Shire of Brookton

# ORDINARY MEETING OF COUNCIL

# AGENDA

# 15 DECEMBER 2022

PO Box 42, 14 White Street, Brookton WA 6306
9642 1106
mail@brookton.wa.gov.au
www.brookton.wa.gov.au

# NOTICE OF MEETING

## 15 December 2022

## 14 White Street
## Brookton, WA 6306

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 15th December 2022 in the Council Chambers at the Shire Administration Centre commencing at 6.00 pm.

The business to be transacted is shown in the Agenda.

**Gary Sherry**
**CHIEF EXECUTIVE OFFICER**
9 December 2022

**DISCLAIMER**

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Brookton warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Brookton for any act, omission or statement or intimation occurring during a Council meeting.

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## 1.12.22 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

On behalf of Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people's continuing culture and the contribution they make to Country and its life.

## 2.12.22 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

| | |
|---|---|
| Cr KL Crute | (Shire President) |
| Cr NC Walker | (Deputy Shire President) |
| Cr HA Bell | |
| Cr CE Hartl | |
| Cr C Hayden | |
| Cr TD Lilly | |
| Cr MG Macnab | |

Staff (Non-Voting)

| | |
|---|---|
| Gary Sherry | Chief Executive Officer |
| Deanne Sweeney | Manager Corporate and Community |
| Les Vidovich | Manager Infrastructure and Works |
| Kevin D'Alton | Manager Projects |
| Sandie Spencer | Executive Governance Officer |

Apologies

Nil at this time

Leave of absence

Nil

Members of the Public

Nil at this time

## 3.12.22 USE OF COMMON SEAL – NOVEMBER AND DECEMBER 2022

The Table below details the Use of Common Seal under delegated authority for the month of November and December 2022.

| Use of Common Seal Register | | |
|---|---|---|
| **File Ref:** | **Purpose** | **Date Granted** |
| | Service Level Agreement – Stephen Carrick Architects Brookton Railway Station Refurbishment | 22/11/22 |
| PLA003, A2861, A2799 | Shire of Brookton Local Planning Scheme No. 4 - Amendment No. 1<br>Lots 51 & 181 Boyagarra Road, Brookton | 1/12/22 |

## 4.12.22 DELEGATED AUTHORITY – ACTIONS PERFORMED – NOVEMBER 2022

The Table below details the actions of Council performed under delegated authority for the month November 2022.

Shire of Brookton, Delegation Register, 1.41 Building Matters – Permits, Certificates & Orders

| BUILDING | | | |
|---|---|---|---|
| **Permit No.** | **Lot & Street** | **Type of Building Work** | **Date Granted** |
| 5.22/23 | 7685 Brookton Highway | Window & Door Installation | 12/10/22 |
| 7.22/23 | 5401 Brookton Highway | Farm Shed | 16/11/22 |
| 8.22/23 | 801 Corberding Road | Shed & retaining wall | 2/11/22 |

Shire of Brookton, Delegation Register, 1.37 Specific Provisions under the Town Planning Scheme No. 4.

| PLANNING | | | | |
|---|---|---|---|---|
| **File Ref** | **Application Ref** | **Subject Land (incl. Scheme No.)** | **Purpose** | **Date Granted** |
| | | | | |

## 5.12.22 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

## 6.12.22 PUBLIC QUESTION TIME

Nil at this time.

## 7.12.22 APPLICATIONS FOR LEAVE OF ABSENCE

Nil at this time.

## 8.12.22 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil at this time.

## 9.12.22 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

## 9.12.22.01 ORDINARY MEETING OF COUNCIL – 17 NOVEMBER 2022

***That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 17th November 2022, be confirmed as a true and correct record of the proceedings.***

## 10.12.22 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil at this time.

## 11.12.22 DISCLOSURE OF INTERESTS

***Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and prior to the item.***

**Disclosure of Financial & Proximity Interests**

a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
b. 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*).

**Disclosure of Interest Affecting Impartiality**

a. Members and staff must disclose their interest in matters to be considered at the meeting in respect of which the member or employee has given or will give advice.

## 12.12.22 TECHNICAL & DEVELOPMENT SERVICES REPORTS

### 12.12.22.01 REQUEST FOR COMMENT – PROPOSED TRANSFER OF LAND UNDER THE SOUTH WEST NATIVE TITLE SETTLEMENT

| | |
|---|---|
| **File No:** | REL016 |
| **Date of Meeting**: | 15 December 2022 |
| **Location/Address**: | N/A |
| **Name of Applicant:** | N/A |
| **Name of Owner:** | N/A |
| **Author/s:** | Gary Sherry – Chief Executive Officer |
| **Authorising Officer:** | Gary Sherry – Chief Executive Officer |
| **Declaration of Interest**: | The author and authorising officer do not have an interest in this item |
| **Voting Requirements:** | Simple Majority |
| **Previous Report:** | N/A |

**Summary of Report:**
Council is to consider support for transferring 5 hectares of Unallocated Crown Land (UCL) located near Boyagarra Road to the Noongar Land Estate (NLE).

**Description of Proposal:**
On 10 March 2022, the Department of Planning, Lands and Heritage (DPLH) referred the Land List 1344 to the Shire of Brookton for comment. The referral is a key part of the process being followed by DPLH which advises that stakeholder's responses will be considered in its subsequent decisions on the land transfers.

The land identified is UCL reserve (PIN 674592) located adjacent to Boyagarra Road, east of Brookton. The Shire of Brookton has used the 5.21 hectare site as a gravel pit in the past and is currently seeking to have the UCL vested in Council as a reserve.

Rudimentary locality maps identifying the property are included at Attachment 12.12.22.01A.

DPLH has requested that the Shire provide comment and specifically asks the following questions

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?
2. Does the Shire have any interest in the land?
3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.
4. Is the land parcel subject to any mandatory connection to services?
5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?
6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?
7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?

8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).
9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement

DPLH require a response within 40 days or by 19 December 2022,

In responding to the DPLH the following is applicable:

- The Shire of Brookton has used the property for sourcing gravel for road construction for many years.

- The Shire has gravel pit infrastructure within this land.

- There is no mandatory requirement for connection to services.

- The Shire of Brookton is seeking to obtain management of this land as a source of gravel for road construction within the area. This property is the only known

- The Shire of Brookton are not aware of future proposals for adjoining land.

- There are no proposed local planning scheme amendments.

- The Shire of Brookton are not aware of any land management issues such as contamination or flooding.

- The property's legal access is via 5 kilometres of unmade road. The Shire of Brookton would require the landowner to meet any costs of construction. The Shire has accessed the property in the past through neighbouring freehold properties with the temporary agreement of neighbouring landowners.

Because the Shire of Brookton wishes to access the gravel reserves on this property to complete future road construction and maintenance activities, the Officer's Recommendation is to not support transfer of this land to the NLE.

**Background:**
The State of Western Australia has committed to allocating up to 320,000 hectares of Crown land to the Noongar People to create the NLE, in accordance with the six registered Indigenous Land Use Agreements (ILUA) for the Settlement. The DPLH is responsible for undertaking an identification and assessment process for land parcels within the boundaries of the Settlement. This process includes referring land to relevant agencies like the Shire of Brookton for comment.

Land to be transferred to the NLE includes UCL, unmanaged reserves and Aboriginal Lands Trust properties. The land will be held and managed for a broad range of purposes across the entire Southwest Land Division. The size, location and cultural value of the land will inform future land use. Large areas of bushland will likely be managed for conservation of Aboriginal heritage and environmental values, caring for country, cultural tourism, and cultural activities. The Noongar Regional Corporations will coordinate management of these properties.

Smaller areas of land and those properties that are located within townsites may be utilised for economic development, housing, enterprise, wellbeing programs, aged care or similar to meet the strategic aspirations of the Noongar population in that area. A small portion of the NEL will be purely for development purposes and will generate an income. Regardless of tenure, the Trustee and Noongar Boodja Land Subsidiary will comply with the existing statutory framework for each land parcel across the entire NLE.

**Consultation:**
The Shire of Brookton has been consulted and requested to make comment on the properties proposed to be transferred into the NLE.

The Shire has not consulted with nearby landowners.

**Statutory Environment:**
Transfer of Land Act 1893
Planning and Development Act 2005
Planning and Development (Local Planning Schemes) Regulations 2015
Shire of Brookton Local Planning Scheme No.4
Noongar (Koorah, Nitja, Boordahwan) (Past, Present, Future) Recognition Act 2016
Land Administration (South West Native Title Settlement) Act 2016
Environmental Protection Act 1986
Environmental Protection and Biodiversity Conservation Act (Commonwealth) 1999
Aboriginal Heritage Act 1972

**Relevant Plans and Policy:**
NLE property uses will need to meet any use requirements of the Shire of Brookton's Local Planning Scheme No 4.

**Financial Implications:**
There are no direct financial implications in regard to this matter.

NLE properties will incur local government rates unless the use is for charitable purposes.

**Risk Assessment:**
With transfer of this UCL to the NLE, Council's ability to complete road construction and maintenance in the area may be negatively impacted. Council is separately seeking to reduce his risk by obtaining control of the land.

| Consequence / Likelihood | Insignificant | Minor | Moderate | Major | Extreme |
|---|---|---|---|---|---|
| **Almost Certain** | Medium | High | High | Severe | Severe |
| **Likely** | Low | Medium | High | High | Severe |
| **Possible** | Low | Medium | Medium | High | High |
| **Unlikely** | Low | Low | Medium | Medium | High |
| **Rare** | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|---|---|
| **LOW** | Monitor for continuous improvement. |
| **MEDIUM** | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| **HIGH** | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| **SEVERE** | Unacceptable. Risk reduction measures must be implemented before proceeding. |

**Community & Strategic Objectives:** Nil

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

***That Council advise the Department of Planning, Lands and Heritage that the Shire of Brookton does not support the transfer of the Unallocated Crown Land reserve (PIN 674592) the Noongar Land Estate due to the reasons of:***

1. ***The property currently does not have made road access. The property's legal road access requires the construction of approximately 5 kilometres of road; and***

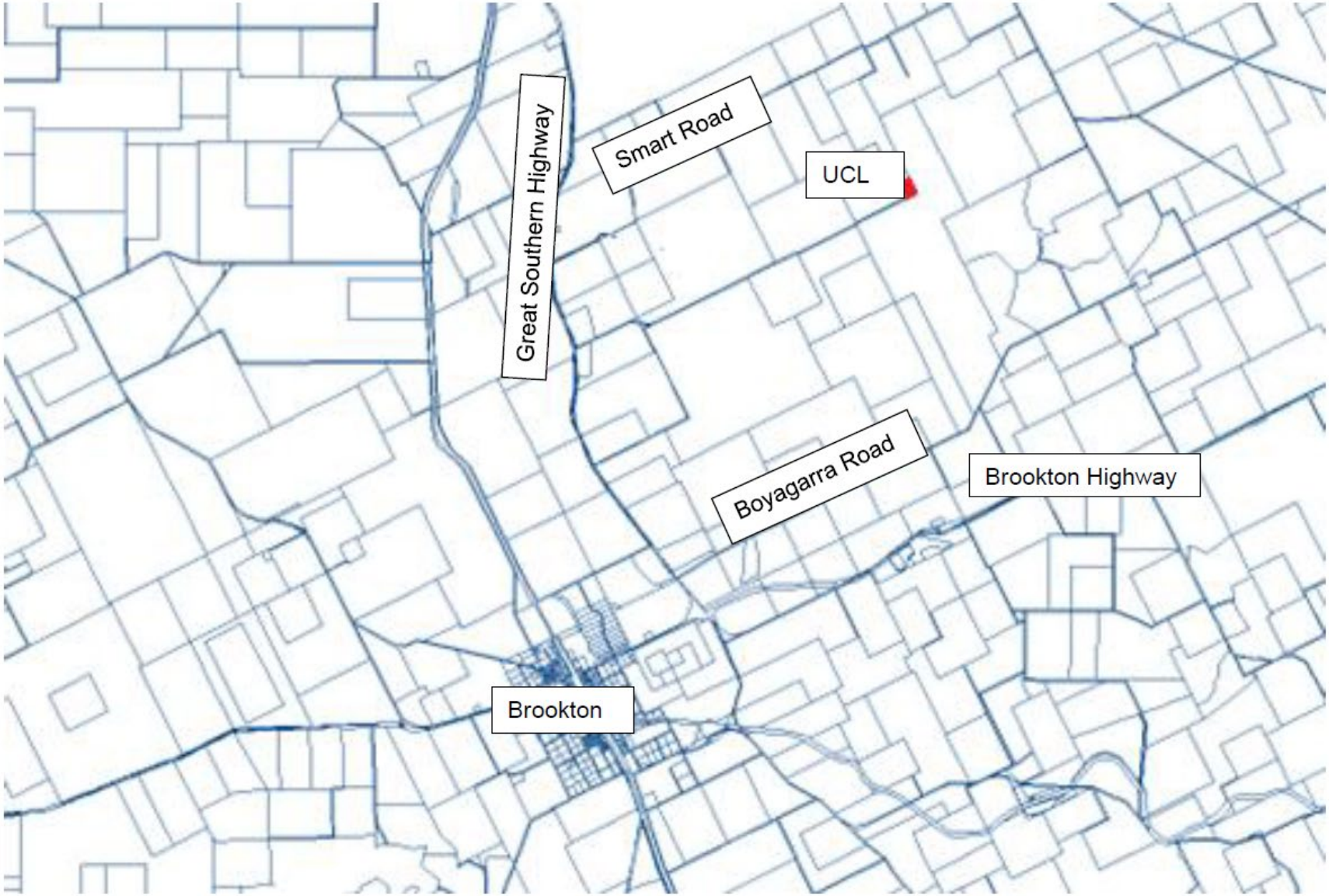
2. ***The Shire of Brookton is seeking to obtain management of this property to allow the Shire to continue to access the site for gravel for road construction and maintenance. The property is a key strategic source of gravel for all road construction and maintenance in this area of the Shire of Brookton.***

*(Simple majority vote required)*

## Attachments

Attachment 12.12.22.01A – Site Plans

**Attachment 12.12.22.01A**



UCL
Great Southern Highway
Unmade legal road access

UCL

## 13.12.22 COMMUNITY SERVICES REPORTS

### 13.12.22.01 COMMUNITY CHEST APPLICATION - BROOKTON CRICKET CLUB

| | |
|---|---|
| **File No:** | COM022 |
| **Date of Meeting**: | 15 December 2022 |
| **Location/Address**: | N/A |
| **Name of Applicant:** | Brookton Cricket Club |
| **Name of Owner:** | N/A |
| **Author/s:** | Kylie Freeman – Community Development Officer |
| **Authorising Officer:** | Deanne Sweeney – Manager Corporate & Community |
| **Declaration of Interest**: | The author and authorising officer do not have an interest in this item |
| **Voting Requirements:** | Simple Majority |
| **Previous Report:** | N/A |

**Summary of Report:**
Council is to consider the Brookton Cricket Club's Community Chest Fund application for a grant of $325.00 to purchase a sealed storage and shelving unit.

**Description of Proposal:**
This item relates to the application made by Brookton Cricket Club for the Community Chest Funding under the Policy 2.34 – Annual Grant – Section Equipment Purchase Grants'.

The Community Chest Fund Application form is contained in Attachment 13.12.22.01A.

**Background:**
The Brookton Cricket Club is in need of a sealed storage and shelving system to protect the Club's cricket equipment, which is stored in the Bowling Machine Shed at the Recreation Ground. There has been an increase in rodent damage and water entry into the shed.

**Consultation:**
There has been no consultation regarding this matter.

**Statutory Environment:**
Pursuant to section 6.12 (1)(b) of the *Local Government Act 1995*, states:

**Relevant Plans and Policy:**
Policy 2.34 – Community Funding and Donations.

| | |
|---|---|
| Community & Strategic Partnership Grants | Maximum of 50% of the total fund (prescribed within the Shire's annual budget) to a maximum of $10,000 per application as cash support per financial year. |
| Community Support Grants | Maximum $6,000 cash support per financial year. With matched funding of 1/3 – Community Group 2/3 Shire Grant. |
| Equipment Purchase Grant | Maximum $1,000.00 cash support per financial year. |

**Financial Implications:**
The Community Chest was set at $20,000 per financial year for the support of equipment purchase grant. To date $7,739 has been expended.

