statement of Financial Activity;
- A summary of the Shire net current asset position and closing budget position for the period ending 30 November 2023;
- A graphical representation of the closing budget position for the period ending 30 November 2023 in comparison to the year to date budget and same period last year;
- Summary of Cash Investments with financial institutions as at 30 November 2023.

In relation to the material variances, "timing" differences are due to the monthly spread of the budget not matching the actual spread of revenue or expenditure. Timing differences will not result in a forecast adjustment. Where the material variance is flagged as "permanent" this indicates that a forecast adjustment to the annual budget is required or has been made.

The Shire's closing surplus as at 30 November 2023 was \$34,240,018 compared to a year to date budgeted surplus of \$27,263,952. This variation is due to:

1. The Shire's year to date actual operating expenses being \$930,632 less than the year to date budget (see explanation of variances);
2. The Shire's year to date actual operating revenue being \$1,079,306 greater than the year to date budget (see explanation of variances);
3. The Shire's net expenditure on investing activities (Capital works and funding of) being \$4,813,793 less than the year to date budget (see explanation of variances);

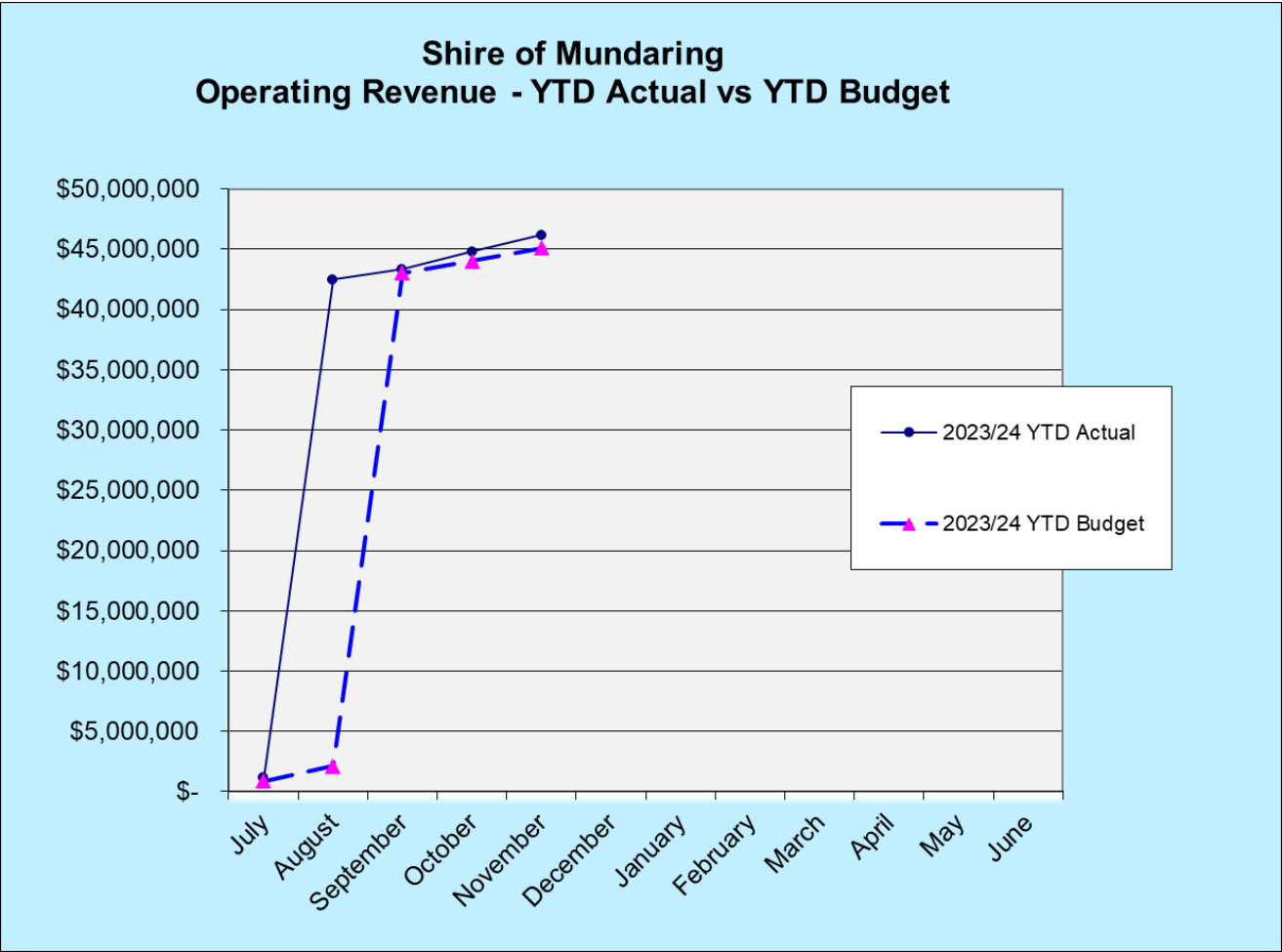
4. The Shire's net expenditure on financing activities (Transfers to/from reserves and repayment of loans) being \$115,499 less than the year to date budget (see explanation of variances); and
5. The actual brought forward opening surplus was \$98,826 less than the budgeted brought forward surplus. The primary reason for the difference was a year-end accrual of expenses as at 30 June for \$104,133 that was not accounted for in the budgeted brought forward position.

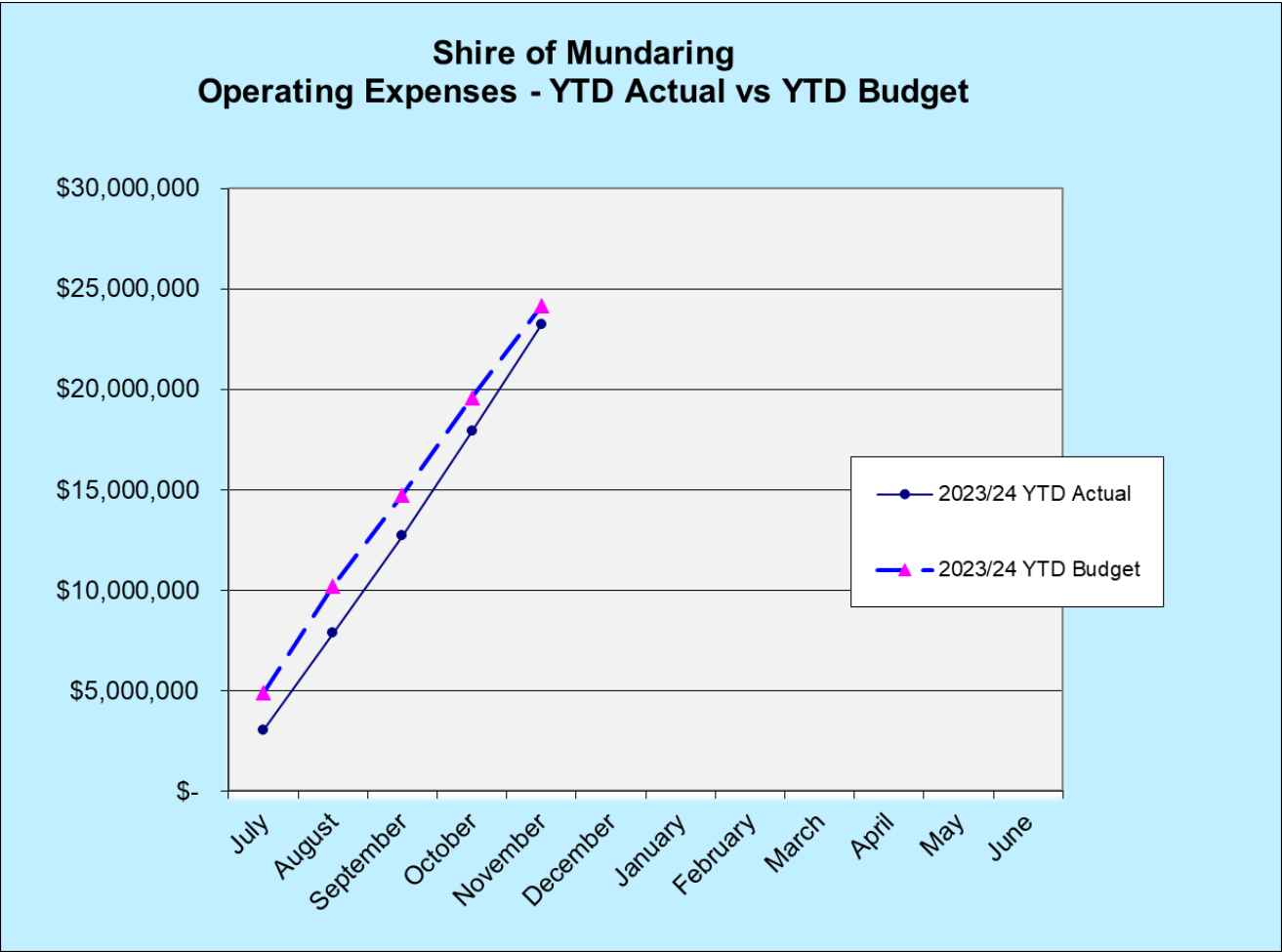
The Shire's total municipal cash funds (cash available for operations) as at 30 November 2023 was \$19,904,630 (\$19,096,720 at the same time last year).

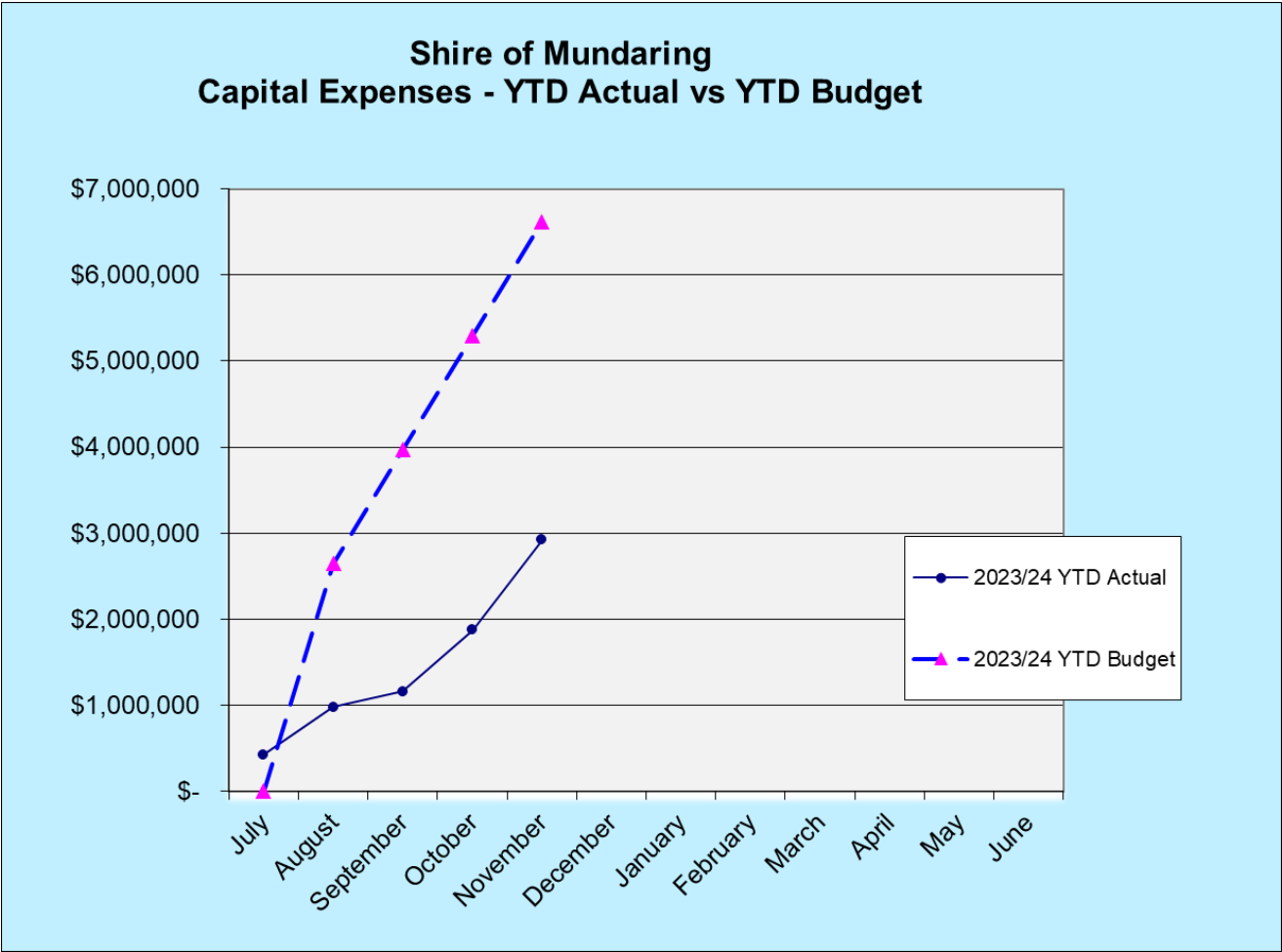
## VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION		C15.01.24	
Moved by	Cr Beale	Seconded by	Cr Daw
That Council notes:			
<ol style="list-style-type: none"> <li>1. the closing position of the Shire for the period ending 30 November 2023 is a surplus of \$34,240,018, compared to the year to date budgeted surplus of \$27,263,952; and</li> <li>2. the explanation of material variances in the Statement of Financial Activity contained in <b>Attachment 1</b>.</li> </ol>			
<b>CARRIED 8/0</b>			
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
<b>Against:</b>	Nil		







**Shire of Mundaring**  
**Statement of Financial Activity**  
**for period ending 30 November 2023**

	2023/24 YTD Budget	2023/24 YTD Actuals	2023/24 BUDGET	YTD Variance	YTD Variance
	\$	\$	\$	\$	%
<b>OPERATING ACTIVITIES</b>					
<b>Revenue from operating activities</b>					
Rates	32,414,296	32,347,427	32,505,427	(66,869)	-0.2%
Operating grants, subsidies and contributions	1,831,191	2,616,710	4,118,215	785,519	42.9%
Fees and charges	9,736,976	10,195,618	12,285,937	458,642	4.7%
Interest earnings	594,570	324,290	1,427,000	(270,280)	-45.5%
Other revenue	507,539	628,452	1,261,417	120,913	23.8%
Profit on asset disposals	-	51,381	620,000	51,381	0.0%
	<b>45,084,572</b>	<b>46,163,878</b>	<b>52,217,996</b>	<b>1,079,306</b>	<b>2.4%</b>
<b>Expenditure from operating activities</b>					
Employee costs	(9,876,828)	(9,092,384)	(23,338,795)	784,444	-7.9%
Materials and contracts	(8,816,241)	(8,723,060)	(23,060,660)	93,181	-1.1%
Utility charges	(577,175)	(476,450)	(1,383,021)	100,725	-17.5%
Depreciation on non-current assets	(3,463,605)	(3,553,698)	(8,456,170)	(90,093)	2.6%
Interest expenses	(138,250)	(114,190)	(340,263)	24,060	-17.4%
Insurance expenses	(640,933)	(660,497)	(640,933)	(19,564)	3.1%
Other expenditure	(627,571)	(571,475)	(1,144,792)	56,096	-8.9%
Loss on asset disposals	-	(18,216)	-	(18,216)	0.0%
<b>Total</b>	<b>(24,140,603)</b>	<b>(23,209,971)</b>	<b>(58,364,634)</b>	<b>930,632</b>	<b>3.9%</b>
<b>Non-cash amounts excluded from operating activities</b>					
Depreciation on Assets	3,463,605	3,553,698	8,456,170	90,093	-2.6%
(Profit)/Loss on Disposal of Assets	-	(33,165)	(620,000)	(33,165)	0.0%
Deferred Rates Adjustment	-	78,733	-	78,733	0.0%
<b>Amount attributable to operating activities</b>	<b>24,407,574</b>	<b>26,553,174</b>	<b>1,689,532</b>	<b>2,145,600</b>	<b>8.8%</b>
<b>INVESTING ACTIVITIES</b>					
<b>Inflows from investing activities</b>					
Capital grants, subsidies and contributions	297,000	1,243,524	3,901,110	946,524	318.7%
Proceeds from disposal of assets	-	169,916	2,183,594	169,916	0.0%
	<b>297,000</b>	<b>1,413,440</b>	<b>6,084,704</b>	<b>1,116,440</b>	<b>375.9%</b>
<b>Outflows from investing activities</b>					
Payments for property, plant and equipment	(2,550,859)	(878,433)	(6,122,062)	1,672,426	65.6%
Payments for construction of infrastructure	(4,067,324)	(2,042,396)	(9,761,577)	2,024,927	49.8%
	<b>(6,618,183)</b>	<b>(2,920,829)</b>	<b>(15,883,639)</b>	<b>3,697,353</b>	<b>100.0%</b>
<b>Amount attributable to investing activities</b>	<b>(6,321,183)</b>	<b>(1,507,390)</b>	<b>(9,798,935)</b>	<b>4,813,793</b>	<b>76.2%</b>
<b>FINANCING ACTIVITIES</b>					
<b>Inflows from financing activities</b>					
Transfers from reserve accounts	80,000	142,765	7,210,631	62,765	78.5%
	<b>80,000</b>	<b>142,765</b>	<b>7,210,631</b>	<b>62,765</b>	<b>0.0%</b>
<b>Outflows from financing activities</b>					
Repayment of borrowings	(322,030)	(253,366)	(772,872)	68,664	-21.3%
Payments for principal portion of lease liabilities	-	-	(210,505)	-	0.0%
Transfers to reserve accounts	(281,250)	(297,180)	(7,204,268)	(15,930)	-5.7%
	<b>(603,280)</b>	<b>(550,546)</b>	<b>(8,187,645)</b>	<b>52,734</b>	<b>8.7%</b>
<b>Amount attributable to financing activities</b>	<b>(523,280)</b>	<b>(407,781)</b>	<b>(977,014)</b>	<b>115,499</b>	<b>22.1%</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>					
<b>Surplus or deficit at the start of the financial year</b>	<b>9,700,841</b>	<b>9,602,015</b>	<b>9,700,841</b>	<b>(98,826)</b>	<b>1.0%</b>
Amount attributable to operating activities	24,407,574	26,553,174	1,689,532	2,145,600	-8.8%
Amount attributable to investing activities	(6,321,183)	(1,507,390)	(9,798,935)	4,813,793	76.2%
Amount attributable to financing activities	(523,280)	(407,781)	(977,014)	115,499	22.1%
<b>Surplus or deficit at the end of the period</b>	<b>27,263,952</b>	<b>34,240,018</b>	<b>614,424</b>	<b>6,976,066</b>	<b>-25.6%</b>



Explanation of Material Variances				
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.				
The material variance for revenue adopted by Council for the 2023/24 year is \$50,000 or 10% whichever is the greater.				
The material variance for expenses adopted by Council for the 2023/24 year is \$100,000 or 10% whichever is the greater.				
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>				
Rates	(66,869)	-0.21%	Timing	No interim rates processed as yet.
Operating grants, subsidies and contributions	785,519	43%	Timing	Additional Bushfire Mitigation Activity Grant Funding of \$120,000 received and additional \$250,000 acquitted earlier than budgeted - will be a forecast adjustment in the mid-year budget review. Child Care Subsidy Grants budget of \$93,686 received earlier than forecast in budget. FOGO Grant (from DWER) of \$159,200 not budgeted - will be forecast adjustment in the mid-year budget review.
Fees and charges	458,642	5%	Timing	Child Care fees \$330,026 greater than YTD Budget. The balance of the variances are spread over numerous programs and services.
Interest earnings	(270,280)	-45%	Timing	Impact of the reversal on interest accrued as at 30 June 2023 - \$411k. Variance will reduce as interest is earned and recognised (as term deposits mature) during 2023/24.
Other revenue	120,913	24%	Permanent	Sale of recoverable materials from waste (not the CDS scheme) \$48,262, which was not included in the budget. Will be subject to a forecast adjustment in the mid-year budget review.
Profit on asset disposals	51,381	0%	Permanent	The budget forecast that the proceeds from the disposal of plant and vehicles would equal the written down value of the assets disposed of.
<b>Expenditure from operating activities</b>				
Employee costs	784,444	-8%	Timing	Staff vacancies.
Materials and contracts	93,181	-1%		Within variance threshold.
Utility charges	100,725	-17%	Timing	Timing of utility invoices, most significantly street lighting (YTD Budget \$302,085 compared to YTD Actual \$255,200)
Depreciation on non-current assets	(90,093)	3%		Within variance threshold.
Interest expenses	24,060	-17%	Timing	Relates to the timing of loans repayments, current month payment not due until 1st of following month.
Insurance expenses	(19,564)	3%		Within variance threshold.
Other expenditure	56,096	-9%		Within variance threshold.
Loss on asset disposals	(18,216)	0%	Permanent	The budget forecast that the proceeds from the disposal of plant and vehicles would equal the written down value of the assets disposed of.
<b>Operating activities excluded from rate setting</b>				
Depreciation on Assets	90,093	-3%		Within variance threshold.
(Profit)/Loss on Disposal of Assets	(33,165)	0%	Permanent	The budget forecast that the proceeds from the disposal of plant and vehicles would equal the written down value of the assets disposed of.
Deferred Rates Adjustment	78,733	0%	Permanent	Movement in deferred pensioner rates is not budgeted for.
<b>Investing Activities</b>				
Non-operating grants, subsidies and contributions	946,524	319%	Timing	Multiple Capital Grants received earlier than anticipated in the budget \$607k relates
Proceeds from disposal of assets	169,916	0%	Timing	Relates to the timing of disposal of plant and vehicles. Budget did not anticipate this to commence until December.
Payments for property, plant and equipment	1,672,426	66%	Timing	Variances due to numerous acquisitions/projects. Most significant variance is the plant/vehicle replacement program - YTD budget of \$1.77 million compared to YTD Actual of \$784k.
Payments for construction of infrastructure	2,024,927	50%	Timing	Variances spread over numerous projects.
<b>Financing Activities</b>				
Transfers from reserve accounts	62,765	78%	Timing	YTD Transfer from Long Service Leave reserve greater than YTD Budget
Repayment of borrowings	68,664	-21%	Timing	Relates to the timing of loans repayments, current month payment not due until 1st of following month.
Payments for principal portion of lease liabilities	0	0%		Within variance threshold.
Transfers to reserve accounts	(15,930)	-6%		Within variance threshold.

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### 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. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### 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 and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

Revenue (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, other fees and charges.

#### INTEREST 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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### 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, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, 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, ETC.)

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

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

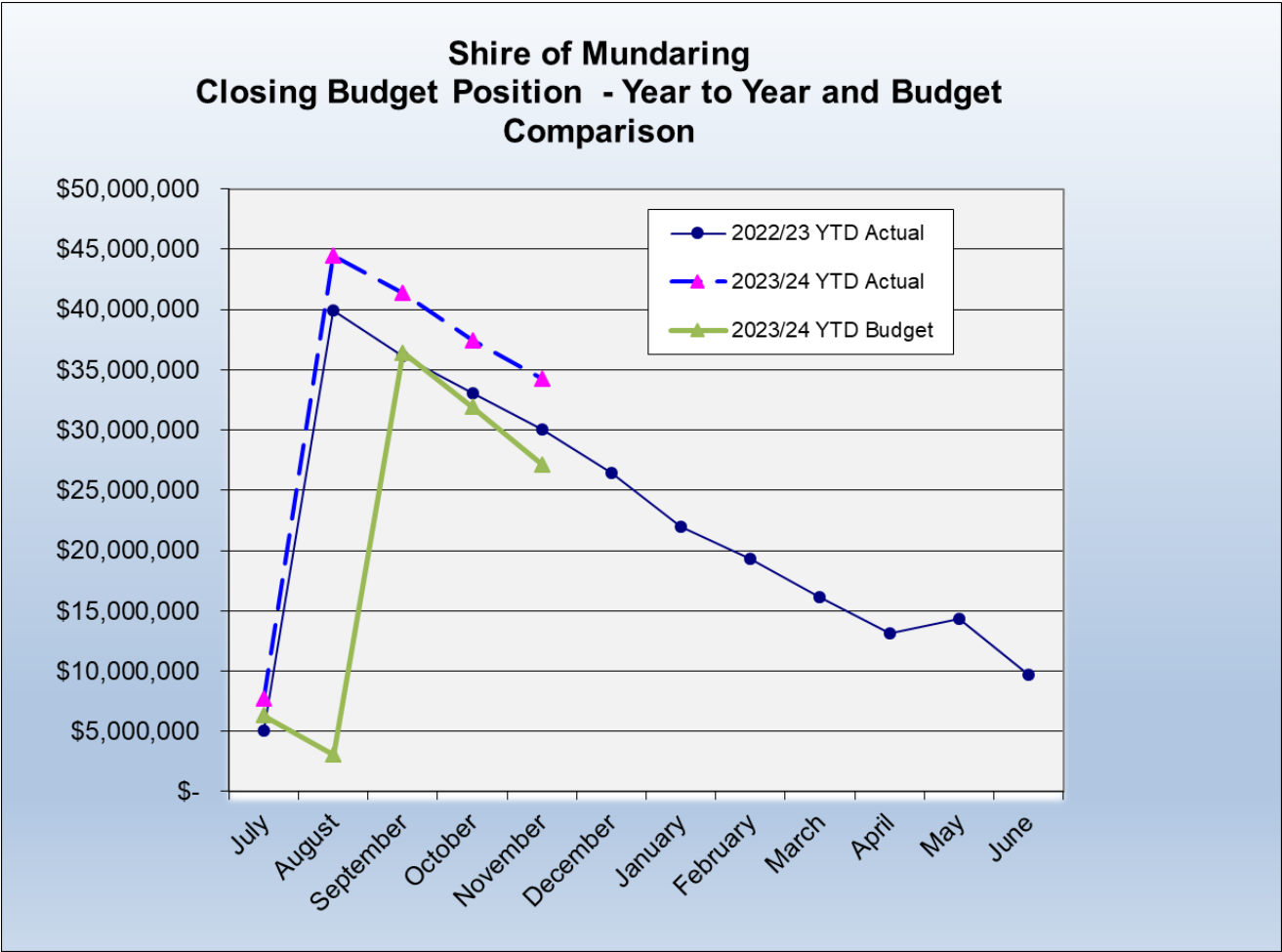
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**NET CURRENT ASSETS - BUDGET SURPLUS/(DEFICIT)**

	Actual 30 November 2022	Actual 30 November 2023
<b>CURRENT ASSETS</b>		
Rates & Sanitation Debtors	18,552,634	21,142,368
Debtors	720,313	1,206,691
<b>TOTAL RECEIVABLES - CURRENT</b>	<b>19,272,947</b>	<b>22,349,059</b>
<b>STOCK ON HAND</b>	<b>123,695</b>	<b>93,815</b>
<b>CASH ASSETS</b>		
Municipal	19,096,720	19,904,630
Restricted Cash	32,900,284	32,673,102
<b>Total Bank Accounts</b>	<b>51,997,004</b>	<b>52,577,732</b>
<b>TOTAL CURRENT ASSETS</b>	<b>71,393,646</b>	<b>75,020,606</b>
<b>CURRENT LIABILITIES</b>		
Creditors	(7,422,465)	(6,881,408)
Borrowings - Current Portion	(735,493)	(519,506)
Lease Liability - Current Portion	(156,853)	(223,602)
Provisions	(3,535,564)	(3,809,785)
	<b>(11,850,375)</b>	<b>(11,434,302)</b>
<b>NET CURRENT ASSETS</b>	<b>59,543,272</b>	<b>63,586,304</b>
Less Reserve Funds	<b>(30,362,830)</b>	<b>(30,089,394)</b>
Add Current Loan Liability	<b>735,493</b>	<b>519,506</b>
Add Current Lease Liability	<b>156,853</b>	<b>223,602</b>
<b>CLOSING BUDGET SURPLUS/(DEFICIT)</b>	<b>30,072,787</b>	<b>34,240,018</b>



SHIRE OF MUNDARING						
INVESTMENT SUMMARY as at 30 November 2023						
		Amount Invested	Interest Rate	Period of Investment	Investment Date	Maturity Date
MUNICIPAL FUNDS						
<b><u>Unrestricted Use Funds</u></b>						
1	Bendigo Investment Account (on Call)	1,624,886	3.60%	N/A	N/A	
153	Bendigo	2,122,105	4.49%	92	days 10-Oct-23	10-Jan-24
160	Bendigo	4,000,000	4.49%	85	days 26-Sep-23	20-Dec-23
162	Suncorp	3,000,000	4.92%	120	days 4-Oct-23	1-Feb-24
163	Suncorp	4,000,000	4.93%	150	days 16-Oct-23	14-Mar-24
164	CBA	4,000,000	4.87%	183	days 23-Oct-23	23-Apr-24
<b>Total</b>		<b>18,746,992</b>				
RESTRICTED ASSET FUNDS						
<b><u>Restricted Use Funds</u></b>						
4	Bendigo Investment Account (on Call)	2,583,708	3.60%	N/A	N/A	N/A
<b>Total</b>		<b>2,583,708</b>				
<b>TOTAL MUNI INVESTMENTS</b>		<b>21,330,700</b>				
RESERVE FUNDS						
2	Bendigo Investment Account (on Call)	578,569	3.60%	N/A	N/A	N/A
60A	Bendigo	3,693,416	5.40%	365	days 20-Jun-23	19-Jun-24
127	NAB	4,073,755	5.10%	211	days 4-Sep-23	02-Apr-24
128	Westpac	4,945,393	4.35%	365	days 22-Mar-23	21-Mar-24
145	NAB	2,657,549	5.30%	365	days 23-Oct-23	22-Oct-24
159	NAB	4,140,712	5.10%	182	days 21-Aug-23	19-Feb-24
161	Suncorp	5,000,000	5.22%	365	days 26-Sep-23	25-Sep-24
165	CBA	5,000,000	5.24%	244	days 26-Oct-23	26-Jun-24
<b>TOTAL RESERVE INVESTMENTS</b>		<b>30,089,394</b>				
<b>TOTAL MUNI / RESERVE INVESTMENTS</b>		<b>51,420,094</b>				
TRUST FUNDS						
<b><u>POS Funds</u></b>						
3	Bendigo Investment Account (on Call)	2,569,767	3.60%	N/A	N/A	N/A
<b>TOTAL TRUST INVESTMENTS</b>		<b>2,569,767</b>				

## 10.7 List of Payments for November 2023

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<b>File Code</b>	Fi.RPT 1
<b>Author</b>	Stan Kocian, Manager Finance and Governance
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Payments Between Meetings November 2023 <a href="#">↓</a>

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### PURPOSE

A list of accounts paid from the Municipal Fund and Trust Fund under the Chief Executive Officer's delegated authority for the month of November 2023 is presented to Council for noting.

### BACKGROUND

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Shire's Municipal and Trust Funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be presented to Council and be recorded in the minutes of the meeting at which the list was presented.

### STATUTORY / LEGAL IMPLICATIONS

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* states:

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*
  - (a) *the payee's name;*
  - (b) *the amount of the payment;*
  - (c) *the date of the payment; and*
  - (d) *sufficient information to identify the transaction*
- (2) *A list prepared under sub regulation (1) or (2) is to be –*
  - (a) *presented to council at the next ordinary meeting of the council after the list is prepared; and*
  - (b) *recorded in the minutes of that meeting*

Regulation 13A of the *Local Government (Financial Management) Regulations 1996* states:

- (1) *If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared –*
  - (a) *the payee's name;*
  - (b) *the amount of the payment;*
  - (c) *the date of the payment;*
  - (d) *sufficient information to identify the payment.*

- (2) *A list prepared under subregulation (1) must be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
  - (b) *recorded in the minutes of that meeting.*

## **POLICY IMPLICATIONS**

AS-04 Purchasing Policy

## **FINANCIAL IMPLICATIONS**

All payments have been made in accordance with the approved budget and reflects the effective and timely payment of the Shire's contractors and other creditors.

## **STRATEGIC IMPLICATIONS**

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

## **SUSTAINABILITY IMPLICATIONS**

Expenditure has been incurred in accordance with budget parameters, which have been structured on financial viability and sustainability principles.

## **RISK IMPLICATIONS**

<b>Risk:</b> Payments are not monitored against approved budget and delegation.		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Possible	Minor	Moderate
<b>Action / Strategy</b>		
The monthly list of payments provides an open and transparent record of payments made under the CEO's approved delegation.		

## **EXTERNAL CONSULTATION**

Nil

## **COMMENT**

Payments for the supply of goods and services utilised by the Shire's Family and Children Services programs are fully funded by government grants/subsidies and user fees.

## VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION		C16.01.24	
Moved by	Cr Daw	Seconded by	Cr Jeans
That Council notes the list of payments made during November 2023 ( <b>Attachment 1</b> ).			
<b>CARRIED 8/0</b>			
<b>For:</b>	Cr Jeans, Pres McNeil, Cr Mehta, Cr Daw, Cr Cook, Cr Ellery, Cr Beale and Cr Zlatnik		
<b>Against:</b>	NilC		



**PAYMENTS BETWEEN MEETINGS**

The schedule of accounts paid for the month of November 2023 totals **\$5,345,308.47**

and includes:

- Municipal Cheques 200630 – 200635 and
- Electronic Funds Transfers.

**Schedule of Accounts:**

	<b>Direct Debit Amounts \$</b>	<b>Total \$</b>
<b>MUNICIPAL CHEQUE PAYMENTS</b>		<b>1,923.25</b>
<b>EFT PAYMENTS</b>		<b>4,195,361.60</b>
<b>EFT PAYROLL PAYMENTS</b>		<b>1,148,023.62</b>
NATIONAL AUSTRALIA BANK (NAB PURCHASE CARD)	16,127.78	
FLEETCARE FUEL PAYMENTS	7,142.70	
BENDIGO MERCHANT BANK FEES	2,883.14	
BENDIGO DIRECT DEBIT FEES (incl. FTS)	421.84	
HP FINANCIAL SERVICES - EQUIPMENT LEASE	22,531.94	
COMMONWEALTH BANK – BPOINT FEES	359.60	
KONICA MINOLTA – PRINTER LEASE	4,040.42	
WA TREASURY CORPORATION	91,888.81	
RMS – LAKES MONTHLY LICENCE FEE	202.40	
RMS – MONTHLY SMS FEES	30.49	
DEBITSUCCESS	346.22	
QIKKIDS - FEES	88.00	
CBA MERCHANT FEE	13,800.22	
BPAY MONTHLY FEE	5,316.03	
WEX AUSTRALIA	17.67	
SUPERCHOICE	241,721.58	
<b>TOTAL ELECTRONIC FUND PAYMENTS DIRECT FROM MUNICIPAL ACCOUNT</b>		<b>406,918.84</b>
 <b>TOTAL MUNICIPAL ACCOUNT</b>		 <b>5,345,308.47</b>
 <b>TRUST ACCOUNT</b>		 <b>0.00</b>
<b>TOTAL ALL SCHEDULES</b>		<b>\$5,345,308.47</b>

MONTHLY LIST OF ACCOUNTS PAID  
NOVEMBER 2023

<u>Date</u>	<u>Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>
<b>Cheque Details</b>					
08/11/2023	00200630	Shire of Mundaring	PETTY CASH REIMBURSEMENT		\$ 428.70
06/11/2023	PETTY CASH		PETTY CASH REIMBURSEMENT - LAKE LESCHENAULTIA	\$ 248.75	
06/11/2023	PETTY CASH		PETTY CASH REIMBURSEMENT - ERFDC	\$ 179.95	
17/11/2023	00200631	Shire of Mundaring	PETTY CASH REIMBURSEMENT		\$ 414.80
15/11/2023	PETTY CASH		PETTY CASH REIMBURSEMENT - BROWN PARK	\$ 215.85	
16/11/2023	PETTY CASH		PETTY CASH REIMBURSEMENT - ERFDC	\$ 198.95	
22/11/2023	00200632	Department of Transport Licensing &	VEHICLE NUMBER PLATE		\$ 25.30
10/11/2023	011110725340		VEHICLE NUMBER PLATE - 1TSQ706	\$ 25.30	
22/11/2023	00200633	Alinta Energy	GAS		\$ 197.90
15/11/2023	1563279509		GAS - BRUCE DOUGLAS PAVILION 10/08/2023 - 07/11/2023	\$ 197.90	
27/11/2023	00200634	Shire of Mundaring	PETTY CASH REIMBURSEMENT		\$ 578.00
24/11/2023	PETTY CASH		PETTY CASH REIMBURSEMENT - HUB OF THE HILLS	\$ 124.90	
24/11/2023	PETTY CASH		PETTY CASH REIMBURSEMENT - DEPOT	\$ 453.10	
29/11/2023	00200635	Shire of Mundaring	PETTY CASH REIMBURSEMENT		\$ 278.55
28/11/2023	PETTY CASH		PETTY CASH REIMBURSEMENT - KSP LIBRARY	\$ 278.55	
<b>Total Confirmation Cheques</b>				<b>\$ 1,923.25</b>	<b>\$ 1,923.25</b>
<b>Electronic Funds Transfer</b>					
01/11/2023	3562.3462-01	Care Giver Subsidies	CARE GIVER SUBSIDIES		\$ 28,959.66
01/11/2023	011123		CARE GIVER SUBSIDIES	\$ 28,959.66	
01/11/2023	3563.11210-01	Mr D A Jeans	REFUND		\$ 100.00
31/10/2023	1473990		NOMINATION BOND REFUND	\$ 100.00	
01/11/2023	3563.13628-01	Mrs P Mehta	REFUND		\$ 100.00
31/10/2023	1473693		NOMINATION BOND REFUND	\$ 100.00	
01/11/2023	3563.14221-01	Mrs P McNeil	REFUND		\$ 100.00
31/10/2023	1473692		NOMINATION BOND REFUND	\$ 100.00	
01/11/2023	3563.14271-01	Ms K J Grosso	REFUND		\$ 100.00
31/10/2023	1474237		NOMINATION BOND REFUND	\$ 100.00	
01/11/2023	3563.14662-01	Mr A E Spagnolo	REFUND		\$ 100.00
31/10/2023	1474481		NOMINATION BOND REFUND	\$ 100.00	
01/11/2023	3563.15408-01	Steep Hill Coffee	REFUND		\$ 110.00
31/10/2023	1464022		HALL BOND REFUND	\$ 110.00	
01/11/2023	3563.15409-01	J Brown	REFUND		\$ 65.00
31/10/2023	1473974		KEY BOND REFUND	\$ 65.00	
01/11/2023	3563.15410-01	Mr S J Rose	REFUND		\$ 65.00
31/10/2023	1436865		STANDPIPE KEY BOND REFUND	\$ 65.00	
01/11/2023	3563.4526-01	Mr J S Daw	REFUND		\$ 200.00
31/10/2023	1473989		NOMINATION BOND REFUND	\$ 100.00	
31/10/2023	1473988		NOMINATION BOND REFUND	\$ 100.00	
01/11/2023	3564.11210-01	Mr D A Jeans	COUNCILLOR ALLOWANCE		\$ 3,049.65
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,663.90	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 385.75	
01/11/2023	3564.11587-01	Mrs N D Zlatnik	COUNCILLOR ALLOWANCE		\$ 2,305.84
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,014.17	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 291.67	
01/11/2023	3564.13628-01	Mrs P Mehta	COUNCILLOR ALLOWANCE		\$ 3,049.65
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,663.90	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 385.75	
01/11/2023	3564.14220-01	Ms K Beale	COUNCILLOR ALLOWANCE		\$ 2,305.84
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,014.17	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 291.67	

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<u>Date</u>	<u>Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>
01/11/2023	3564.14221-01	Mrs P McNeil	COUNCILLOR ALLOWANCE		\$ 11,128.57
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 3,572.07	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 291.67	
01/11/2023	ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 7,264.83	
01/11/2023	3564.14222-01	Mr L W Ellery	COUNCILLOR ALLOWANCE		\$ 2,305.84
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,014.17	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 291.67	
01/11/2023	3564.14236-01	Mrs J E Cicchini	COUNCILLOR ALLOWANCE		\$ 3,096.10
01/11/2023	TRAVEL/PARKING		TRAVEL & PARKING REIMBURSEMENT 1,119.7KM 08/06/2023 - 31/10/2023	\$ 790.26	
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,014.17	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 291.67	
01/11/2023	3564.4526-01	Mr J S Daw	COUNCILLOR ALLOWANCE		\$ 3,049.65
01/11/2023	MEETING FEES		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,663.90	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 385.75	
01/11/2023	3564.8924-01	Ms P A Cook	COUNCILLOR ALLOWANCE		\$ 3,679.09
01/11/2023	MEETING FEE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 2,014.17	
01/11/2023	DSP ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 1,373.25	
01/11/2023	ICT ALLOWANCE		ENTITLEMENTS FOR NOVEMBER 2023	\$ 291.67	
02/11/2023	3565.15413-01	Estate of P Headley	REFUND		\$ 736.90
02/11/2023	REFUND		RATES REFUND	\$ 736.90	
02/11/2023	3565.15414-01	Mr K J Rosenwald	REFUND		\$ 470.82
02/11/2023	REFUND		RATES REFUND	\$ 470.82	
02/11/2023	3565.15415-01	Mr A D D'Ignazio	REFUND		\$ 2,527.06
02/11/2023	REFUND		RATES REFUND	\$ 2,527.06	
02/11/2023	3565.15416-01	Mr C R O'Toole	REFUND		\$ 1,390.13
02/11/2023	REFUND		RATES REFUND	\$ 1,390.13	
02/11/2023	3565.15417-01	Mr S M Macri	REFUND		\$ 1,349.25
02/11/2023	REFUND		RATES REFUND	\$ 1,349.25	
17/11/2023	3566.34-01	Water Corporation	WATER RATES & FEES		\$ 3,484.75
01/11/2023	9004644998		WATER RATES & FEES	\$ 44.54	
01/11/2023	9004631724		WATER RATES & FEES	\$ 65.56	
01/11/2023	9004645034		WATER RATES & FEES	\$ 339.16	
24/10/2023	9004705199		WATER RATES & FEES	\$ 14.59	
24/10/2023	9009694409		WATER RATES & FEES	\$ 9.32	
24/10/2023	9004679824		WATER RATES & FEES	\$ 59.19	
24/10/2023	9004693298		WATER RATES & FEES	\$ 8.34	
24/10/2023	9010381397		WATER RATES & FEES	\$ 13.90	
01/11/2023	9004679816		WATER RATES & FEES	\$ 351.39	
01/11/2023	9004600055		WATER RATES & FEES	\$ 1,453.95	
01/11/2023	9004697539		WATER RATES & FEES	\$ 43.39	
01/11/2023	9004697539		WATER RATES & FEES	\$ 22.24	
01/11/2023	9004631732		WATER RATES & FEES	\$ 920.18	
01/11/2023	9004646790		WATER RATES & FEES	\$ 86.18	
27/10/2023	9009882418		WATER RATES & FEES	\$ 22.24	
27/10/2023	9020409381		WATER RATES & FEES	\$ 30.58	
06/11/2023	3567.10416-01	Michael Page International (Australia)	TEMP STAFF		\$ 1,334.83
03/11/2023	551994		TEMP STAFF - ACCOUNTS PAYABLE OFFICER	\$ 1,334.83	
06/11/2023	3567.1052-01	Darlington Arts Festival Association	ANNUAL FUNDING		\$ 6,271.50
01/11/2023	00002091		2023-2024 ANNUAL FUNDING AS PER 3 YEAR AGREEMENT	\$ 6,271.50	
06/11/2023	3567.10881-01	Alsco Pty Ltd	SANITARY BINS		\$ 1,438.98
03/11/2023	CPER2344394		SANITARY/NAPPY BINS AUGUST 2023	\$ 719.49	
03/11/2023	CPER2350424		SANITARY/NAPPY BINS SEPTEMBER 2023	\$ 719.49	
06/11/2023	3567.10921-01	Ixom Operations Pty Ltd	CHLORINE GAS		\$ 179.54
03/11/2023	6720571		CHLORINE GAS SERVICE FEES	\$ 179.54	

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<u>Date</u>	<u>Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>
06/11/2023	3567.11135-01	Frontline Fire & Rescue (Bluesteel	<b>EQUIPMENT PURCHASES</b>		\$ 673.96
17/10/2023	79902		UNIFORM & PPE - DARLING RANGE VBFB	\$ 673.96	
06/11/2023	3567.11398-01	JB HI-FI Group Pty Ltd	<b>IT HARDWARE</b>		\$ 2,594.91
12/10/2023	BD1264129		SUPPLY IPAD PRO & KEYBOARD CASE	\$ 2,594.91	
06/11/2023	3567.11413-01	Ergolink (Max & Claire Pty Ltd T/A)	<b>OFFICE FURNITURE</b>		\$ 1,733.25
19/10/2023	SI-00084082		OFFICE FURNITURE - FOAM SEATS	\$ 1,230.00	
19/10/2023	SI-00083860		OFFICE CHAIR - MIDVALE HUB PARENTING SERVICES	\$ 503.25	
06/11/2023	3567.11562-01	Aha! Consulting (The Trustee for Unified	<b>REGISTRATION</b>		\$ 1,045.00
13/10/2023	I-949		DESIGN & PLAN ENGAGEMENT ENROLMENT - LIAM SEXTON	\$ 1,045.00	
06/11/2023	3567.11568-01	Bow Steel Pty Ltd	<b>MAINTENANCE</b>		\$ 5,280.00
02/11/2023	1049		DIVING PLATFORM REMOVAL & INSTALLATION - BILGOMAN AQUATIC	\$ 2,530.00	
02/11/2023	1048		DIVING PLATFORM REPLACEMENT - BILGOMAN AQUATIC	\$ 2,750.00	
06/11/2023	3567.12078-01	Recruitwest Pty Ltd	<b>TEMP STAFF</b>		\$ 17,827.14
02/11/2023	C INV 588017		TEMP STAFF - GARDENING ASSISTANT	\$ 2,180.43	
02/11/2023	C INV 588064		TEMP STAFF - CDS COLLECTION DRIVER	\$ 983.07	
02/11/2023	C INV 588071		TEMP STAFF - OPERATIONS STORES OFFICER	\$ 2,781.16	
02/11/2023	C INV 588016		TEMP STAFF - OPERATIONS STORES OFFICER	\$ 2,781.16	
02/11/2023	C INV 587960		TEMP STAFF - BITUMEN OPERATOR	\$ 1,657.46	
02/11/2023	C INV 588010		TEMP STAFF - CDS COLLECTION DRIVER	\$ 983.07	
03/11/2023	C INV 588024		TEMP STAFF - GARDENING ASSISTANT	\$ 545.11	
03/11/2023	C INV 587975		TEMP STAFF - MULTI PLANT OPERATOR	\$ 2,209.22	
03/11/2023	C INV 587968		TEMP STAFF - GARDENING ASSISTANT	\$ 2,050.20	
03/11/2023	C INV 587916		TEMP STAFF - MOWER OPERATOR	\$ 1,656.26	
06/11/2023	3567.12452-01	HBE Security Pty Ltd	<b>SECURITY EXPENSES</b>		\$ 2,984.30
03/11/2023	18729		INSTALL SECURITY ALARM - MUNDARING FIRE FIGHTERS SCHOOL	\$ 2,984.30	
06/11/2023	3567.12579-01	Mr V Crowe	<b>LANDSCAPE SERVICES</b>		\$ 2,088.00
03/11/2023	2244		LANDSCAPE SERVICES - MECPC	\$ 288.00	
03/11/2023	2242		LANDSCAPE SERVICES - SCFC CLAYTON VIEW	\$ 288.00	
03/11/2023	2243		LANDSCAPE SERVICES - CPC MIDDLE SWAN	\$ 288.00	
03/11/2023	2247		LANDSCAPE SERVICES - CPC MIDDLE SWAN	\$ 288.00	
03/11/2023	2248		LANDSCAPE SERVICES - MECPC	\$ 648.00	
03/11/2023	2246		LANDSCAPE SERVICES - SCFC CLAYTON VIEW	\$ 288.00	
06/11/2023	3567.12640-01	Officeworks Ltd	<b>STATIONERY</b>		\$ 43.00
17/10/2023	610036871		STATIONERY ITEMS	\$ 43.00	
06/11/2023	3567.12899-01	NAPA (A Division of GPC Asia Pacific	<b>PARTS</b>		\$ 328.06
18/10/2023	1320326027		SUPPLY OF WORKSHOP CONSUMABLES	\$ 58.30	
18/10/2023	1320326192		SUPPLY OF WORKSHOP CONSUMABLES	\$ 190.56	
13/10/2023	1320325461		SUPPLY OF WORKSHOP CONSUMABLES	\$ 79.20	
06/11/2023	3567.12944-01	Avon Tree Management (Kajanni Pty Ltd	<b>FORESTRY MULCHING</b>		\$ 5,662.80
03/11/2023	563		FORESTRY MULCHING - WILLIAM RD MOUNT HELENA	\$ 5,662.80	
06/11/2023	3567.12984-01	AJL Plumbing and Gas Pty Ltd (ATF The	<b>PLUMBING SERVICES</b>		\$ 223.30
03/11/2023	AJL12971		PLUMBING SERVICES - MECPC	\$ 223.30	
06/11/2023	3567.13172-01	PAV Sales & Installation (Royal Pride	<b>MAINTENANCE</b>		\$ 419.50
03/11/2023	211408		MUNDARING HARD COURTS NETWORK ADAPTOR REPLACEMENT	\$ 419.50	
06/11/2023	3567.13208-01	Fire Protection Services WA Pty Ltd	<b>FIRE &amp; EMERGENCY SERVICES MAINTENANCE</b>		\$ 5,531.89
02/11/2023	10109		FIRE & EMERGENCY SERVICES MAINTENANCE - BOYA COMMUNITY CENTRE	\$ 478.96	
02/11/2023	10199		SUPPLY FIRE PREVENTION SERVICES - MUNDARING ARENA	\$ 518.87	
02/11/2023	10198		FIRE & EMERGENCY SERVICES MAINTENANCE - BOYA COMMUNITY CENTRE	\$ 478.96	
02/11/2023	10159		FIRE & EMERGENCY SERVICES MAINTENANCE - MUNDARING ARENA	\$ 459.80	
02/11/2023	10117		FIRE & EMERGENCY SERVICES MAINTENANCE - ADMIN	\$ 129.71	
02/11/2023	10110		FIRE & EMERGENCY SERVICES MAINTENANCE - MUNDARING ARENA	\$ 518.87	
02/11/2023	10324		FIRE & EMERGENCY SERVICES MAINTENANCE - BOYA LIBRARY	\$ 2,687.30	
02/11/2023	10312		FIRE & EMERGENCY SERVICES MAINTENANCE - ADMIN	\$ 129.71	
02/11/2023	10207		FIRE & EMERGENCY SERVICES MAINTENANCE - ADMIN	\$ 129.71	

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06/11/2023	3567.13345-01	ABM Landscaping (Mikevie Pty Ltd T/As:	<b>LANDSCAPING</b>		\$ 374.00
02/11/2023	INV-4547		WEED CONTROL - BILGOMAN AQUATIC CENTRE	\$ 374.00	
06/11/2023	3567.13470-01	Parkerville Tavern (Taryn Enterprises	<b>ADVERTISEMENT</b>		\$ 200.00
03/11/2023	INV-1073		ADVERTISEMENT IN PEDAL & PINT BUSINESS BROCHURE	\$ 200.00	
06/11/2023	3567.13866-01	Booktopia Pty Ltd	<b>BOOKS</b>		\$ 2,760.63
17/10/2023	20149957		BOOKS STOCK - AFM LIBRARY	\$ 420.05	
17/10/2023	20140088		BOOKS STOCK - AFM LIBRARY	\$ 277.74	
17/10/2023	20146489		BOOKS STOCK - AFM LIBRARY	\$ 445.17	
17/10/2023	20173160		BOOKS STOCK - AFM LIBRARY	\$ 217.84	
17/10/2023	20140077		BOOKS STOCK - KSP LIBRARY	\$ 144.31	
17/10/2023	20145991		BOOKS STOCK - KSP LIBRARY	\$ 490.81	
17/10/2023	20173139		BOOKS STOCK - KSP LIBRARY	\$ 330.61	
17/10/2023	20173604		BOOKS STOCK - KSP LIBRARY	\$ 434.10	
06/11/2023	3567.14013-01	Eastern Hills Chainsaws & Mowers Pty	<b>PARTS</b>		\$ 441.00
18/10/2023	51075#5		SUPPLY OF VARIOUS SMALL PARTS FOR WORKSHOP	\$ 88.20	
26/10/2023	51085 #5		SUPPLY OF VARIOUS SMALL PARTS FOR WORKSHOP	\$ 72.00	
12/10/2023	51058#4		SUPPLY OF VARIOUS SMALL PARTS FOR WORKSHOP	\$ 202.50	
13/10/2023	51078#4		SUPPLY OF VARIOUS SMALL PARTS FOR WORKSHOP	\$ 78.30	
06/11/2023	3567.14051-01	Sweeping Services Australia Pty Ltd	<b>SWEEPING SERVICES</b>		\$ 17,751.19
03/11/2023	INV-0419		STREET SWEEPING SERVICES	\$ 8,903.77	
03/11/2023	INV-0428		STREET SWEEPING SERVICES	\$ 8,847.42	
06/11/2023	3567.14073-01	Tony's House of Tender Meats (GK & KS	<b>FOOD</b>		\$ 415.18
03/11/2023	44917		MEAT SUPPLIES FOR CHILDREN - MECPC	\$ 415.18	
06/11/2023	3567.14109-01	Red Dot Stores (The C C C B	<b>CONSUMABLES</b>		\$ 378.68
03/11/2023	11002469		CONSUMABLES - MECPC	\$ 378.68	
06/11/2023	3567.14237-01	Eastside Plumbing & Gas Pty Ltd	<b>PLUMBING</b>		\$ 3,465.00
02/11/2023	INV-3278		PLUMBING SERVICES - MT HELENA OVAL CHANGE ROOMS	\$ 3,465.00	
06/11/2023	3567.14243-01	Western Tree Recyclers (Craneswest	<b>STREET TREE MAINTENANCE</b>		\$ 20,752.77
03/11/2023	00004355		GREEN WASTE PROCESSING SERVICES	\$ 20,752.77	
06/11/2023	3567.14430-01	Ms A M Carlin	<b>DESIGN FEES/COSTS</b>		\$ 1,450.00
01/11/2023	745		SOCIAL MEDIA MANAGEMENT - PERTH HILLS MUNDARING	\$ 695.00	
03/11/2023	744		SOCIAL MEDIA MANAGEMENT - LAKE LESCHENAULTIA	\$ 415.00	
03/11/2023	744		DESIGN FEES/COSTS - FIRE REDUCTION BURN FACEBOOK	\$ 340.00	
06/11/2023	3567.14496-01	Tyrepower Mundaring (The Trustee for	<b>TYRES &amp; REPAIRS</b>		\$ 39.00
26/10/2023	118611		REPAIR PUNCTURED TYRE	\$ 39.00	
06/11/2023	3567.14507-01	P&M Automotive Equipment (Petit	<b>MAINTENANCE OF EQUIPMENT</b>		\$ 198.00
03/11/2023	INV-3925		SERVICE & SAFETY INSPECTION OF HOIST - SHIRE DEPOT	\$ 198.00	
06/11/2023	3567.14518-01	Zoho Corporation Pty Ltd	<b>SUBSCRIPTION</b>		\$ 678.70
03/11/2023	80100000628		ADDITIONAL SUBSCRIPTION - MANAGE ENGINE ENDPOINT	\$ 678.70	
06/11/2023	3567.14583-01	Fleet Network Pty Ltd	<b>NOVATED LEASE</b>		\$ 762.85
27/10/2023	125300		NOVATED LEASE CHARGES 25/10/2023	\$ 762.85	
06/11/2023	3567.14615-01	Tazcar Pty Ltd	<b>LINEMARK</b>		\$ 543.40
03/11/2023	2678a		LINEMARK NO PARKING BAY - MCVICAR PLACE MT HELENA	\$ 543.40	
06/11/2023	3567.14618-01	LO-GO Appointments (Helene Pty Ltd	<b>TEMP STAFF</b>		\$ 2,084.32
03/11/2023	H3057		TEMP STAFF - PROJECT OFFICER	\$ 1,063.43	
30/10/2023	H3056		TEMP STAFF - PROJECT OFFICER	\$ 1,020.89	
06/11/2023	3567.14644-01	Uniting Global Pty Ltd	<b>CLEANING</b>		\$ 1,464.19
02/11/2023	INV-0891		CLEANING SERVICES - CPC CLAYTON VIEW	\$ 1,464.19	
06/11/2023	3567.14652-01	HWL Ebsworth Lawyers	<b>LEGAL FEES</b>		\$ 2,342.34
03/11/2023	1648640		LEGAL FEES - TERMINATION OF CONTRACT OF SALE	\$ 642.18	
03/11/2023	1634203		LEGAL FEES - TERMINATION OF CONTRACT OF SALE	\$ 1,700.16	
06/11/2023	3567.147-01	CJD Equipment Pty Ltd	<b>PARTS</b>		\$ 8.01
02/11/2023	002675572		SUPPLY PINS & RETAINERS FOR 008MDG	\$ 8.01	