**Risk Assessment:**
The risk in relation to this matter is assessed as "Low".

| Consequence / Likelihood | Insignificant | Minor | Moderate | Major | Extreme |
|---|---|---|---|---|---|
| **Almost Certain** | Medium | High | High | Severe | Severe |
| **Likely** | Low | Medium | High | High | Severe |
| **Possible** | Low | Medium | Medium | High | High |
| **Unlikely** | Low | Low | Medium | Medium | High |
| **Rare** | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|---|---|
| **LOW** | Monitor for continuous improvement. |
| **MEDIUM** | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| **HIGH** | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| **SEVERE** | Unacceptable. Risk reduction measures must be implemented before proceeding. |

**Community & Strategic Objectives:**
This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the proposal relates to:

*Function 24 Community Support*
*Action 24.6 – Supports seniors, youth, culture, sport/recreation group activities.*

**Comment**
The application adequately addresses the stated criteria under Council Policy 2.34 – Community Funding and Donations and it is recommended Council endorse the grant of $325.00 from the Community Chest Fund.

**OFFICER'S RECOMMENDATION**
***That Council approve the application included at Attachment 13.12.22.01A from the Brookton Cricket Club under Council Policy 2.34 – Community Funding and Donations for a $325.00 (GST Exclusive) financial grant from the Community Chest Fund to purchase a sealed storage and shelving system.***

*(Simple majority vote required)*

## Attachments
Attachment 13.12.22.01A – Community Chest Application – Brookton Cricket Club.

Received By
Shire of Brookton
05 DEC 2022
File # IN22/7802 CDIA
Officer CDO

Shire of Brookton
Growing the future

# Community Chest Fund Application Form

Post your completed application to:

**PO Box 42, Brookton, WA 6306**

Or deliver to:

**Shire of Brookton, 14 White Street, Brookton**

Alternatively email your application to:

**mail@Brookton.wa.gov.au**

Shire of Brookton

# Community Chest Fund

## Application Form

**Before completing the application form: Please ensure you have read the Shire of Brookton Community Funding and Donations Policy and that your application meets the criteria outlined in the funding category.**

**NAME OF ORGANISATION:** Brookton Cricket Club Inc

**CONTACT PERSON:** Denise Blechynden

**POSITION:** Secretary/Treasurer

**POSTAL ADDRESS:** P O Box 2, Brookton WA 6306

**PHONE:** **MOBILE:**

**EMAIL:**

**ORGANISATION'S ABN:** 69374704137

**REGISTERED FOR GST?** ☐YES ☒NO **IS YOUR ORGANISATION INCORPORATED?** ☒YES ☐NO

**NAME OF PROJECT OR EVENT:** Training Equipment Storage

**ESTIMATED START DATE:** 1 January 2023

**ESTIMATED COMPLETION DATE:** 10 January 2023

**REQUESTED COMMUNITY CHEST FUNDS:** $325.00

| Please tick which funding category you are applying for | | | |
|---|---|---|---|
| **Annual Grants** | | **Community Donations** | |
| ☐ | Community & Strategic Partnership Grants | ☐ | Individual Donation |
| ☐ | Community Support Grants | ☐ | Not for Profit Community groups member donation |
| ☒ | Equipment Purchase Grant | ☐ | Not for Profit Community Organisation Utilities Financial Assistance Donation |

Shire of Brookton

## 1. BRIEF DESCRIPTION OF PROJECT/EVENT:

The Club is in need of a sealed storage and shelving system for batting equipment that is kept in the Bowling Machine Shed due to increased rodent damage and water entry during the past year.

## 2. WHAT WILL THE COMMUNITY CHEST FUNDS BE USED FOR?

To supply a secure and sealed storage and shelving unit for the Clubs batting equipment. (i.e. gloves, pads, protective gear, helmets, etc)

## 3. HOW WILL YOUR PROJECT/EVENT BENEFIT THE BROOKTON COMMUNITY?

In protecting and extending the life of the Clubs Batting Equipment, subs and fees can be kept at a respectable price making the game of cricket afordable to all.

## 4. HOW DOES THIS PROJECT/EVENT ALIGN TO THE BROOKTON20

The Club encourages and welcomes all to an enviroment with a great social atmosphere at an affordable cost while enjoying the company of other community members. This interaction provides support and mental wellbeing for our community.

## 5. HOW WILL THE PROJECT/EVENT BE ADVERTISED AND PROMOTED?

With Cricket continuing in our community.

## 6. ACKNOWLEDGEMENT OF SHIRE OF BROOKTON SPONSORSHIP

*It is a requirement of funding that the words "Sponsored by the Shire of Brookton" and the Shire's logo be displayed at your project/event.*

Please advise the ways you will be able to acknowledge the Shire of Brookton's sponsorship:

☒ Display "Shire of Brookton" Logo: on your website and posters, in newspaper advertisements, on event signage, programs and flyers.

☐ Display the "Shire of Brookton" flag or banner at your event if possible. (Available from the Shire).

☒ Verbal announcements at the project/event.

☐ Other.

| INCOME | $ | EXPENDITURE | $ |
|---|---|---|---|
| Applicant's cash contributions | $325.00 | Materials | - |
| Sponsorship | - | Labour | - |
| Donations in cash | - | Hire of Equipment | - |
| Other grants | - | Office/Administration | - |
| Catering Sales | - | Venue hire | - |
| Fees and Charges e.g. stalls | - | Advertising | - |
| Gate/Door entry fees | - | Catering Costs | - |
| | | Entertainment | - |
| Other Income **(Please List)** | - | Other Expenditure **(Please List)** | - |
| - | - | Heavy Duty Shelving | $296.10 |
| - | - | 5 x 85l Heavy Duty Storage Tubs | $319.70 |
| - | - | 2 X 20l Heavy Duty Storage Tubs | $ 34.20 |
| - | - | - | - |
| - | - | - | - |
| Total of Community Chest Funds requested in cash* | $325.00 | - | - |
| - | - | - | - |
| Total of Community Chest Funds requested in-kind (e.g. Town Hall hire fee waived if applicable/required) | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| **TOTAL INCOME** | $650.00 | **TOTAL EXPENDITURE** | $650.00 |

**YOUR INCOME MUST EQUAL YOUR EXPENDITURE**

***PLEASE INCLUDE SUPPORTING DOCUMENTATION (letters of support, quotes etc)***

**7. HAS YOUR ORGANISATION RECEIVED COMMUNITY CHEST FUNDING IN THE PREVIOUS FINANCIAL YEAR** ☒YES ☐NO

**HAS THE ACQUITTAL PROCESS BEEN COMPLETED?** ☒YES ☐NO

**IF YES, WHAT WAS THE AMOUNT AND WHAT WAS THE FUNDING FOR?**

$1,000 to up-date Junior & Senior Playing Equipment and Purchase Electronic Equipment for Scoring.

**8. PLEASE LIST BELOW ANY IN-KIND CONTRIBUTIONS IF APPLICABLE (e.g. volunteer or donated labour, materials etc.) HOWEVER, DO NOT INCLUDE IN YOUR BUDGET ABOVE.**

N/A

Shire of Brookton

## 9. FUNDING CONDITIONS:

I. The grant funds will be expended on the agreed project only.
II. The Shire of Brookton's support of the project will be acknowledged in any advertising or promotional activities related to the project.
III. Two invitations will be sent to the Shire of Brookton for your event or project.
IV. The project will conform to all relevant Bylaws and Acts in force at the time.
V. Any unexpended grant funds will be returned to the Shire of Brookton.
VI. The funds must be expended and acquitted by 30th June of the financial year in which they are received.
VII. Invoices and receipts for the expenditure of the Community Chest funds must be provided to Council within three months of the completion of your project/event along with a brief report on your event or project which includes copies of any advertisements, posters, programmes or newspaper coverage.

## PLEASE ENSURE YOU HAVE READ THE ABOVE GRANT CONDITIONS BEFORE SIGNING BELOW:

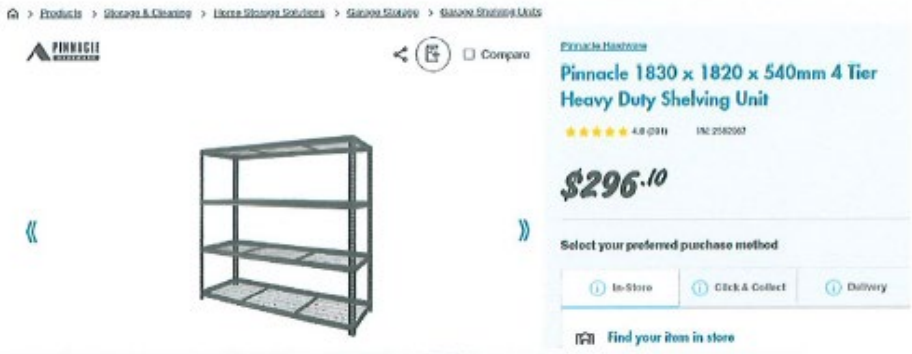
Our organisation agrees to comply with the funding conditions set out above. I declare that I have been authorised to prepare and submit this application, and that the information presented is correct to the best of my knowledge. I understand that if Council approves the application, we will abide by the funding conditions set out above.

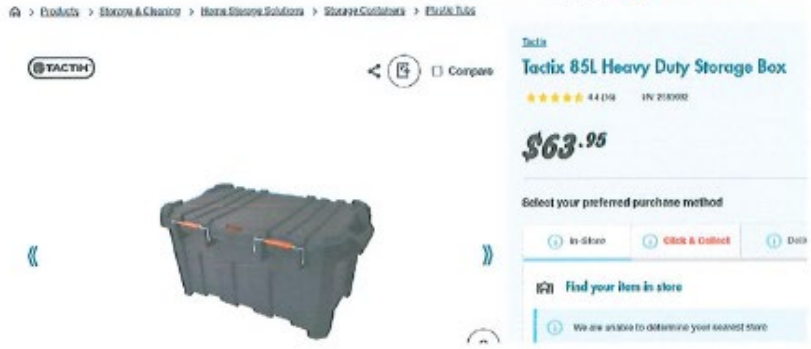
**PRINT NAME:** Denise Blechynden

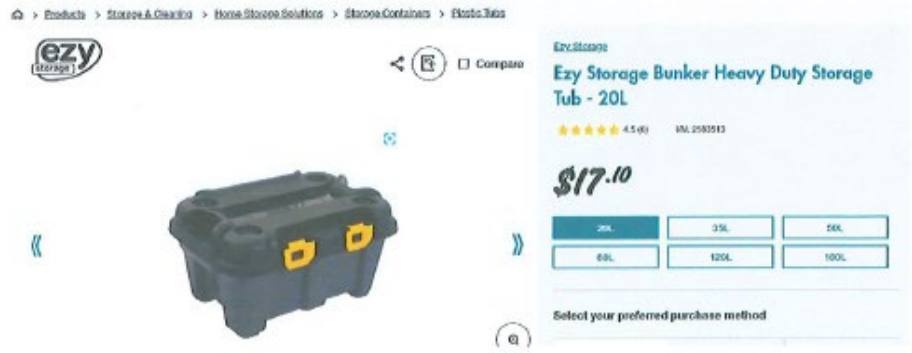
**POSITION:** Secretary/Treasurer

**SIGNATURE:**

**DATE:** 3 December 2022




Local Businesses unable to supply these heavy duty items, all quoted through Bunnings.

## 14.12.22 CORPORATE SERVICES REPORTS

## 14.12.22.01 PROPOSED PURCHASE WATER DRINKING FOUNTAIN BROOKTON AQUATIC CENTRE

| | |
|---|---|
| **File No:** | N/A |
| **Date of Meeting**: | 15 December 2022 |
| **Location/Address**: | N/A |
| **Name of Applicant:** | N/A |
| **Name of Owner:** | N/A |
| **Author/s:** | Deanne Sweeney – Manager Corporate and Community |
| **Authorising Officer:** | Gary Sherry – Chief Executive Officer |
| **Declaration of Interest**: | The author and authorising officer do not have an interest in this item |
| **Voting Requirements:** | Absolute Majority |
| **Previous Report:** | N/A |

**Summary of Report:**
Council is to consider approval a 2022/23 Budget Amendment for the purchase of a water drinking fountain at the Brookton Aquatic Centre to be funded from the Brookton Aquatic Reserve.

**Description of Proposal:**
Quotes have been sourced from suitable suppliers for of a water drinking fountain for the Brookton Aquatic Centre.

Three quotations were requested from suitable suppliers as per 2.36 Procurement Policy. The quotations are detailed below:

| Supplier | Fountain Brand/Model | Specs | Cost ncluding Freight +GST | Plus Installation | |
|---|---|---|---|---|---|
| Woodlands Distributors Pty Ltd | Woodlands - Urban A280 | Drinking Fountain with stainless steel bowl and bottle refill - stainless steel | 4,645.00 | TBC | |
| AB Aqua BUBBLER Hydration Solutions | Classic Aqua BUBBLER - AB12 | 1 Drinking Tap, 1 Water Bottle Refill Tap- Polypropylene (body) | 2,055.00 | TBC | |
| Aqua Cooler | AC-UFF-DFA280 Aqua Cooler | Drinking Fountain with stainless steel bowl and bottle refill - stainless steel Disabled accessible (complies with AS1428 with longer basin and reduced height options) | 4,520.00 | 500.00 | |

The Staff assessment of the best value for money:

1 Aqua Cooler,
2 Woodlands Distributors Pty Ltd and
3 AB Aqua BUBBLER Hydration Solutions.

The staff assessment of value for money was influenced by:

- The fountain using durable stainless steel;
- The improved access for people with a disability being more accommodation for aquatic centre patrons;
- The improved access for shorter children allowing them to use the cooler on their own; and
- A known installation cost through Brookton Plumbing.

Councils' endorsement of unbudgeted expenditure is required.

**Background:**
A water drinking fountain would provide a valuable service at the Brookton Aquatic Centre. It will allow for providing convenient accessible (compliant with AS1428 Design for access and mobility) hydration to patrons whilst achieving social, health and wellbeing benefits to the community.

The addition of the water drinking fountain will be in line with ensuring adequate renewal and upgrading of Council's assets and the continued provision of high-quality community infrastructure for the patrons of the Brookton Aquatic Centre.

With focus on the other significant major maintenance at the Brookton Aquatic Centre, the installation of a water drinking fountain was not included in the 2022/23 Budget

**Consultation:**
Internal consultation has occurred with Aquatic Centre Supervisor.

**Statutory Environment:**
Section 6.8 of the Local Government Act 1995 requires that expenditure from the municipal fund that is not included in the annual budget is to be made by absolute majority decision of the Council.

**Relevant Plans and Policy:**
Council's Policy 2.36 – Procurement require that where the value of procurement is between $3,001 - $15,000 at least two written quotations from suppliers after providing a brief, outlining the specified requirements.

**Financial Implications:**
The 2022/23 budget did include expenditure to install a water fountain. The Officer's Recommendation includes a transfer of the anticipated expenditure of $5,020 from the Brookton Aquatic Reserve.

Should funds be identified in the 2022/23 Budget Review a transfer to Reserves may offset the expenditure.

**Risk Assessment:**
The key risk is with the health and safety of patrons to ensure adequate hydration and service delivery at the facility. Failure to allocate funds to projects which are the highest priority may result in community complaints.

| Consequence / Likelihood | Insignificant | Minor | Moderate | Major | Extreme |
|---|---|---|---|---|---|
| **Almost Certain** | Medium | High | High | Severe | Severe |
| **Likely** | Low | Medium | High | High | Severe |
| **Possible** | Low | Medium | Medium | High | High |
| **Unlikely** | Low | Low | Medium | Medium | High |
| **Rare** | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|---|---|
| **LOW** | Monitor for continuous improvement. |
| **MEDIUM** | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| **HIGH** | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| **SEVERE** | Unacceptable. Risk reduction measures must be implemented before proceeding. |

**Community & Strategic Objectives:**
This item relates to the delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

*9 Asset Management*
*9.1 Prepare an Asset Management Plan – Brookton Aquatic Centre*

**Comment**
This project will provide hydration to patrons and meet the community's aspirations and expectations of service delivery.