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<b>06/11/2023</b>	<b>3567.14882-01</b>	<b>BB Recruitment &amp; Consulting Service</b>	<b>TEMP STAFF</b>		<b>\$ 9,281.03</b>
03/11/2023	I0002051		TEMP STAFF - MECPC CHILDCARE AGENCY STAFF	\$ 2,631.53	
03/11/2023	I0002193		TEMP STAFF - MECPC CHILDCARE AGENCY STAFF	\$ 3,146.00	
03/11/2023	I0002094		TEMP STAFF - MECPC CHILDCARE AGENCY STAFF	\$ 2,037.75	
03/11/2023	I0002147		TEMP STAFF - MECPC CHILDCARE AGENCY STAFF	\$ 1,465.75	
<b>06/11/2023</b>	<b>3567.14946-01</b>	<b>Stephen Carrick Architects Pty Ltd</b>	<b>PROFESSIONAL SERVICES</b>		<b>\$ 48,876.85</b>
01/11/2023	00001873		PROVIDE ARCHITECTURAL & SUB CONTRACT SERVICES	\$ 48,876.85	
<b>06/11/2023</b>	<b>3567.1495-01</b>	<b>Woodwest Cabinets</b>	<b>MAINTENANCE</b>		<b>\$ 5,524.00</b>
03/11/2023	2310-02		SUPPLY & INSTALL KITCHEN CABINETS - HARRY RISEBOROUGH PAVILION	\$ 2,290.00	
03/11/2023	2310-04		SUPPLY & INSTALL DESKS & DRAWERS - ADMIN BUILDING	\$ 3,234.00	
<b>06/11/2023</b>	<b>3567.15075-01</b>	<b>Pinnacle Height Safety Pty Ltd</b>	<b>STAFF TRAINING</b>		<b>\$ 945.00</b>
03/11/2023	P393203X		CERTIFICATE IV IN WORK HEALTH & SAFETY - SECRETARY COMMUNITY SAFETY	\$ 945.00	
<b>06/11/2023</b>	<b>3567.15087-01</b>	<b>Altus Planning Pty Ltd</b>	<b>PROFESSIONAL SERVICES</b>		<b>\$ 935.00</b>
02/11/2023	AP3248		MATTER DR 6/2023 - SAT REPRESENTATION & EVIDENCE	\$ 935.00	
<b>06/11/2023</b>	<b>3567.15091-01</b>	<b>OCP Sales (Six Axis Nominees Pty Ltd</b>	<b>PARTS</b>		<b>\$ 2,158.74</b>
03/11/2023	00066526		SUPPLY & PROGRAM 2 WAY RADIOS - MUNDARING ARENA	\$ 2,158.74	
<b>06/11/2023</b>	<b>3567.15170-01</b>	<b>Twistech Pty Ltd</b>	<b>FENCING</b>		<b>\$ 2,332.00</b>
01/11/2023	INV-0118		REPAIR DAMAGED FENCING - COPPIN RD TRANSFER STATION	\$ 308.00	
01/11/2023	INV-0120		REPAIR DAMAGED FENCING - MATHIESON RD TRANSFER STATION	\$ 308.00	
30/10/2023	INV-0119		REPAIR DAMAGED FENCING - MT HELENA PLAYGROUP	\$ 1,716.00	
<b>06/11/2023</b>	<b>3567.15177-01</b>	<b>Officeasy Pty Ltd T/A Business Base</b>	<b>FURNITURE</b>		<b>\$ 1,379.00</b>
03/11/2023	DINV-25997		FURNITURE - STONEVILLE FIRE STATION	\$ 1,379.00	
<b>06/11/2023</b>	<b>3567.15179-01</b>	<b>Simply Headsets Pty Ltd T/A Simply</b>	<b>IT HARDWARE</b>		<b>\$ 529.00</b>
12/10/2023	INV-90421		SUPPLY JABRA PRO WIRELESS HEADSET & LINK	\$ 529.00	
<b>06/11/2023</b>	<b>3567.15225-01</b>	<b>Synergy Business Systems Pty Ltd T/As:</b>	<b>PARTS</b>		<b>\$ 325.31</b>
03/11/2023	1139430		SUPPLY MINOR WORKSHOP CONSUMABLES	\$ 325.31	
<b>06/11/2023</b>	<b>3567.15396-01</b>	<b>LifeBeat First Aid Training</b>	<b>TRAINING</b>		<b>\$ 2,430.00</b>
26/10/2023	308		FIRST AID TRAINING - MUNDARING FIRE SCHOOL ON 16/09/2023	\$ 1,215.00	
26/10/2023	309		FIRST AID TRAINING - MUNDARING FIRE SCHOOL ON 17/09/2024	\$ 1,215.00	
<b>06/11/2023</b>	<b>3567.1644-01</b>	<b>Woolworths Group Limited</b>	<b>FOOD</b>		<b>\$ 233.37</b>
03/11/2023	TI-040D7-178D0B		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 36.25	
03/11/2023	TI-040D7-178D0A		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 51.18	
03/11/2023	TI-040D7-178D0C		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 145.94	

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06/11/2023	3567.21-01	Eastern Metropolitan Regional Council	TRANSFER STATION FEES		\$ 537,103.19
01/11/2023	EMRC53084		TRANSFER STATION FEES	\$ 2,208.25	
01/11/2023	EMRC53084		TRANSFER STATION FEES	\$ 229.64	
01/11/2023	EMRC53084		TRANSFER STATION FEES	\$ 42,129.92	
01/11/2023	EMRC53084		TRANSFER STATION FEES	\$ 49,807.89	
01/11/2023	EMRC53749		TRANSFER STATION FEES	\$ 41,931.33	
01/11/2023	EMRC53749		TRANSFER STATION FEES	\$ 306.18	
01/11/2023	EMRC53749		TRANSFER STATION FEES	\$ 1,465.29	
01/11/2023	EMRC53408		TRANSFER STATION FEES	\$ 174.96	
01/11/2023	EMRC53408		TRANSFER STATION FEES	\$ 26,368.65	
01/11/2023	EMRC53408		TRANSFER STATION FEES	\$ 26,561.14	
01/11/2023	EMRC53323		TRANSFER STATION FEES	\$ 98.42	
01/11/2023	EMRC53323		TRANSFER STATION FEES	\$ 46,080.10	
01/11/2023	EMRC53323		TRANSFER STATION FEES	\$ 36,566.61	
03/11/2023	EMRC53604		TRANSFER STATION FEES	\$ 1,240.25	
03/11/2023	EMRC53604		TRANSFER STATION FEES	\$ 7,199.50	
03/11/2023	EMRC53452		TRANSFER STATION FEES	\$ 8,228.00	
03/11/2023	EMRC53207		TRANSFER STATION FEES	\$ 6,473.50	
03/11/2023	EMRC53874		TRANSFER STATION FEES	\$ 151.25	
03/11/2023	EMRC52818		TRANSFER STATION FEES	\$ 396.94	
03/11/2023	EMRC52818		TRANSFER STATION FEES	\$ 50,870.09	
03/11/2023	EMRC52818		TRANSFER STATION FEES	\$ 65,877.17	
03/11/2023	EMRC53490		COPPIN ROAD WASTE TRANSFER STATION - SITE MANAGEMENT	\$ 51,776.23	
03/11/2023	EMRC53488		MANAGEMENT OF CDS OPERATIONS AT COPPIN RD	\$ 41,853.09	
03/11/2023	EMRC53489		MATHIESON RD WASTE TRANSFER STATION - SITE MANAGEMENT	\$ 29,108.79	
06/11/2023	3567.2163-01	Asphalttech Pty Ltd	ASPHALT		\$ 186,288.64
03/11/2023	18079		ASPHALT WORKS - OUTLOOK CLOSE HELENA VALLEY	\$ 83,530.84	
03/11/2023	18080		ASPHALT WORKS - DUVAL RD DARLINGTON	\$ 42,334.68	
03/11/2023	18091		ASPHALT WORKS - DREGHORN RD DARLINGTON	\$ 60,423.12	
06/11/2023	3567.2165-01	Country Womens Association of WA In	CATERING		\$ 816.00
03/11/2023	197		CATERING SERVICES - STONEVILLE FIRE SCHOOL	\$ 289.00	
02/11/2023	196		CATERING SERVICES - STONEVILLE FIRE SCHOOL	\$ 527.00	
06/11/2023	3567.234-01	Coles Supermarkets Australia Pty Ltd	FOOD		\$ 1,012.53
03/11/2023	176596586		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 62.90	
03/11/2023	176876926		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 118.97	
03/11/2023	176610027		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 830.66	
06/11/2023	3567.2625-01	Stewart & Heaton Clothing Co	UNIFORMS		\$ 36.30
30/10/2023	SIN-3795848		UNIFORMS - DARLING RANGE VBFB	\$ 36.30	
06/11/2023	3567.295-01	Coca Cola Europacific Partners	KIOSK SUPPLIES		\$ 1,980.44
02/11/2023	232478054		SUPPLY & DELIVER SOFT DRINKS - BILGOMAN AQUATIC CENTRE	\$ 1,697.72	
02/11/2023	232478053		SUPPLY & DELIVER BOTTLED WATER - BILGOMAN AQUATIC CENTRE	\$ 282.72	
06/11/2023	3567.2961-01	Cleanaway Equipment Services Pty Ltd	SERVICE		\$ 37.50
23/10/2023	2889499		LATE PAYMENT FEE FOR INV 2843131	\$ 37.50	
06/11/2023	3567.314-01	Landgate	TITLE SEARCHES		\$ 478.46
18/10/2023	388063		TITLE SEARCHES - RATES	\$ 478.46	
06/11/2023	3567.320-01	Department of Fire & Emergency Service	ESL CONTRIBUTION		\$ 26,318.37
18/10/2023	156345		2023/2024 ESL INCOME LOCAL GOVERNMENT	\$ 26,318.37	
06/11/2023	3567.3789-01	Department of Premier & Cabinet	ADVERTISING		\$ 696.00
17/10/2023	1005348		ADVERTISING - FIRE BREAK & FUEL LOAD NOTICE	\$ 696.00	

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06/11/2023	3567.381-01	Mundaring Electrical Contracting Serv	<b>ELECTRICAL SERVICES</b>		\$ 1,952.70
03/11/2023	7586		ELECTRICAL SERVICES - MUNDARING VISITOR CENTRE	\$ 372.90	
03/11/2023	7589		ELECTRICAL SERVICES - MUNDARING ARENA	\$ 283.80	
03/11/2023	7592		ELECTRICAL SERVICES - ADMIN RECORDS PRINT ROOM	\$ 159.50	
03/11/2023	7594		ELECTRICAL SERVICES - BRUCE DOUGLAS PAVILION	\$ 198.00	
03/11/2023	7593		ELECTRICAL SERVICES - GLEN FORREST STATION MASTER HOUSE	\$ 696.30	
03/11/2023	7591		ELECTRICAL SERVICES - SHIRE DEPOT	\$ 242.20	
06/11/2023	3567.3868-01	Bucher Municipal Pty Ltd	<b>PARTS</b>		\$ 1,435.50
24/10/2023	1077550		EQUIPMENT PURCHASES	\$ 1,435.50	
06/11/2023	3567.4162-01	Advance Press (2013) Pty Ltd	<b>PHOTOCOPIER PRINTING</b>		\$ 1,237.50
30/10/2023	175988		PRINTING A3 MAP PADS FOR VISITOR CENTRE	\$ 1,237.50	
06/11/2023	3567.452-01	Mahogany Building & Design	<b>MAINTENANCE</b>		\$ 8,841.80
02/11/2023	INV0494		MAINTENANCE - VARIOUS SITES	\$ 660.00	
02/11/2023	INV0491		MAINTENANCE - VARIOUS SITES	\$ 1,243.00	
02/11/2023	INV0492		MAINTENANCE - VARIOUS SITES	\$ 1,144.00	
02/11/2023	INV0493		MAINTENANCE - VARIOUS SITES	\$ 469.70	
02/11/2023	INV0495		MAINTENANCE - VARIOUS SITES	\$ 1,573.00	
02/11/2023	INV0496		MAINTENANCE - SAWYERS VALLEY OVAL CHANGE ROOMS	\$ 885.50	
02/11/2023	INV0497		MAINTENANCE - MUNDARING LIBRARY	\$ 1,188.00	
02/11/2023	INV0498		MAINTENANCE - DARLINGTON OVAL PAVILION	\$ 1,678.60	
06/11/2023	3567.480-01	Echo Newspaper	<b>ADVERTISING</b>		\$ 825.00
17/10/2023	00033652		ADVERTISING - BILGOMAN POOL OPENING	\$ 825.00	
06/11/2023	3567.5390-01	WA Naturally Publications	<b>VISITOR CENTRE STOCK</b>		\$ 539.55
03/11/2023	P 1-01-032453		SUPPLY GREETING CARDS FOR VISITOR CENTRE STOCK	\$ 89.06	
03/11/2023	P 1-01-032451		ASSORTED MAPS FOR VISITOR CENTRE STOCK	\$ 450.49	
06/11/2023	3567.5558-01	Global Workwear Investments Pty Ltd	<b>WORK CLOTHES</b>		\$ 201.93
12/10/2023	BM55262.D1		WORK CLOTHES - UNIFORMS FOR LIBRARIES	\$ 201.93	
06/11/2023	3567.5945-01	West Coast Spring Water Pty Ltd	<b>CAFE BAR CONSUMABLES</b>		\$ 25.83
02/11/2023	2809200		WATER BOTTLES FOR SHIRE DEPOT	\$ 25.83	
06/11/2023	3567.6423-01	Australian Training Management	<b>TRAINING</b>		\$ 1,990.00
02/11/2023	26877		SKID STEER LOADER TRAINING ON 21/08/2023	\$ 1,990.00	
06/11/2023	3567.68-01	The Watershed Water Systems	<b>PARTS</b>		\$ 991.32
18/10/2023	10238615		RETICULATION PARTS	\$ 38.11	
03/11/2023	10238042		RETICULATION PARTS	\$ 450.80	
03/11/2023	10238111		RETICULATION PARTS	\$ 502.41	
06/11/2023	3567.7009-01	Allerding & Associates (Allplan Pty Ltd	<b>PROFESSIONAL SERVICES</b>		\$ 7,087.85
03/11/2023	2023-462		PROFESSIONAL FEES - ALANDALE RD GREENMOUNT	\$ 5,415.85	
03/11/2023	2023-463		PROFESSIONAL FEES - ALISON ST MOUNT HELENA	\$ 1,672.00	
06/11/2023	3567.709-01	Mundaring & Hills Historical Society	<b>FUNDING</b>		\$ 17,667.00
02/11/2023	1112		ANNUAL FUNDING 2023/2024 PER AGREEMENT	\$ 17,667.00	
06/11/2023	3567.7388-01	Doors Doors Doors Pty Ltd	<b>MAINTENANCE</b>		\$ 335.50
13/10/2023	00061111		REPAIR ROLLER DOOR - MUNDARING ARENA	\$ 335.50	
06/11/2023	3567.7426-01	Scoob's Dingo Service	<b>FOOTPATH SWEEPING</b>		\$ 3,328.60
02/11/2023	2787		FOOTPATH SWEEPING SERVICE - VARIOUS LOCATIONS	\$ 3,328.60	
06/11/2023	3567.80-01	Bunnings Group Limited	<b>HARDWARE</b>		\$ 485.49
10/10/2023	2440/01622674		HARDWARE ITEMS - BILGOMAN AQUATIC CENTRE	\$ 47.84	
12/10/2023	2440/00865330		HARDWARE ITEMS - OPERATIONS CENTRE	\$ 256.50	
18/10/2023	2440/00182109		HARDWARE ITEMS - BILGOMAN AQUATIC CENTRE	\$ 169.84	
18/10/2023	2440/00865940		HARDWARE ITEMS - MT HELENA AQUATIC CENTRE	\$ 11.31	
06/11/2023	3567.8275-01	E Fire & Safety	<b>FIRE EQUIPMENT SERVICING</b>		\$ 1,630.20
02/11/2023	589976		FIRE EQUIPMENT SERVICING - VARIOUS SITES	\$ 1,630.20	
06/11/2023	3567.8976-01	Kool Line Electrical & Refrigeration	<b>ELECTRICAL SERVICES</b>		\$ 3,283.50
03/11/2023	00127891		ELECTRICAL SERVICES - DARLINGTON OVAL	\$ 3,283.50	



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06/11/2023	3567.9596-01	Brice Pest Management	<b>PEST CONTROL</b>		\$ 341.00
03/11/2023	IV05669		TERMITE TREATMENT - STONEVILLE RD	\$ 154.00	
03/11/2023	IV05679		PEST CONTROL - SWAN VIEW YOUTH CENTRE	\$ 187.00	
06/11/2023	3567.9627-01	MPK Tree Management Pty Ltd	<b>STREET TREE MAINTENANCE</b>		\$ 2,942.02
26/10/2023	7042		STREET TREE MANAGEMENT - PARKERVILLE & MT HELENA	\$ 2,942.02	
06/11/2023	3567.9857-01	Limitless Promotions	<b>DOG TAGS</b>		\$ 700.00
13/10/2023	00231002		LIFETIME DOG TAGS	\$ 700.00	
06/11/2023	3567.9882-01	Lloyd George Acoustics Pty Ltd	<b>CONSULTING SERVICES</b>		\$ 1,320.00
01/11/2023	00009205		CONSULTING SERVICES - GREENMOUNT PROPOSED CHILDCARE	\$ 1,320.00	
06/11/2023	3567.9886-01	Quality Air Duct Supplies Pty Ltd T/As:	<b>ELECTRICAL SERVICES</b>		\$ 3,932.00
03/11/2023	SM7043		SUPPLY & INSTALL AIR-CON IN KINDY 2 ROOM	\$ 3,932.00	
06/11/2023	3567.9922-01	Steann Pty Ltd	<b>WASTE COLLECTION</b>		\$ 74,021.48
01/11/2023	12923		BULK VERGE WASTE COLLECTION 14/08/2023 - 20/10/2023	\$ 11,814.34	
03/11/2023	12323		BULK VERGE WASTE COLLECTION 02/10/2023 - 12/10/2023	\$ 62,207.14	
06/11/2023	3567.9935-01	All Fence U Rent Pty Ltd	<b>HIRE TEMP FENCING</b>		\$ 1,179.75
03/11/2023	00048877		HIRE TEMP FENCING - BROZ PARK PLAYGROUND	\$ 800.25	
03/11/2023	00049595		HIRE TEMP FENCING - BROZ PARK PLAYGROUND	\$ 379.50	
06/11/2023	3568.12577-01	Mahogany Creek Progress Association	<b>GRANT</b>		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.12665-01	Building and Construction Industry	<b>BCITF LEVY</b>		\$ 690.90
03/11/2023	INV-199300FOX8B6		BCITF LEVY - SEPTEMBER 2023	\$ 690.90	
06/11/2023	3568.13649-01	Mahogany Creek Tennis Club Inc	<b>GRANT</b>		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.13745-01	Uzbek Pty Ltd	<b>BOND</b>		\$ 2,458.22
06/11/2023	REFUND		WAPC 155549 OVERPAYMENT MAINTENANCE BOND	\$ 2,458.22	
06/11/2023	3568.13973-01	Sacred Heart Sporting Group Inc	<b>GRANT</b>		\$ 297.50
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 297.50	
06/11/2023	3568.1430-01	Mundaring Toy Library Inc	<b>GRANT</b>		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.14835-01	Mr H C Crow	<b>GRANT</b>		\$ 200.00
01/11/2023	GRANTS		YOUTH GRANTS 2023-2024	\$ 200.00	
06/11/2023	3568.15109-01	Perth Hills Climate Change Interest	<b>REFUND</b>		\$ 61.25
03/11/2023	REFUND		REFUND - BOYA HALL VENUE HIRE	\$ 61.25	
06/11/2023	3568.15411-01	Ms C Dyer	<b>REIMBURSEMENT - PRE-EMPLOYMENT</b>		\$ 308.70
02/11/2023	REIMBURSEMENT		REIMBURSEMENT - PRE-EMPLOYMENT EXPENSES	\$ 308.70	
06/11/2023	3568.15418-01	Mr M J Howlett	<b>REFUND</b>		\$ 147.00
03/11/2023	REFUND		REFUND - PLANNING APPLICATION - 01481388	\$ 147.00	
06/11/2023	3568.15419-01	Mr P R Alves	<b>REFUND</b>		\$ 1,190.00
03/11/2023	X-OVER		CROSSOVER CONTRIBUTION	\$ 1,190.00	
06/11/2023	3568.15420-01	Mr S D Beech	<b>REFUND</b>		\$ 590.00
03/11/2023	X-OVER		CROSSOVER CONTRIBUTION	\$ 590.00	
06/11/2023	3568.15421-01	Mr L Jury	<b>REFUND</b>		\$ 590.00
06/11/2023	X-OVER		CROSSOVER CONTRIBUTION	\$ 590.00	
06/11/2023	3568.15422-01	Mr D Thomas	<b>REFUND</b>		\$ 1,190.00
03/11/2023	X-OVER		CROSSOVER CONTRIBUTION	\$ 1,190.00	
06/11/2023	3568.15423-01	Mr E Kobaslic	<b>REFUND</b>		\$ 590.00
03/11/2023	X-OVER		CROSSOVER CONTRIBUTION	\$ 590.00	
06/11/2023	3568.15424-01	Mr A R Wallis	<b>REFUND</b>		\$ 1,770.00
03/11/2023	X-OVER		CROSSOVER CONTRIBUTION	\$ 1,770.00	
06/11/2023	3568.15425-01	Mr R B Higgins	<b>REFUND</b>		\$ 10.00
03/11/2023	REFUND		REFUND - DOG REGISTRATION AR25168	\$ 10.00	
06/11/2023	3568.1571-01	Glen Forrest Sports Club Inc	<b>GRANT</b>		\$ 550.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 550.00	

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06/11/2023	3568.174-01	Synergy	ELECTRICITY		\$ 2,899.00
03/11/2023	8809985121		ELECTRICITY	\$ 1,085.61	
03/11/2023	9816910820		ELECTRICITY	\$ 661.28	
03/11/2023	5059324411		ELECTRICITY	\$ 318.81	
03/11/2023	1563279527		ELECTRICITY	\$ 492.62	
27/10/2023	8764232325		ELECTRICITY	\$ 216.49	
27/10/2023	2298437127		ELECTRICITY	\$ 124.19	
06/11/2023	3568.196-01	Glen Forrest Volunteer Bushfire Brigade	GRANT		\$ 469.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 469.00	
06/11/2023	3568.4138-01	Hills Raiders Basketball Association	GRANT		\$ 550.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 550.00	
06/11/2023	3568.4305-01	Gidgegannup Scout Group	GRANT		\$ 550.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 550.00	
06/11/2023	3568.4664-01	Hills Night Hockey Association Inc	GRANT		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.4693-01	Darlington Family Playgroup Inc	GRANT		\$ 443.45
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 443.45	
06/11/2023	3568.4737-01	Scout Association of Australia W.A.	GRANT		\$ 550.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 550.00	
06/11/2023	3568.589-01	Shire of Mundaring	FDC PARENT LEVY		\$ 7,350.30
03/11/2023	SEPTEMBER 2023		BCITF - SEPTEMBER 2023	\$ 33.00	
03/11/2023	FDC		FDC PARENT LEVY	\$ 7,317.30	
06/11/2023	3568.5895-01	Parkerville Playgroup Inc	GRANT		\$ 489.09
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 489.09	
06/11/2023	3568.6994-01	Hills Big Band (Perth Hills Jazz	GRANT		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.835-01	Swan View Cricket Club	GRANT		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.8643-01	Wheels Inc	GRANT		\$ 198.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 198.00	
06/11/2023	3568.8880-01	Mundaring Chamber of Commerce	GRANT		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.9550-01	Panthers Basketball Club (Inc)	GRANT		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
06/11/2023	3568.9691-01	First Friends Playgroup Inc	GRANT		\$ 500.00
01/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
08/11/2023	3569.3462-01	Care Giver Subsidies	CARE GIVER SUBSIDIES		\$ 29,690.49
08/11/2023	081123		CARE GIVER SUBSIDIES	\$ 29,690.49	
09/11/2023	3570.15429-01	Mrs H P White	REFUND		\$ 371.52
09/11/2023	REFUND		RATES REFUND	\$ 371.52	

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10/11/2023	3571.34-01	Water Corporation	WATER RATES & FEES		\$ 7,126.92
09/11/2023	9004674708		WATER RATES & FEES	\$ 44.48	
09/11/2023	9004679808		WATER RATES & FEES	\$ 63.61	
09/11/2023	9004694442		WATER RATES & FEES	\$ 13.90	
09/11/2023	9004694442		WATER RATES & FEES	\$ 10.85	
09/11/2023	9014111730		WATER RATES & FEES	\$ 19.46	
09/11/2023	9004700304		WATER RATES & FEES	\$ 2.78	
09/11/2023	9004700304		WATER RATES & FEES	\$ 5.42	
09/11/2023	9004687154		WATER RATES & FEES	\$ 46.10	
09/11/2023	9004687154		WATER RATES & FEES	\$ 22.24	
09/11/2023	9004656438		WATER RATES & FEES	\$ 10.85	
09/11/2023	9004656438		WATER RATES & FEES	\$ 5.56	
09/11/2023	9004679509		WATER RATES & FEES	\$ 994.90	
09/11/2023	9004686215		WATER RATES & FEES	\$ 119.54	
09/11/2023	9004684543		WATER RATES & FEES	\$ 504.91	
09/11/2023	9004683970		WATER RATES & FEES	\$ 150.99	
09/11/2023	9004646782		WATER RATES & FEES	\$ 2,301.84	
09/11/2023	9004566598		WATER RATES & FEES	\$ 716.91	
09/11/2023	9004566598		WATER RATES & FEES	\$ 721.66	
08/11/2023	9004680833		WATER RATES & FEES	\$ 40.12	
08/11/2023	9004679541		WATER RATES & FEES	\$ 136.66	
08/11/2023	9004679998		WATER RATES & FEES	\$ 192.47	
08/11/2023	9004680788		WATER RATES & FEES	\$ 156.56	
08/11/2023	9004707493		WATER RATES & FEES	\$ 242.77	
08/11/2023	9004678303		WATER RATES & FEES	\$ 372.52	
08/11/2023	9004679971		WATER RATES & FEES	\$ 112.07	
08/11/2023	9004631716		WATER RATES & FEES	\$ 58.38	
08/11/2023	9009291271		WATER RATES & FEES	\$ 25.02	
08/11/2023	9004650204		WATER RATES & FEES	\$ 34.35	
13/11/2023	3572.14287-01	Ms S J Fertch	REIMBURSEMENT		\$ 846.26
09/11/2023	REIMBURSEMENT		REIMBURSEMENT - CPA MEMBERSHIP	\$ 846.26	
13/11/2023	3572.14843-01	SWORD Volunteer Fire and Emergency	HAZARD REDUCTION BURN		\$ 1,275.00
10/11/2023	00211040		HAZARD REDUCTION BURN - MT HELENA	\$ 1,275.00	
13/11/2023	3572.15299-01	Mrs J A Simon	REFUND		\$ 12.00
09/11/2023	REFUND		REFUND - OVERDRAWN FEE DIRECT DEBIT ERROR	\$ 12.00	
13/11/2023	3572.15427-01	D Saladine	GRANT		\$ 200.00
08/11/2023	GRANTS		YOUTH GRANT PROGRAM 2023-2024	\$ 200.00	
13/11/2023	3572.15428-01	E Reid	REFUND		\$ 294.00
08/11/2023	REFUND		REFUND - OVERCHARGE OF HOCKEY COURT CHARGES	\$ 294.00	
13/11/2023	3572.15430-01	Mr J H Cattell	REFUND		\$ 5.00
09/11/2023	REFUND		REFUND - OVERDRAWN FEE DIRECT DEBIT ERROR	\$ 5.00	
13/11/2023	3572.15431-01	Mr J J Kaminski	REFUND		\$ 20.00
09/11/2023	REFUND		REFUND - OVERDRAWN FEE DIRECT DEBIT ERROR	\$ 20.00	
13/11/2023	3572.15432-01	Mr K Mondy	REFUND		\$ 10.00
09/11/2023	REFUND		REFUND - OVERDRAWN FEE DIRECT DEBIT ERROR	\$ 10.00	
13/11/2023	3572.15433-01	Mr A J McKeon	REFUND		\$ 10.00
13/11/2023	REFUND		REFUND - OVERDRAWN FEE DIRECT DEBIT ERROR	\$ 10.00	

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13/11/2023	3572.174-01	Synergy	ELECTRICITY		\$ 10,357.37
10/11/2023	3310777127		ELECTRICITY	\$ 120.30	
10/11/2023	3509628321		ELECTRICITY	\$ 1,073.09	
10/11/2023	5162819914		ELECTRICITY	\$ 4,664.71	
10/11/2023	0941380327		ELECTRICITY	\$ 162.07	
10/11/2023	5214128214		ELECTRICITY	\$ 151.11	
10/11/2023	5018318610		ELECTRICITY	\$ 267.64	
03/11/2023	5100198416		ELECTRICITY	\$ 328.94	
03/11/2023	5183606212		ELECTRICITY	\$ 316.03	
08/11/2023	2686554727		ELECTRICITY	\$ 929.75	
08/11/2023	5035029810		ELECTRICITY	\$ 1,153.98	
08/11/2023	8446589925		ELECTRICITY	\$ 525.57	
08/11/2023	5035029115		ELECTRICITY	\$ 146.51	
08/11/2023	3625641925		ELECTRICITY	\$ 399.35	
03/11/2023	3011349923		ELECTRICITY	\$ 118.32	
13/11/2023	3572.5728-01	Munda Biddi Trail Foundation	GRANT		\$ 550.00
08/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 550.00	
13/11/2023	3572.589-01	Shire of Mundaring	FDC PARENT LEVY		\$ 7,365.30
09/11/2023	081123		FDC PARENT LEVY	\$ 7,365.30	
13/11/2023	3572.7621-01	Glen Forrest Tennis Club	GRANT		\$ 500.00
08/11/2023	GRANTS		QUICK GRANT 2023-2024	\$ 500.00	
13/11/2023	3573.10654-01	Datacom Systems (AU) Pty Ltd	SUBSCRIPTION		\$ 6,083.00
08/11/2023	INV1426372		SUBSCRIPTION - KNOWBE4 SECURITY AWARENESS TRAINING	\$ 6,083.00	
13/11/2023	3573.11017-01	Sapio Pty Ltd	SECURITY SERVICES		\$ 1,352.64
10/11/2023	SP248807		SECURITY SERVICES - BRUCE DOUGLAS PAVILION & BROWN PARK	\$ 1,352.64	
13/11/2023	3573.11135-01	Frontline Fire & Rescue (Bluesteel	EQUIPMENT PURCHASES		\$ 2,178.66
08/11/2023	79962		EQUIPMENT PURCHASES - STONEVILLE VBFB	\$ 513.37	
30/10/2023	79956		EQUIPMENT PURCHASES - DARLING RANGE VBFB	\$ 50.60	
30/10/2023	79978		EQUIPMENT PURCHASES - STONEVILLE VBFB	\$ 210.66	
30/10/2023	79977		EQUIPMENT PURCHASES - GLEN FORREST VBFB	\$ 1,404.03	
13/11/2023	3573.11313-01	Nature Play Solutions Pty Ltd	PROFESSIONAL SERVICES		\$ 100,573.37
08/11/2023	002667		DESIGN & CONSTRUCTION OF PLAYGROUND - PR.RFQ 29.2223	\$ 85,721.39	
08/11/2023	002666		PLAYGROUND CONTRACT VARIATION 2 - PR.RFQ 29.2223	\$ 5,907.00	
08/11/2023	002663		PLAYGROUND CONTRACT VARIATION 1 - PR.RFQ 29.2223	\$ 8,944.98	
13/11/2023	3573.11413-01	Ergolink (Max & Claire Pty Ltd T/A)	IT HARDWARE		\$ 377.50
23/10/2023	SI-00084238		MICROSOFT SCULPT DESKTOP KEYBOARD COMBO	\$ 377.50	
13/11/2023	3573.11418-01	WA Fire Protection	MAINTENANCE		\$ 1,265.00
08/11/2023	WAFP-59974		INSPECTION OF FIRE EQUIPMENT - SCFC CLAYTON VIEW	\$ 1,265.00	
13/11/2023	3573.11578-01	Corsign WA Pty Ltd	PARTS		\$ 805.20
08/11/2023	00079176		DOUBLE RAIL SURFACE MOUNT U BAR & BOLLARDS	\$ 805.20	
13/11/2023	3573.11678-01	Vorgee Pty Ltd	KIOSK SUPPLIES		\$ 2,036.10
24/10/2023	00180221		GOGGLES & ACCESSORIES - BILGOMAN AQUATIC CENTRE	\$ 2,036.10	
13/11/2023	3573.11953-01	The Stationery Co (C Willis & D J Willis	STATIONERY		\$ 157.35
24/10/2023	170752		STATIONERY ITEMS	\$ 115.50	
24/10/2023	170753		STATIONERY ITEMS	\$ 41.85	
13/11/2023	3573.12-01	Department of Human Services - Child	CHILD SUPPORT PAYMENT		\$ 751.70
05/11/2023	PY02-10-CHILD SU		CHILD SUPPORT PAYMENT	\$ 751.70	
13/11/2023	3573.12261-01	ONEMUSIC AUSTRALIA (Australasian	LICENCE FEE		\$ 1,825.89
10/11/2023	392507		APRA MUSIC LICENCE FEE 01/10/2023 TO 31/12/2023	\$ 1,825.89	
13/11/2023	3573.12579-01	Mr V Crowe	LANDSCAPE SERVICES		\$ 1,152.00
08/11/2023	2250		LANDSCAPE SERVICES - SCFC CLAYTON VIEW	\$ 288.00	
08/11/2023	2251		LANDSCAPE & MAINTENANCE SERVICES - CPC MIDDLE SWAN	\$ 360.00	
08/11/2023	2252		LANDSCAPE & MAINTENANCE SERVICES - MECPC	\$ 504.00	
13/11/2023	3573.12677-01	Snap Midland (Debandkas Assets Pty	POSTERS		\$ 90.00
23/10/2023	NO.F069-214063		PRINT 2X A1 MUNDARING MULTI PURPOSE POSTERS	\$ 90.00	

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13/11/2023	3573.12823-01	Access Holdings International Pty Ltd	<b>PARTS</b>		\$ 55.00
09/11/2023	E231025-4		SPARE KEY FOR NEW KEY SWITCH	\$ 55.00	
13/11/2023	3573.12899-01	NAPA (A Division of GPC Asia Pacific	<b>PARTS</b>		\$ 19.80
25/10/2023	1320326234		SUPPLY OF WORKSHOP CONSUMABLES	\$ 19.80	
13/11/2023	3573.12938-01	Aussie Broadband Pty Ltd	<b>NBN FTTN, NBN FIBRE, SIP TRUNK &amp; VOIP CHARGES</b>		\$ 3,229.30
08/11/2023	29328530		NBN FTTN, NBN FIBRE, SIP TRUNK & VOIP CHARGES	\$ 3,229.30	
13/11/2023	3573.12984-01	AJL Plumbing and Gas Pty Ltd (ATF The	<b>PLUMBING SERVICES</b>		\$ 341.00
03/11/2023	AJL13016		PLUMBING SERVICES - MECPC	\$ 176.00	
08/11/2023	AJL13058		PLUMBING SERVICES - MECPC	\$ 165.00	
13/11/2023	3573.13-01	Shire of Mundaring	<b>PAYROLL DEDUCTION</b>		\$ 17,346.53
05/11/2023	PY01-10-Private		PAYROLL DEDUCTION	\$ 1,336.00	
05/11/2023	PY01-10-Buy Addi		PAYROLL DEDUCTION	\$ 811.63	
05/11/2023	PY01-10-Novated		PAYROLL DEDUCTION	\$ 7,492.86	
05/11/2023	PY01-10-Novated		PAYROLL DEDUCTION	\$ 4,780.82	
05/11/2023	PY01-10-Novated		PAYROLL DEDUCTION	\$ 1,216.19	
05/11/2023	PY01-10-Novated		PAYROLL DEDUCTION	\$ 828.89	
05/11/2023	PY02-10-Buy Addi		PAYROLL DEDUCTION	\$ 880.14	
13/11/2023	3573.13249-01	Pool & Pump Service & Repairs Pty Ltd	<b>MAINTENANCE</b>		\$ 3,455.72
30/10/2023	PPS01081		REPAIR SODA ASH PUMP - BILGOMAN AQUATIC CENTRE	\$ 1,253.22	
30/10/2023	PPS01113		SUPPLY CL2 BACK UP DOSING PUMP	\$ 1,694.98	
30/10/2023	PPS01127		SUPPLY REPLACEMENT PARTS FOR SODA ASH DOSING PUMP	\$ 507.52	
13/11/2023	3573.13268-01	Department of Human Services - The	<b>PAYROLL DEDUCTION</b>		\$ 53.41
05/11/2023	PY01-10-Centrel		PAYROLL DEDUCTION	\$ 53.41	
13/11/2023	3573.13345-01	ABM Landscaping (Mikevie Pty Ltd T/As:	<b>LANDSCAPING</b>		\$ 847.00
02/11/2023	INV-4670		MOWING SERVICE - BILGOMAN AQUATIC CENTRE OCT 2023	\$ 394.00	
02/11/2023	INV-4670		MOWING SERVICE - BILGOMAN AQUATIC CENTRE AUG & SEP 2023	\$ 453.00	
13/11/2023	3573.138-01	Sonic HealthPlus Pty Ltd	<b>MEDICAL EXAMINATION</b>		\$ 1,581.80
09/11/2023	3040013		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 327.80	
30/10/2023	3066215		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
23/10/2023	3067247		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
24/10/2023	3068665		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
24/10/2023	3068664		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
17/10/2023	3062640		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
13/11/2023	3573.13866-01	Booktopia Pty Ltd	<b>BOOKS</b>		\$ 1,194.53
18/10/2023	20185318		BOOKS STOCK - AFM LIBRARY	\$ 372.55	
18/10/2023	20208619		BOOKS STOCK - AFM LIBRARY	\$ 217.61	
18/10/2023	20191337		BOOKS STOCK - KSP LIBRARY	\$ 138.39	
18/10/2023	20208527		BOOKS STOCK - KSP LIBRARY	\$ 255.26	
18/10/2023	20210677		BOOKS STOCK - KSP LIBRARY	\$ 210.72	
13/11/2023	3573.13879-01	One Tree Community Services Inc	<b>TRAINING</b>		\$ 79.20
10/11/2023	3463		STAFF TRAINING - CERT III IN EARLY CHILDHOOD EDUCATION	\$ 39.60	
10/11/2023	3464		STAFF TRAINING - CERT III IN EARLY CHILDHOOD EDUCATION	\$ 39.60	
13/11/2023	3573.14013-01	Eastern Hills Chainsaws & Mowers Pty	<b>PARTS</b>		\$ 442.85
17/10/2023	51095		MAINTENANCE - FIRE OFF SEASON EQUIPMENT	\$ 136.00	
17/10/2023	51096		MAINTENANCE - FIRE OFF SEASON EQUIPMENT	\$ 206.50	
26/10/2023	51094 #4		SUPPLY OF WORKSHOP CONSUMABLES	\$ 100.35	
13/11/2023	3573.14109-01	Red Dot Stores (The C C C B	<b>CONSUMABLES</b>		\$ 560.04
08/11/2023	11164363		CONSUMABLES - MECPC	\$ 497.14	
10/11/2023	11244028		CONSUMABLES - MECPC	\$ 62.90	
13/11/2023	3573.14221-01	Mrs P McNeil	<b>COUNCILLOR ALLOWANCE</b>		\$ 338.56
08/11/2023	TRAVEL		TRAVEL REIMBURSEMENT 111.2KM 18/09/2023 - 25/10/2023	\$ 104.49	
13/11/2023	TRAVEL		TRAVEL REIMBURSEMENT 243.2KM 08/08/2023 - 12/09/2023	\$ 234.07	
13/11/2023	3573.14496-01	Tyrepower Mundaring (The Trustee for	<b>TYRES &amp; REPAIRS</b>		\$ 1,400.00
26/10/2023	118671		TYRE REPAIR ON 079MDG	\$ 360.00	
26/10/2023	118684		SUPPLY & FIT 4X NEW TYRES ON 820MDG	\$ 1,040.00	

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13/11/2023	3573.14618-01	LO-GO Appointments (Helene Pty Ltd	TEMP STAFF		\$ 1,701.48
08/11/2023	H3087		TEMP STAFF - PROJECT OFFICER	\$ 1,701.48	
13/11/2023	3573.14644-01	Uniting Global Pty Ltd	CLEANING		\$ 144,007.60
09/11/2023	INV-0734		CLEANING SERVICES	\$ 72,003.80	
09/11/2023	INV-0871		CLEANING SERVICES	\$ 72,003.80	
13/11/2023	3573.14652-01	HWL Ebsworth Lawyers	PROFESSIONAL SERVICES		\$ 2,138.40
08/11/2023	1661821		PROFESSIONAL SERVICES - PURCHASE 2945 JACOBY ST MUNDARING	\$ 1,803.78	
08/11/2023	1661820		PROFESSIONAL SERVICES - TERMINATION OF SALE	\$ 334.62	
13/11/2023	3573.14870-01	Eastern Hills Bakery (Q.N Lowings &	CATERING		\$ 150.50
09/11/2023	27		CATERING - WHS MEETING ON 17/09/2023	\$ 150.50	
13/11/2023	3573.14882-01	BB Recruitment & Consulting Service	TEMP STAFF		\$ 1,608.75
10/11/2023	I0002235		TEMP STAFF - MECPC CHILDCARE AGENCY STAFF	\$ 1,608.75	
13/11/2023	3573.15-01	Australia Post	POSTAGE		\$ 6,769.32
08/11/2023	1012808901		DAILY OUTGOING MAIL	\$ 2,331.30	
08/11/2023	1012796023		RATES COLLECTION FEES OCTOBER 2023	\$ 4,146.07	
10/11/2023	1012808524		POSTAGE FOR MUNDARING LIBRARY	\$ 291.95	
13/11/2023	3573.15128-01	Mode Design Corp. Pty Ltd	CONSTRUCTION DESIGN		\$ 5,601.75
08/11/2023	101009061		CONSTRUCTION DESIGN - BILGOMAN AQUATIC CENTRE	\$ 5,601.75	
13/11/2023	3573.15153-01	D& L Studio Pty Ltd T/A Metal Artwork	NAME BADGES		\$ 108.85
09/11/2023	21766		SUPPLY 6X NAME BADGES FOR ENVIRONMENT OFFICERS	\$ 74.75	
09/11/2023	22331		NAME PLAQUE & BADGE - CR MEHTA	\$ 34.10	
13/11/2023	3573.15170-01	Twistech Pty Ltd	FENCING		\$ 418.00
09/11/2023	INV-0128		REPAIR DAMAGED FENCING - MATHIESON RD TRANSFER STATION	\$ 418.00	
13/11/2023	3573.1521-01	Dial A Nappy & Busiclean	GOODS		\$ 2,890.10
10/11/2023	INV-16911		CLEANING CHEMICALS FOR MECPC	\$ 2,389.90	
09/11/2023	INV-16849		CLEANING CHEMICALS FOR MECPC	\$ 209.70	
08/11/2023	INV-16818		CLEANING CHEMICALS FOR MECPC	\$ 281.50	
08/11/2023	INV-16832		CLEANING CHEMICALS FOR MECPC	\$ 9.00	
13/11/2023	3573.15243-01	Design & Construct Mechanical Services	MAINTENANCE		\$ 1,648.64
26/10/2023	634851		RECONNECT EXHAUST DUCT - STONEVILLE VBFB STATION	\$ 1,648.64	
13/11/2023	3573.1644-01	Woolworths Group Limited	FOOD		\$ 106.99
08/11/2023	TI-040D7-178D0E		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 39.79	
10/11/2023	TI-040D7-178D0F		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 67.20	
13/11/2023	3573.191-01	Eastern Region Security	SECURITY EXPENSES		\$ 627.00
10/11/2023	00021723		SECURITY EXPENSES - SCFC CLAYTON VIEW	\$ 297.00	
10/11/2023	00021663		SECURITY EXPENSES - CPC MIDDLE SWAN	\$ 220.00	
10/11/2023	00021547		SECURITY EXPENSES - MECPC	\$ 110.00	
13/11/2023	3573.21-01	Eastern Metropolitan Regional Council	TRANSFER STATION FEES		\$ 44,568.85
09/11/2023	EMRC53820		TRANSFER STATION FEES	\$ 44,568.85	
13/11/2023	3573.215-01	Deputy Commissioner of Taxation	TAXATION		\$ 184,335.00
05/11/2023	PY01-10-Deputy C		PAYROLL DEDUCTION	\$ 162,535.00	
05/11/2023	PY02-10-Deputy C		PAYROLL DEDUCTION	\$ 21,800.00	
13/11/2023	3573.218-01	Security & Key Distributors	SECURITY EXPENSES		\$ 385.00
10/11/2023	94725		SECURITY EXPENSES - GLEN FORREST HALL	\$ 165.00	
10/11/2023	94377 - NO. 2		SECURITY EXPENSES - CHIDLOW PUBLIC TOILETS	\$ 220.00	
13/11/2023	3573.234-01	Coles Supermarkets Australia Pty Ltd	KIOSK SUPPLIES		\$ 2,279.26
08/11/2023	177413459		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 169.27	
08/11/2023	176418843		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 221.85	
08/11/2023	175640370		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 304.93	
08/11/2023	176199693		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 979.01	
08/11/2023	177540187		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 604.20	
13/11/2023	3573.2625-01	Stewart & Heaton Clothing Co	UNIFORMS		\$ 217.80
30/10/2023	SIN-3799600		UNIFORMS - DARLING RANGE VBFB	\$ 217.80	
13/11/2023	3573.2743-01	Access Office Industries	OFFICE FURNITURE		\$ 1,023.00
08/11/2023	98508		OFFICE FURNITURE - KSP LIBRARY	\$ 1,023.00	

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13/11/2023	3573.375-01	Team Global Express Pty Ltd	COURIER SERVICES		\$ 33.25
17/10/2023	0590-S364420		COURIER SERVICE	\$ 33.25	\$ 33.25
13/11/2023	3573.381-01	Mundaring Electrical Contracting Serv	ELECTRICAL SERVICES		\$ 198.00
08/11/2023	7595		ELECTRICAL SERVICES - ADMIN BUILDING	\$ 198.00	\$ 198.00
13/11/2023	3573.4-01	Health Insurance Fund of WA	PAYROLL DEDUCTION		\$ 581.10
05/11/2023	PY01-10-HIF		PAYROLL DEDUCTION	\$ 581.10	\$ 581.10
13/11/2023	3573.431-01	Signs & Lines	MAINTENANCE		\$ 890.56
02/11/2023	28671		DIVING LADY INSTALLATION - BILGOMAN AQUATIC CENTRE	\$ 890.56	\$ 890.56
13/11/2023	3573.4811-01	West Sure Group Pty Ltd	SECURITY EXPENSES		\$ 207.04
03/11/2023	00028476		SECURITY EXPENSES - BILGOMAN AQUATIC CENTRE	\$ 69.01	\$ 207.04
08/11/2023	00028475		SECURITY EXPENSES - LAKE LESCHENAUTIA	\$ 138.03	\$ 207.04
13/11/2023	3573.5558-01	Global Workwear Investments Pty Ltd	UNIFORMS		\$ 305.48
18/10/2023	MD43509.D1		WORK CLOTHES - BILGOMAN AQUATIC CENTRE	\$ 134.53	\$ 305.48
03/11/2023	MD125215		STEEL CAP BOOTS	\$ 170.95	\$ 305.48
13/11/2023	3573.5719-01	Shire of Mundaring - Lotto Club	PAYROLL DEDUCTION		\$ 271.60
05/11/2023	PY01-10-STAFF LO		PAYROLL DEDUCTION	\$ 258.02	\$ 271.60
05/11/2023	PY02-10-STAFF LO		PAYROLL DEDUCTION	\$ 13.58	\$ 271.60
13/11/2023	3573.5945-01	West Coast Spring Water Pty Ltd	CAFE BAR CONSUMABLES		\$ 108.87
08/11/2023	2931716		ANNUAL RENTAL FEE - ADMIN BUILDING	\$ 74.43	\$ 108.87
08/11/2023	2930850		WATER BOTTLES FOR KSP LIBRARY	\$ 34.44	\$ 108.87
13/11/2023	3573.6-01	Shire of Mundaring - Social Club	PAYROLL DEDUCTION		\$ 276.00
05/11/2023	PY01-10-MUNDARIN		PAYROLL DEDUCTION	\$ 276.00	\$ 276.00
13/11/2023	3573.6732-01	Relationships Australia Western	EMPLOYEE ASSISTANCE PROGRAM		\$ 352.00
08/11/2023	00425705		EMPLOYEE ASSISTANCE PROGRAM	\$ 176.00	\$ 352.00
02/11/2023	00425620		EMPLOYEE ASSISTANCE PROGRAM	\$ 176.00	\$ 352.00
13/11/2023	3573.68-01	The Watershed Water Systems	PARTS		\$ 653.09
18/10/2023	10238995		RETICULATION PARTS	\$ 109.07	\$ 653.09
08/11/2023	10239236		RETICULATION PARTS	\$ 544.02	\$ 653.09
13/11/2023	3573.7-01	Australian Services Union	PAYROLL DEDUCTION		\$ 277.50
05/11/2023	PY01-10-AUSTRALI		PAYROLL DEDUCTION	\$ 145.00	\$ 277.50
05/11/2023	PY02-10-AUSTRALI		PAYROLL DEDUCTION	\$ 132.50	\$ 277.50
13/11/2023	3573.7083-01	Mount Helena Deli & Takeaway	CATERING		\$ 393.90
24/10/2023	4895		CATERING SERVICES - HAZARD REDUCTION BURN	\$ 381.90	\$ 393.90
24/10/2023	414377		CATERING SERVICES - HAZARD REDUCTION BURN	\$ 12.00	\$ 393.90
13/11/2023	3573.7388-01	Doors Doors Doors Pty Ltd	MAINTENANCE		\$ 480.00
30/10/2023	00061170		SERVICE ROLLER DOOR - DARLINGTON FIRE STATION	\$ 480.00	\$ 480.00
13/11/2023	3573.7426-01	Scoob's Dingo Service	FOOTPATH SWEEPING SERVICE		\$ 4,209.70
10/11/2023	2791		FOOTPATH SWEEPING SERVICES - VARIOUS LOCATIONS	\$ 4,209.70	\$ 4,209.70
13/11/2023	3573.7519-01	Moore Stephens (WA) Pty Ltd	PROFESSIONAL SERVICES		\$ 979.00
10/11/2023	3820		2023 MANAGEMENT REPORTING TEMPLATE	\$ 979.00	\$ 979.00
13/11/2023	3573.7590-01	PFD Food Services Pty Ltd	KIOSK SUPPLIES		\$ 895.65
24/10/2023	LI895251		KIOSK SUPPLIES - BILGOMAN AQUATIC CENTRE	\$ 895.65	\$ 895.65
13/11/2023	3573.7641-01	Easifleet	NOVATED LEASE CHARGES		\$ 3,531.89
02/11/2023	184197		NOVATED LEASE CHARGES 01/11/2023	\$ 3,531.89	\$ 3,531.89
13/11/2023	3573.7650-01	Founder Enterprises Pty Ltd T/As Fo	PARTS		\$ 609.88
26/10/2023	INVFG0039635		SUPPLY CUTTING EDGE	\$ 609.88	\$ 609.88
13/11/2023	3573.80-01	Bunnings Group Limited	HARDWARE		\$ 1,261.03
10/11/2023	2440/01236173		SUPPLY DYNAMIC LIFTER	\$ 253.60	\$ 1,261.03
23/10/2023	2440/01245354		SUPPLY GARDENING MAINTENANCE PRODUCTS	\$ 482.04	\$ 1,261.03
18/10/2023	2440/00186732		HARDWARE ITEMS	\$ 76.74	\$ 1,261.03
18/10/2023	2440/00186730		HARDWARE ITEMS	\$ 44.63	\$ 1,261.03
09/11/2023	2440/01622676		CONSUMABLES FOR EVENT - ERFDC	\$ 36.98	\$ 1,261.03
09/11/2023	2440/00762101		HARDWARE ITEMS - CPC MIDDLE SWAN	\$ 332.69	\$ 1,261.03
09/11/2023	2440/01243185		CONSUMABLES - MECPC	\$ 34.35	\$ 1,261.03