**<u>OFFICER'S RECOMMENDATION</u>**

***That Council authorises:***

1. ***unbudgeted expenditure of up to $5,020 to install a water fountain at the Brookton Aquatic Centre; and***

2. ***an unbudgeted transfer of $5,020 from the Brookton Aquatic Centre Reserve to meet this expenditure.***

*(Absolute majority vote required)*

## 14.12.22.02 LIST OF PAYMENTS – NOVEMBER 2022

| | |
|---|---|
| **File No:** | N/A |
| **Date of Meeting:** | 15 December 2022 |
| **Location/Address:** | N/A |
| **Name of Applicant:** | N/A |
| **Name of Owner:** | N/A |
| **Author/s:** | Leigh Anderson – Finance Administration Officer - Creditors |
| **Authorising Officer:** | Deanne Sweeney - Manager Corporate and Community |
| **Declaration of Interest:** | The author and authorising officer do not have an interest in this item. |
| **Voting Requirements:** | Simple Majority |
| **Previous Report:** | 17 November 2022 |

**Summary of Item:**
The purpose of this report is to present the list of payments for the month of November 2022, as required under the Local Government (Financial Management) Regulations 1996.

**Description of Proposal:**
To present to Council, the accounts paid under Delegation 1.1, Power to Make Payments.

**Background:**
In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13 (1)* schedules of all payments made through Council's bank accounts are presented to Council for inspection.

**Consultation:**
There has been no consultation on this matter.

**Statutory Environment:**
Regulation 13 of the Local Government (Financial Management) Regulations 1996 states:

***13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.***

*(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; and*
- *(b) the amount of the payment; and*
- *(c) the date of the payment; and*
- *(d) sufficient information to identify the transaction.*

*(2) A list of accounts for approval to be paid is to be prepared each month showing —*
- *(a) for each account which requires council authorisation in that month —*
  - *(i) the payee's name; and*
  - *(ii) the amount of the payment; and*
  - *(iii) sufficient information to identify the transaction; and*
- *(b) the date of the meeting of the council to which the list is to be presented.*

*(3) A list prepared under sub-regulation (1) or (2) is to 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.*

*The Local Government (Administration) Regulations 1996* require that:

**13. Publication of unconfirmed minutes of meetings (Act s. 5.25(1)(i))**

(1) The CEO must publish on the local government's official website —

(a) the unconfirmed minutes of each council and committee meeting that is open to members of the public;

**Relevant Plans and Policy:**

Council Delegation *1.1 Power to Make Payments* authorises the CEO to make payment of accounts from Council's Municipal, Bond, and Trust Funds.

**Financial Implications:**

No financial implications have been identified at the time of preparing this report.

**Risk Assessment:**

The risk in relation to this matter is assessed as 'Medium' on the basis that if Council does not accept the payments. The risk identified would be failure to fulfil statutory regulations or compliance requirements. Shire Officer's provide a full detailed listing of payments made in a timely manner.

| Consequence / Likelihood | Insignificant | Minor | Moderate | Major | Extreme |
|---|---|---|---|---|---|
| Almost Certain | Medium | High | High | Severe | Severe |
| Likely | Low | Medium | High | High | Severe |
| Possible | Low | Medium | Medium | High | High |
| Unlikely | Low | Low | Medium | Medium | High |
| Rare | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|---|---|
| **LOW** | Monitor for continuous improvement. |
| **MEDIUM** | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| **HIGH** | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| **SEVERE** | Unacceptable. Risk reduction measures must be implemented before proceeding. |

**Community & Strategic Objectives:**

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the contract services support the following Business Unit and Functions:

*18. Financial Control*

*18.2 Conduct external/internal audits and reporting*

*18.5 Process rates, other revenues, timely payments*

**Comment**
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 provide to Council, where such delegation is made.

Contained within Attachment 14.12.22.02B is a detailed transaction listing of credit card expenditure paid for the period ended 30 November 2022.

**OFFICER'S RECOMMENDATION**

***That Council receives:***

1. ***the list of accounts, totalling $518,323.81, paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of November 2022, as contained within Attachment 14.12.22.02A; and***

2. ***the list of List of Credit Card transactions paid in November 2022, contained within Attachment 14.03.22.02B.***

*(Simple majority vote required)*

## Attachments

Attachment 14.12.22.02A – List of Payments for November 2022
Attachment 14.12.22.02B – List of Credit Card Transactions for November 2022

List of Payments for November 2022

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| EFT13809 | 02/11/2022 | CHILD SUPPORT AGENCY EMPLOYER SERVICES | PAYROLL DEDUCTIONS | $190.58 |
| EFT13810 | 02/11/2022 | LGIS INSURANCE | LGIS PROPERTY, MANAGEMENT LIABILITY, PUBLIC LIABILITY, WORKERS COMPENSATION, BUSHFIRE, COMMERCIAL CRIME, MOTOR FLEET, PERSONAL ACCIDENT, CORPORATE TRAVEL - 2ND INSTALLMENT (2022-2023 RENEWAL) | $141,107.92 |
| EFT13811 | 02/11/2022 | LGRCEU | PAYROLL DEDUCTIONS | $152.50 |
| EFT13812 | 02/11/2022 | SHIRE OF BROOKTON | PAYROLL DEDUCTIONS | $360.00 |
| EFT13813 | 02/11/2022 | SHIRE OF BROOKTON | PAYROLL DEDUCTIONS | $780.00 |
| EFT13814 | 02/11/2022 | SHIRE OF BROOKTON | PAYROLL DEDUCTIONS | $300.00 |
| EFT13815 | 11/11/2022 | BAILEY LANGE | BOND GYM KEY RETURN | $70.00 |
| EFT13816 | 11/11/2022 | GINO BIONDINI | BOND GYM KEY RETURN | $60.00 |
| EFT13817 | 11/11/2022 | KRIS DEWSON HALL | BOND GYM KEY RETURN | $60.00 |
| EFT13818 | 11/11/2022 | LYNDA CROFFT | BOND RETURN OF GYM KEY | $30.00 |
| EFT13820 | 17/11/2022 | 3E ADVANTAGE PTY LTD | ANNUAL PURCHASE ORDER - PRINTING COSTS FOR PHOTOCOPIER BROOKTON CRC - OCTOBER 22 | $2,972.72 |
| EFT13821 | 17/11/2022 | AFGRI EQUIPMENT AUSTRALIA PTY LTD | PG8 REPLACE GEAR SHIFT MODULE, PG9 GRADER STEP REPAIRS, PL7 REMOVE & REPLACE BUCKET TILT CYL HOSE. FREIGHT AND TRAVEL | $6,966.54 |
| EFT13822 | 17/11/2022 | ALLWEST PLANT HIRE AUSTRALIA PTY LTD | SKID STEER HIRE 17/10/2022 - 07/11/2022 (9 DAY FORTNIGHT) MOBILISATION & DEMOBILISATION OF SKID STEER | $3,862.10 |
| EFT13823 | 17/11/2022 | ATO | OCTOBER 2022 - BAS RETURN | $64,019.00 |
| EFT13824 | 17/11/2022 | B & N EYRE BROOKTON NEWSAGENCY | STATIONERY | $698.59 |
| EFT13825 | 17/11/2022 | BEDFORD ARMS HOTEL | COUNCILOR & STAFF DINNERS FOR OCTOBER COUNCIL MEETING | $249.00 |
| EFT13826 | 17/11/2022 | BOB WADDELL & ASSOCIATES PTY LTD | ASSISTANCE WITH SETUP OF NEW MONTHLY FINANCIAL STATEMENTS | $4,125.00 |
| EFT13827 | 17/11/2022 | BOC GASES | OXY BOTTLE HIRE OCTOBER 2022 | $56.49 |
| EFT13828 | 17/11/2022 | BRENDAN BELL | CANCELLATION OF BOOKING - POWERED SITE 22/10/22-25/10/22 | $93.00 |

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| EFT13829 | 17/11/2022 | BRIAN WILLIAMS | SUPPLY OF TWO SEMI SIDE TIPPERS TO CART GRAVEL FOR BROOKTON KWEDA ROAD @ $140 P/H TUESDAY 25/10/22, THURSDAY 27/10/22 & FRIDAY 28/10/22. | $8,385.30 |
| EFT13830 | 17/11/2022 | BROOKTON PROFESSIONAL SERVICES CENTRE | BROOKTON CRC RENT DECEMBER 2022 | $935.00 |
| EFT13831 | 17/11/2022 | BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND | BCITF LEVY PAYMENT OCTOBER 2022 PROJECT NO 4.22/23 | $944.29 |
| EFT13832 | 17/11/2022 | BUILDING & ENERGY | PAYMENT OF BSL LEVY FOR A2891 LOT 801 RICHARDSON STREET | $647.49 |
| EFT13833 | 17/11/2022 | BUNNINGS TRADE | BRADLEY STAINLESS STEEL MIRROR CLICK AND COLLECT BELMONT | $163.40 |
| EFT13834 | 17/11/2022 | CENTRAL REGIONAL TAFE | P SYNGE - AHCMOM213 - OPERATE & MAINTAIN CHAINSAW MONDAY 31/10/22 & TUESDAY 01/11/2022 - CENTRAL REGIONAL TAFE | $69.20 |
| EFT13835 | 17/11/2022 | CHILD SUPPORT AGENCY EMPLOYER SERVICES | PAYROLL DEDUCTIONS | $190.58 |
| EFT13836 | 17/11/2022 | CORSIGN WA PTY LTD | CARAVAN PARK SIGNAGE ACCROD AND DUMP POINT | $448.80 |
| EFT13837 | 17/11/2022 | COTERRA ENVIRONMENT | LOT 19556 KWEDA NORTH ROAD NATIVE VEGETATION CLEARING PERMIT ASSISTANCE INCLUDING FLORA & FAUNA SURVEY, BLACK COCKATOO SURVEY, AVOIDANCE & MITIGATION CORRESPONDENCE & LIAISON WITH DWER | $9,718.50 |
| EFT13838 | 17/11/2022 | CUTTING EDGES EQUIPMENT PARTS PTY LTD | GRADER BLADE HT CURV (GREEN) 1828 X 152 X 19 X 13H (5/8)" | $4,596.83 |
| EFT13839 | 17/11/2022 | DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD | SWIMMING POOL MAINTENANCE - SUPPLY AND INSTALL 1500MM CONCRETE SEPTIC TANK WITH 600MM RISING RING, CAST IN BASE | $4,573.03 |
| EFT13840 | 17/11/2022 | DFES | 22/23 ESL QUARTER 1 IN ACCORDANCE WITH THE DEPARTMENT OF FIRE & EMERGENCY SERVICES OF WA ACT 1998 PART 6AESL SECTION 36ZJ & OPTION B AGREEMENT ARRANGEMENTS | $21,516.30 |
| EFT13841 | 17/11/2022 | FAYE MICHELLE WINNMAR | REFUND OF OVERCHARGE OF PRINTING - CRC RECEIPT 37381 | $13.50 |
| EFT13842 | 17/11/2022 | FUEL DISTRIBUTORS OF WA | 7036 LITRES OF DIESEL DELIVERED TO THE SHIRE DEPOT MONDAY 24/10/2022 | $15,690.28 |

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| EFT13843 | 17/11/2022 | FULLPOWER ELECTRICS (WA) PTY LTD | SWIMMING POOL CHANGEROOM/TOILET LIGHTS REPLACEMENT REPOSITION OF HWS CONDUIT OVER FEMALE/MALE CHANGEROOM ENTRANCES, SUPPLY AND INSTALL 4 X REPLACEMENT BUNKER LIGHTS TO CARAVAN PARK CHALETS, SEWERAGE TREATMENT WORKS - BYPASS FAILED CONTROL BOARD, SUPPLY FLOAT VALVE AND CONNECT | $3,196.14 |
| EFT13844 | 17/11/2022 | GREAT SOUTHERN FUEL SUPPLIES | FUEL CARD STATEMENT SEPTEMBER 2022, CEO 01 BO, MCC 1 BO & CESM 1GYK393 | $1,373.02 |
| EFT13845 | 17/11/2022 | GREAT SOUTHERN WASTE DISPOSAL | DOMESTIC RUBBISH & RECYCLING SERVICES. LANDFILL LABOUR AND MACHINE HOURS - OCTOBER 22 | $14,894.66 |
| EFT13846 | 17/11/2022 | H RUSHTON & CO | FLOAT PT12 FROM SHIRE DEPOT BROOKTON TO MAJOR MOTORS FORRESTFIELD (126KMS) 19/10/2022 + OIL RENOLT GREASE VARIOUS DEPOT VEHICLES/EQUIPMENT | $1,127.32 |
| EFT13847 | 17/11/2022 | INTEGRATED ICT | AGREEMENT NAME: MICROSOFT DEFENDER FOR OFFICE 365 PLAN, EXCLAIMER FOR OFFICE 365 EMAIL SIGNATURE SOFTWARE, MANAGED SERVICE AGREEMENT, UPDATE SINGLE TOUCH PAYROLL (OUT OF HOURS), TELEPHONY MONTHLY SERVICE & EQUIPMENT CHARGES, AGR190 - CLOUD BACKUP, VEEAM BACKUP & REPLICATION ENTERPRISE PLUS FOR VMARE BACK UP STORAGE PRIMARY AND SECONDARY PER, MONTHLY NBN CONNECTION, AGR164 - TREND AV FOR COUNCILOR LAPTOPS. | $6,124.20 |
| EFT13848 | 17/11/2022 | IT VISION | TO UPDATE SHIRE OF BROOKTON LOGO ON DEBTORS STATEMENT, PAYSLIPS & DOG REGISTRATION LETTERS | $1,386.00 |
| EFT13849 | 17/11/2022 | JES-KY BUILDING AND SUPPLIES | CARAVAN PARK - CLEAN, REMOVE SILICONE JOINT MATERIALS, TREAT FOR MOULD AND RE-APPLY SILICONE IN TWO ABLUTION BLOCK BATHROOMS. | $995.00 |
| EFT13850 | 17/11/2022 | LES VIDOVICH | MIW CONTRACT - REIMBURSEMENT OF INTERNET EXPENSES - 03/10/22-02/11/22 | $80.27 |
| EFT13851 | 17/11/2022 | LGRCEU | PAYROLL DEDUCTIONS | $152.50 |

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| EFT13852 | 17/11/2022 | MAJOR MOTORS PTY LTD | PT12 - JOB 2 - CARRY OUT GIGA COOLANT FLUSH, DRAIN SYSTEM, INSPECT ALL HOSES, CLAMPS RADIATOR FOR SERVICEABILITY. FLUSH SYSTEM AND REFILLED WITH NEW COOLANT. LABOUR PARTS & SERVICES. PT12 - JOB 3 - REMOVE AND REPLACE LEAKING WATER PUMP WITH NEW GASKETS AS REQUIRED. REPLACE THERMOSTATS AND CARRY OUT COOLANT FLUSH. LABOUR, PARTS FREIGHT & SERVICES | $3,789.46 |
| EFT13853 | 17/11/2022 | MARK BUCKERFIELD | REFUND OF CANCELLED WANDOO CHALET BOOKING - 28/10/22 | $185.00 |
| EFT13854 | 17/11/2022 | MARKETFORCE | ADVERTISING OF REQUEST FOR QUOTATION RAILWAY STATION BUILDING | $512.43 |
| EFT13855 | 17/11/2022 | MCPEST PEST CONTROL | VARIOUS SHIRE PROPERTY PEST SPRAY- ANTS & SPIDERS | $4,257.00 |
| EFT13856 | 17/11/2022 | NATALIE KENNEDY | CANCELLATION OF CARAVAN PARK BOOKING - 1 X POWERED SITE & 1 X WANDOO CHALET 15/12/22 | $210.00 |
| EFT13857 | 17/11/2022 | OFFICEWORKS BUSINESS DIRECT | IPHONE 12 (64GB, GREEN) - PLUS DELIVERY | $1,223.90 |
| EFT13858 | 17/11/2022 | PARENT & CHILD ASSOCIATION BROOKTON DISTRICT HIGH SCHOOL P&C | COMMUNITY CHEST GRANT COUNCIL RESOLUTION OCM 10.22-14 UPGRADES TO THE BDHS KITCHEN | $4,113.00 |
| EFT13859 | 17/11/2022 | RESONLINE | SHIRE OF BROOKTON CARAVAN PARK ONLINE BOOKING SYSTEM JULY 22 TO JUNE 23 | $242.00 |
| EFT13860 | 17/11/2022 | ROYAL LIFE SAVING | SWIMMING POOL WATCH AROUND WATER REGISTRATION - 1 YEAR $150 ROYAL LIFE SAVING WA | $165.00 |
| EFT13861 | 17/11/2022 | SHADES R US | SHADE SAIL REPAIRS BROOKTON POOL. 50% DEPOSIT TO BE PAID PRIOR TO WORKS. 50% PAYMENT ONCE WORKS ARE COMPLETE - INSURANCE CLAIM PR0037126 | $1,166.00 |
| EFT13862 | 17/11/2022 | SHIRE OF BROOKTON | PAYROLL DEDUCTIONS | $360.00 |
| EFT13863 | 17/11/2022 | SHIRE OF BROOKTON | PAYROLL DEDUCTIONS | $780.00 |
| EFT13864 | 17/11/2022 | SIGMA CHEMICALS | ROBO-PRO 30MT COMMERCIAL ROBOT/AUTO VAC INC PALLET | $3,006.30 |
| EFT13865 | 17/11/2022 | TOTAL TOOLS KEWDALE TT KEWDALE PTY TLD | SOCKET SET 1/2 IMPACT 29PC MET 10-36MM DEEP TTI" | $165.00 |
| EFT13866 | 17/11/2022 | WA CONTRACT RANGER SERVICES | FIREBREAK INSPECTIONS BY RANGER | $1,306.25 |
| EFT13867 | 17/11/2022 | WATER CORPORATION OF WA | WATER USE CHARGES MEMORIAL PARK 08/09/22 - 08/11/222 | $2,041.81 |