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13/11/2023	3573.8-01	LGRCEU	PAYROLL DEDUCTION		\$ 44.00
05/11/2023	PY02-10-LGRCEU		PAYROLL DEDUCTION	\$ 22.00	
05/11/2023	PY01-10-LGRCEU		PAYROLL DEDUCTION	\$ 22.00	
13/11/2023	3573.8584-01	Great Sand Supplies Trust	GRAVEL		\$ 778.05
30/10/2023	00010305		SUPPLY 25MM FERRICRETE - EALY STREET	\$ 638.19	
30/10/2023	00010304		SUPPLY 25MM FERRICRETE - EALY STREET	\$ 139.86	
13/11/2023	3573.8976-01	Kool Line Electrical & Refrigeration	ELECTRICAL SERVICES		\$ 1,243.00
08/11/2023	00128051		ELECTRICAL SERVICES - LAKE LESCHENAULTIA	\$ 1,243.00	
13/11/2023	3573.904-01	Sign Supermarket (Grant Ian Westlund)	SIGNS		\$ 2,494.80
01/11/2023	22728		SUPPLY 16X BILGOMAN POOL DECK REPLACEMENT SIGNS	\$ 2,494.80	
13/11/2023	3573.9392-01	Talis Consultants Pty Ltd	SURVEYING SERVICES		\$ 60,500.00
10/11/2023	29843		ROAD & PATH ASSETS CONDITION SURVEY - RFQ 23.2223	\$ 60,500.00	
13/11/2023	3573.9698-01	Managed System Services Pty Ltd	IT HARDWARE		\$ 7,777.83
08/11/2023	INV-8834		SUPPLY ALL IN ONE PCS FOR MUNDARING LIBRARY	\$ 7,777.83	
13/11/2023	3573.9935-01	All Fence U Rent Pty Ltd	HIRE TEMPORARY FENCING		\$ 800.25
10/11/2023	00049592		HIRE TEMPORARY FENCING - BROZ PARK PLAYGROUND	\$ 800.25	
15/11/2023	3574.34-01	Water Corporation	WATER RATES & FEES		\$ 671.70
15/11/2023	9004679816		WATER RATES & FEES	\$ 351.39	
15/11/2023	9004679816		WATER RATES & FEES	\$ 320.31	
15/11/2023	3575.3462-01	Care Giver Subsidies	CARE GIVER SUBSIDIES		\$ 29,256.19
15/11/2023	151123		CARE GIVER SUBSIDIES	\$ 29,256.19	
15/11/2023	3576.15435-01	Mr J P Fisher	REFUND		\$ 834.72
15/11/2023	Refund-DD		RATES REFUND	\$ 834.72	
15/11/2023	3576.15436-01	Ms AM Raddon	REFUND		\$ 3,000.00
15/11/2023	Refund-DD		RATES REFUND	\$ 3,000.00	
17/11/2023	3577.13282-01	Matthew Hughes MLA	REFUND		\$ 220.00
17/11/2023	1333853		HALL BOND REFUND	\$ 110.00	
17/11/2023	1475162		HALL BOND REFUND	\$ 110.00	
17/11/2023	3577.14721-01	Mundaring Christian College Junior	REFUND		\$ 109.00
17/11/2023	1373028		KEY BOND REFUND	\$ 65.00	
17/11/2023	1381282		KEY BOND REFUND	\$ 44.00	
17/11/2023	3577.589-01	Shire of Mundaring	SALE DEPOSIT		\$ 10,055.00
17/11/2023	955894		STANDPIPE KEY LOST	\$ 55.00	
17/11/2023	1449273		SALE DEPOSIT - SCOTT ST PROPERTY	\$ 10,000.00	
20/11/2023	3578.10615-01	JLR Pumps	MAINTENANCE		\$ 781.00
15/11/2023	785		REPLACE STAINLESS STEEL DISCHARGE - DRUMMOND GARDENS	\$ 781.00	
20/11/2023	3578.10746-01	Asphalt in a Bag	ASPHALT		\$ 1,859.00
17/11/2023	1701		SUPPLY BAGS OF ASPHALT	\$ 1,859.00	
20/11/2023	3578.10881-01	Alsco Pty Ltd	FIRST AID REPLENISHMENT		\$ 812.01
10/11/2023	CPER2360656		FIRST AID REPLENISHMENT - BOYA LIBRARY	\$ 31.85	
10/11/2023	CPER2360658		FIRST AID REPLENISHMENT - MUNDARING ARENA	\$ 113.00	
10/11/2023	CPER2360657		FIRST AID REPLENISHMENT - LAKE LESCHENAULTIA	\$ 121.83	
10/11/2023	CPER2360653		FIRST AID REPLENISHMENT - OPERATION CENTRE	\$ 113.00	
10/11/2023	CPER2360655		FIRST AID REPLENISHMENT - AFM LIBRARY	\$ 32.92	
10/11/2023	CPER2360654		FIRST AID REPLENISHMENT - ADMIN BUILDING	\$ 399.41	
20/11/2023	3578.10904-01	Split Horizon Pty Ltd	IT HARDWARE		\$ 5,582.50
15/11/2023	INV-0790		TECHNICAL SUPPORT & UPGRADES	\$ 5,582.50	
20/11/2023	3578.11135-01	Frontline Fire & Rescue (Bluesteel)	EQUIPMENT PURCHASES		\$ 3,561.08
15/11/2023	80056		EQUIPMENT PURCHASES - STONEVILLE VBFB	\$ 735.43	
15/11/2023	80057		EQUIPMENT PURCHASES - STONEVILLE VBFB	\$ 213.95	
15/11/2023	80059		EQUIPMENT PURCHASES - GLEN FORREST VBFB	\$ 549.08	
15/11/2023	80067		EQUIPMENT PURCHASES - MT HELENA VBFB	\$ 278.69	
15/11/2023	79699		EQUIPMENT PURCHASES - STONEVILLE VBFB	\$ 1,314.23	
15/11/2023	80061		EQUIPMENT PURCHASES - GLEN FORREST VBFB	\$ 234.85	
15/11/2023	80064		EQUIPMENT PURCHASES - DARLINGTON VBFB	\$ 234.85	



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20/11/2023	3578.11161-01	AXIIS Contracting Pty Ltd	<b>EARTHWORKS</b>		\$ 5,696.63
13/11/2023	7862		FOOTPATH REPAIRS - HARTUNG ST MUNDARING	\$ 5,696.63	
20/11/2023	3578.11453-01	Midland Toyota (Midland 2015 Pty Ltd	<b>PARTS</b>		\$ 42.33
01/11/2023	PI13027450		SUPPLY GRIP HANDLE	\$ 42.33	
20/11/2023	3578.11772-01	Quremed Pty Ltd	<b>SAFETY EQUIPMENT</b>		\$ 3,030.37
13/11/2023	QIN40826		DEFIBRILLATOR EQUIPMENT SERVICE/REPAIR	\$ 198.00	
15/11/2023	QIN41204		SUPPLY & DELIVER DEFIBRILLATOR HEARTSTART SMART PADS	\$ 315.54	
15/11/2023	QIN40923		SUPPLY & DELIVER DEFIBRILLATOR EQUIPMENT	\$ 2,516.83	
20/11/2023	3578.12078-01	Recruitwest Pty Ltd	<b>TEMP STAFF</b>		\$ 12,617.91
17/11/2023	C INV 588079		TEMP STAFF - GARDENING ASSISTANT	\$ 2,725.54	
17/11/2023	C INV 588072		TEMP STAFF - GARDENING ASSISTANT	\$ 2,725.54	
17/11/2023	C INV 588063		TEMP STAFF - BITUMEN OPERATOR	\$ 1,657.46	
17/11/2023	C INV 588074		TEMP STAFF - MULTI PLANT OPERATOR	\$ 2,209.22	
15/11/2023	C INV 588080		TEMP STAFF - MULTI PLANT OPERATOR	\$ 1,090.21	
17/11/2023	C INV 588009		TEMP STAFF - BITUMEN OPERATOR	\$ 2,209.94	
20/11/2023	3578.12271-01	Aten Systems Pty Ltd	<b>SUBSCRIPTION</b>		\$ 68,940.75
15/11/2023	23242765		INFOHUB DM ANNUAL SUBSCRIPTION 2023/2024	\$ 25,652.00	
15/11/2023	23242764		RECORDPOINT SOFTWARE ANNUAL SUBSCRIPTION 2023/2024	\$ 24,632.75	
15/11/2023	23242767		HARMON.IE ANNUAL SUBSCRIPTION 2023/2024	\$ 18,656.00	
20/11/2023	3578.12402-01	Grace Information & Records Managem	<b>OFFSITE RECORDS STORAGE</b>		\$ 2,123.76
08/11/2023	RP01444806		OFFSITE RECORDS STORAGE - OCTOBER 2023	\$ 2,123.76	
20/11/2023	3578.12435-01	Electra Service	<b>ELECTRICAL SERVICES</b>		\$ 121.00
09/11/2023	1084		ELECTRICAL SERVICES - MUNDARING ARENA	\$ 121.00	
20/11/2023	3578.12579-01	Mr V Crowe	<b>LANDSCAPE &amp; MAINTENANCE SERVICES</b>		\$ 864.00
15/11/2023	2255		LANDSCAPE & MAINTENANCE SERVICES - MECPC	\$ 288.00	
15/11/2023	2254		LANDSCAPE & MAINTENANCE SERVICES - CPC MIDDLE SWAN	\$ 288.00	
15/11/2023	2253		LANDSCAPE & MAINTENANCE SERVICES - SCFC CLAYTON VIEW	\$ 288.00	
20/11/2023	3578.12679-01	Roy Gripske & Sons Pty Ltd	<b>PARTS</b>		\$ 792.55
17/11/2023	1171224		SUPPLY BLADES & EDGE TRIMMER LINE	\$ 792.55	
20/11/2023	3578.12866-01	From Scratch Small Event Catering	<b>CATERING</b>		\$ 132.00
17/11/2023	2192		CATERING - SENIORS WEEK 17/11/2023	\$ 132.00	
20/11/2023	3578.12938-01	Aussie Broadband Pty Ltd	<b>NBN FTTN, NBN FIBRE, SIP TRUNK &amp; VOIP CHARGES</b>		\$ 4,284.44
01/11/2023	29629613		NBN FTTN, NBN FIBRE, SIP TRUNK & VOIP CHARGES	\$ 4,284.44	
20/11/2023	3578.12944-01	Avon Tree Management (Kajanni Pty Ltd	<b>FORESTRY MULCHING</b>		\$ 7,949.70
15/11/2023	564		FORESTRY MULCHING - CARAWATHA RD PARKERVILLE	\$ 7,949.70	
20/11/2023	3578.12951-01	Traffic Force	<b>TRAFFIC MANAGEMENT</b>		\$ 3,383.01
15/11/2023	00034918		TRAFFIC MANAGEMENT SERVICES - OWEN RD DARLINGTON	\$ 3,383.01	
20/11/2023	3578.12984-01	AJL Plumbing and Gas Pty Ltd (ATF The	<b>PLUMBING SERVICES</b>		\$ 314.60
17/11/2023	AJL 13101		PLUMBING SERVICES - MECPC	\$ 314.60	
20/11/2023	3578.13208-01	Fire Protection Services WA Pty Ltd	<b>FIRE &amp; EMERGENCY SERVICES MAINTENANCE</b>		\$ 179.30
15/11/2023	10506		FIRE & EMERGENCY SERVICES MAINTENANCE - MUNDARING ARENA	\$ 179.30	
20/11/2023	3578.13345-01	ABM Landscaping (Mikevie Pty Ltd T/As:	<b>LANDSCAPING &amp; MAINTENANCE</b>		\$ 10,760.20
15/11/2023	INV-4676		LANDSCAPE MAINTENANCE - SPOT SPRAY WEEDS IN FOOTPATHS	\$ 577.50	
15/11/2023	INV-4720		LANDSCAPE MAINTENANCE - SOLENOID UPGRADE ADMIN ATRIUM	\$ 579.70	
15/11/2023	INV-4675		SUPPLY & INSTALL TURF - BROWN PARK & HARRY RISEBOROUGH OVAL	\$ 9,603.00	
20/11/2023	3578.13488-01	Tiger Concrete (Finetail Holdings Pty	<b>EARTHWORKS</b>		\$ 15,609.00
13/11/2023	13		SUPPLY & INSTALL CONCRETE SEATING SLABS - CEMETERY	\$ 15,609.00	
20/11/2023	3578.13602-01	Auto Control Systems Pty Ltd	<b>MAINTENANCE</b>		\$ 593.63
15/11/2023	36750		REPLACE STEP SENSOR ON INCIDENT CONTROL VEHICLE	\$ 593.63	
20/11/2023	3578.138-01	Sonic HealthPlus Pty Ltd	<b>MEDICAL EXAMINATION</b>		\$ 1,003.20
10/11/2023	3073215		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
24/10/2023	3069833		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
24/10/2023	3070949		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	
25/10/2023	3072083		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 250.80	

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20/11/2023	3578.13879-01	One Tree Community Services Inc	<b>STAFF TRAINING</b>		\$ 237.60
17/11/2023	3390		STAFF TRAINING - CERT III IN EARLY CHILDHOOD EDUCATION	\$ 39.60	
17/11/2023	3400		STAFF TRAINING - CERT III IN EARLY CHILDHOOD EDUCATION	\$ 59.40	
17/11/2023	3436		STAFF TRAINING - CERT III IN EARLY CHILDHOOD EDUCATION	\$ 79.20	
17/11/2023	3439		STAFF TRAINING - CERT III IN EARLY CHILDHOOD EDUCATION	\$ 59.40	
20/11/2023	3578.14051-01	Sweeping Services Australia Pty Ltd	<b>SWEEPING SERVICES</b>		\$ 9,354.60
17/11/2023	INV-0440		STREET SWEEPING SERVICES	\$ 9,354.60	
20/11/2023	3578.14073-01	Tony's House of Tender Meats (GK &	<b>FOOD</b>		\$ 752.56
15/11/2023	45948		MEAT SUPPLIES FOR CHILDREN - MECPC	\$ 752.56	
20/11/2023	3578.14243-01	Western Tree Recyclers (Craneswest	<b>STREET TREE MAINTENANCE</b>		\$ 15,591.09
13/11/2023	00004356		GREEN WASTE PROCESSING SERVICES - COPPIN RD TRANSFER STATION	\$ 15,591.09	
20/11/2023	3578.14496-01	Tyrepower Mundaring (The Trustee fo	<b>TYRES &amp; REPAIRS</b>		\$ 1,972.00
27/10/2023	118631		SUPPLY & FIT NEW TYRES ON 041MDG	\$ 1,972.00	
20/11/2023	3578.14583-01	Fleet Network Pty Ltd	<b>NOVATED LEASE</b>		\$ 762.85
09/11/2023	125770		NOVATED LEASE - 08/11/2023	\$ 762.85	
20/11/2023	3578.14618-01	LO-GO Appointments (Helene Pty Ltd	<b>TEMP STAFF</b>		\$ 5,259.36
15/11/2023	H3058		TEMP STAFF - PROJECT OFFICER	\$ 3,345.19	
17/11/2023	H3113		TEMP STAFF - PROJECT OFFICER	\$ 1,914.17	
20/11/2023	3578.14870-01	Eastern Hills Bakery (Q.N Lowings &	<b>CATERING</b>		\$ 918.50
15/11/2023	30		CATERING - EXERCISE ZEUS	\$ 744.00	
16/11/2023	32		CATERING - WORKSHOP ON 26/10/2023	\$ 174.50	
20/11/2023	3578.14882-01	BB Recruitment & Consulting Service	<b>TEMP STAFF</b>		\$ 2,681.25
15/11/2023	10002287		TEMP STAFF - MECPC CHILDCARE AGENCY STAFF	\$ 2,681.25	
20/11/2023	3578.14897-01	Cleargard Australia Pty Ltd	<b>GRAFFITI TREATMENT</b>		\$ 8,848.40
17/11/2023	12795		REMOVAL DELAMINATED ANTI-GRAFFITI FILM - BOYA COMMUNITY CENTRE	\$ 8,848.40	
20/11/2023	3578.15032-01	TRCB (Taylor Robinson Unit Trust T/As:	<b>DESIGN FEES/COSTS</b>		\$ 9,900.00
10/11/2023	23023/08		DESIGN FEES/COSTS - MUNDARING TOWN CENTRE FACILITY	\$ 9,900.00	
20/11/2023	3578.15120-01	Trustee for UT Consulting Unit Trust	<b>PROFESSIONAL SERVICES</b>		\$ 1,650.00
30/10/2023	W22623101		AV DESIGN/ DEVELOPMENT FEES - COUNCIL CHAMBER	\$ 1,650.00	
20/11/2023	3578.15128-01	Mode Design Corp. Pty Ltd	<b>CONSTRUCTION DESIGN</b>		\$ 14,334.65
15/11/2023	101009169		BILGOMAN AQUATIC ABLUTIONS UPGRADE - PR.RFQ 30.2223	\$ 14,334.65	
20/11/2023	3578.15129-01	H M Crawford	<b>PROFESSIONAL SERVICES</b>		\$ 950.00
20/11/2023	0002		DELIVER HAPPY CATS & WILDLIFE WORKSHOP ON 28/10/2023	\$ 950.00	
20/11/2023	3578.15142-01	Omnicom Media Group Australia Pty Ltd	<b>ADVERTISING</b>		\$ 410.17
17/11/2023	1664871		ADVERTISING - INVITATION DRAFT HERITAGE STRATEGY	\$ 410.17	
20/11/2023	3578.15149-01	V Stuart	<b>PROFESSIONAL SERVICES</b>		\$ 374.00
15/11/2023	TAX INVOICE 2		PROVIDE COMMUNITY PUBLIC PRESENTATION ON 18/09/2023	\$ 374.00	
20/11/2023	3578.15153-01	D& L Studio Pty Ltd T/A Metal Artwork	<b>NAME BADGES</b>		\$ 112.09
16/11/2023	22290		DESK NAME PLAQUES & BADGES	\$ 112.09	
20/11/2023	3578.15170-01	Twistech Pty Ltd	<b>MAINTENANCE</b>		\$ 2,739.00
16/11/2023	INV-0129		SUPPLY & INSTALL CDS BIN CAGE	\$ 1,980.00	
15/11/2023	INV-0125		SUPPLY & INSTALL PEDESTRIAN GATE - MT HELENA PLAYGROUP	\$ 759.00	
20/11/2023	3578.15183-01	Mitchell Byrne's Contracting Pty Ltd	<b>FIRE MITIGATION WORKS</b>		\$ 98,835.00
17/11/2023	1198-2023		FIRE MITIGATION WORKS - RAILWAY RESERVE HERITAGE TRAIL	\$ 98,835.00	
20/11/2023	3578.15191-01	Belinda Eldridge Art	<b>WORKSHOP</b>		\$ 495.75
17/10/2023	0000082		WORKSHOP FOR SCHOOL HOLIDAY ACTIVITY ON 05/10/2023	\$ 495.75	
20/11/2023	3578.15225-01	Synergy Business Systems Pty Ltd T/As:	<b>PARTS</b>		\$ 78.22
10/11/2023	1147333		SUPPLY BOLTS FOR BOLLARDS - COPPIN RD TRANSFER STATION	\$ 78.22	
20/11/2023	3578.15242-01	Chidlow Water Carriers	<b>WATER</b>		\$ 3,000.00
15/11/2023	INV-0125		STATIC WATER TANK REFILL - VARIOUS SITES	\$ 3,000.00	
20/11/2023	3578.1644-01	Woolworths Group Limited	<b>FOOD</b>		\$ 134.57
15/11/2023	TI-040D7-178D0D		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 21.61	
10/11/2023	TI-040D7-178D10		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 112.96	

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20/11/2023	3578.191-01	Eastern Region Security	<b>SECURITY EXPENSES</b>		\$ 660.00
15/11/2023	00021490		SECURITY EXPENSES - DARLINGTON VBFB	\$ 220.00	
15/11/2023	00021721		SECURITY EXPENSES - DARLINGTON VBFB	\$ 110.00	
15/11/2023	00021722		SECURITY EXPENSES - PARKERVILLE VBFB	\$ 110.00	
15/11/2023	00021720		SECURITY EXPENSES - DEPOT	\$ 220.00	
20/11/2023	3578.1955-01	Cleanaway	<b>RECYCLING FEES</b>		\$ 257,123.86
17/11/2023	19244013		SUPPLY SKIP BIN WASTE REMOVAL - DARLINGTON VBFB	\$ 467.61	
13/11/2023	21752421		RECYCLING FEES AUGUST 2023	\$ 90,937.52	
13/11/2023	21746581		RECYCLING FEES JULY 2023	\$ 83,349.99	
13/11/2023	21756698		RECYCLING FEES SEPTEMBER 2023	\$ 82,368.74	
20/11/2023	3578.21-01	Eastern Metropolitan Regional Council	<b>TRANSFER STATION FEES</b>		\$ 191,269.98
17/11/2023	EMRC54062		MATHIESON RD WASTE TRANSFER STATION - SITE MANAGEMENT	\$ 33,670.11	
17/11/2023	EMRC54060		MANAGEMENT OF CDS OPERATIONS AT COPPIN RD	\$ 51,671.50	
17/11/2023	EMRC54118		TRANSFER STATION FEES	\$ 1,421.75	
17/11/2023	EMRC54061		COPPIN RD WASTE TRANSFER STATION - SITE MANAGEMENT	\$ 59,594.39	
15/11/2023	EMRC53972		TRANSFER STATION FEES	\$ 44,912.23	
20/11/2023	3578.2119-01	City of Armadale	<b>STATIONERY</b>		\$ 110.29
10/11/2023	48085		SUPPLY & DELIVER A5 VEHICLE ACCIDENT GUIDE FLYERS	\$ 57.49	
10/11/2023	48096		SUPPLY & DELIVER BUSINESS CARDS - MUNDARING OWL FRIENDLY	\$ 52.80	
20/11/2023	3578.2163-01	Asphaltech Pty Ltd	<b>ASPHALT</b>		\$ 175,740.06
13/11/2023	18087		ROAD RECONSTRUCION WORKS - EALY ST MT HELENA	\$ 162,742.23	
17/11/2023	18048		RESURFACING WORKS - KATHERINE ST HELENA VALLEY	\$ 12,997.83	
20/11/2023	3578.2165-01	Country Womens Association of WA In	<b>CATERING</b>		\$ 1,059.00
15/11/2023	199		CATERING SERVICES - STONEVILLE FIRE SCHOOL	\$ 515.00	
15/11/2023	198		CATERING SERVICES - STONEVILLE FIRE SCHOOL	\$ 544.00	
20/11/2023	3578.234-01	Coles Supermarkets Australia Pty Ltd	<b>KIOSK SUPPLIES</b>		\$ 4,024.88
15/11/2023	178145936		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 788.60	
15/11/2023	178453789		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 133.25	
15/11/2023	178585028		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 162.42	
15/11/2023	177216093		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 783.74	
15/11/2023	174814947		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 224.91	
15/11/2023	173042400		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 169.35	
15/11/2023	172487475		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 335.72	
15/11/2023	170806790		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 226.70	
15/11/2023	168037552		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 293.10	
15/11/2023	167206010		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 72.33	
15/11/2023	178673359		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 778.12	
15/11/2023	179004533		FOOD & CONSUMABLES FOR CHILDREN - MECPC	\$ 56.64	
20/11/2023	3578.2625-01	Stewart & Heaton Clothing Co	<b>UNIFORMS</b>		\$ 621.06
16/11/2023	SIN-3808514		UNIFORMS - VBFB STOCK	\$ 621.06	
20/11/2023	3578.307-01	McLeods Barristers and Solicitors	<b>LEGAL MATTER</b>		\$ 990.00
15/11/2023	131582		LEGAL MATTER 51445 - FENCING LOCAL LAW QUERY	\$ 990.00	
20/11/2023	3578.3088-01	Local Government Professionals	<b>TRAINING</b>		\$ 140.00
17/11/2023	37724		PEOPLE & CULTURE LEADERSHIP PERSPECTIVE WORKSHOP	\$ 70.00	
17/11/2023	37725		PEOPLE & CULTURE LEADERSHIP PERSPECTIVE WORKSHOP	\$ 70.00	
20/11/2023	3578.314-01	Landgate	<b>TITLE SEARCHES</b>		\$ 704.35
08/11/2023	388217		RATES INTERIM VALUATIONS - 2023/2024	\$ 704.35	
20/11/2023	3578.336-01	Fasta Courier Service	<b>COURIER SERVICES</b>		\$ 283.87
15/11/2023	289635		COURIER SERVICES	\$ 283.87	
20/11/2023	3578.375-01	Team Global Express Pty Ltd	<b>COURIER SERVICES</b>		\$ 143.81
30/10/2023	0591-S364420		COURIER SERVICES	\$ 143.81	
20/11/2023	3578.3780-01	Kleenit Pty Ltd	<b>MAINTENANCE</b>		\$ 495.00
17/11/2023	165927		GRAFFITI REMOVAL - BOYA OVAL CHANGEROOMS	\$ 275.00	
17/11/2023	165928		GRAFFITI REMOVAL - MORGAN JOHN MORGAN PUBLIC TOILETS	\$ 220.00	

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20/11/2023	3578.403-01	Choice (Australian Consumers	<b>SUBSCRIPTIONS</b>		\$ 1,100.00
17/11/2023	INV6634352		SUBSCRIPTIONS - AFM & KSP LIBRARIES	\$ 1,100.00	
20/11/2023	3578.4252-01	Boya Equipment Pty Ltd	<b>MACHINERY PURCHASE</b>		\$ 19,266.06
15/11/2023	18938		SUPPLY KUBOTA ZERO TURN MOWER P309	\$ 19,266.06	
20/11/2023	3578.4453-01	Technifire 2000	<b>PARTS</b>		\$ 132.00
26/10/2023	25209		SUPPLY FIRE PUMP PIPE FOR 089MDG	\$ 132.00	
20/11/2023	3578.4845-01	Seek Limited	<b>ADVERTISING</b>		\$ 715.00
15/11/2023	700222620		ADVERTISING	\$ 715.00	
20/11/2023	3578.55-01	Australian Institute Of Management	<b>CONSULTANCY SERVICES</b>		\$ 809.00
13/11/2023	7151654		ENGAGE YOUR TEAM THROUGH STORYTELLING ON 17/10/2023	\$ 809.00	
20/11/2023	3578.5558-01	Global Workwear Investments Pty Ltd	<b>WORK CLOTHES</b>		\$ 206.96
08/11/2023	MD125919		WORK CLOTHES	\$ 206.96	
20/11/2023	3578.5945-01	West Coast Spring Water Pty Ltd	<b>CAFE BAR CONSUMABLES</b>		\$ 74.43
17/11/2023	2932279		ANNUAL RENTAL FEE - OPERATIONS CENTRE	\$ 74.43	
20/11/2023	3578.6050-01	Fuel Distributors of Western Australia	<b>FUEL &amp; OILS</b>		\$ 31,307.59
15/11/2023	39103557		DIESEL FUEL	\$ 26,540.64	
10/11/2023	00505945		FUEL & OILS	\$ 4,766.95	
20/11/2023	3578.6407-01	Abaxa	<b>PROFESSIONAL SERVICES</b>		\$ 13,289.10
20/11/2023	SIN016804		SERVICE LOCATION SERVICES - COONGAN AVE GREENMOUNT	\$ 4,269.10	
13/11/2023	SIN016488		SERVICE LOCATION SERVICES - MORRISON RD	\$ 9,020.00	
20/11/2023	3578.641-01	Midland Rubber Stamps	<b>STATIONERY</b>		\$ 43.56
10/11/2023	00041886		STATIONERY ITEMS	\$ 43.56	
20/11/2023	3578.6732-01	Relationships Australia Western	<b>EMPLOYEE ASSISTANCE PROGRAM</b>		\$ 396.00
10/11/2023	00426121		EMPLOYEE ASSISTANCE PROGRAM	\$ 198.00	
10/11/2023	00426111		EMPLOYEE ASSISTANCE PROGRAM	\$ 198.00	
20/11/2023	3578.68-01	The Watershed Water Systems	<b>RETICULATION PARTS</b>		\$ 1,998.15
15/11/2023	10239683		RETICULATION PARTS	\$ 6.87	
17/11/2023	10239235		RETICULATION PARTS	\$ 1,548.00	
02/11/2023	10239735		SERVICE RETICULATION - BILGOMAN AQUATIC CENTRE	\$ 443.28	
20/11/2023	3578.7091-01	Underground Power Development Pty L	<b>PROFESSIONAL SERVICES</b>		\$ 3,630.00
17/11/2023	14710		NEW STREET LIGHTING DESIGN - HELENA VALLEY	\$ 3,630.00	
20/11/2023	3578.7590-01	PFD Food Services Pty Ltd	<b>KIOSK SUPPLIES</b>		\$ 5,253.50
15/11/2023	LJ266178		KIOSK SUPPLIES	\$ 1,647.65	
15/11/2023	LJ304475		KIOSK SUPPLIES	\$ 2,290.65	
02/11/2023	LI965389		KIOSK SUPPLIES	\$ 1,315.20	
20/11/2023	3578.7683-01	Allight Pty Ltd	<b>MAINTENANCE</b>		\$ 988.01
10/11/2023	68032447		REPAIR DEPOT GEN SET P301	\$ 988.01	
20/11/2023	3578.80-01	Bunnings Group Limited	<b>HARDWARE</b>		\$ 421.55
09/11/2023	2440/01249920		HARDWARE ITEMS	\$ 421.55	
20/11/2023	3578.8037-01	Electritech Industries	<b>ELECTRICAL SERVICES</b>		\$ 174.90
08/11/2023	15925		ELECTRICAL SERVICES - GLEN FORREST OVAL	\$ 174.90	
20/11/2023	3578.8395-01	Public Libraries Western Australia	<b>SUBSCRIPTIONS</b>		\$ 350.00
10/11/2023	00455		PLWA MEMBERSHIP SUBSCRIPTION RENEWAL	\$ 350.00	
20/11/2023	3578.8584-01	Great Sand Supplies Trust	<b>GRAVEL</b>		\$ 1,173.32
10/11/2023	00010337		SUPPLY FACE GRAVEL - EALY ST WORKS	\$ 1,173.32	
20/11/2023	3578.8611-01	Brownes Foods Operations Pty Ltd	<b>KIOSK SUPPLIES</b>		\$ 267.24
10/11/2023	17505148		SUPPLY & DELIVERY MILK - BILGOMAN AQUATIC	\$ 267.24	
20/11/2023	3578.8953-01	Aardvark Electrics	<b>ELECTRICAL SERVICES</b>		\$ 1,632.96
15/11/2023	61083		ELECTRICAL SERVICES - ADMIN BUILDING	\$ 1,006.30	
15/11/2023	61084		ELECTRICAL SERVICES - ADMIN BUILDING	\$ 626.66	
20/11/2023	3578.904-01	Sign Supermarket (Grant Ian Westlun	<b>SIGNS</b>		\$ 165.00
08/11/2023	22740		SUPPLY ASSORTED SIGNS	\$ 165.00	