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| EFT13868 | 17/11/2022 | ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS) | STORAGE PERIOD 26/9/22-25/10/2022 | $49.20 |
| EFT13871 | 22/11/2022 | LYNDA JANNETTE WHILLIER | BOND GYM KEY RETURN | $60.00 |
| EFT13872 | 30/11/2022 | 3E ADVANTAGE PTY LTD | PRINTING COSTS PHOTOCOPIER ADMINISTRATION OFFICE | $1,272.31 |
| EFT13873 | 30/11/2022 | AFGRI EQUIPMENT AUSTRALIA PTY LTD | BRACKET & STEP FOR GRADER (PG8) | $1,016.04 |
| EFT13874 | 30/11/2022 | AUSTRALIA POST | POSTAGE COSTS FOR OCTOBER 2022 CRC & ADMIN | $898.50 |
| EFT13875 | 30/11/2022 | BILL GORDON | ATTENDANCE AT CELEBRATE OUR SENIORS EVENT 10/11/22 - BUSH POETRY PERFORMANCE | $270.00 |
| EFT13876 | 30/11/2022 | BOB WADDELL & ASSOCIATES PTY LTD | MONTHLY FINANCIAL REPORTING TEMPLATE INCLUDING POPULATION AND RESTRUCTURE OF SYSTEM GENERAL LEDGER IN THE APPROPRIATE FORMAT FOR PRODUCTION OF FINANCIAL REPORTING | $825.00 |
| EFT13877 | 30/11/2022 | BRIAN WILLIAMS | SUPPLY OF TWO SEMI SIDE TIPPERS TO CART GRAVEL FOR BROOKTON KWEDA ROAD @ $140 P/H TUESDAY 25/10/22, THURSDAY 27/10/22 & FRIDAY 28/10/22. | $10,395.00 |
| EFT13878 | 30/11/2022 | BROOKTON MOWER AND SAW HOODS MOWER AND SAW | CLOCKWISE ROTATION TRIMMER HEAD X 2, EGO SHOULDER STRAP | $113.90 |
| EFT13879 | 30/11/2022 | BROOKTON PLUMBING | RECONNECT WATER COOLER AT DEPOT WORKSHOP | $567.60 |
| EFT13880 | 30/11/2022 | BROOKTON PROFESSIONAL SERVICES CENTRE | CRC WATER USAGE CHARGES 12 JULY TO 09 NOV 2022 | $113.17 |
| EFT13881 | 30/11/2022 | BROOKTON TYRE SERVICE | PT10 - KUMHO STEER TYRES 295/80R22.5 INCLUDES FITTING, DISPOSAL AND ADMINISTRATION FEE AS PER QUOTE: QU00007023 | $1,987.15 |
| EFT13882 | 30/11/2022 | BURGESS RAWSON (WA) PTY LTD | BROOKTON RAIL YARD WATER RATES 01/11/22 - 31/12/22 & USAGE 08/09/22 - 09/11/22 | $927.35 |
| EFT13883 | 30/11/2022 | CROSSLAND CONSTRUCTIONS PTY LTD | HIRE OF 6-WHEELER WATER CART & DRIVER WORKING A 9 DAY FORTNIGHT @ $115.00 PER HOUR + GST MONDAY 17/10/2022 - FRIDAY 28/10/22 (RDO MONDAY 24/10/2022) | $10,499.50 |
| EFT13884 | 30/11/2022 | DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD | SWIMMING POOL MAINTENANCE - ANNUAL BACKFLOW TESTING X 2 | $707.36 |

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| EFT13885 | 30/11/2022 | DFES | 2022/23 ESL QUARTER 2 IN ACCORDANCE WITH DFES ACT 1998 PART 6A EMERGENCY SERVICES LEVY - SECTION 36ZJ AND OPTION B AGREEMENT ARRANGEMENTS - ESLB 2ND QTR CONTRIBUTION | $21,304.54 |
| EFT13886 | 30/11/2022 | EMMA DRAPER | SEPTEMBER GYM INDUCTIONS | $220.00 |
| EFT13887 | 30/11/2022 | FUEL DISTRIBUTORS OF WA | 5000 LITRES OF DIESEL DELIVERED TO THE SHIRE DEPOT MONDAY 14/11/2022 | $10,780.00 |
| EFT13888 | 30/11/2022 | G & M DETERGENTS AND HYGIENE SERVICES | CLEANING SUPPLIES & TOILET PAPER FOR ADMIN, PUBLIC TOILETS ROBINSON ROAD & CARAVAN PARK | $480.10 |
| EFT13889 | 30/11/2022 | GF & KJ BASSETT PTY LTD | SEWERAGE TREATMENT WORKS - FRONT END LOADER HIRE | $200.00 |
| EFT13890 | 30/11/2022 | GREAT SOUTHERN FUEL SUPPLIES | FUEL CARD STATEMENT OCTOBER 2022 | $888.72 |
| EFT13891 | 30/11/2022 | GREAT SOUTHERN WASTE DISPOSAL | DOMESTIC RUBBISH COLLECTION OCTOBER | $16,492.30 |
| EFT13892 | 30/11/2022 | INTEGRATED ICT | HP PROBOOK LAPTOPS X 8 & HARDWARE CRC LABOUR & TRAVEL | $19,416.74 |
| EFT13893 | 30/11/2022 | JELCOBINE FARMS | REMEMBRANCE DAY WREATH - SHIRE OF BROOKTON 11 NOVEMBER 2022 | $88.00 |
| EFT13894 | 30/11/2022 | JES-KY BUILDING AND SUPPLIES | SEWERAGE TREATMENT WORKS - PUMP OUT EFFLUENT TANK AND SURROUNDS DURING RECONNECTION WORKS 14/11/22 | $5,522.00 |
| EFT13895 | 30/11/2022 | MCINTOSH & SON KULIN | INSPECTION REPORT FOR REPAIRS PTR4 BO 5459 - 2013 SKID STEER LOADER | $753.50 |
| EFT13896 | 30/11/2022 | NOURISH BROOKTON | MONTHLY PURCHASES NOURISH IGA SUPERMARKET OCTOBER PURCHASES ADMIN, DEPOT & CRC | $302.33 |
| EFT13897 | 30/11/2022 | OFFICEWORKS BUSINESS DIRECT | BROOKTON CRC DPIRD VIDEO CONFERENCING GRANT LOGITECH HD PRO WEBCAM | $779.03 |
| EFT13898 | 30/11/2022 | SHANAE D'VAUZ | CANCELLED BOOKING 11251775 | $195.00 |
| EFT13899 | 30/11/2022 | SHERRIN RENTALS PTY LTD | HIRE 16 TONNE MULTI TYRED ROLLER 17/10/2022 - 31/10/2022 - 10 DAYS (RDO 24/10/22) | $6,695.15 |
| EFT13900 | 30/11/2022 | SIMS CIVIL | SUPPLY AND INSTALL 6 X 1200 X 1200 LINK SLABS. BROOKTON KEWDA ROAD CULVERT SLK 15.39 | $6,361.30 |
| EFT13901 | 30/11/2022 | STAMP LAB | CREDITORS CUSTOM SELF-INKING STAMP 75 X 38MM | $68.88 |
| EFT13902 | 30/11/2022 | STUMPY'S GATEWAY ROADHOUSE | DIESEL FIRE TENDER WEST PF11 | $1,055.85 |
| EFT13903 | 30/11/2022 | TOLL TRANSPORT PTY LTD | FREIGHT CHARGES TOLL | $134.73 |
| EFT13904 | 30/11/2022 | TOTAL TOOLS KEWDALE TT KEWDALE PTY TLD | BROOKTON-KWEDA ROAD: SOCKET IMPACT ADAPTOR 3/4F TO 1/2"M SIDCHROME" | $143.00 |

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| EFT13905 | 30/11/2022 | TUTT BRYANT EQUIPMENT | PARTS FOR PR8 05542122 UNION X 1 05542125 ANGULAR UNION X 1 | $135.44 |
| EFT13906 | 30/11/2022 | WA CONTRACT RANGER SERVICES | RANGER SERVICES 17/10/22 & 28/10/22 | $1,436.88 |
| EFT13907 | 30/11/2022 | WA ELECTORAL COMMISSION | CONDUCT OF 2022 EXTRAORDINARY ELECTION - 14TH SEPTEMBER 2022 | $2,747.18 |
| EFT13908 | 30/11/2022 | WHEATBELT ELECTRICS | INVESTIGATE AND REPAIR RCD AT OLD MENSHED | $181.50 |
| 985.1 | 01/11/2022 | CBA MERCHA - BANK FEE - MERCHANT FEE | BANK FEE - MERCHANT FEE | $50.00 |
| 985.1 | 01/11/2022 | CBA MERCHA - BANK FEE - MERCHANT FEE | BANK FEE - MERCHANT FEE | $1.76 |
| 986.1 | 02/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $9.39 |
| 986.1 | 02/11/2022 | CBA MERCHA - BANK FEE - MERCHANT FEE | BANK FEE - MERCHANT FEE | $33.67 |
| 987.1 | 03/11/2022 | CBA MERCHA - BANK FEE - MERCHANT FEE | BANK FEE - MERCHANT FEE | $36.50 |
| 989.1 | 09/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $1.18 |
| 990.1 | 10/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $0.60 |
| 991.1 | 11/11/2022 | CBA MERCHA - BANK FEE - MERCHANT FEE | BANK FEE - MERCHANT FEE | $30.00 |
| 991.1 | 11/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $16.70 |
| 992.1 | 14/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $7.51 |
| 995.1 | 21/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $8.00 |
| 996.1 | 23/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $0.44 |
| 996.1 | 23/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $1.00 |
| 999.1 | 29/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $2.28 |
| 999.1 | 28/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $2.98 |

| Chq/EFT | Date | Name | Description | Amount |
|---|---|---|---|---|
| 999.1 | 28/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $2.98 |
| 999.1 | 29/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | $2.28 |
| 999.1 | 28/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | -$2.98 |
| 999.1 | 29/11/2022 | EWAY - CARAVAN PARK BOOKING SYSTEM FEES | CARAVAN PARK BOOKING SYSTEM FEES | -$2.28 |
| DD6365.1 | 01/11/2022 | EXPAND SUPER | SUPERANNUATION CONTRIBUTIONS | $306.35 |
| DD6365.2 | 01/11/2022 | SANDHURST TRUSTEES | PAYROLL DEDUCTIONS | $841.69 |
| DD6365.3 | 01/11/2022 | HOSTPLUS | SUPERANNUATION CONTRIBUTIONS | $59.32 |
| DD6365.4 | 01/11/2022 | MACQUARIE SUPER ACCUMULATOR | PAYROLL DEDUCTIONS | $161.20 |
| DD6365.5 | 01/11/2022 | REST INDUSTRY SUPER | SUPERANNUATION CONTRIBUTIONS | $117.23 |
| DD6365.6 | 01/11/2022 | MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND | SUPERANNUATION CONTRIBUTIONS | $272.98 |
| DD6365.7 | 01/11/2022 | BRET EVENIS SUPERANNUATION | SUPERANNUATION CONTRIBUTIONS | $347.22 |
| DD6365.8 | 01/11/2022 | AWARE SUPER PTY LTD | SUPERANNUATION CONTRIBUTIONS | $5,940.43 |
| DD6365.9 | 01/11/2022 | CBUS SUPERANNUATION | SUPERANNUATION CONTRIBUTIONS | $878.94 |
| DD6372.1 | 08/11/2022 | SYNERGY | ELECTRICITY CHARGES CARAVAN PARK, OVAL & WB PAVILION 14 SEPT - 12 OCT 2022 | $1,316.70 |
| DD6381.1 | 15/11/2022 | EXPAND SUPER | SUPERANNUATION CONTRIBUTIONS | $307.18 |
| | | | **TOTAL** | **$518,323.81** |

## List of Credit Card Transactions Paid in November 2022

**Shire of Brookton - Bendigo Bank Mastercard – MIE**

| Direct Debit | Date | Description | Amount |
|---|---|---|---|
| DD6386.2 | 14/11/2022 | LANDGATE CERTIFICATE OF TITLE 2116/228, 121 BROOKTON HWY | $84.60 |
| | | BENDIGO BANK CARD FEE | $4.00 |
| | | **TOTAL** | **$88.60** |

**Shire of Brookton - Bendigo Bank Mastercard - CESM**

| Direct Debit | Date | Description | Amount |
|---|---|---|---|
| DD6386.1 | 14/11/2022 | BENDIGO BANK CARD FEE | $4.00 |
| | | **TOTAL** | **$4.00** |

**Shire of Brookton - Bendigo Bank Mastercard - MCC**

| Direct Debit | Date | Description | Amount |
|---|---|---|---|
| DD6386.3 | 14/11/2022 | BENDIGO BANK CARD FEE | $4.00 |
| | | ROYAL LIFE SAVING WA RESCUE TUBE | $191.00 |
| | | ST JOHN WA PROVIDE FIRST AID COURSE X 1 EMPLOYEES | $160.00 |
| | | ST JOHN WA PROVIDE FIRST AID COURSE X 2 EMPLOYEES | $320.00 |
| | | ST JOHN WA PROVIDE FIRST AID COURSE X 1 EMPLOYEES | $160.00 |
| | | **TOTAL** | **$835.00** |

**Shire of Brookton - Bendigo Bank Mastercard - CEO**

| Direct Debit | Date | Description | Amount |
|---|---|---|---|
| DD6386.4 | 14/11/2022 | CROWN PROMENADE EXPENSES FOR WALGA STATE CONFERENCE BREAKFAST & PARKING | $294.48 |
| | | CROWN PROMENADE EXPENSES FOR WALGA STATE CONFERENCE REFUND ON OVERCHARGE | -$54.46 |
| | | BENDIGO BANK CARD FEE | $4.00 |
| | | **TOTAL** | **$244.02** |

## 14.12.22.03 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 OCTOBER 2022

| | |
|---|---|
| **File No:** | N/A |
| **Date of Meeting**: | 15 December 2022 |
| **Location/Address**: | N/A |
| **Name of Applicant:** | Shire of Brookton |
| **Name of Owner:** | Shire of Brookton |
| **Author/s:** | Charlotte Cooke – Senior Finance Officer |
| **Authorising Officer:** | Deanne Sweeney - Manager Corporate & Community |
| **Declaration of Interest**: | The authors have no financial interest in this matter |
| **Voting Requirements:** | Simple Majority |
| **Previous Report:** | 20 October 2022 |

**Summary of Item:**
Council is consider receiving the Statement of Financial Activity for period ending 31 October 2022 together with associated commentaries are present for Council's consideration.

**Description of Proposal:**
That Council receives the Statement of Financial Activity for the period ended 31 October 2022, as presented.

**Background:**
In accordance with regulation 34 of the *Local Government (Financial Management) Regulations* 1996, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council. December and January's reports are presented in February as Council does not meet in January.

**Consultation:**
Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**
Section 6.4 of the *Local Government Act 1995* requires a Local Government to prepare an annual financial statement for the preceding year and other financial reports as they prescribed.

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* as amended requires the Local Government to prepare monthly financial statements and report on actual performance against what was set out in the annual budget.

**Relevant Plans and Policy:**
There is no Council Policy relevant to this item.

**Financial Implications:**
The Budget is regularly monitored on at least a monthly basis, by the Chief Executive Officer, the Manager Corporate & Community and the Senior Finance Officer. Responsible Officers are also required to review their particular line items for anomalies each month, with a major review required by law, between 1 January and 31 March of each year pursuant to the *Local Government (Financial Management) Regulations* 1996 (Regulation 33A).

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within Attachment 14.12.22.03A.

**Risk Assessment:**
The risk in relation to this matter is assessed as 'Low' on the basis that if Council does not receive the Monthly Financial Reports for the month reported leading to the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

| Consequence / Likelihood | Insignificant | Minor | Moderate | Major | Extreme |
|---|---|---|---|---|---|
| **Almost Certain** | Medium | High | High | Severe | Severe |
| **Likely** | Low | Medium | High | High | Severe |
| **Possible** | Low | Medium | Medium | High | High |
| **Unlikely** | Low | Low | Medium | Medium | High |
| **Rare** | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|---|---|
| **LOW** | Monitor for continuous improvement. |
| **MEDIUM** | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| **HIGH** | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| **SEVERE** | Unacceptable. Risk reduction measures must be implemented before proceeding. |

**Community & Strategic Objectives:**
Responsible financial management is critical to deliver on the Strategic Community Plan.

The Corporate Business Plan determines the local government's resource allocations which form the construction of the Annual Budget. The financial statements thus measure performance against the Corporate Business Plan by providing comparatives against the Annual Budget.

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the contract services support the following Business Unit and Functions:

*18. Financial Control*
- *18.2 Conduct external/internal audits and reporting*
- *18.4 Review/Manage financial investments*
- *18.5 Process rates, other revenues, timely payments*

**Comment**
The Monthly Financial Reports has been prepared in accordance with statutory requirements.

**OFFICER'S RECOMMENDATION**

***That Council receives the Monthly Statements of Financial Activity for the 31 October 2022, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1995, included at Attachment 14.12.22.03A.***

*(Simple majority vote required)*

## Attachments

Attachment 14.12.22.03A

Shire of Brookton
Growing the future

# SHIRE OF BROOKTON

## MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
## FOR THE PERIOD ENDED 31 OCTOBER 2022

*LOCAL GOVERNMENT ACT 1995*
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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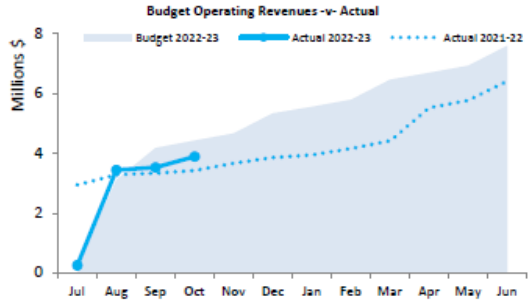
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022

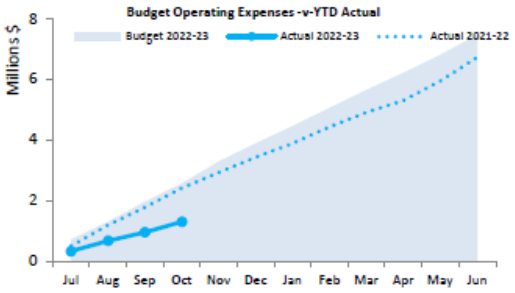
## SUMMARY INFORMATION - GRAPHS

### OPERATING ACTIVITIES

OPERATING REVENUE

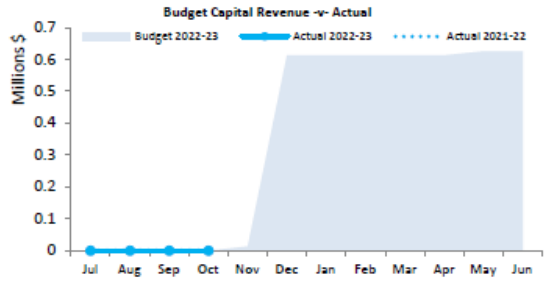



OPERATING EXPENSES

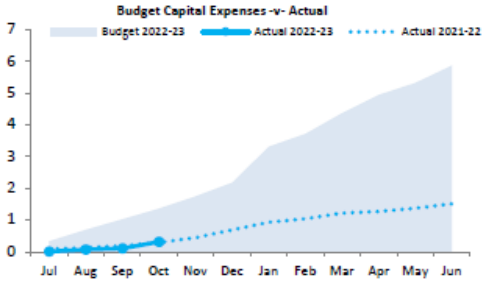



### INVESTING ACTIVITIES

CAPITAL REVENUE

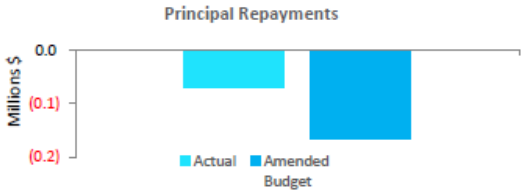


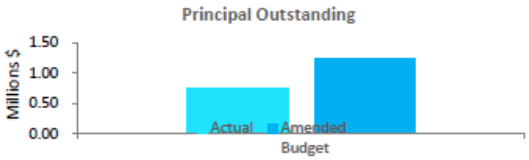

CAPITAL EXPENSES



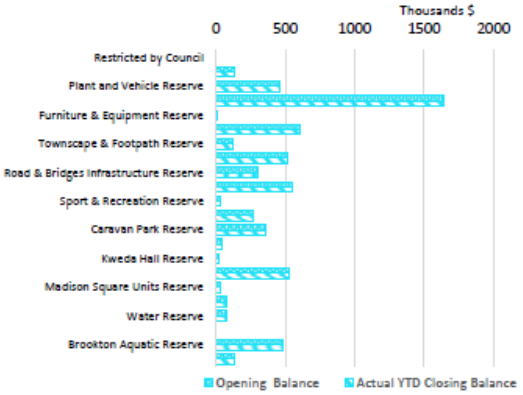

### FINANCING ACTIVITIES

BORROWINGS

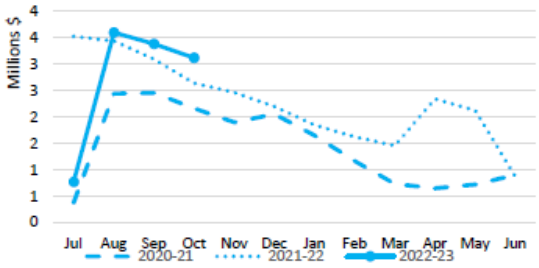



RESERVES




### Closing funding surplus / (deficit)




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

## Funding surplus / (deficit) Components

### Funding surplus / (deficit)

| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|---|
| Opening | $0.94 M | $0.87 M | $0.87 M | $0.00 M |
| Closing | $0.00 M | $2.43 M | $3.12 M | $0.69 M |

Refer to Statement of Financial Activity

### Cash and cash equivalents

| | $15.74 M | % of total |
|---|---|---|
| Unrestricted Cash | $3.21 M | 20.4% |
| Restricted Cash | $12.53 M | 79.6% |

Refer to Note 2 - Cash and Financial Assets

### Payables

| | $0.10 M | % Outstanding |
|---|---|---|
| Trade Payables | ($0.00 M) | |
| 0 to 30 Days | | 0.0% |
| Over 30 Days | | 100.0% |
| Over 90 Days | | 100% |

Refer to Note 5 - Payables

### Receivables

| | $0.69 M | % Collected |
|---|---|---|
| Rates Receivable | $0.77 M | 75.2% |
| Trade Receivable | $0.69 M | % Outstanding |
| Over 30 Days | | 1.9% |
| Over 90 Days | | 1.3% |

Refer to Note 3 - Receivables

## Key Operating Activities

### Amount attributable to operating activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($0.16 M) | $1.85 M | $2.35 M | $0.50 M |

Refer to Statement of Financial Activity

### Rates Revenue

| | | |
|---|---|---|
| YTD Actual | $2.56 M | % Variance |
| YTD Budget | $2.55 M | 0.2% |

Refer to Statement of Financial Activity

### Operating Grants and Contributions

| | | |
|---|---|---|
| YTD Actual | $0.46 M | % Variance |
| YTD Budget | $0.26 M | 77.9% |

Refer to Note 13 - Operating Grants and Contributions

### Fees and Charges

| | | |
|---|---|---|
| YTD Actual | $0.56 M | % Variance |
| YTD Budget | $0.55 M | 0.9% |

Refer to Statement of Financial Activity

## Key Investing Activities

### Amount attributable to investing activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| ($2.31 M) | ($0.26 M) | ($0.03 M) | $0.23 M |

Refer to Statement of Financial Activity

### Proceeds on sale

| | | |
|---|---|---|
| YTD Actual | $0.06 M | % |
| Adopted Budget | $0.18 M | (66.5%) |

Refer to Note 7 - Disposal of Assets

### Asset Acquisition

| | | |
|---|---|---|
| YTD Actual | $0.32 M | % Spent |
| Adopted Budget | $5.72 M | (94.4%) |

Refer to Note 8 - Capital Acquisitions

### Capital Grants

| | | |
|---|---|---|
| YTD Actual | $0.23 M | % Received |
| Adopted Budget | $3.10 M | (92.5%) |

Refer to Note 8 - Capital Acquisitions

## Key Financing Activities

### Amount attributable to financing activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) |
|---|---|---|---|
| $1.52 M | ($0.04 M) | ($0.08 M) | ($0.05 M) |

Refer to Statement of Financial Activity

### Borrowings

| | |
|---|---|
| Principal repayments | $0.07 M |
| Interest expense | $0.03 M |
| Principal due | $0.74 M |

Refer to Note 9 - Borrowings

### Reserves

| | | |
|---|---|---|
| Reserves balance | $12.53 M | |
| Interest earned | $0.01 M | 0.0% |

Refer to Note 11 - Cash Reserves

### Lease Liability

| | |
|---|---|
| Principal repayments | $0.00 M |
| Interest expense | $0.00 M |
| Principal due | $0.02 M |

Refer to Note 10 - Lease Liabilites

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

**KEY TERMS AND DESCRIPTIONS**
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**
Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

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

**PROFIT ON ASSET DISPOSAL**
Excess of assets received over the net book value for assets on their disposal.

### EXPENSES

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

**LOSS ON ASSET DISPOSAL**
Shortfall between the value of assets received over the net book value for assets on their disposal.

**DEPRECIATION ON NON-CURRENT ASSETS**
Depreciation expense raised on all classes of assets. Excluding Land.

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

**STATEMENT OF FINANCIAL ACTIVITY**
**FOR THE PERIOD ENDED 31 OCTOBER 2022**

**BY NATURE OR TYPE**

| | Ref Note | Adopted Budget (a) | Amended Budget | YTD Budget (b) | YTD Actual (c) | Variance $ (c) - (b) | Variance % ((c) - (b))/(b) | Var. |
|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | % | |
| **Opening funding surplus / (deficit)** | 1(c) | 944,428 | 873,428 | 873,428 | **873,428** | 0 | 0.00% | |
| **Revenue from operating activities** | | | | | | | | |
| Rates | | 2,518,292 | 2,518,292 | 2,517,620 | **2,519,500** | 1,880 | 0.07% | |
| Rates (excluding general rate) | | 36,880 | 36,880 | 36,880 | **40,567** | 3,687 | 10.00% | |
| Operating grants, subsidies and contributions | 13 | 700,317 | 700,317 | 256,368 | **456,126** | 199,758 | 77.92% | ▲ |
| Fees and charges | | 852,164 | 852,164 | 552,518 | **557,241** | 4,723 | 0.85% | |
| Interest earnings | | 41,797 | 41,797 | 10,168 | **25,918** | 15,750 | 154.89% | ▲ |
| Other revenue | | 236,859 | 236,859 | 79,337 | **60,556** | (18,781) | (23.67%) | ▼ |
| Profit on disposal of assets | 7 | 6,977 | 6,977 | 2,324 | **1,046** | (1,278) | (54.99%) | |
| | | **4,393,286** | **4,393,286** | **3,455,215** | **3,660,955** | 205,740 | 5.95% | |
| **Expenditure from operating activities** | | | | | | | | |
| Employee costs | | (2,268,611) | (2,268,611) | (789,167) | **(672,070)** | 117,097 | 14.84% | ▲ |
| Materials and contracts | | (1,706,273) | (1,706,273) | (579,304) | **(436,901)** | 142,403 | 24.58% | ▲ |
| Utility charges | | (196,100) | (196,100) | (65,276) | **(44,236)** | 21,040 | 32.23% | ▲ |
| Depreciation on non-current assets | | (2,890,397) | (2,890,397) | (963,416) | **0** | 963,416 | 100.00% | ▲ |
| Interest expenses | | (70,753) | (70,753) | (13,985) | **(29,885)** | (15,900) | (113.69%) | ▼ |
| Insurance expenses | | (220,653) | (220,653) | (129,638) | **(110,298)** | 19,340 | 14.92% | ▲ |
| Other expenditure | | (81,609) | (81,609) | (23,604) | **(13,612)** | 9,992 | 42.33% | |
| Loss on disposal of assets | 7 | (36,710) | (36,710) | (12,232) | **0** | 12,232 | 100.00% | ▲ |
| | | **(7,471,106)** | **(7,471,106)** | **(2,576,622)** | **(1,307,001)** | 1,269,621 | (49.27%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 2,920,130 | 2,920,130 | 973,324 | **(1,046)** | (974,370) | (100.11%) | ▼ |
| **Amount attributable to operating activities** | | **(157,690)** | **(157,690)** | **1,851,917** | **2,352,908** | 500,991 | 27.05% | |
| **Investing activities** | | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 14 | 3,204,793 | 3,204,793 | 972,572 | **232,054** | (740,518) | (76.14%) | ▼ |
| Proceeds from disposal of assets | 7 | 180,501 | 180,501 | 100,497 | **60,500** | (39,997) | (39.80%) | ▼ |
| Proceeds from financial assets at amortised cost - self supporting loans | 9 | 26,140 | 26,140 | 0 | **0** | 0 | 0.00% | |
| Payments for inventories, property, plant and equipment and infrastructure | 8 | (5,720,451) | (5,720,451) | (1,331,380) | **(318,102)** | 1,013,278 | 76.11% | ▲ |
| **Amount attributable to investing activities** | | **(2,309,017)** | **(2,309,017)** | **(258,311)** | **(25,548)** | 232,763 | (90.11%) | |
| **Financing Activities** | | | | | | | | |
| Proceeds from new debentures | 9 | 600,000 | 600,000 | 0 | **0** | 0 | 0.00% | |
| Transfer from reserves | 11 | 2,347,223 | 2,347,223 | 0 | **0** | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | 10 | (1,467) | (1,467) | (1,467) | **0** | 1,467 | 100.00% | |
| Repayment of debentures | 9 | (167,267) | (167,267) | (33,926) | **(70,097)** | (36,171) | (106.62%) | ▼ |
| Transfer to reserves | 11 | (1,256,210) | (1,256,210) | 0 | **(12,598)** | (12,598) | 0.00% | ▼ |
| **Amount attributable to financing activities** | | **1,522,279** | **1,522,279** | **(35,393)** | **(82,694)** | (47,301) | 133.65% | |
| **Closing funding surplus / (deficit)** | 1(c) | **0** | **(71,000)** | **2,431,641** | **3,118,094** | 686,452 | (28.23%) | ▲ |

**KEY INFORMATION**

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

Refer to Note 17 for an explanation of the reasons for the variance.