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20/11/2023	3578.9627-01	MPK Tree Management Pty Ltd	STREET TREE MAINTENANCE		\$ 11,330.44
15/11/2023	7070		STREET TREE MAINTENANCE - BAILUP RD	\$ 2,942.02	
15/11/2023	7105		STREET TREE MAINTENANCE - VARIOUS LOCATIONS	\$ 2,942.02	
15/11/2023	7123		STREET TREE MAINTENANCE - FALLS RD HOVEA	\$ 1,880.64	
15/11/2023	7142		STREET TREE MAINTENANCE - VARIOUS LOCATIONS	\$ 3,565.76	
20/11/2023	3578.969-01	Slater Gartrell Sports	PROFESSIONAL SERVICES		\$ 649.00
15/11/2023	SG61387/01		INSPECT & PROVIDE CRICKET WICKET TURF CONDITION REPORT	\$ 649.00	
20/11/2023	3579.13370-01	Mrs S Harapeet	REIMBURSEMENT		\$ 793.80
15/11/2023	REIMBURSEMENT		REIMBURSEMENT - CERT IV HR MANAGEMENT	\$ 793.80	
20/11/2023	3579.14710-01	Parkerville Steiner College - A cam	REFUND		\$ 25.40
17/11/2023	REFUND		REFUND - OVERPAYMENT OF BOOKING INVOICE	\$ 25.40	
20/11/2023	3579.14839-01	Wanneroo Central Bush Fire Brigade	HAZARD REDUCTION BURN		\$ 800.00
17/11/2023	18096		HAZARD REDUCTION BURN - LION & ELLIOT RD MT HELENA	\$ 800.00	
20/11/2023	3579.14845-01	Ms S N Foster	REIMBURSEMENT		\$ 343.90
17/11/2023	REIMBURSEMENT		REIMBURSEMENT - CONFERENCE ACCOMMODATION EXPENSES	\$ 343.90	
20/11/2023	3579.14910-01	Telstra Limited	TELEPHONE		\$ 8,589.36
15/11/2023	2085566000		TELEPHONE CHARGE OCTOBER 2023	\$ 8,589.36	
20/11/2023	3579.15284-01	Mrs K Johnson	REIMBURSEMENT		\$ 22.69
17/11/2023	REIMBURSEMENT		REIMBURSEMENT - CATERING ROVING REHABILITATORS DAY	\$ 22.69	
20/11/2023	3579.174-01	Synergy	ELECTRICITY		\$ 12,076.27
08/11/2023	8146423529		ELECTRICITY	\$ 240.33	
03/11/2023	3671966720		ELECTRICITY	\$ 4,635.96	
03/11/2023	1808368323		ELECTRICITY	\$ 3,184.24	
08/11/2023	4743483524		ELECTRICITY	\$ 106.83	
03/11/2023	5145475816		ELECTRICITY	\$ 2,384.49	
03/11/2023	5056988325		ELECTRICITY	\$ 1,524.42	
20/11/2023	3579.196-01	Glen Forrest Volunteer Bushfire Brigade	GRANT		\$ 3,585.00
17/11/2023	GRANTS		COMMUNITY EVENT GRANT - GLEN FORREST CHRISTMAS GATHERING	\$ 3,585.00	
20/11/2023	3579.3909-01	Chidlow Progress Association Inc	GRANT		\$ 3,345.50
17/11/2023	GRANTS		COMMUNITY EVENT GRANT	\$ 3,345.50	
20/11/2023	3579.589-01	Shire of Mundaring	FDC PARENT LEVY		\$ 7,377.30
15/11/2023	151123		FDC PARENT LEVY	\$ 7,377.30	
20/11/2023	3579.8831-01	Swan View Community Association Inc	GRANT		\$ 2,350.00
17/11/2023	GRANTS		COMMUNITY EVENT GRANT	\$ 2,350.00	
20/11/2023	3579.9316-01	Glen Forrest Primary School P & C	GRANT		\$ 3,890.59
15/11/2023	GRANTS		COMMUNITY EVENT GRANT	\$ 3,890.59	
22/11/2023	3580.3462-01	Care Giver Subsidies	CARE GIVER SUBSIDIES		\$ 29,562.34
22/11/2023	221123		CARE GIVER SUBSIDIES	\$ 29,562.34	
23/11/2023	3581.12516-01	PayClear Services Pty Ltd (Superchoice	SUPERANNUATION-NOV2023		\$ 241,139.33
22/11/2023	Nov2023-1		SUPERANNUATION-NOV2023	\$ 241,139.33	
24/11/2023	3582.34-01	Water Corporation	WATER RATES & FEES		\$ 7,284.33
22/11/2023	9004656446		WATER RATES & FEES	\$ 121.63	
22/11/2023	9004688851		WATER RATES & FEES	\$ 2,037.75	
22/11/2023	9012388904		WATER RATES & FEES	\$ 513.61	
22/11/2023	9009291271		WATER RATES & FEES	\$ 308.58	
22/11/2023	9004656446		WATER RATES & FEES	\$ 66.03	
22/11/2023	9004656446		WATER RATES & FEES	\$ 66.73	
22/11/2023	9004639478		WATER RATES & FEES	\$ 1,715.26	
22/11/2023	9023574999		WATER RATES & FEES	\$ 41.70	
22/11/2023	9004674708		WATER RATES & FEES	\$ 1,312.16	
22/11/2023	9004658548		WATER RATES & FEES	\$ 936.86	
22/11/2023	9004658644		WATER RATES & FEES	\$ 164.02	
24/11/2023	3583.14269-01	Mrs C Iacovantuono	REFUND		\$ 1,410.00
24/11/2023	REFUND		RATES REFUND	\$ 940.00	
24/11/2023	REFUND		RATES REFUND	\$ 470.00	

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24/11/2023	3583.15443-01	Ms V D Thompson	REFUND		\$ 521.18
24/11/2023	REFUND		RATES REFUND	\$ 521.18	
27/11/2023	3584.12599-01	Department of Mines, Industry	BUILDING SERVICES LEVY		\$ 16,196.15
22/11/2023	OCTOBER 2023		BUILDING SERVICES LEVY - OCTOBER 2023	\$ 16,196.15	
27/11/2023	3584.13903-01	Mr K Bertolini	GRANT		\$ 200.00
22/11/2023	GRANTS		YOUTH GRANT PROGRAM	\$ 200.00	
27/11/2023	3584.174-01	Synergy	ELECTRICITY		\$ 139,834.04
22/11/2023	3310777127		ELECTRICITY	\$ 231.55	
24/11/2023	5285263111		ELECTRICITY	\$ 38.52	
17/11/2023	3021647529		ELECTRICITY	\$ 70,289.18	
10/11/2023	5185501927		ELECTRICITY	\$ 913.57	
10/11/2023	3021647529		ELECTRICITY	\$ 68,361.22	
27/11/2023	3584.355-01	Wesfarmers Kleenheat Gas Pty Ltd	GAS		\$ 11,723.44
10/11/2023	22188710		BULK GAS SERVICES - BILGOMAN AQUATIC CENTRE	\$ 11,228.44	
25/10/2023	4543279		GAS SERVICES - LAKE LESCHENAULTIA REFLECTIONS CAFÉ	\$ 247.50	
25/10/2023	4543281		GAS SERVICES - LAKE LESCHENAULTIA ABLUTION BLOCK	\$ 247.50	
27/11/2023	3584.589-01	Shire of Mundaring	FDC PARENT LEVY		\$ 390.00
22/11/2023	OCTOBER 2023		BSL OCTOBER 2023	\$ 390.00	
27/11/2023	3584.6834-01	Mr J W Cook	REIMBURSEMENT		\$ 60.00
23/11/2023	REIMBURSEMENT		REIMBURSEMENT - WIDE BRIMMED HAT	\$ 60.00	
27/11/2023	3585.10494-01	Tim Eva's Nursery	TREES		\$ 330.00
30/10/2023	INV-2967		TREES	\$ 330.00	
27/11/2023	3585.10615-01	JLR Pumps	MAINTENANCE		\$ 1,600.00
24/11/2023	787		REPLACE BORE HEADS - BOYA OVAL PULL PUMP	\$ 885.00	
24/11/2023	788		PUMP REPLACEMENT - GLEN FORREST OVAL	\$ 715.00	
27/11/2023	3585.1062-01	Complete Combustion	REPAIRS		\$ 1,112.10
20/11/2023	M22762		REPAIR BOILER - BILGOMAN AQUATIC CENTRE	\$ 1,112.10	
27/11/2023	3585.10621-01	Corporate Hands Pty Ltd	PROFESSIONAL SERVICES		\$ 1,078.00
24/11/2023	INV-00006704		MASSAGES FOR BABY EXPO - CPC MIDDLE SWAN	\$ 1,078.00	
27/11/2023	3585.10904-01	Split Horizon Pty Ltd	IT HARDWARE		\$ 472.87
13/11/2023	INV-0808		SUPPLY & DELIVER NEW DVR - LAKE LESCHENAULTIA	\$ 472.87	
27/11/2023	3585.10921-01	Ixom Operations Pty Ltd	CHLORINE		\$ 258.82
20/11/2023	6733035		CHLORINE GAS SERVICE FEES	\$ 258.82	
27/11/2023	3585.11135-01	Frontline Fire & Rescue (Bluesteel	EQUIPMENT PURCHASES		\$ 1,570.62
15/11/2023	80132		EQUIPMENT PURCHASES - STONEVILLE VBFB	\$ 117.35	
15/11/2023	80134		EQUIPMENT PURCHASES - CHIDLOW VBFB	\$ 512.55	
15/11/2023	80133		EQUIPMENT PURCHASES - CHIDLOW VBFB	\$ 286.00	
15/11/2023	80135		EQUIPMENT PURCHASES - DARLINGTON VBFB	\$ 535.92	
15/11/2023	80160		EQUIPMENT PURCHASES - CHIDLOW VBFB	\$ 118.80	
27/11/2023	3585.11161-01	AXIIS Contracting Pty Ltd	EARTHWORKS		\$ 28,166.56
27/11/2023	7861		CONSTRUCT CONCRETE FOOTPATH - ALISON ST MT HELENA	\$ 28,166.56	
27/11/2023	3585.11326-01	Learning Seat Pty Ltd	SUBSCRIPTIONS		\$ 1,886.25
10/11/2023	6477020800		SUBSCRIPTION FEE FOR 29/10/2023 TO 28/11/2023	\$ 1,886.25	
27/11/2023	3585.11398-01	JB HI-FI Group Pty Ltd	IT HARDWARE		\$ 16,788.99
13/11/2023	BD1282521		SUPPLY & DELIVER IPHONE 14 CASE & CHARGER	\$ 75.00	
13/11/2023	BD1284033		SUPPLY & DELIVER IPHONE 14 128GB	\$ 1,277.85	
20/11/2023	BD1282625		SUPPLY APPLE IPAD CASE & CHARGER	\$ 77.78	
20/11/2023	BD1283090		DELIVERY FEE FOR APPLE IPAD, CASE & CHARGER	\$ 16.00	
20/11/2023	BD1285808		SUPPLY APPLE IPHONE 14 CHARGER	\$ 27.36	
24/11/2023	BD1280661		SUPPLY 15X IPADS WITH TOUGH CASES	\$ 15,315.00	
27/11/2023	3585.11578-01	Corsign WA Pty Ltd	SIGNS		\$ 1,328.25
30/10/2023	00079653		SUPPLY STREET NAME SIGNS - VARIOUS ROADS	\$ 536.25	
20/11/2023	00078140		SUPPLY LEFT & RIGHT ARROW SIGNS	\$ 42.90	
27/11/2023	00078463		SUPPLY STREET SIGNS - VARIOUS ROADS	\$ 749.10	

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27/11/2023	3585.11953-01	The Stationery Co (C Willis & D J Willis	STATIONERY		\$ 321.49
20/11/2023	170842		STATIONERY ITEMS	\$ 96.23	
20/11/2023	170851		STATIONERY ITEMS	\$ 43.06	
20/11/2023	170853		STATIONERY ITEMS	\$ 182.20	
27/11/2023	3585.12-01	Department of Human Services - Child	CHILD SUPPORT PAYMENT		\$ 751.70
19/11/2023	PY02-11-CHILD SU		CHILD SUPPORT PAYMENT	\$ 751.70	
27/11/2023	3585.12027-01	AFGRl Equipment Australia Pty Ltd	PARTS		\$ 1,033.18
22/11/2023	2765647		SUPPLY OIL FILTERS FOR ASSORTED VEHICLES	\$ 158.07	
15/11/2023	2781096		SUPPLY PTO CLUTCH FOR P261	\$ 875.11	
27/11/2023	3585.12078-01	Recruitwest Pty Ltd	TEMP STAFF		\$ 21,833.31
24/11/2023	C INV 588069		TEMP STAFF - TREE MAINT OFFICER	\$ 1,090.21	
21/11/2023	C INV 588014		TEMP STAFF - TREE MAINTENANCE OFFICER	\$ 1,962.52	
22/11/2023	C INV 588179		TEMP STAFF - DEPOT	\$ 2,781.16	
22/11/2023	C INV 588175		TEMP STAFF - CONTAINER COLLECTION DRIVER	\$ 983.07	
22/11/2023	C INV 588122		TEMP STAFF - DEPOT	\$ 1,995.90	
22/11/2023	C INV 587915		TEMP STAFF - DEPOT	\$ 2,224.93	
24/11/2023	C INV 588117		TEMP STAFF - DEPOT	\$ 2,183.73	
24/11/2023	C INV 588180		TEMP STAFF - DEPOT	\$ 2,725.54	
24/11/2023	C INV 588128		TEMP STAFF - DEPOT	\$ 196.32	
21/11/2023	C INV 588019		TEMP STAFF - MULTI PLANT OPERATOR	\$ 2,761.53	
24/11/2023	C INV 588123		TEMP STAFF - GARDENING ASSISTANT	\$ 2,180.43	
24/11/2023	C INV 587965		TEMP STAFF - TREE MAINTENANCE OFFICER	\$ 747.97	
27/11/2023	3585.12149-01	TenderLink.com	ADVERTISING		\$ 380.60
13/10/2023	MUNDAR-585389		ADVERTISING	\$ 190.30	
18/10/2023	MUNDAR-585395		ADVERTISING	\$ 190.30	
27/11/2023	3585.12278-01	Cleverpatch Pty Ltd	CRAFT MATERIALS		\$ 306.43
08/11/2023	514752		CRAFT MATERIALS - CHRISTMAS ACTIVITIES	\$ 306.43	
27/11/2023	3585.12415-01	Advance Scanning Services	PROFESSIONAL SERVICES		\$ 1,674.20
24/11/2023	#20168834		SERVICE LOCATING & POTHOLING - MARNIE RD GLEN FORREST	\$ 1,674.20	
27/11/2023	3585.12422-01	MDM Plumbing and Gas	PLUMBING SERVICES		\$ 2,108.76
21/11/2023	2696		PLUMBING SERVICES - LAKE LESCHENAULTIA CANOE SHED	\$ 2,108.76	
27/11/2023	3585.12451-01	Rainchaser Pumps and Reticulation	PARTS		\$ 102.85
24/11/2023	INV-3564		SUPPLY SPARE PARTS FOR WORKSHOP	\$ 102.85	
27/11/2023	3585.12640-01	Officeworks Ltd	STATIONERY ITEMS		\$ 644.47
22/11/2023	610359391		STATIONERY ITEMS	\$ 413.95	
22/11/2023	610356480		STATIONERY ITEMS	\$ 206.34	
22/11/2023	610357894		STATIONERY ITEMS	\$ 24.18	
27/11/2023	3585.12794-01	Mount Helena Hardware	PARTS		\$ 296.83
17/10/2023	101108622		SUPPLY PARTS FOR PLAYGROUND MAINTENANCE	\$ 75.93	
18/10/2023	101109433		SUPPLY PARTS FOR PLAYGROUND MAINTENANCE	\$ 5.70	
13/10/2023	102019463		SUPPLY PARTS FOR PLAYGROUND MAINTENANCE	\$ 53.59	
25/10/2023	101109985		SUPPLY PARTS FOR PLAYGROUND MAINTENANCE	\$ 38.87	
26/10/2023	102020761		SUPPLY STREET FURNITURE FITTINGS	\$ 90.79	
27/10/2023	101110763		SUPPLY STREET FURNITURE FITTINGS	\$ 31.95	
27/11/2023	3585.12899-01	NAPA (A Division of GPC Asia Pacific	PARTS		\$ 806.31
15/11/2023	1320330222		SUPPLY AIR & OIL FILTERS FOR ASSORTED VEHICLES	\$ 300.30	
15/11/2023	1320329982		SUPPLY OIL & FUEL FILTERS FOR P2488	\$ 157.03	
22/11/2023	1320329737		SUPPLY FIRE EXTINGUISHER FOR P2510	\$ 37.13	
22/11/2023	1320329704		SUPPLY ASSORTED FILTERS FOR P2488 & P2470	\$ 311.85	

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<b>27/11/2023</b>	<b>3585.12951-01</b>	<b>Traffic Force</b>	<b>TRAFFIC MANAGEMENT</b>		<b>\$ 124,895.48</b>
15/11/2023	00035138		TRAFFIC MANAGEMENT SERVICES - OLD NORTHAM RD	\$ 5,388.47	
15/11/2023	00035241		TRAFFIC MANAGEMENT SERVICES - STONEVILLE RD FIRE MITIGATION	\$ 10,103.39	
15/11/2023	00035329		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 5,763.32	
15/11/2023	00035291		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 3,761.51	
10/11/2023	00035105		TRAFFIC MANAGEMENT SERVICES - WORKS CREWS	\$ 3,786.75	
10/11/2023	00035107		TRAFFIC MANAGEMENT SERVICES - OWEN RD DARLINGTON	\$ 835.82	
10/11/2023	00035051		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 4,789.13	
10/11/2023	00035052		TRAFFIC MANAGEMENT SERVICES - WORKS CREWS	\$ 1,723.89	
10/11/2023	00035137		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 1,225.13	
10/11/2023	00035242		TRAFFIC MANAGEMENT SERVICES - WILLIAM RD MT HELENA	\$ 1,690.69	
10/11/2023	00035103		TRAFFIC MANAGEMENT SERVICES - TREE MAINTENANCE	\$ 3,740.91	
10/11/2023	00035047		TRAFFIC MANAGEMENT SERVICES - TREE MAINTENANCE	\$ 8,863.29	
10/11/2023	00035104		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 1,225.13	
22/11/2023	00034751		TRAFFIC MANAGEMENT SERVICES - SHOULDER MAINTENANCE	\$ 5,123.25	
17/11/2023	00035239		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 4,360.80	
21/11/2023	00035296		TRAFFIC MANAGEMENT SERVICES - SHOULDER MAINTENANCE	\$ 2,524.50	
21/11/2023	00035292		TRAFFIC MANAGEMENT SERVICES - OWEN RD DARLINGTON	\$ 891.00	
21/11/2023	00034913		TRAFFIC MANAGEMENT SERVICES - TREE MAINTENANCE	\$ 6,838.41	
22/11/2023	00035238		TRAFFIC MANAGEMENT SERVICES - TREE MAINTENANCE	\$ 7,930.75	
20/10/2023	00035056		TRAFFIC MANAGEMENT SERVICES - FIRE MITIGATION STONEVILLE RD	\$ 3,916.15	
20/10/2023	00035055		TRAFFIC MANAGEMENT SERVICES - FIRE MITIGATION OLD NORTHAM RD	\$ 10,911.66	
24/10/2023	00035106		TRAFFIC MANAGEMENT SERVICES - FIRE MITIGATION STONEVILLE RD	\$ 8,352.14	
30/10/2023	00035058		TRAFFIC MANAGEMENT SERVICES - WORKS CREWS	\$ 835.82	
24/11/2023	00035135		TRAFFIC MANAGEMENT SERVICES - TREE MAINTENANCE	\$ 2,376.00	
24/11/2023	00035293		TRAFFIC MANAGEMENT SERVICES - VERGE WORKS	\$ 888.06	
27/11/2023	00035332		TRAFFIC MANAGEMENT SERVICES - WORKS CREWS	\$ 835.82	
27/11/2023	00035375		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 1,150.88	
27/11/2023	00035290		TRAFFIC MANAGEMENT SERVICES - TREE MAINTENANCE	\$ 5,221.44	
27/11/2023	00034967		TRAFFIC MANAGEMENT SERVICES - WORKS CREWS	\$ 3,356.22	
27/11/2023	00034966		TRAFFIC MANAGEMENT SERVICES - DRAINAGE MAINTENANCE	\$ 6,485.15	
<b>27/11/2023</b>	<b>3585.12984-01</b>	<b>AJL Plumbing and Gas Pty Ltd (ATF T</b>	<b>PLUMBING</b>		<b>\$ 3,467.20</b>
18/10/2023	AJL 12928		PLUMBING SERVICES - CHIDLOW OVAL PAVILION	\$ 1,182.50	
18/10/2023	AJL 12916		PLUMBING SERVICES - MORGAN JOHN MORGAN PUBLIC TOILETS	\$ 154.00	
18/10/2023	AJL 12930		PLUMBING SERVICES - ADMIN BUILDING TOILETS	\$ 110.00	
08/11/2023	AJL 13021		PLUMBING SERVICES - SAWYERS VALLEY OVAL TOILET S	\$ 165.00	
08/11/2023	AJL 13032		PLUMBING SERVICES - ELSIE AUSTIN OVAL TOILETS	\$ 880.00	
13/11/2023	AJL 12951		BACKFLOW TESTING ENTRY STATEMENTS HELENA VALLEY RD	\$ 264.00	
22/11/2023	AJL 13044		BACKFLOW TESTING DARLINGTON OVAL & COMMUNITY GARDEN	\$ 198.00	
22/11/2023	AJL 12979		PLUMBING SERVICES - MUNDARING CEMETERY	\$ 513.70	
<b>27/11/2023</b>	<b>3585.13-01</b>	<b>Shire of Mundaring</b>	<b>PAYROLL DEDUCTION</b>		<b>\$ 17,241.24</b>
19/11/2023	PY01-11-Private		PAYROLL DEDUCTION	\$ 1,336.00	
19/11/2023	PY01-11-Buy Addi		PAYROLL DEDUCTION	\$ 793.66	
19/11/2023	PY01-11-Novated		PAYROLL DEDUCTION	\$ 7,560.74	
19/11/2023	PY01-11-Novated		PAYROLL DEDUCTION	\$ 4,780.82	
19/11/2023	PY01-11-Novated		PAYROLL DEDUCTION	\$ 1,216.19	
19/11/2023	PY01-11-Novated		PAYROLL DEDUCTION	\$ 828.89	
19/11/2023	PY02-11-Buy Addi		PAYROLL DEDUCTION	\$ 724.94	
<b>27/11/2023</b>	<b>3585.13208-01</b>	<b>Fire Protection Services WA Pty Ltd</b>	<b>FIRE &amp; EMERGENCY SERVICES MAINTENANCE</b>		<b>\$ 1,165.03</b>
22/11/2023	10497		CALL OUT TO REPLACE HANDLE ON HYDRANT - BOYA COMMUNITY CENTRE	\$ 167.20	
24/11/2023	10305		FIRE & EMERGENCY SERVICES MAINTENANCE - MUNDARING ARENA	\$ 518.87	
24/11/2023	10304		FIRE & EMERGENCY SERVICES MAINTENANCE - BOYA COMMUNITY CENTRE	\$ 478.96	
<b>27/11/2023</b>	<b>3585.13268-01</b>	<b>Department of Human Services - The</b>	<b>PAYROLL DEDUCTION</b>		<b>\$ 55.64</b>
19/11/2023	PY01-11-Centreli		PAYROLL DEDUCTION	\$ 55.64	