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

## STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

| PROGRAM NAME AND OBJECTIVES | ACTIVITIES |
|---|---|
| **GOVERNANCE** | |
| To provide a decision making process for the efficient allocation of scarce resources. | Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. |
| **GENERAL PURPOSEFUNDING** | |
| To collect revenue to allow for the provision of services. | Rates, general purpose grants and interest revenue. |
| **LAW, ORDER, PUBLIC SAFETY** | |
| To provide services to help ensure a safer community. | Supervision of various by-laws, fire prevention, emergency services and animal control. |
| **HEALTH** | |
| To provide an operational framework for good community health. | Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. |
| **EDUCATION AND WELFARE** | |
| The Shire of Brookton provides low cost housing and Seniors accommodation units. | Support and provide assistance to senior citizens and other voluntary services. |
| **HOUSING** | |
| Provision and maintenance of rental housing to staff and non-staff tenants. | Provision and maintenance of rental housing to staff and non-staff tenants. |
| **COMMUNITY AMENITIES** | |
| Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery. | Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences |
| **RECREATION AND CULTURE** | |
| To establish and manage efficiently infrastructure and resources which will help the social well | Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities. |
| To establish and manage efficiently infrastructure and resources which will help the social well being of the community. | |
| **TRANSPORT** | |
| Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot. | Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. |
| **ECONOMIC SERVICES** | |
| Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district. | Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control. |
| **OTHER PROPERTY AND SERVICES** | |
| Private works and indirect cost allocation pools for plant operation and public works. | Private works operations, public works operation, plant operation costs, gross salaries and wages. |

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

| | Note | Adopted Annual Budget | Amended Annual Budget (d) | Amended YTD Budget (a) | YTD Actual (b) | Var. $ (b)-(a) | Var. % (b)-(a)/(a) | Var. ▲▼ | Significant Var. $ |
|---|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | % | | |
| **Opening Funding Surplus(Deficit)** | 1 | 944,428 | 873,428 | 873,428 | 873,428 | 0 | 0.00% | | |
| **Revenue from operating activities** | | | | | | | | | |
| Governance | | 21,510 | 21,510 | 9,828 | 8,393 | (1,435) | (14.60%) | ▼ | |
| General Purpose Funding - Rates | 6 | 2,518,292 | 2,518,292 | 2,517,620 | 2,519,500 | 1,880 | 0.07% | ▲ | |
| General Purpose Funding - Other | | 258,854 | 258,854 | 92,862 | 148,793 | 55,931 | 60.23% | ▲ | $ |
| Law, Order and Public Safety | | 173,472 | 173,472 | 56,040 | 58,996 | 2,956 | 5.27% | ▲ | |
| Health | | 300 | 300 | 100 | (6) | (106) | (106.36%) | ▼ | |
| Education and Welfare | | 79,165 | 79,165 | 26,384 | 23,941 | (2,443) | (9.26%) | ▼ | |
| Housing | | 133,397 | 133,397 | 44,460 | 37,124 | (7,336) | (16.50%) | ▼ | |
| Community Amenities | | 418,023 | 418,023 | 407,221 | 409,929 | 2,708 | 0.66% | ▲ | |
| Recreation and Culture | | 46,342 | 46,342 | 18,664 | 16,234 | (2,430) | (13.02%) | ▼ | |
| Transport | | 103,963 | 103,963 | 98,163 | 100,456 | 2,293 | 2.34% | ▲ | |
| Economic Services | | 621,268 | 621,268 | 177,645 | 331,170 | 153,525 | 86.42% | ▲ | $ |
| Other Property and Services | | 18,700 | 18,700 | 6,228 | 6,426 | 198 | 3.18% | ▲ | |
| | | 4,393,286 | 4,393,286 | 3,455,215 | 3,660,955 | | | | |
| **Expenditure from operating activities** | | | | | | | | | |
| Governance | | (580,714) | (580,714) | (229,085) | (73,277) | 155,808 | 68.01% | ▲ | $ |
| General Purpose Funding | | (254,060) | (254,060) | (80,508) | (69,578) | 10,930 | 13.58% | ▲ | $ |
| Law, Order and Public Safety | | (343,249) | (343,249) | (118,240) | (78,909) | 39,331 | 33.26% | ▲ | $ |
| Health | | (41,545) | (41,545) | (14,122) | (10,873) | 3,249 | 23.01% | ▲ | |
| Education and Welfare | | (179,000) | (179,000) | (60,666) | (40,478) | 20,188 | 33.28% | ▲ | $ |
| Housing | | (262,781) | (262,781) | (89,392) | (51,816) | 37,576 | 42.03% | ▲ | $ |
| Community Amenities | | (617,820) | (617,820) | (209,004) | (182,210) | 26,794 | 12.82% | ▲ | $ |
| Recreation and Culture | | (1,097,996) | (1,097,996) | (354,492) | (221,737) | 132,755 | 37.45% | ▲ | $ |
| Transport | | (3,563,077) | (3,563,077) | (1,219,538) | (406,022) | 813,516 | 66.71% | ▲ | $ |
| Economic Services | | (522,546) | (522,546) | (179,791) | (141,493) | 38,298 | 21.30% | ▲ | $ |
| Other Property and Services | | (8,318) | (8,318) | (21,784) | (30,607) | (8,823) | (40.50%) | ▼ | |
| | | (7,471,106) | (7,471,106) | (2,576,622) | (1,307,001) | | | | |
| Non-cash amounts excluded from operating activities | 1(a) | 2,920,130 | 2,920,130 | 973,324 | (1,046) | (974,370) | (100.11%) | ▼ | |
| **Amount attributable to operating activities** | | (157,690) | (157,690) | 1,851,917 | 2,352,908 | 500,991 | 27.05% | | |
| **Investing Activities** | | | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 14 | 3,204,793 | 3,204,793 | 972,572 | 232,054 | (740,518) | (76.14%) | ▼ | $ |
| Proceeds from Disposal of Assets | 7 | 180,501 | 180,501 | 100,497 | 60,500 | (39,997) | (39.80%) | ▼ | $ |
| Proceeds from financial assets at amortised cost - self supporting loans | 9 | 26,140 | 26,140 | 0 | 0 | 0 | | | |
| Payments for financial assets at amortised cost - self supporting loans | 9 | 0 | 0 | 0 | 0 | 0 | | | |
| Payments for inventories, property, plant and equipment and infrastructure | 8 | (5,720,451) | (5,720,451) | (1,331,380) | (318,102) | 1,013,278 | 76.11% | ▲ | $ |
| **Amount attributable to investing activities** | | (2,309,017) | (2,309,017) | (258,311) | (25,548) | | | | |
| **Financing Activities** | | | | | | | | | |
| Proceeds from New Debentures | 9 | 600,000 | 600,000 | 0 | 0 | 0 | | | |
| Transfer from Reserves | 11 | 2,347,223 | 2,347,223 | 0 | 0 | 0 | | | |
| Payments for principal portion of lease liabilities | 10 | (1,467) | (1,467) | (1,467) | 0 | 1,467 | 100.00% | ▲ | |
| Repayment of Debentures | 9 | (167,267) | (167,267) | (33,926) | (70,097) | (36,171) | (106.62%) | ▼ | $ |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | 0 | | | |
| Transfer to Reserves | 11 | (1,256,210) | (1,256,210) | 0 | (12,598) | (12,598) | | ▼ | $ |
| **Amount attributable to financing activities** | | 1,522,279 | 1,522,279 | (35,393) | (82,694) | | | | |
| **Closing Funding Surplus(Deficit)** | 1 | 0 | (71,000) | 2,431,641 | 3,118,094 | | | | |

**KEY INFORMATION**

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

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

## BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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 15 to these financial statements.

## SIGNIFICANT ACCOUNTING POLICES

### CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 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:
- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

### GOODS AND SERVICES TAX

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.

### ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

## PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 May 2023

## NOTE 1
## STATEMENT OF FINANCIAL ACTIVITY INFORMATION

### (a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32* .

| Non-cash items excluded from operating activities | Notes | Adopted Budget | Amended Budget | YTD Budget (a) | YTD Actual (b) |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| **Adjustments to operating activities** | | | | | |
| Less: Profit on asset disposals | 7 | (6,977) | (6,977) | (2,324) | (1,046) |
| Add: Loss on asset disposals | 7 | 36,710 | 36,710 | 12,232 | 0 |
| Add: Depreciation on assets | | 2,890,397 | 2,890,397 | 963,416 | 0 |
| **Total non-cash items excluded from operating activities** | | **2,920,130** | **2,920,130** | **973,324** | **(1,046)** |

### (b) Adjustments to net current assets in the Statement of Financial Activity

| The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates. | | Adopted Budget Opening 30 June 2022 | Amended Budget Opening 30 June 2022 | Last Year Closing 30 June 2022 | Year to Date 31 October 2022 |
|---|---|---|---|---|---|
| **Adjustments to net current assets** | | | | | |
| Less: Reserves - restricted cash | 11 | (12,518,616) | (12,518,616) | (12,518,616) | (12,531,214) |
| Less: - Financial assets at amortised cost - self supporting loans | 4 | (26,140) | (26,140) | (26,140) | (26,140) |
| Less: - Land held for resale | | (53,524) | (59,454) | (59,454) | 0 |
| Add: Borrowings | 9 | 142,462 | 142,462 | 142,462 | 72,365 |
| Add: Lease liabilities | 10 | 1,467 | 1,467 | 1,467 | 1,467 |
| **Total adjustments to net current assets** | | **(12,454,351)** | **(12,460,281)** | **(12,460,281)** | **(12,483,521)** |

### (c) Net current assets used in the Statement of Financial Activity

| | | | | | |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash and cash equivalents | 2 | 13,981,041 | 13,981,032 | 13,981,032 | 15,744,276 |
| Financial assets at amortised cost | 2 | 26,140 | 0 | 0 | 0 |
| Rates receivables | 3 | 103,760 | 102,783 | 102,783 | 721,129 |
| Receivables | 3 | 55,538 | 42,705 | 42,705 | 694,426 |
| Other current assets | 4 | 65,449 | 97,519 | 97,519 | 33,399 |
| **Less: Current liabilities** | | | | | |
| Payables | 5 | (195,121) | (252,302) | (252,302) | (96,259) |
| Borrowings | 9 | (142,462) | (142,462) | (142,462) | (72,365) |
| Contract liabilities | 12 | (295,020) | (295,020) | (295,020) | (1,222,444) |
| Lease liabilities | 10 | (1,467) | (1,467) | (1,467) | (1,467) |
| Provisions | 12 | (199,079) | (199,079) | (199,079) | (199,079) |
| **Less: Total adjustments to net current assets** | 1(b) | (12,454,351) | (12,460,281) | (12,460,281) | (12,483,521) |
| Closing funding surplus / (deficit) | | **944,428** | **873,428** | **873,428** | **3,118,094** |

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2022

## NOTE 1

## STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

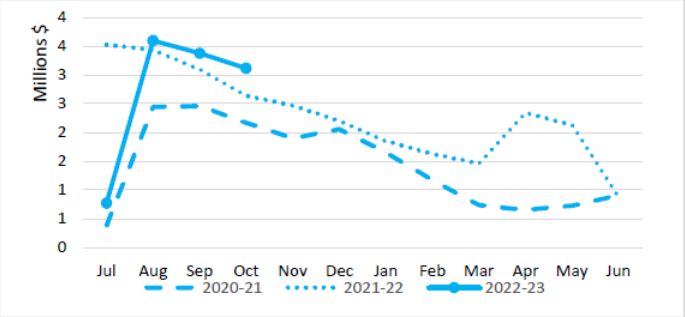
| Adjusted Net Current Assets | Note | Last Years Closing 30/06/2022 | This Time Last Year 31/10/2021 | Year to Date Actual 31/10/2022 |
|---|---|---|---|---|
| | | $ | $ | $ |
| **Current Assets** | | | | |
| Cash Unrestricted | 2 | 1,462,415 | 2,285,976 | 3,213,062 |
| Cash Restricted - Reserves | 2 | 12,518,616 | 11,631,120 | 12,531,214 |
| Cash Restricted - Bonds & Deposits | 2 | 0 | 0 | 0 |
| Receivables - Rates | 3 | 102,783 | 670,962 | 721,129 |
| Receivables - Other | 3 | 42,705 | 5,840 | 694,426 |
| Other Financial Assets | 3 | 26,140 | 24,414 | 26,140 |
| Other Assets Other Than Inventories | 4 | 0 | 0 | 0 |
| Inventories | 4 | 71,379 | 240,839 | 7,259 |
| | | 14,224,038 | 14,859,150 | 17,193,229 |
| **Less: Current Liabilities** | | | | |
| Payables | 5 | (251,764) | (101,202) | (94,668) |
| Contract Liabilities | 12 | (295,020) | 0 | (1,222,444) |
| Bonds & Deposits | 5 | (538) | (113) | (1,592) |
| Loan and Lease Liability | 9 | (143,929) | (69,318) | (73,832) |
| Provisions | 12 | (199,079) | (250,465) | (199,079) |
| | | (890,329) | (421,099) | (1,591,614) |
| Less: Cash Reserves | 11 | (12,518,616) | (11,631,120) | (12,531,214) |
| Add Back: Component of Leave Liability not Required to be funded | | 0 | 0 | 0 |
| Add Back: Loan and Lease Liability | | 143,929 | 69,318 | 73,832 |
| Less : Loan Receivable - clubs/institutions | | (26,140) | (24,414) | (26,140) |
| Less : Land Held For Resale | | (59,454) | (212,551) | 0 |
| Less : Trust Transactions Within Muni | | 0 | 0 | 0 |
| **Net Current Funding Position** | | **873,428** | **2,639,285** | **3,118,094** |

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting polices relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.




| This Year YTD Surplus(Deficit) |
|---|
| **$3.12 M** |

| Last Year YTD Surplus(Deficit) |
|---|
| **$2.64 M** |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2022

## OPERATING ACTIVITIES
## NOTE 2
## CASH AND FINANCIAL ASSETS

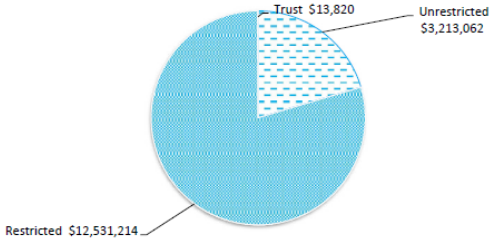
| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | | | |
| **Cash on hand** | | | | | | | | |
| Cash Floats | Cash and cash equivalents | 460 | | 460 | | N/A | NIL | On hand |
| **At Call Deposits** | | | | | | | | |
| Municipal Cash At Bank | Cash and cash equivalents | 196,412 | | 196,412 | | Bendigo | 0.00% | N/A |
| Municipal Cash At Bank (Cash Management A/C) | Cash and cash equivalents | 2,004,240 | | 2,004,240 | | Bendigo | 0.65% | N/A |
| Municipal Term Deposit | Cash and cash equivalents | 1,000,000 | | 1,000,000 | | | 1.65% | 19/11/2022 |
| Bond Cash At Bank | Cash and cash equivalents | 11,950 | | 11,950 | | Bendigo | 0.00% | N/A |
| Trust Cash At Bank | Cash and cash equivalents | | | | 13,820 | Bendigo | 0.00% | N/A |
| **Term Deposits** | | | | | | | | |
| Reserves Cash At Bank | Cash and cash equivalents | | 4,326,003 | 4,326,003 | | Bendigo | 0.65% | N/A |
| Reserves Cash At Bank - Term Deposit | Cash and cash equivalents | | 7,205,211 | 7,205,211 | | Bendigo | 1.20% | 20/12/2022 |
| Reserves Cash At Bank - Term Deposit | Cash and cash equivalents | | 1,000,000 | 1,000,000 | | Bendigo | 2.05% | 19/12/2022 |
| **Total** | | **3,213,062** | **12,531,214** | **15,744,276** | **13,820** | | | |
| **Comprising** | | | | | | | | |
| Cash and cash equivalents | | 3,213,062 | 12,531,214 | 15,744,276 | 13,820 | | | |
| | | **3,213,062** | **12,531,214** | **15,744,276** | **13,820** | | | |

**KEY INFORMATION**

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 net current assets.

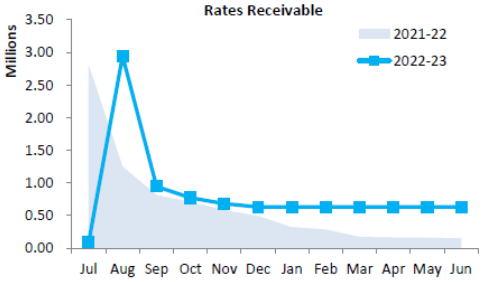
The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



## OPERATING ACTIVITIES
## NOTE 3
## RECEIVABLES

| Rates receivable | 30 Jun 2022 | 31 Oct 2022 |
|---|---|---|
| | $ | $ |
| Opening arrears previous years | 118,641 | 153,188 |
| Levied this year | 2,801,953 | 2,962,788 |
| Less - collections to date | (2,767,406) | (2,344,442) |
| Gross rates collectable | **153,188** | **771,534** |
| **Net rates collectable** | **153,188** | **771,534** |
| % Collected | 94.8% | 75.2% |




| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Receivables - general | (190) | 690,905 | 4,129 | 0 | 9,174 | 704,018 |
| Percentage | 0.0% | 98.1% | 0.6% | 0% | 1.3% | |
| **Balance per trial balance** | | | | | | |
| Sundry receivable | | | | | | 704,018 |
| GST receivable | | | | | | (64,019) |
| Other Receivables | | | | | | 54,427 |
| **Total receivables general outstanding** | | | | | | **694,426** |

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

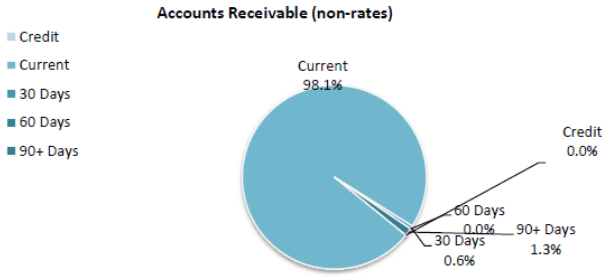
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**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.