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27/11/2023	3585.13490-01	Humanness (MKI Group Pty Ltd T/As:)	<b>DESIGN FEES/COSTS</b>		\$ 1,722.60
22/11/2023	INV-1123-006		WEBSITE CONSULTANCY SERVICES - NOVEMBER 2023	\$ 1,722.60	
27/11/2023	3585.13698-01	Cafe Mojo Mundaring (A Space to Grow	<b>CATERING</b>		\$ 2,409.00
22/11/2023	1697		CATERING - CELEBRATING COMMUNITY SUNDOWNER	\$ 2,409.00	
27/11/2023	3585.13715-01	Ensign (Ensign Services (Aust.) Pty	<b>SAFETY EQUIPMENT</b>		\$ 229.71
13/11/2023	6332240		SAFETY MATS & TEA TOWELS	\$ 229.71	
27/11/2023	3585.138-01	Sonic HealthPlus Pty Ltd	<b>MEDICAL EXAMINATION</b>		\$ 291.50
10/11/2023	3076173		PRE-EMPLOYMENT MEDICAL EXAMINATION	\$ 291.50	
27/11/2023	3585.13866-01	Booktopia Pty Ltd	<b>BOOKS</b>		\$ 2,454.94
08/11/2023	20245188		BOOK STOCK - AFM LIBRARY	\$ 270.21	
08/11/2023	20285648		BOOK STOCK - AFM LIBRARY	\$ 272.25	
08/11/2023	20220839		BOOK STOCK - AFM LIBRARY	\$ 182.60	
08/11/2023	20259269		BOOK STOCK - AFM LIBRARY	\$ 286.14	
08/11/2023	20245549		BOOK STOCK - AFM LIBRARY	\$ 260.15	
08/11/2023	20247480		BOOK STOCK - AFM LIBRARY	\$ 231.20	
08/11/2023	20285723		BOOK STOCK - KSP LIBRARY	\$ 274.95	
08/11/2023	20288095		BOOK STOCK - KSP LIBRARY	\$ 440.07	
08/11/2023	20245297		BOOK STOCK - KSP LIBRARY	\$ 237.37	
27/11/2023	3585.14013-01	Eastern Hills Chainsaws & Mowers Pty	<b>PARTS</b>		\$ 573.55
15/11/2023	51179		SHARPEN CHAIN SAW CHAINS & SUPPLY HELMET KIT	\$ 297.10	
22/11/2023	51169 #5		SUPPLY OF VARIOUS SMALL PARTS FOR WORKSHOP	\$ 32.40	
22/11/2023	51173 #4		SUPPLY ASSORTED CHAINSAW FILES	\$ 37.80	
22/11/2023	51184 #5		SUPPLY OF VARIOUS SMALL PARTS FOR WORKSHOP	\$ 206.25	
27/11/2023	3585.14051-01	Sweeping Services Australia Pty Ltd	<b>STREET SWEEPING SERVICES</b>		\$ 7,579.48
27/11/2023	INV-0446		SUPPLY OF STREET SWEEPING SERVICES	\$ 7,579.48	
27/11/2023	3585.14209-01	Inner Harmony - Gladiator Sports (A	<b>SPORTING EQUIPMENT</b>		\$ 3,245.00
24/11/2023	B2273		SUPPLY & INSTALL NOISE REDUCTION BASKETBALL BOARD	\$ 3,245.00	
27/11/2023	3585.14229-01	Farmarama Pty Ltd	<b>FERTILISER</b>		\$ 5,984.00
30/10/2023	00029640		SUPPLY & DELIVER HYDROFORCE CALWET	\$ 2,288.00	
24/11/2023	00028822		SUPPLY & DELIVER ECO PRIME EMERALD FERTILISER	\$ 1,848.00	
24/11/2023	00030238		SUPPLY & DELIVER ECO PRIME EMERALD FERTILISER	\$ 1,848.00	
27/11/2023	3585.14496-01	Tyrepower Mundaring (The Trustee for	<b>TYRES &amp; REPAIRS</b>		\$ 100.50
22/11/2023	118827		REPAIR TYRE ON 037MDG	\$ 100.50	
27/11/2023	3585.14505-01	1300Tempfence (Ready Industries Pty	<b>FENCING</b>		\$ 862.40
30/10/2023	636362		HIRE OF SOLAR SITE CAMERAS - MATHIESON RD TRANSFER STATION	\$ 862.40	
27/11/2023	3585.14558-01	Tool Kit Depot (Bunnings Group Limited	<b>TOOLS</b>		\$ 662.30
13/11/2023	13-01-00007689		SUPPLY SAFETY BOOTS - DEPOT STAFF	\$ 141.55	
22/11/2023	SI217630		SUPPLY LOCK BOX & PADLOCK - STONEVILLE FIRE STATION	\$ 520.75	
27/11/2023	3585.14618-01	LO-GO Appointments (Helene Pty Ltd	<b>TEMP STAFF</b>		\$ 9,271.96
17/11/2023	H3139		TEMP STAFF - PROJECT DELIVERY OFFICER	\$ 2,041.78	
24/11/2023	H3033		TEMP STAFF - PA DIRECTOR CORPORATE SERVICES	\$ 2,892.52	
24/11/2023	H3086		TEMP STAFF - PROJECT DELIVERY OFFICER	\$ 1,885.94	
24/11/2023	H3112		TEMP STAFF - PROJECT DELIVERY OFFICER	\$ 2,451.72	
27/11/2023	3585.14644-01	Uniting Global Pty Ltd	<b>CLEANING</b>		\$ 73,323.80
13/11/2023	INV-1002		SUPPLY 10X STAINLESS STEEL HAND TOWEL DISPENSERS	\$ 660.00	
24/11/2023	INV-0999		SUPPLY 10X STAINLESS STEEL HAND TOWEL DISPENSERS	\$ 660.00	
22/11/2023	INV-0961		CLEANING SERVICES	\$ 72,003.80	
27/11/2023	3585.14726-01	Mal's Pest - Weed Services (The Tru	<b>PEST CONTROL</b>		\$ 434.50
24/11/2023	11952		BEE REMOVAL - TEE AVE MUNDARING	\$ 434.50	
27/11/2023	3585.14793-01	Award Contracting Pty Ltd	<b>PROFESSIONAL SERVICES</b>		\$ 2,024.00
22/11/2023	00029724		LOCATE UNDERGROUND SERVICES - DARLINGTON OVAL	\$ 2,024.00	
27/11/2023	3585.14806-01	Swan Valley Cuddly Animal Farm	<b>ENTERTAINMENT</b>		\$ 580.00
24/11/2023	#66799035-282039		FARM EXPERIENCE FOR BABY EXPO - CPC MIDDLE SWAN	\$ 580.00	

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27/11/2023	3585.14988-01	J Zappa Painting and Decorating	<b>PAINTING</b>		\$ 5,511.44
22/11/2023	INV-00168		PAINTING SERVICES - MT HELENA OVAL CHANGE ROOM EXTERIOR	\$ 660.00	
22/11/2023	INV-00170		PAINTING SERVICES - STONEVILLE VBFB	\$ 330.00	
22/11/2023	INV-00169		PAINTING SERVICES - MT HELENA & BROZ PARK PUBLIC TOILETS	\$ 781.22	
22/11/2023	INV-00171		PAINTING SERVICES - BROZ PARK PUBLIC TOILETS	\$ 374.00	
22/11/2023	INV-00167		PAINTING SERVICES - MT HELENA CHANGE ROOMS EXTERIOR	\$ 3,366.22	
27/11/2023	3585.150-01	Fulton Hogan Industries Pty Ltd	<b>ASPHALT</b>		\$ 363.00
20/11/2023	18316928		SUPPLY EMULSION	\$ 363.00	
27/11/2023	3585.15009-01	Hoseforce Pty Ltd	<b>PARTS</b>		\$ 111.72
24/11/2023	558622		SUPPLY HOSES & SPARE PARTS FOR WORKSHOP	\$ 111.72	
27/11/2023	3585.15048-01	Hills Fabrication and Welding (Ian	<b>MAINTENANCE</b>		\$ 390.50
22/11/2023	328		SUPPLY & INSTALL FLAT BAR BRACES - MT HELENA PUBLIC TOILET DOOR	\$ 390.50	
27/11/2023	3585.15122-01	Beam Me Up Media Pty Ltd	<b>PROFESSIONAL SERVICES</b>		\$ 1,365.10
22/11/2023	INV-0098		DELIVER COMMUNITY STARGAZING EVENT ON 17/11/2023	\$ 1,365.10	
27/11/2023	3585.15126-01	Cromag Pty Ltd T/A Sigma Chemicals	<b>CHEMICALS</b>		\$ 488.40
10/10/2023	174781/01		CHEMICALS - MT HELENA AQUATIC CENTRE	\$ 488.40	
27/11/2023	3585.15142-01	Omnicom Media Group Australia Pty Ltd	<b>ADVERTISING</b>		\$ 1,480.78
22/11/2023	1675909		ADVERTISING	\$ 469.04	
22/11/2023	1675911		ADVERTISING	\$ 507.64	
22/11/2023	1675910		ADVERTISING	\$ 504.10	
27/11/2023	3585.15170-01	Twistech Pty Ltd	<b>FENCING</b>		\$ 308.00
21/11/2023	INV-0110		REPAIR DAMAGED FENCING - COPPIN RD TRANSFER STATION	\$ 308.00	
27/11/2023	3585.15188-01	Hills Fresh (Hill Fresh Fruit & Vege	<b>CATERING</b>		\$ 50.00
22/11/2023	INV-0689		CATERING - SENIORS WEEK MOVIE EVENT	\$ 50.00	
27/11/2023	3585.15207-01	Veale Corporation Pty Ltd T/A Veale	<b>PARTS</b>		\$ 541.00
15/11/2023	19709843		WORKSHOP CONSUMABLES FOR REPAIRS & MAINTENANCE	\$ 541.00	
27/11/2023	3585.15223-01	Haz Enviro Solutions Pty Ltd	<b>ASBESTOS REMOVAL</b>		\$ 5,962.00
13/11/2023	205518		ASBESTOS REMOVAL - KEANE ST & MARQUIS ST	\$ 1,672.00	
18/10/2023	205480		ASBESTOS REMOVAL - GLEN FORREST	\$ 1,980.00	
18/10/2023	205479		ASBESTOS REMOVAL - RICHARD WATSON HARDEY RESERVE	\$ 1,980.00	
18/10/2023	205478		ASBESTOS REMOVAL - CHIDLOW RD CHIDLOW	\$ 330.00	
27/11/2023	3585.15262-01	FTG Australia Pty Ltd T/A Unlocking	<b>PROFESSIONAL SERVICES</b>		\$ 1,650.00
22/11/2023	INV0391		DESIGN, PREPARE & FACILITATE MARKET TOWN WORKSHOP	\$ 1,650.00	
27/11/2023	3585.15437-01	WA School Canteen Suppliers	<b>KIOSK STOCK</b>		\$ 725.90
21/11/2023	00001209		KIOSK STOCK - BILGOMAN AQUATIC	\$ 656.15	
21/11/2023	00001208		KIOSK STOCK - BILGOMAN AQUATIC	\$ 69.75	
27/11/2023	3585.15442-01	Central Regional TAFE	<b>STAFF TRAINING</b>		\$ 809.15
23/11/2023	I0024684		LIVESTOCK MANAGEMENT COURSE - RANGERS STAFF	\$ 809.15	
27/11/2023	3585.15445-01	Australian Agribusiness (Holdings)	<b>SEED</b>		\$ 1,221.00
24/11/2023	315360		SUPPLY BAGS OF KIKUYU SEED	\$ 1,221.00	
27/11/2023	3585.1644-01	Woolworths Group Limited	<b>FOOD</b>		\$ 50.60
21/11/2023	TI-040D7-178D11		FOOD & CONSUMABLES FOR CHILDREN - MIDVALE HUB	\$ 50.60	
27/11/2023	3585.1674-01	Midland Cement Materials	<b>CONCRETE</b>		\$ 262.90
27/10/2023	6187291		SUPPLY GALVANISED COVER	\$ 262.90	
27/11/2023	3585.191-01	Eastern Region Security	<b>SECURITY EXPENSES</b>		\$ 1,694.00
23/11/2023	00021732		SECURITY EXPENSES - BILGOMAN AQUATIC CENTRE	\$ 1,254.00	
24/11/2023	00021662		SECURITY EXPENSES - SHIRE DEPOT	\$ 110.00	
24/11/2023	00021604		SECURITY EXPENSES - SHIRE DEPOT	\$ 330.00	
27/11/2023	3585.197-01	Konica Minolta Business Solutions A	<b>PHOTOCOPIER PRINTING</b>		\$ 3,098.61
13/11/2023	0401000062001023		PHOTOCOPIER PRINTING CHARGES - OCTOBER 2023	\$ 3,098.61	
27/11/2023	3585.215-01	Deputy Commissioner of Taxation	<b>TAXATION</b>		\$ 170,557.00
19/11/2023	PY01-11-Deputy C		PAYROLL DEDUCTION	\$ 150,561.00	
19/11/2023	PY02-11-Deputy C		PAYROLL DEDUCTION	\$ 19,996.00	
27/11/2023	3585.2163-01	Asphaltech Pty Ltd	<b>ASPHALT</b>		\$ 51,851.78
22/11/2023	18090		ASPHALT WORKS - BARLOW ST	\$ 51,851.78	

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27/11/2023	3585.218-01	Security & Key Distributors	<b>SECURITY EXPENSES</b>		\$ 1,506.95
12/10/2023	94963		SUPPLY BILOCK PADLOCK - CHIDLOW SHED	\$ 34.76	
20/10/2023	94966		SUPPLY BILOCK KEYS - SCULPTURE PARK TOILET	\$ 124.28	
20/11/2023	94979		REPLACE PUSH BUTTON LOCKS - PARKERVILLE & SAWYERS VALLEY VBFB	\$ 1,347.91	
27/11/2023	3585.254-01	Mundaring Arts Centre Inc	<b>MAINTENANCE</b>		\$ 2,684.00
22/11/2023	1442		SUPPLY EXHIBITION INSTALLATION KIT	\$ 2,684.00	
27/11/2023	3585.280-01	Winc Australia Pty Limited	<b>STATIONERY</b>		\$ 1,148.18
20/11/2023	9043795759		STATIONERY ITEMS	\$ 1,148.18	
27/11/2023	3585.307-01	McLeods Barristers and Solicitors	<b>LEGAL MATTER</b>		\$ 10,450.89
10/11/2023	132568		LEGAL MATTER 51685 - BUUILDING & CONSTRUCTION INDUSTRIES	\$ 1,933.25	
10/11/2023	132619		LEGAL MATTER 51267 - FOOD ACT PROSECUTIONS	\$ 1,554.30	
10/11/2023	132688		LEGAL MATTER 51067 - DOG ACT PROSECUTIONS	\$ 901.45	
10/11/2023	132692		LEGAL MATTER 51653 - DOG ACT PROSECUTIONS	\$ 818.19	
17/11/2023	132689		LEGAL MATTER 51249 - BUILDING ACT PROSECUTIONS	\$ 994.40	
17/11/2023	132687		LEGAL MATTER 50673 - PLANNING COMPLIANCE	\$ 1,619.20	
17/11/2023	132690		LEGAL MATTER 51305 - ENFORCEMENT ACTION	\$ 1,864.50	
20/11/2023	132691		LEGAL MATTER 51536 - DOG ACT PROSECUTIONS	\$ 765.60	
27/11/2023	3585.314-01	Landgate	<b>TITLE SEARCHES</b>		\$ 91.50
10/11/2023	1329409		ONLINE TITLE SEARCHES 2023/2024	\$ 91.50	
27/11/2023	3585.3180-01	Battery World Midland	<b>BATTERIES</b>		\$ 579.00
20/11/2023	#IN6031763375		SUPPLY BATTERY FOR P4814	\$ 249.00	
13/10/2023	#IN6031763334		BATTERIES FOR ASSORTED VEHICLES	\$ 330.00	
27/11/2023	3585.33-01	Boral Construction Materials Group	<b>ASPHALT</b>		\$ 4,230.72
30/10/2023	WA17810484		ASPHALT	\$ 263.46	
30/10/2023	WA17808099		ASPHALT	\$ 267.03	
30/10/2023	WA17808097		ASPHALT	\$ 267.03	
30/10/2023	WA17808098		ASPHALT	\$ 163.77	
17/11/2023	WA17864892		ASPHALT	\$ 277.70	
17/11/2023	WA17817910		SUPPLY 7MM LATERITE MIX	\$ 1,418.08	
17/11/2023	WA17821611		ASPHALT	\$ 270.58	
17/11/2023	WA17828362		ASPHALT	\$ 259.90	
17/11/2023	WA17855232		ASPHALT	\$ 267.03	
17/11/2023	WA17841747		ASPHALT	\$ 263.46	
17/11/2023	WA17841746		ASPHALT	\$ 249.22	
10/11/2023	WA17834723		ASPHALT	\$ 263.46	
27/11/2023	3585.336-01	Fasta Courier Service	<b>COURIER SERVICES</b>		\$ 139.95
20/11/2023	290261		COURIER SERVICES	\$ 139.95	
27/11/2023	3585.347-01	Crommelins Machinery/Australia	<b>PARTS</b>		\$ 29.43
21/11/2023	CRM-SIN-030782		SUPPLY COOLING FAN	\$ 29.43	
27/11/2023	3585.375-01	Team Global Express Pty Ltd	<b>COURIER SERVICES</b>		\$ 251.13
15/11/2023	0592-S364420		COURIER SERVICES	\$ 251.13	
27/11/2023	3585.381-01	Mundaring Electrical Contracting Serv	<b>ELECTRICAL SERVICES</b>		\$ 841.50
24/11/2023	7596		ELECTRICAL SERVICES - MUNDARING LIBRARY	\$ 484.00	
24/11/2023	7597		ELECTRICAL SERVICES - ADMIN BUILDING	\$ 159.50	
24/11/2023	7588		ELECTRICAL SERVICES - DEPOT	\$ 198.00	
27/11/2023	3585.388-01	Bunzl Ltd	<b>CLEANING SUPPLIES</b>		\$ 2,511.57
24/10/2023	X782116		CONSUMABLES - DEPOT	\$ 2,098.21	
24/10/2023	X784924		CONSUMABLES - DEPOT	\$ 169.82	
21/11/2023	X787627		CONSUMABLES - LAKE LESCHENAULTIA	\$ 243.54	
27/11/2023	3585.3912-01	Western Resource Recovery Pty Ltd	<b>SEPTIC TANK SERVICES</b>		\$ 5,008.25
27/11/2023	119459		REMOVAL OF WATER - COPPIN RD	\$ 2,573.04	
27/11/2023	119458		REMOVAL OF WATER - COPPIN RD	\$ 2,435.21	

**MONTHLY LIST OF ACCOUNTS PAID  
NOVEMBER 2023**

<u>Date</u>	<u>Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>
27/11/2023	3585.397-01	J. Blackwood & Son Pty Ltd	<b>PARTS</b>		\$ 707.37
20/11/2023	SI06230433		SUPPLY LINE MARKING TAPE - MUNDARING ARENA HOCKEY FIELD	\$ 394.21	
13/11/2023	SI06237469		SUPPLY ASSORTED ITEMS FOR STORES	\$ 283.25	
13/11/2023	SI06279410		SUPPLY VEHICLE FIRST AID KIT FOR P2484	\$ 29.91	
27/11/2023	3585.4-01	Health Insurance Fund of WA	<b>PAYROLL DEDUCTION</b>		\$ 581.10
19/11/2023	PY01-11-HIF		PAYROLL DEDUCTION	\$ 581.10	
27/11/2023	3585.4252-01	Boya Equipment Pty Ltd	<b>EQUIPMENT PURCHASES</b>		\$ 86.30
26/10/2023	30428		SUPPLY GAS STRUTS FOR DECK LIFT	\$ 86.30	
27/11/2023	3585.431-01	Signs & Lines	<b>PROFESSIONAL SERVICES</b>		\$ 4,709.76
22/11/2023	28721		DEVELOPMENT OF SIGNAGE STRATEGY	\$ 4,709.76	
27/11/2023	3585.4526-01	Mr J S Daw	<b>COUNCILLOR ALLOWANCE</b>		\$ 245.82
27/11/2023	TRAVEL		TRAVEL REIMBURSEMENT - 363KMS 28/09/2023 - 14/11/2023	\$ 245.82	
27/11/2023	3585.4535-01	Parks & Leisure Australia	<b>SUBSCRIPTIONS</b>		\$ 198.00
18/10/2023	PLA19220		MEMBERSHIP FEES	\$ 198.00	
27/11/2023	3585.4592-01	ELAN Energy Matrix Pty Ltd T/A Tyre	<b>TYRES</b>		\$ 1,310.53
13/11/2023	030088		COLLECTION OF USED TYRES FROM OPERATIONS CENTRE	\$ 1,310.53	
27/11/2023	3585.4749-01	Pure Air Filters	<b>PARTS</b>		\$ 205.70
15/11/2023	00014922		AIR FILTERS FOR ASSORTED VEHICLES	\$ 205.70	
27/11/2023	3585.5719-01	Shire of Mundaring - Lotto Club	<b>PAYROLL DEDUCTION</b>		\$ 271.60
19/11/2023	PY01-11-STAFF LO		PAYROLL DEDUCTION	\$ 258.02	
19/11/2023	PY02-11-STAFF LO		PAYROLL DEDUCTION	\$ 13.58	
27/11/2023	3585.5945-01	West Coast Spring Water Pty Ltd	<b>CAFE BAR CONSUMABLES</b>		\$ 43.05
22/11/2023	2950491		WATER BOTTLES FOR KSP LIBRARY	\$ 43.05	
27/11/2023	3585.6-01	Shire of Mundaring - Social Club	<b>PAYROLL DEDUCTION</b>		\$ 270.00
19/11/2023	PY01-11-MUNDARIN		PAYROLL DEDUCTION	\$ 270.00	
27/11/2023	3585.61-01	Baileys Fertilisers	<b>FERTILISER</b>		\$ 1,540.00
15/11/2023	41877		SUPPLY BAGS OF BRILLIANCE BLEND FERTILISER	\$ 1,540.00	
27/11/2023	3585.6282-01	Strata Corporation Pty Ltd T/A	<b>FERTILISER</b>		\$ 886.94
20/11/2023	159750		SUPPLY TREEMASTA WETTING AGENT FERTILISER	\$ 886.94	
27/11/2023	3585.6732-01	Relationships Australia Western	<b>EMPLOYEE ASSISTANCE PROGRAM</b>		\$ 198.00
24/11/2023	00426775		EMPLOYEE ASSISTANCE PROGRAM	\$ 198.00	
27/11/2023	3585.68-01	The Watershed Water Systems	<b>RETICULATION PARTS</b>		\$ 534.74
17/11/2023	10239959		RETICULATION PARTS	\$ 128.88	
17/11/2023	10240195		RETICULATION PARTS	\$ 134.81	
17/11/2023	10240116		RETICULATION PARTS	\$ 128.78	
17/11/2023	10240035		RETICULATION PARTS	\$ 38.85	
17/11/2023	10240033		RETICULATION PARTS	\$ 103.42	
27/11/2023	3585.6879-01	Chidlow Chatter	<b>ADVERTISING</b>		\$ 90.00
22/11/2023	00005605		ADVERTISING	\$ 90.00	
27/11/2023	3585.7009-01	Allerding & Associates (Allplan Pty	<b>PROFESSIONAL SERVICES</b>		\$ 1,888.63
22/11/2023	2023-515		PROFESSIONAL FEES - ALISON ST MOUNT HELENA	\$ 1,888.63	
27/11/2023	3585.7-01	Australian Services Union	<b>PAYROLL DEDUCTION</b>		\$ 277.50
19/11/2023	PY02-11-AUSTRALI		PAYROLL DEDUCTION	\$ 132.50	
19/11/2023	PY01-11-AUSTRALI		PAYROLL DEDUCTION	\$ 145.00	
27/11/2023	3585.7568-01	Swan Towing	<b>TOWING SERVICES</b>		\$ 286.00
23/11/2023	00300861		TOWING SERVICES	\$ 286.00	
27/11/2023	3585.7641-01	Easifleet	<b>NOVATED LEASE</b>		\$ 12,850.89
24/11/2023	184519		NOVATED LEASE	\$ 12,850.89	
27/11/2023	3585.7650-01	Founder Enterprises Pty Ltd T/As Fo	<b>PARTS</b>		\$ 1,618.84
13/11/2023	#INVFG0039478		SUPPLY CUTTING EDGE BLADE, PLOW BOLTS & NUTS FOR P294	\$ 1,618.84	
27/11/2023	3585.7806-01	Weston Road Systems	<b>CENTRELINE SPOTTING</b>		\$ 2,200.00
27/11/2023	MUND 151		CENTRELINE SPOTTING - KATHARINE ST HELENA VALLEY	\$ 2,200.00	
27/11/2023	3585.80-01	Bunnings Group Limited	<b>HARDWARE</b>		\$ 598.54
20/11/2023	2440/00113010		HARDWARE ITEMS	\$ 176.48	
20/11/2023	2440/01251902		HARDWARE ITEMS	\$ 422.06	

**MONTHLY LIST OF ACCOUNTS PAID  
NOVEMBER 2023**

<u>Date</u>	<u>Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>
27/11/2023	3585.8-01	LGRCEU	PAYROLL DEDUCTION		\$ 44.00
19/11/2023	PY01-11-LGRCEU		PAYROLL DEDUCTION	\$ 22.00	
19/11/2023	PY02-11-LGRCEU		PAYROLL DEDUCTION	\$ 22.00	
27/11/2023	3585.8060-01	Firetrain	TRAINING		\$ 330.00
27/11/2023	00040889		TRAINING & CONSUMABLES - MUNDARING FIRE SCHOOL	\$ 330.00	
27/11/2023	3585.810-01	Royal Life Saving Society Western	CONSUMABLES		\$ 80.85
23/11/2023	RLSSWA INV518		SWIM SCHOOL CERTIFICATES - BILGOMAN AQUATIC CENTRE	\$ 80.85	
27/11/2023	3585.8584-01	Great Sand Supplies Trust	GRAVEL		\$ 5,062.39
22/11/2023	00010366		SUPPLY FACE GRAVEL - EALY ST ROADWORKS	\$ 919.99	
22/11/2023	00010386		SUPPLY FACE GRAVEL - EALY ST ROADWORKS	\$ 177.72	
15/11/2023	00010365		SUPPLY 25MM FERRICRETE	\$ 3,964.68	
27/11/2023	3585.902-01	Classic Tree Services (Abor West Pty	MAINTENANCE		\$ 1,976.21
13/11/2023	INV-39799		ARBORICULTURAL REPORT ON SEVERAL TREES - LAKE LESCHENAULTIA	\$ 1,976.21	
27/11/2023	3585.904-01	Sign Supermarket (Grant Ian Westlun	SIGNS		\$ 426.80
02/11/2023	22731		SUPPLY ASSORTED SIGNS - MT HELENA AQUATIC CENTRE	\$ 426.80	
27/11/2023	3585.9392-01	Talis Consultants Pty Ltd	CONSULTANCY SERVICES		\$ 17,023.32
20/11/2023	30081		CONSULTANCY SERVICES - ROAD & PATH ASSETS CONDITION	\$ 5,790.30	
20/11/2023	29980		CONSULTANCY SERVICES - GEOTECHNICAL INVESTIGATIONS	\$ 11,233.02	
27/11/2023	3585.9512-01	Australian Grown	UNIFORMS		\$ 2,752.59
12/10/2023	SI43534		SUPPLY 91 POLO SHIRTS WITH THE SHIRE EMBROIDERY	\$ 2,152.10	
20/11/2023	SI43465		UNIFORMS - MUNDARING ARENA STAFF	\$ 600.49	
27/11/2023	3585.9698-01	Managed System Services Pty Ltd	IT HARDWARE		\$ 7,777.83
10/11/2023	INV-8638		SUPPLY ALL IN ONE PC'S FOR MUNDARING LIBRARIES	\$ 7,777.83	
27/11/2023	3585.9918-01	Sunbather WA - The Trustee for The	MAINTENANCE		\$ 462.00
22/11/2023	INV-2937		SERVICE OF SOLAR SYSTEM - BILGOMAN AQUATIC CENTRE	\$ 462.00	
29/11/2023	3586.3462-01	Care Giver Subsidies	CARE GIVER SUBSIDIES		\$ 29,421.21
29/11/2023	291123		CARE GIVER SUBSIDIES	\$ 29,421.21	
30/11/2023	3587.15446-01	Ms KL Bright	REFUND		\$ 2,960.48
25/11/2023	Refund-DD		RATES REFUND	\$ 2,960.48	
<b>Total Electronic Funds Transfers From Municipal Account</b>				<b>\$ 4,195,361.60</b>	<b>\$ 4,195,361.60</b>
<b>Payments By Electronic Funds Transfer (Payroll)</b>					
8/11/2023	PP10/24 cycle 1	Pay Summary		\$ 510,614.93	
8/11/2023	PP10/24 cycle 2	Pay Summary		\$ 77,892.69	
22/11/2023	PP11/24 cycle 1	Pay Summary		\$ 487,463.87	
22/11/2023	PP11/24 cycle 2	Pay Summary		\$ 72,052.13	
<b>Total Payroll Payments Direct From Municipal Account</b>				<b>\$ 1,148,023.62</b>	
<b>Payment By Direct Debit From Municipal Account</b>					
		Bendigo - Merch Bank Fees		\$ 2,883.14	
		Bendigo - Direct Debit Fees (incl FTS)		\$ 421.84	
		Commonwealth Bank - Bpoint Fees		\$ 359.60	
		NAB - Purchase Cards		\$ 16,127.78	
		Fleetcare - Fuel Payments		\$ 7,142.70	
		HP Financial Services - Equipment Lease		\$ 22,531.94	
		Konica Minolta - Printer Lease		\$ 4,040.42	
		WA Treasury Corporation		\$ 91,888.81	
		RMS - Lakes Monthly License Fee		\$ 202.40	
		RMS - Monthly SMS Fees		\$ 30.49	
		Debitsuccess		\$ 346.22	
		Qikkids - Fees		\$ 88.00	
		CBA Merchant Fee		\$ 13,800.22	
		Bpay Monthly Fee		\$ 5,316.03	
		Wex Australia		\$ 17.67	
		SuperChoice		\$ 241,721.58	
<b>Total Electronic Fund Payments Direct From Municipal Account</b>				<b>\$ 406,918.84</b>	