## OPERATING ACTIVITIES
## NOTE 4
## OTHER CURRENT ASSETS

| Other current assets | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 October 2022 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **Other financial assets at amortised cost** | | | | |
| Financial assets at amortised cost - self supporting loans | 26,140 | 0 | 0 | 26,140 |
| **Inventory** | | | | |
| Fuel and materials (including gravel) | 11,925 | 0 | (4,666) | 7,259 |
| **Land held for resale** | | | | |
| Cost of acquisition | 59,454 | 0 | (59,454) | 0 |
| **Total other current assets** | **97,519** | **0** | **(64,120)** | **33,399** |

**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

**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.

**Inventory**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

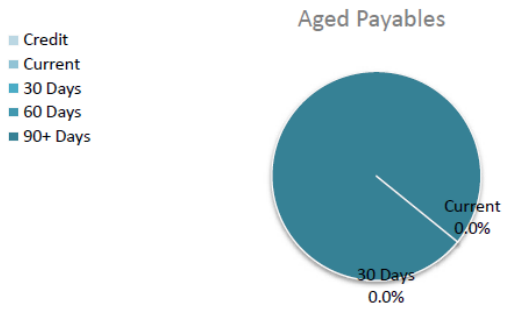
## OPERATING ACTIVITIES
## NOTE 5
## PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Payables - general | 0 | 0 | 0 | 0 | (85) | (85) |
| Percentage | 0% | 0% | 0% | 0% | 100% | |
| **Balance per trial balance** | | | | | | |
| Sundry creditors | | | | | | (85) |
| Other creditors | | | | | | 75,691 |
| ATO liabilities | | | | | | 1 |
| Accrued interest on borrowings | | | | | | 10,433 |
| Bonds and deposits held | | | | | | 1,592 |
| Prepaid (Excess) Rates | | | | | | 8,627 |
| **Total payables general outstanding** | | | | | | **96,259** |

**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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 normally 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.



## OPERATING ACTIVITIES
## NOTE 6
## RATE REVENUE

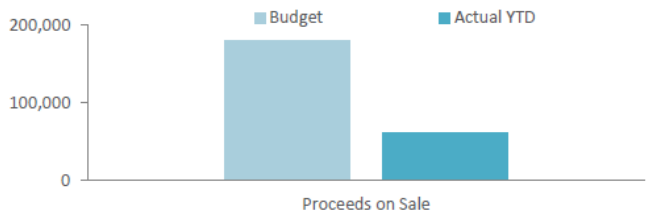
| General rate revenue | | | | Budget | | | | YTD Actual | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Rate in $ (cents) | Number of Properties | Rateable Value | Rate Revenue | Interim Rate | Back Rate | Total Revenue | Rate Revenue | Interim Rates | Back Rates | Total Revenue |
| **RATE TYPE** | | | | $ | $ | $ | $ | $ | $ | $ | $ |
| **Gross rental value** | | | | | | | | | | | |
| Residential | 0.09620 | 249 | 2,960,210 | 284,772 | 0 | 0 | 284,772 | 284,772 | 743 | 0 | 285,516 |
| Industrial | 0.09620 | 5 | 78,870 | 7,587 | 0 | 0 | 7,587 | 7,587 | 0 | 0 | 7,587 |
| Commercial | 0.09620 | 21 | 660,464 | 63,537 | 0 | 0 | 63,537 | 63,537 | 0 | 0 | 63,537 |
| GRV | 0.09620 | 2 | 303,500 | 29,197 | 500 | 0 | 29,697 | 29,197 | 0 | 0 | 29,197 |
| **Unimproved value** | | | | | | | | | | | |
| Unimproved | 0.00850 | 205 | 215,291,000 | 1,829,974 | 500 | 0 | 1,830,474 | 1,829,974 | 0 | 0 | 1,829,974 |
| **Non Rateable** | | | | | | | | | | | |
| Non Rateable | 0.00000 | 246 | 118,755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exempt Property | 0.00000 | 18 | 54,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Sub-Total** | | 746 | 219,467,039 | 2,215,067 | 1,000 | 0 | 2,216,067 | 2,215,066 | 743 | 0 | 2,215,810 |
| **Minimum payment** | **Minimum $** | | | | | | | | | | |
| **Gross rental value** | | | | | | | | | | | |
| Residential | 835 | 66 | 170,415 | 55,110 | 0 | 0 | 55,110 | 55,110 | 0 | 0 | 55,110 |
| Industrial | 835 | 2 | 9,280 | 1,670 | 0 | 0 | 1,670 | 1,670 | 0 | 0 | 1,670 |
| Commercial | 835 | 10 | 51,660 | 8,350 | 0 | 0 | 8,350 | 8,350 | 0 | 0 | 8,350 |
| GRV | 835 | 1 | 7,000 | 835 | 0 | 0 | 835 | 835 | 0 | 0 | 835 |
| **Unimproved value** | | | | | | | | | | | |
| Unimproved | 1,420 | 168 | 16,258,463 | 238,560 | 0 | 0 | 238,560 | 238,560 | 0 | 0 | 238,560 |
| **Sub-total** | | 247 | 16,496,818 | 304,525 | 0 | 0 | 304,525 | 304,525 | 0 | 0 | 304,525 |
| | | 993 | 235,963,857 | 2,519,592 | 1,000 | 0 | 2,520,592 | 2,519,591 | 743 | 0 | 2,520,335 |
| Discount | | | | | | | (2,300) | | | | (835) |
| **Amount from general rates** | | | | | | | 2,518,292 | | | | 2,519,500 |
| Ex-gratia rates (CBH) | Tonnage | 2 | 481,945 | 36,880 | 0 | 0 | 36,880 | 40,567 | 0 | 0 | 40,567 |
| **Total general rates** | | | | | | | 2,555,172 | | | | 2,560,067 |

**KEY INFORMATION**

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

## OPERATING ACTIVITIES
## NOTE 7
## DISPOSAL OF ASSETS

| | | Budget | | | | YTD Actual | | | |
|---|---|---|---|---|---|---|---|---|---|
| Asset Ref. | Asset description | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | $ | $ | $ | $ | $ | $ | $ | $ |
| | **Land held for resale** | | | | | | | | |
| 6918 | LOT 104 - 8 AVONBANK CLOSE, BROOKTON - A2775 | 53,524 | 60,501 | 6,977 | 0 | 59,454 | 60,500 | 1,046 | 0 |
| | **Plant and equipment** | | | | | | | | |
| | **Governance** | | | | | | | | |
| PAV316 | 2020 MITSUBISHI TRITON DUAL CAB UTE | 26,700 | 25,000 | 0 | (1,700) | 0 | 0 | 0 | 0 |
| PU32 | 2018 MITSUBISHI TRITON MQ3L20 4 X 2 SINGLE CAB - MO | 17,600 | 15,000 | 0 | (2,600) | 0 | 0 | 0 | 0 |
| | **Transport** | | | | | | | | |
| PT12 | 2010 ISUZU GIGA 2 X 2 HP TIP BODY BO437 | 50,000 | 35,000 | 0 | (15,000) | 0 | 0 | 0 | 0 |
| PT10 | ISUZU GIGA TIPTRUCK-1CQL067 | 52,210 | 35,000 | 0 | (17,210) | 0 | 0 | 0 | 0 |
| PT13 | 2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178 | 10,200 | 10,000 | 0 | (200) | 0 | 0 | 0 | 0 |
| | | **210,234** | **180,501** | **6,977** | **(36,710)** | **59,454** | **60,500** | **1,046** | **0** |



## INVESTING ACTIVITIES
## NOTE 8
## CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted Budget | Amended Budget | YTD Budget | YTD Actual | YTD Actual Variance |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Buildings | 1,497,020 | 1,497,020 | 159,068 | 83,840 | (75,228) |
| Furniture and equipment | 28,900 | 28,900 | 9,632 | 0 | (9,632) |
| Plant and equipment | 842,341 | 842,341 | 45,328 | 0 | (45,328) |
| Infrastructure - roads | 2,685,905 | 2,685,905 | 895,264 | 222,800 | (672,464) |
| Infrastructure - parks and gardens | 2,285 | 2,285 | 760 | 2,285 | 1,525 |
| Infrastructure - sewerage | 650,000 | 650,000 | 216,664 | 0 | (216,664) |
| Infrastructure - water | 14,000 | 14,000 | 4,664 | 9,177 | 4,513 |
| **Payments for Capital Acquisitions** | **5,720,451** | **5,720,451** | **1,331,380** | **318,102** | **(1,013,278)** |
| **Capital Acquisitions Funded By:** | | | | | |
| | $ | $ | $ | $ | $ |
| Capital grants and contributions | 3,099,715 | 3,099,715 | 946,308 | 232,054 | (714,254) |
| Borrowings | 600,000 | 600,000 | 0 | 0 | 0 |
| Other (disposals & C/Fwd) | 120,000 | 120,000 | 39,996 | 0 | (39,996) |
| Cash backed reserves | | | | | |
| Plant and Vehicle Reserve | 591,341 | 591,341 | 0 | 0 | 0 |
| Municipal Building & Facility Reserve | 314,209 | 314,209 | 0 | 0 | 0 |
| Sewerage Scheme Reserve | 50,000 | 50,000 | 0 | 0 | 0 |
| Road & Bridges Infrastructure Reserve | 301,489 | 301,489 | 0 | 0 | 0 |
| Railway Station Reserve | 252,000 | 252,000 | 0 | 0 | 0 |
| Water Reserve | 14,000 | 14,000 | 0 | 0 | 0 |
| Brookton Aquatic Reserve | 226,000 | 226,000 | 0 | 0 | 0 |
| Contribution - operations | 151,697 | 151,697 | 345,076 | 86,048 | (259,028) |
| **Capital funding total** | **5,720,451** | **5,720,451** | **1,331,380** | **318,102** | **(1,013,278)** |

**SIGNIFICANT ACCOUNTING POLICIES**

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

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.

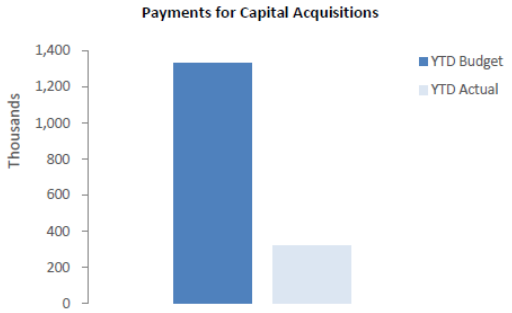
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**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 recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at 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.



## INVESTING ACTIVITIES
## NOTE 8
## CAPITAL ACQUISITIONS (CONTINUED)

**Capital expenditure total**

**Level of completion indicators**

0%
20%
40%
60%
80%
100%
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

*Level of completion indicator, please see table at the end of this note for further detail.*

| Account Number | Job Number | Balance Sheet Category | Account/Job Description | Adopted Budget | Amended Budget | YTD Budget | YTD Actual | Variance (Under)/Over |
|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ |
| **Buildings** | | | | | | | | |
| **Law, Order & Public Safety** | | | | | | | | |
| E054510 | WBSHEDCAP | 9230 | WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMENIT | (573,811) | (573,811) | 0 | 0 | 0 |
| **Total - Law, Order & Public Safety** | | | | (573,811) | (573,811) | 0 | 0 | 0 |
| **Community Amenities** | | | | | | | | |
| E104510 | ROBICAP | 9230 | TOWNSCAPE - ROBINSON ROAD | (42,000) | (42,000) | 0 | 0 | 0 |
| E105510 | CEMABLU | 9230 | CEMETARY ABLUTION FACILITY | (40,000) | (40,000) | 0 | 0 | 0 |
| E105510 | ROBABLU | 9230 | ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3 | (55,000) | (55,000) | 0 | 0 | 0 |
| **Total - Community Amenities** | | | | (137,000) | (137,000) | 0 | 0 | 0 |
| **Recreation And Culture** | | | | | | | | |
| E111511 | MHALLSFC | 9230 | MEMORIAL HALL RENEWALS | (288,209) | (288,209) | (96,068) | (80,390) | 15,678 |
| E112510 | POOLCAP | 9230 | POOL - CAPITAL | (180,000) | (180,000) | (60,000) | 0 | 60,000 |
| E115510 | RWSTCAP | 9230 | RAILWAY STATION BUILDING REFURBISHMENT | (292,000) | (292,000) | 0 | 0 | 0 |
| **Total - Recreation And Culture** | | | | (760,209) | (760,209) | (156,068) | (80,390) | 75,678 |
| **Economic Services** | | | | | | | | |
| E132511 | | 9230 | RENEW & UPDATE INFORMATION BAY | (17,000) | (17,000) | 0 | 0 | 0 |
| **Total - Economic Services** | | | | (17,000) | (17,000) | 0 | 0 | 0 |
| **Other Property & Services** | | | | | | | | |
| E142519 | | 9230 | SHIRE DEPOT IMPROVEMENTS | (9,000) | (9,000) | (3,000) | (3,450) | (450) |
| | | | | 0 | 0 | 0 | 0 | 0 |
| **Total - Other Property & Services** | | | | (9,000) | (9,000) | (3,000) | (3,450) | (450) |
| **Total - Buildings** | | | | (1,497,020) | (1,497,020) | (159,068) | (83,840) | 75,228 |
| **Plant & Equipment** | | | | | | | | |
| **Governance** | | | | | | | | |
| E042533 | | 9234 | ADMIN PURCHASE BMO VEHICLE | (40,000) | (40,000) | (13,332) | 0 | 13,332 |
| E042534 | | 9234 | ADMIN PURCHASE MIW VEHICLE | (50,000) | (50,000) | (16,664) | 0 | 16,664 |
| **Total - Governance** | | | | (90,000) | (90,000) | (29,996) | 0 | 29,996 |
| **Law, Order & Public Safety** | | | | | | | | |
| E054000 | CCTV | 9234 | TOWN CCTV INSTALLTION - SECURITY & SAFETY | (85,000) | (85,000) | 0 | 0 | 0 |
| **Total - Law, Order & Public Safety** | | | | (85,000) | (85,000) | 0 | 0 | 0 |
| **Recreation & Culture** | | | | | | | | |
| E112530 | | 9234 | PURCHASE PLANT & EQUIPMENT | (46,000) | (46,000) | (15,332) | 0 | 15,332 |
| **Total - Recreation & Culture** | | | | (46,000) | (46,000) | (15,332) | 0 | 15,332 |
| **Transport** | | | | | | | | |
| E143530 | EP001 | 9234 | PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BOD' | (65,000) | (65,000) | 0 | 0 | 0 |
| E143530 | TRUCKH | 9234 | PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE | (320,000) | (320,000) | 0 | 0 | 0 |
| E143530 | TRUCKL | 9234 | PURCHASE P&E - TIP TRUCK LIGHT SINGLE AXLE | (236,341) | (236,341) | 0 | 0 | 0 |
| **Total - Transport** | | | | (621,341) | (621,341) | 0 | 0 | 0 |
| **Total - Plant & Equipment** | | | | (842,341) | (842,341) | (45,328) | 0 | 45,328 |
| **Furniture & Equipment** | | | | | | | | |
| **Recreation & Culture** | | | | | | | | |
| E113520 | | 9232 | PURCHASE FURNITURE & EQUIPMENT | (28,900) | (28,900) | (9,632) | 0 | 9,632 |
| **Total - Recreation & Culture** | | | | (28,900) | (28,900) | (9,632) | 0 | 9,632 |
| **Total - Furniture & Equipment** | | | | (28,900) | (28,900) | (9,632) | 0 | 9,632 |
| **Infrastructure - Roads** | | | | | | | | |
| **Transport** | | | | | | | | |
| E121555 | BRKWRRG | 9250 | BROOKTON-KWEDA ROAD (RRG) | (630,502) | (630,502) | (210,156) | (181,369) | 28,787 |
| E121560 | GLENR2R | 9250 | GLENESTER ROAD - CULVERT REPLACEMENT & GRAVEL OVERL | (47,000) | (47,000) | (15,664) | 0 | 15,664 |
| E121560 | RICHR2R | 9250 | RICHARDSON STREET - RESEAL (RTR) | (13,920) | (13,920) | (4,640) | 0 | 4,640 |
| E121560 | SEVER2R | 9250 | SEVERIN ROAD - CULVERT REPLACEMENT & GRAVEL OVERLAY | (26,200) | (26,200) | (8,732) | 0 | 8,732 |
| E121560 | WOODR2R | 9250 | WOODS LOOP ROAD (RTR) | (45,000) | (45,000) | (15,000) | 0 | 15,000 |
| E121565 | COPRSFC | 9250 | COPPING ROAD RESEAL - LRCI PHASE 3 | (38,100) | (38,100) | (12,700) | 0 | 12,700 |
| E121565 | KOORSFC | 9250 | KOORRNONG DRIVE - DRAINAGE | (62,523) | (62,523) | (20,832) | 0 | 20,832 |
| E121565 | LENNSFC | 9250 | LENNARD STREET RESEAL - LRCI PHASE 3 | (28,500) | (28,500) | (9,500) | 0 | 9,500 |
| E121565 | STRASFC | 9250 | STRANGE ROAD - RESEAL | (133,400) | (133,400) | (44,464) | 0 | 44,464 |
| E121565 | WBSF1 | 9250 | DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NET | (1,588,445) | (1,588,445) | (529,476) | (41,432) | 488,044 |
| E121570 | BRIDGE02 | 9250 | BRIDGE 3154A DAVIS ROAD | (33,787) | (33,787) | (11,260) | 0 | 11,260 |
| E121570 | BRIDGE03 | 9250 | BRIDGE 3143 YEO ROAD | (38,528) | (38,528) | (12,840) | 0 | 12,840 |
| **Total - Transport** | | | | (2,685,905) | (2,685,905) | (895,264) | (222,800) | 672,464 |
| **Total - Infrastructure - Roads** | | | | (2,685,905) | (2,685,905) | (895,264) | (222,800) | 672,464 |
| **Infrastructure - Sewerage** | | | | | | | | |
| **Community Amenities** | | | | | | | | |
| E102541 | SEWPIPE | 9254 | SEWERAGE PIPE RELINING/UPGRADE | (650,000) | (650,000) | (216,664) | 0 | 216,664 |
| **Total - Community Amenities** | | | | (650,000) | (650,000) | (216,664) | 0 | 216,664 |
| **Total - Infrastructure - Sewerage** | | | | (650,000) | (650,000) | (216,664) | 0 | 216,664 |
| **Infrastructure - Water** | | | | | | | | |
| **Community Amenities** | | | | | | | | |
| E107541 | | 9262 | WATER INFRASTRUCTURE | (14,000) | (14,000) | (4,664) | (9,177) | (4,513) |
| **Total - Community Amenities** | | | | (14,000) | (14,000) | (4,664) | (9,177) | (4,513) |
| **Total - Infrastructure - Water** | | | | (14,000) | (14,000) | (4,664) | (9,177) | (4,513) |
| **Infrastructure - Parks & Gardens** | | | | | | | | |
| **Recreation And Culture** | | | | | | | | |
| E115550 | OVALCAP | 9256 | OVAL RENOVATIONS | (2,285) | (2,285) | (760) | (2,285) | (1,525) |
| **Total - Recreation And Culture** | | | | (2,285) | (2,285) | (760) | (2,285) | (1,525) |
| **Total - Infrastructure - Parks & Gardens** | | | | (2,285) | (2,285) | (760) | (2,285) | (1,525) |
| **Grand Total** | | | | (5,720,451) | (5,720,451) | (1,331,380) | (318,102) | 1,013,278 |