## NAB Purchase Card Payments List for November 2023

<u>Date</u>	<u>Supplier</u>	<u>Description</u>	<u>Amount</u>	<u>Card User</u>
26-Oct-23	Doterra Australia Pty Ltd	Accidental purchase - reimbursed	\$ 47.95	Ms S Harlow
26-Oct-23	Australia Post Mundaring	Firearm Licence renewal	\$ 166.00	Mr C M Cuthbert
26-Oct-23	DMIRS	Depot Dangerous Goods annual site licence fee	\$ 258.00	Mrs R L McLaughlin
27-Oct-23	Caltex Mundaring	Team building exercise	\$ 16.50	Mrs J N Dutton
27-Oct-23	Coles	Team building exercise	\$ 33.54	Mrs J N Dutton
27-Oct-23	Woolworths Mundaring	Bushfire Ready tent supplies for Whim event	\$ 29.90	Ms C J Jones
27-Oct-23	DoT - Licensing	Plate change fee 043MDG	\$ 31.10	Mrs R L McLaughlin
28-Oct-23	Coles	Refreshments for library public community event	\$ 43.85	Ms G Evans
28-Oct-23	Eventbrite	Eventbrite organisation fee	\$ 39.00	Ms G Evans
29-Oct-23	Canva	Library Canva team account annual fee	\$ 164.99	Ms G Evans
30-Oct-23	Starlink Australia Pty Ltd	Starlink - Lake Leschenaultia subscription	\$ 139.00	Mr R J Grieves
30-Oct-23	The Good Guys	2x Kambrook 8L kitchen urns	\$ 258.00	Mr S Symes
30-Oct-23	Campaign Monitor	Campaign What's On - Visitor Centre	\$ 22.55	Ms B M Beale
31-Oct-23	Woolworths Mundaring	Catering for farewell Library Coordinator	\$ 74.75	Mrs P Heath
31-Oct-23	Butler Diaries	Educator work diary	\$ 199.82	Mrs G L Crosse
31-Oct-23	JB Hi-Fi	KSP library - Junior AV stock	\$ 131.88	Ms A L Rowe
31-Oct-23	Australia Post Mundaring	Recognition of Departing Employee Award - Admin Officer Infrastructure	\$ 63.94	Ms A M Italiano
31-Oct-23	Campaign Monitor	Library bulk eNewsletter	\$ 149.39	Ms G Evans
31-Oct-23	Red Dot Mundaring	Bins for Containers for Change school presentation	\$ 119.96	Mrs R L McLaughlin
01-Nov-23	Woolworths Mundaring	First aid supplies	\$ 18.10	Ms S H Crawford
01-Nov-23	Western Australia Police Force	Volunteer police check	\$ 17.00	Mrs P Heath
01-Nov-23	Aldi Mundaring	Aqua nappies for Bilgoman pool	\$ 32.11	Ms S H Crawford
02-Nov-23	Kmart	MECPC - Resources for children	\$ 117.50	Ms S Harlow
02-Nov-23	Spotlight	MECPC - Resources for children	\$ 122.70	Ms S Harlow
02-Nov-23	Coles	Library public community event refreshments	\$ 47.15	Ms G Evans
02-Nov-23	Wildlife Acoustics Australia	Bat detector	\$ 316.02	Mrs C M Batty
02-Nov-23	Western Australian Hotels Assoc	RSA - Manager Libraries, Communication s & Engagement	\$ 69.83	Mrs P Heath
03-Nov-23	Dymocks	Books - Adult fiction	\$ 53.97	Ms G Evans
06-Nov-23	Canva	Canva subscription	\$ 164.99	Mr S D Winfield
06-Nov-23	JB Hi-Fi	KSP Library AV stock	\$ 70.93	Ms A L Rowe
07-Nov-23	Eventbrite	Friends group event	\$ 39.99	Mr D L O'Brien
07-Nov-23	Subway Mundaring	Catering for November BFAC meeting	\$ 256.55	Ms C J Jones
08-Nov-23	Meta	Competition and event promotion	\$ 40.00	Ms G Evans
08-Nov-23	Officeworks	MECPC - Resources for rooms	\$ 178.48	Ms S Harlow
08-Nov-23	Meta	Competition promotion	\$ 18.15	Ms G Evans
08-Nov-23	Coles	Batteries for devices	\$ 114.05	Ms S H Crawford
08-Nov-23	Western Australian Hotels Assoc	Responsible Service of Alcohol training	\$ 69.83	Mrs K D White
08-Nov-23	Angus & Robertson	Policy handbook for Coordinator Environment & Sustainability	\$ 65.24	Mrs C M Batty
09-Nov-23	Network Educational Australia	MECPC Resources for children	\$ 561.33	Ms S Harlow
09-Nov-23	Nightowl Bellevue	Fuel	\$ 50.00	Mrs R L McLaughlin
09-Nov-23	Bunnings	Transfer crate	\$ 6.50	Ms H McKissock
09-Nov-23	Jam Berry Australia	MECPC Babies room resource	\$ 791.40	Ms S Harlow
09-Nov-23	Australia Post Mundaring	Excellence Award vouchers	\$ 279.75	Ms A E Douglas
10-Nov-23	Shire Of Mundaring	Building Licence BPA.2023.019288	\$ 107.86	Mrs J N Dutton
10-Nov-23	Mundaring Tech	10m ethernet cable x2	\$ 34.00	Mr R J Grieves
10-Nov-23	BWS Mundaring	Wine for Civic Room events	\$ 82.00	Mr S Symes
10-Nov-23	Woolworths Mundaring	Soft drink supplies for Civic Room	\$ 60.20	Mr S Symes

## NAB Purchase Card Payments List for November 2023

<u>Date</u>	<u>Supplier</u>	<u>Description</u>	<u>Amount</u>	<u>Card User</u>
10-Nov-23	Woolworths Mundaring	Soft drink supplies for Civic Room	\$ 76.00	Mr S Symes
13-Nov-23	Australia Post Mundaring	Excellence Award - ICT Systems Administrator	\$ 55.95	Ms A E Douglas
13-Nov-23	Australia Post Mundaring	Excellence Awards - Community Safety and Emergency Management Staff	\$ 279.75	Mrs C M Batty
14-Nov-23	A Patch Of Country	Refreshments for Visitor Centre Staff meeting	\$ 24.76	Ms B M Beale
14-Nov-23	Griffith University	Registration for Climate Ready Workshop - Coordinator Enviro & Sustainability	\$ 627.00	Mrs C M Batty
14-Nov-23	Booktopia	AFM Library magazine subscriptions	\$ 275.44	Ms A L Rowe
14-Nov-23	St John Ambulance WA	First Aid training - Director Strategic & Community Services	\$ 170.00	Mrs D W Wells
14-Nov-23	DWER - WATER	Clearing permit - Rickard Rd Glen Forrest	\$ 400.00	Ms M Beley
15-Nov-23	Meta	Facebook boost - Award nominations	\$ 24.61	Mrs D W Wells
15-Nov-23	Middy's Electrical	Electrical parts for 028MDG	\$ 134.83	Mrs R L McLaughlin
15-Nov-23	DWER	Clearing permit - Honeyeater Glade, Chidlow	\$ 400.00	Ms M Beley
15-Nov-23	Dept of Finance	Land Tax Notice - 2945 Jacoby St, Mundaring	\$ 327.42	Ms A E Douglas
15-Nov-23	Officeworks	Carry bags for conferees	\$ 86.00	Mrs D W Wells
16-Nov-23	Spotlight	Goods for program delivery	\$ 70.50	Mrs J A Pearce
16-Nov-23	Woolworths Mundaring	Catering for Peer Group workshop	\$ 31.60	Mrs K D White
16-Nov-23	Joeys Car Detail	Vehicle cleaning maintenance - 068 MDG	\$ 170.00	Mr S D Winfield
16-Nov-23	Subway Mundaring	Catering for Youth Workshop Peer Review	\$ 60.00	Mrs K D White
16-Nov-23	WALGA Rewild Perth	Urban Rewilding Workshop Registration - Environment Officer	\$ 31.00	Mrs C M Batty
17-Nov-23	Officeworks	Mobile whiteboard & laser presenter	\$ 199.00	Ms H McKissock
17-Nov-23	Spotlight Midland	Resource materials for children activities	\$ 181.80	Ms H McKissock
17-Nov-23	Bunnings	Drill & child safety covers	\$ 103.10	Ms H McKissock
17-Nov-23	Coles	Library public event community refreshments	\$ 98.70	Ms G Evans
17-Nov-23	Coles	Library public event community refreshments	\$ 34.50	Ms G Evans
17-Nov-23	Coles	Library public event community refreshments	\$ 78.90	Ms G Evans
17-Nov-23	Qantas	Flights for IT Conference - IT Manager	\$ 2,619.06	Ms A E Douglas
17-Nov-23	Corporate Travel Management	Flights for IT Conference - IT Manager	\$ 20.60	Ms A E Douglas
18-Nov-23	Netregistry	Subscription Mundaring VBFB	\$ 145.60	Ms B M Beale
19-Nov-23	Starlink Australia Pty Ltd	Starlink - Lake Leschenaultia subscription	\$ 139.00	Mr R J Grieves
20-Nov-23	Rail Trails Australia	Annual membership	\$ 56.00	Mrs P Heath
20-Nov-23	Coles	Baby Expo volunteer photographer	\$ 150.00	Ms R B McAllister
20-Nov-23	The Good Guys	Cordless vacuum	\$ 149.00	Ms G Evans
20-Nov-23	Target	Lego Club resources	\$ 160.00	Miss S Mullally
20-Nov-23	Officeworks	Resources for rooms and centre - MECPC Childcare	\$ 109.72	Mrs S E Broad
20-Nov-23	Australia Post Mundaring	Working with Children check - CEO	\$ 87.00	Mr J B Whiteaker
21-Nov-23	Woolworths Mundaring	Stationery	\$ 11.98	Mrs P Heath
21-Nov-23	Woolworths Mundaring	Catering - Farewell function for Coordinator Library Services	\$ 30.45	Mrs P Heath
21-Nov-23	Woolworths Mundaring	Catering - Farewell function for Coordinator Library Services	\$ 13.99	Mrs P Heath
21-Nov-23	Driftwood Mobile Café	Baby Expo coffee van for parents	\$ 300.00	Ms R B McAllister
21-Nov-23	Woolworths Mundaring	Youth Peer Research training workshop catering	\$ 7.00	Mrs K D White
21-Nov-23	A Patch Of Country	Community engagement training incentives	\$ 40.44	Mrs K D White
21-Nov-23	Woolworths Mundaring	Morning tea for draft Heritage Strategy Workshop	\$ 30.00	Mrs C M Batty
21-Nov-23	Woolworths Mundaring	Stock supplies - Aqua nappies	\$ 85.00	Ms S H Crawford
21-Nov-23	Coles Mundaring	Sunscreen and milk supplies	\$ 52.00	Ms S H Crawford
21-Nov-23	JB Hi-Fi	AFM Library AV stock	\$ 143.90	Ms A L Rowe
21-Nov-23	Breadwinner Bakehouse	Catering - Farewell function for Coordinator Library Services	\$ 17.00	Mrs P Heath
21-Nov-23	Australian Information Security Association	Ticket entry to PerthSec - Cyber Security Analyst	\$ 132.00	Mr R J Grieves
22-Nov-23	The Good Guys	Fridge - MECPC Childcare	\$ 731.00	Mrs S E Broad

**NAB Purchase Card Payments List for November 2023**

<u>Date</u>	<u>Supplier</u>	<u>Description</u>	<u>Amount</u>	<u>Card User</u>
22-Nov-23	Kmart	Charging cord for work mobile phones	\$ 39.50	Mrs J A Pearce
22-Nov-23	Officeworks	Office supplies for Bilgoman Aquatic	\$ 80.74	Ms S H Crawford
22-Nov-23	Coles	Catering - Farewell function for Coordinator Library Services	\$ 70.00	Ms A L Rowe
23-Nov-23	Subway Mundaring	Youth Peer Research training workshop catering	\$ 53.75	Mrs K D White
24-Nov-23	WA Landcare Network	Landcare annual gathering - Environment Services trainee	\$ 42.85	Mrs C M Batty
25-Nov-23	Campaign Monitor	Library bulk eNewsletter	\$ 150.14	Ms G Evans
25-Nov-23	Netregistry	Domain Registration - Experience Perth Hills Mundaring	\$ 62.90	Ms B M Beale
25-Nov-23	Netregistry	Domain Registration - Experience Perth Hills Mundaring	\$ 56.95	Ms B M Beale
27-Nov-23	Seek	Job Advertisement - Civil Designer	\$ 429.00	Ms M Beley
27-Nov-23	Coles	CPC LAC meeting end of year morning tea	\$ 119.20	Ms R B McAllister
27-Nov-23	JB Hi-Fi	Library AV stock	\$ 75.40	Ms A L Rowe
<b>Total Purchase Card Payments</b>			<b>\$ 16,127.78</b>	



**MONTHLY LIST OF FUELCARD TRANSACTIONS  
OCTOBER 2023**

<b>Transaction Date</b>	<b>Supplier</b>	<b>Registration</b>	<b>Model</b>	<b>Total Amount</b>
28/09/2023	MOTORPASS	078MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	77.96
28/09/2023	MOTORPASS	086MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	23.82
28/09/2023	MOTORPASS	087MDG	TOYOTA LANDCRUISER WAGON	67.65
30/09/2023	MOTORPASS	086MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	74.18
30/09/2023	SHELL	1GVW793	KIA SORENTO Si (4x4) 4D WAGON 2.2L	140.69
30/09/2023	BP	808MDG	MINISUBISHI OUTLANDER ES 5 SEAT (2WD	109.14
30/09/2023	MOTORPASS	077MDG	TOYOTA LANDCRUISER UTE	64.56
30/09/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	82.06
30/09/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	20.28
1/10/2023	AMPOL	071MDG	TOYOTA LANDCRUISER UTE	96.40
1/10/2023	AMPOL	090MDG	TOYOTA LANDCRUISER WAGON	83.41
2/10/2023	Fleetcare	05MDG	ISUZU D-MAX SX HI-RIDE (4x4) CREW C	5.45
2/10/2023	Fleetcare	074MDG	TOYOTA HILUX SR (4x4) DUAL C/CHAS 3	5.45
2/10/2023	Fleetcare	078MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	5.45
2/10/2023	Fleetcare	086MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	5.45
2/10/2023	Fleetcare	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	5.45
2/10/2023	Fleetcare	1GPJ900	KIA CARNIVAL S 4D WAGON 2.2L	5.45
2/10/2023	Fleetcare	1GPJ901	KIA CERATO S 4D SEDAN 2.0L	5.45
2/10/2023	Fleetcare	1GPY520	KIA CERATO S 5D HATCHBACK 2.0L	5.45
2/10/2023	Fleetcare	1GQB662	KIA SORENTO Si (4x4) 4D WAGON 2.2L	5.45
2/10/2023	Fleetcare	1GRD416	HYUNDAI TUCSON GO CRDi (AWD) 4D WAG	5.45
2/10/2023	Fleetcare	1GVW793	KIA SORENTO Si (4x4) 4D WAGON 2.2L	5.45
2/10/2023	Fleetcare	1HYI923	HYUNDAI SANTA FE ACTIVE MPI (2WD) 4	5.45
2/10/2023	Fleetcare	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	5.45
2/10/2023	Fleetcare	801MDG	KIA SORENTO Si (4x4) 4D WAGON 2.2L	5.45
2/10/2023	Fleetcare	805MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	5.45
2/10/2023	BP	805MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	63.48
2/10/2023	Fleetcare	806MDG	KIA CARNIVAL WAGON	5.45
2/10/2023	BP	806MDG	KIA CARNIVAL WAGON	95.60
2/10/2023	Fleetcare	808MDG	MINISUBISHI OUTLANDER ES 5 SEAT (2WD	5.45
2/10/2023	Fleetcare	809MDG	NISSAN X-TRAIL ST-L (2WD) 4D WAGON	5.45
2/10/2023	Fleetcare	811MDG	KIA CARNIVAL PLATINUM 4D WAGON 3.3L	5.45
2/10/2023	Fleetcare	815MDG	TOYOTA HILUX SR (4x4) DOUBLE C/CHAS	5.45
2/10/2023	Fleetcare	816MDG	TOYOTA HILUX UTE	5.45
2/10/2023	Fleetcare	818MDG	SUBARU FORESTER 2.0i-L 4D WAGON 2.0	5.45
2/10/2023	Fleetcare	819MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	5.45
2/10/2023	Fleetcare	821MDG	ISUZU D-MAX SX (4x2) CREW C/CHAS 3.	5.45
2/10/2023	Fleetcare	822MDG	HOLDEN COLORADO LS (4x2) CREW CAB P	5.45
2/10/2023	Fleetcare	825MDG	ISUZU D-MAX SX (4x2) CREW CAB UTILI	5.45
2/10/2023	Fleetcare	827MDG	HYUNDAI TUCSON GO (FWD) 4D WAGON 2.	5.45
2/10/2023	Fleetcare	831MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	5.45
2/10/2023	Fleetcare	832MDG	TOYOTA HIACE COMMUTER (12 SEATS) BU	5.45
2/10/2023	BP	832MDG	TOYOTA HIACE COMMUTER (12 SEATS) BU	100.72
2/10/2023	Fleetcare	057MDG	ISUZU D-MAX SX (4x2) C/CHAS 3.0L	5.45
2/10/2023	Fleetcare	062MDG	ISUZU D-MAX SX (4x4) CREW C/CHAS 3.	5.45
2/10/2023	Fleetcare	071MDG	TOYOTA LANDCRUISER UTE	5.45
2/10/2023	Fleetcare	072MDG	ISUZU TRUCK	5.45
2/10/2023	Fleetcare	073MDG	ISUZU FTR 900 CREW C/CHAS 7.8L	5.45
2/10/2023	Fleetcare	077MDG	TOYOTA LANDCRUISER UTE	5.45
2/10/2023	Fleetcare	079MDG	TOYOTA LANDCRUISER UTE	5.45
2/10/2023	Fleetcare	081MDG	TOYOTA LANDCRUISER UTE	5.45
2/10/2023	Fleetcare	084MDG	TOYOTA LANDCRUISER WAGON	5.45
2/10/2023	Fleetcare	087MDG	TOYOTA LANDCRUISER WAGON	5.45
2/10/2023	Fleetcare	088MDG	TOYOTA LANDCRUISER WAGON	5.45
2/10/2023	Fleetcare	090MDG	TOYOTA LANDCRUISER WAGON	5.45
2/10/2023	Fleetcare	091MDG	ISUZU TRUCK	5.45
2/10/2023	Fleetcare	092MDG	TOYOTA LANDCRUISER WAGON	5.45
2/10/2023	Fleetcare	093MDG	TOYOTA LANDCRUISER WAGON	5.45
2/10/2023	Fleetcare	817MDG	HOLDEN COLORADO DX (4x2) C/CHAS 2.4	5.45
3/10/2023	BP	827MDG	HYUNDAI TUCSON GO (FWD) 4D WAGON 2.	87.01
5/10/2023	MOTORPASS	816MDG	TOYOTA HILUX UTE	124.22
6/10/2023	BP	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	103.46
7/10/2023	AMPOL	073MDG	ISUZU FTR 900 CREW C/CHAS 7.8L	236.16
7/10/2023	AMPOL	079MDG	TOYOTA LANDCRUISER UTE	57.63
7/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	112.86
7/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	51.08
8/10/2023	BP	815MDG	TOYOTA HILUX SR (4x4) DOUBLE C/CHAS	58.77

**MONTHLY LIST OF FUELCARD TRANSACTIONS  
OCTOBER 2023**

<b>Transaction Date</b>	<b>Supplier</b>	<b>Registration</b>	<b>Model</b>	<b>Total Amount</b>
8/10/2023	MOTORPASS	087MDG	TOYOTA LANDCRUISER WAGON	0.82
8/10/2023	MOTORPASS	087MDG	TOYOTA LANDCRUISER WAGON	35.62
9/10/2023	SHELL	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	88.05
10/10/2023	MOTORPASS	086MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	19.28
10/10/2023	MOTORPASS	086MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	90.76
10/10/2023	BP	805MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	60.10
10/10/2023	AMPOL	822MDG	HOLDEN COLORADO LS (4x2) CREW CAB P	129.42
10/10/2023	MOTORPASS	088MDG	TOYOTA LANDCRUISER WAGON	164.52
10/10/2023	BP	091MDG	ISUZU TRUCK	132.00
11/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	85.15
11/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	177.39
11/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	42.55
11/10/2023	BP	091MDG	ISUZU TRUCK	65.06
12/10/2023	BP	806MDG	KIA CARNIVAL WAGON	99.50
12/10/2023	BP	091MDG	ISUZU TRUCK	75.56
13/10/2023	BP	816MDG	TOYOTA HILUX UTE	80.80
13/10/2023	AMPOL	079MDG	TOYOTA LANDCRUISER UTE	52.23
14/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	3.01
14/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	123.27
14/10/2023	SHELL	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	118.70
14/10/2023	BP	827MDG	HYUNDAI TUCSON GO (FWD) 4D WAGON 2.	87.07
14/10/2023	AMPOL	081MDG	TOYOTA LANDCRUISER UTE	71.53
14/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	22.70
15/10/2023	MOTORPASS	078MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	1.02
15/10/2023	MOTORPASS	078MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	7.23
15/10/2023	MOTORPASS	086MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	1.02
15/10/2023	MOTORPASS	086MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	7.23
15/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	1.02
15/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	7.23
15/10/2023	SHELL	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	98.03
15/10/2023	MOTORPASS	816MDG	TOYOTA HILUX UTE	1.02
15/10/2023	MOTORPASS	816MDG	TOYOTA HILUX UTE	7.23
15/10/2023	AMPOL	822MDG	HOLDEN COLORADO LS (4x2) CREW CAB P	123.51
15/10/2023	MOTORPASS	071MDG	TOYOTA LANDCRUISER UTE	1.02
15/10/2023	MOTORPASS	071MDG	TOYOTA LANDCRUISER UTE	7.23
15/10/2023	MOTORPASS	072MDG	ISUZU TRUCK	1.02
15/10/2023	MOTORPASS	072MDG	ISUZU TRUCK	7.23
15/10/2023	MOTORPASS	073MDG	ISUZU FTR 900 CREW C/CHAS 7.8L	1.02
15/10/2023	MOTORPASS	073MDG	ISUZU FTR 900 CREW C/CHAS 7.8L	7.23
15/10/2023	MOTORPASS	077MDG	TOYOTA LANDCRUISER UTE	1.02
15/10/2023	MOTORPASS	077MDG	TOYOTA LANDCRUISER UTE	7.23
15/10/2023	MOTORPASS	079MDG	TOYOTA LANDCRUISER UTE	1.02
15/10/2023	MOTORPASS	079MDG	TOYOTA LANDCRUISER UTE	7.23
15/10/2023	MOTORPASS	081MDG	TOYOTA LANDCRUISER UTE	1.02
15/10/2023	MOTORPASS	081MDG	TOYOTA LANDCRUISER UTE	7.23
15/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	1.02
15/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	7.23
15/10/2023	MOTORPASS	087MDG	TOYOTA LANDCRUISER WAGON	1.02
15/10/2023	MOTORPASS	087MDG	TOYOTA LANDCRUISER WAGON	7.23
15/10/2023	MOTORPASS	088MDG	TOYOTA LANDCRUISER WAGON	1.02
15/10/2023	MOTORPASS	088MDG	TOYOTA LANDCRUISER WAGON	7.23
15/10/2023	MOTORPASS	092MDG	TOYOTA LANDCRUISER WAGON	1.02
15/10/2023	MOTORPASS	092MDG	TOYOTA LANDCRUISER WAGON	7.23
17/10/2023	MOTORPASS	078MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	124.89
17/10/2023	AMPOL	831MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	110.85
17/10/2023	MOTORPASS	077MDG	TOYOTA LANDCRUISER UTE	52.76
17/10/2023	MOTORPASS	079MDG	TOYOTA LANDCRUISER UTE	67.72
17/10/2023	MOTORPASS	087MDG	TOYOTA LANDCRUISER WAGON	54.97
18/10/2023	BP	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	76.52
19/10/2023	BP	806MDG	KIA CARNIVAL WAGON	88.53
19/10/2023	BP	832MDG	TOYOTA HIACE COMMUTER (12 SEATS) BU	109.94
20/10/2023	BP	805MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	93.55
20/10/2023	MOTORPASS	816MDG	TOYOTA HILUX UTE	104.65
20/10/2023	BP	819MDG	KIA GRAND CARNIVAL Si 4D WAGON 3.5L	105.13
21/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	90.18
21/10/2023	BP	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	99.69
21/10/2023	AMPOL	057MDG	ISUZU D-MAX SX (4x2) C/CHAS 3.0L	128.33

**MONTHLY LIST OF FUELCARD TRANSACTIONS  
OCTOBER 2023**

<b>Transaction Date</b>	<b>Supplier</b>	<b>Registration</b>	<b>Model</b>	<b>Total Amount</b>
21/10/2023	MOTORPASS	077MDG	TOYOTA LANDCRUISER UTE	44.42
21/10/2023	MOTORPASS	079MDG	TOYOTA LANDCRUISER UTE	41.68
22/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	62.84
22/10/2023	MOTORPASS	089MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	71.30
22/10/2023	AMPOL	1HYI923	HYUNDAI SANTA FE ACTIVE MPI (2WD) 4	84.24
22/10/2023	BP	808MDG	MINISUBISHI OUTLANDER ES 5 SEAT (2WD	92.58
23/10/2023	AMPOL	827MDG	HYUNDAI TUCSON GO (FWD) 4D WAGON 2.	86.89
23/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	59.24
26/10/2023	AMPOL	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	110.85
26/10/2023	MOTORPASS	816MDG	TOYOTA HILUX UTE	85.78
27/10/2023	BP	806MDG	KIA CARNIVAL WAGON	93.92
28/10/2023	MOTORPASS	078MDG	ISUZU NPS 300 (4x4) C/CHAS 5.2L	65.35
28/10/2023	AMPOL	1HYI923	HYUNDAI SANTA FE ACTIVE MPI (2WD) 4	114.83
28/10/2023	BP	815MDG	TOYOTA HILUX SR (4x4) DOUBLE C/CHAS	84.96
28/10/2023	MOTORPASS	077MDG	TOYOTA LANDCRUISER UTE	32.04
28/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	73.19
28/10/2023	MOTORPASS	084MDG	TOYOTA LANDCRUISER WAGON	40.64
29/10/2023	SHELL	1HZZ933	VOLKSWAGEN TIGUAN 235TSI R 4D WAGON	109.82
29/10/2023	BP	808MDG	MINISUBISHI OUTLANDER ES 5 SEAT (2WD	103.55
29/10/2023	MOTORPASS	088MDG	TOYOTA LANDCRUISER WAGON	38.35
	<b>Total</b>		<b>Fleetcare Account</b>	<b>\$ 7,142.70</b>

<b>Transaction Date</b>	<b>Supplier</b>	<b>Registration</b>	<b>Model</b>	<b>Total Amount</b>
31/10/2023	WEX	091MDG	Replacement Card	17.67
	<b>Total</b>		<b>Motorpass Account</b>	<b>\$ 17.67</b>

#### **11.0 COUNCIL MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

#### **12.0 URGENT BUSINESS (LATE REPORTS)**

Nil

#### **13.0 CONFIDENTIAL REPORTS**

Nil

#### **14.0 CLOSING PROCEDURES**

##### **14.1 Date, Time and Place of the Next Meeting**

The next Ordinary Council meeting will be held on Tuesday, 13 February 2024 at 6.30pm in the Council Chamber.

##### **14.2 Closure of the Meeting**

The Presiding Member declared the meeting closed at 7.56pm.