## Repayments - borrowings

| Information on borrowings | | | New Loans | | | Principal Repayments | | | Principal Outstanding | | | Interest Repayments | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Particulars | Loan No. | 1 July 2022 | Actual | Adopted Budget | Amended Budget | Actual | Adopted Budget | Amended Budget | Actual | Adopted Budget | Amended Budget | Actual | Adopted Budget | Amended Budget |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Education and welfare** | | | | | | | | | | | | | | |
| Kalkarni Residency (20%) | 80 | 44,707 | 0 | 0 | 0 | (5,061) | (10,264) | (10,264) | 39,647 | 34,443 | 34,443 | (1,423) | (2,693) | (2,693) |
| **Housing** | | | | | | | | | | | | | | |
| Staff Housing (33%) | 80 | 73,767 | 0 | 0 | 0 | (8,350) | (16,935) | (16,935) | 65,417 | 56,832 | 56,832 | (2,501) | (4,443) | (4,443) |
| **Community amenities** | | | | | | | | | | | | | | |
| Sewerage (14%) | 80 | 31,295 | 0 | 0 | 0 | (3,543) | (7,185) | (7,185) | 27,753 | 24,110 | 24,110 | (881) | (1,885) | (1,885) |
| Effluent Loan | 83 | 0 | 0 | 600,000 | 600,000 | 0 | (24,805) | (24,805) | 0 | 575,195 | 575,195 | 0 | (12,978) | (12,978) |
| **Recreation and culture** | | | | | | | | | | | | | | |
| Sport & Recreation | 81 | 419,295 | 0 | 0 | 0 | (31,946) | (65,003) | (65,003) | 387,349 | 354,292 | 354,292 | (16,193) | (31,020) | (31,020) |
| **Other property and services** | | | | | | | | | | | | | | |
| Grader (33%) | 80 | 73,767 | 0 | 0 | 0 | (8,350) | (16,935) | (16,935) | 65,417 | 56,832 | 56,832 | (2,374) | (4,543) | (4,543) |
| | | 642,832 | 0 | 600,000 | 600,000 | (57,250) | (141,127) | (141,127) | 585,582 | 1,101,705 | 1,101,705 | (23,372) | (57,562) | (57,562) |
| **Self supporting loans** | | | | | | | | | | | | | | |
| **General purpose funding** | | | | | | | | | | | | | | |
| Country Club | 82 | 168,613 | 0 | 0 | 0 | (12,847) | (26,140) | (26,140) | 155,767 | 142,473 | 142,473 | (6,513) | (12,476) | (12,476) |
| | | 168,613 | 0 | 0 | 0 | (12,847) | (26,140) | (26,140) | 155,767 | 142,473 | 142,473 | (6,513) | (12,476) | (12,476) |
| **Total** | | 811,445 | 0 | 600,000 | 600,000 | (70,097) | (167,267) | (167,267) | 741,349 | 1,244,178 | 1,244,178 | (29,885) | (70,038) | (70,038) |
| Current borrowings | | 142,462 | | | | | | | 72,365 | | | | | |
| Non-current borrowings | | 668,983 | | | | | | | 668,983 | | | | | |
| | | 811,445 | | | | | | | 741,349 | | | | | |

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

## New borrowings 2022-23

| Particulars | Amount Borrowed Actual | Amount Borrowed Budget | Institution | Loan Type | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) Actual | Amount (Used) Budget | Balance Unspent |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | $ | | | | $ | % | $ | $ | $ |
| Effluent Loan | 0 | 600,000 | WATC | Debenture | 20 | 130,698 | 0.00 | 0 | (600) | 0 |
| | 0 | 600,000 | | | | 130,698 | | 0 | (600) | 0 |

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

**KEY INFORMATION**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materiallly 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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

## Movement in carrying amounts

| Information on leases | | | New Leases | | | Principal Repayments | | | Principal Outstanding | | | Interest Repayments | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Particulars** | **Lease No.** | **1 July 2022** | **Actual** | **Adopted Budget** | **Amended Budget** | **Actual** | **Adopted Budget** | **Amended Budget** | **Actual** | **Adopted Budget** | **Amended Budget** | **Actual** | **Adopted Budget** | **Amended Budget** |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Community amenities** | | | | | | | | | | | | | | |
| Re-Use Water Dam | LE-03 | 22,019 | 0 | 0 | 0 | 0 | (1,467) | (1,467) | 22,019 | 20,552 | 20,552 | 0 | (715) | (715) |
| **Total** | | 22,019 | 0 | 0 | 0 | 0 | (1,467) | (1,467) | 22,019 | 20,552 | 20,552 | 0 | (715) | (715) |
| Current lease liabilities | | 1,467 | | | | | | | 1,467 | | | | | |
| Non-current lease liabilities | | 20,552 | | | | | | | 20,552 | | | | | |
| | | 22,019 | | | | | | | 22,019 | | | | | |

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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 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 classified as short-term leases (i.e. a lease with a remaining 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.

**Reserve accounts**

| Reserve name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|---|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Restricted by Council** | | | | | | | | | |
| Leave Reserve | 138,959 | 150 | 195 | 2,800 | 0 | 0 | 0 | 141,909 | 139,154 |
| Plant and Vehicle Reserve | 458,416 | 494 | 643 | 400,195 | 0 | (617,341) | 0 | 241,764 | 459,059 |
| Land and Housing Development Reserv | 1,640,520 | 1,769 | 2,300 | 87,971 | 0 | 0 | 0 | 1,730,260 | 1,642,820 |
| Furniture & Equipment Reserve | 13,584 | 15 | 19 | 30,000 | 0 | (17,000) | 0 | 26,599 | 13,603 |
| Municipal Building & Facility Reserve | 607,292 | 655 | 851 | 9,122 | 0 | (314,209) | 0 | 302,860 | 608,144 |
| Townscape & Footpath Reserve | 125,231 | 135 | 176 | 1,584 | 0 | 0 | 0 | 126,950 | 125,407 |
| Sewerage Scheme Reserve | 510,977 | 551 | 716 | 25,435 | 0 | (50,000) | 0 | 486,963 | 511,693 |
| Road & Bridges Infrastructure Reserve | 296,802 | 320 | 416 | 330,938 | 0 | (301,489) | 0 | 326,571 | 297,218 |
| Health & Wellbeing Reserve | 554,586 | 598 | 777 | 0 | 0 | (555,184) | 0 | (0) | 555,363 |
| Sport & Recreation Reserve | 31,667 | 34 | 44 | 0 | 0 | 0 | 0 | 31,701 | 31,711 |
| Rehabilitiation & Refuse Reserve | 266,081 | 287 | 373 | 4,354 | 0 | 0 | 0 | 270,722 | 266,454 |
| Caravan Park Reserve | 354,213 | 382 | 497 | 7,138 | 0 | 0 | 0 | 361,733 | 354,709 |
| Brookton Musuem/Heritage Reserve | 47,209 | 51 | 66 | 0 | 0 | 0 | 0 | 47,260 | 47,275 |
| Kweda Hall Reserve | 18,050 | 19 | 25 | 364 | 0 | 0 | 0 | 18,433 | 18,075 |
| Railway Station Reserve | 530,223 | 572 | 743 | 0 | 0 | (252,000) | 0 | 278,795 | 530,966 |
| Madison Square Units Reserve | 30,693 | 33 | 43 | 619 | 0 | 0 | 0 | 31,345 | 30,736 |
| Cemetery Reserve | 80,748 | 87 | 113 | 820 | 0 | 0 | 0 | 81,655 | 80,861 |
| Water Reserve | 75,795 | 82 | 106 | 1,370 | 0 | (14,000) | 0 | 63,247 | 75,902 |
| Developer Contribution Reserve | 2,743 | 3 | 4 | 55 | 0 | 0 | 0 | 2,801 | 2,747 |
| Brookton Aquatic Reserve | 481,502 | 519 | 675 | 9,099 | 0 | (226,000) | 0 | 265,120 | 482,177 |
| Cash Contingency Reserve | 131,745 | 142 | 185 | 2,655 | 0 | 0 | 0 | 134,542 | 131,929 |
| Future Fund Reserve | 4,104,617 | 4,426 | 2,434 | 82,603 | 0 | 0 | 0 | 4,191,646 | 4,107,051 |
| Innovations Fund Reserve | 2,016,963 | 2,174 | 1,196 | 30,590 | 0 | 0 | 0 | 2,049,727 | 2,018,159 |
| Brookton Community Resource Centre | 0 | 0 | 0 | 215,000 | 0 | 0 | 0 | 215,000 | 0 |
| | **12,518,616** | **13,498** | **12,598** | **1,242,712** | **0** | **(2,347,223)** | **0** | **11,427,603** | **12,531,214** |

## OPERATING ACTIVITIES
## NOTE 12
## OTHER CURRENT LIABILITIES

| Other current liabilities | Note | Opening Balance 1 July 2022 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 Oct 2022 |
|---|---|---|---|---|---|---|
| | | $ | | $ | $ | $ |
| **Other liabilities** | | | | | | |
| - Contract liabilities | | 8,114 | 0 | 0 | (7,336) | 778 |
| - Capital grant/contribution liabilities | | 286,906 | 0 | 1,141,269 | (206,509) | 1,221,666 |
| **Total other liabilities** | | 295,020 | 0 | 1,141,269 | (213,844) | 1,222,444 |
| **Employee Related Provisions** | | | | | | |
| Annual leave | | 137,121 | 0 | 0 | 0 | 137,121 |
| Long service leave | | 61,957 | 0 | 0 | 0 | 61,957 |
| **Total Employee Related Provisions** | | 199,079 | 0 | 0 | 0 | 199,079 |
| **Total other current assets** | | **494,098** | **0** | **1,141,269** | **(213,844)** | **1,421,523** |

**Amounts shown above include GST (where applicable)**

**A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14**

**KEY INFORMATION**

**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.

**Employee Related Provisions**

**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 calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at 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.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

## NOTE 13
## OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Liability 1 July 2022 | Increase in Liability | Liability Reduction (As revenue) | Liability 31 Oct 2022 | Current Liability 31 Oct 2022 | Adopted Budget Revenue | Amended YTD Budget | Amended Annual Budget | YTD Revenue Actual |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Operating grants and subsidies** | | | | | | | | | |
| **General purpose funding** | | | | | | | | | |
| Grants Commission - General (WALGGC) | 0 | 0 | 0 | 0 | 0 | 112,957 | 28,239 | 112,957 | 56,823 |
| Grants Commission - Roads (WALGGC) | 0 | 0 | 0 | 0 | 0 | 53,116 | 13,279 | 53,116 | 20,092 |
| **Law, order, public safety** | | | | | | | | | |
| DFES Grant - Operating Bush Fire Brigade | 0 | 0 | 0 | 0 | 0 | 55,745 | 13,936 | 55,745 | 27,873 |
| **Recreation and culture** | | | | | | | | | |
| Queens Golden Jubilee Grant | 8,114 | 0 | (7,336) | 778 | 778 | 8,114 | 8,114 | 8,114 | 7,336 |
| Seniors Week Grant | 0 | 0 | 0 | 0 | 0 | 4,000 | 1,332 | 4,000 | 1,000 |
| **Transport** | | | | | | | | | |
| Direct Grant (MRWA) | 0 | 0 | 0 | 0 | 0 | 98,163 | 98,163 | 98,163 | 100,274 |
| **Economic services** | | | | | | | | | |
| CRC - Operating Grants Income | 0 | 0 | 0 | 0 | 0 | 353,222 | 88,305 | 353,222 | 242,729 |
| | **8,114** | **0** | **(7,336)** | **778** | **778** | **685,317** | **251,368** | **685,317** | **456,126** |
| **Operating contributions** | | | | | | | | | |
| CRC - Community Events & Programs Income | 0 | 0 | 0 | 0 | 0 | 15,000 | 5,000 | 15,000 | 0 |
| | **0** | **0** | **0** | **0** | **0** | **15,000** | **5,000** | **15,000** | **0** |
| **TOTALS** | **8,114** | **0** | **(7,336)** | **778** | **778** | **700,317** | **256,368** | **700,317** | **456,126** |

## NOTE 14
## NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Non operating grants, subsidies and contributions revenue | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Liability 1 July 2022 | Increase in Liability | Liability Reduction (As revenue) | Liability 31 Oct 2022 | Current Liability 31 Oct 2022 | Adopted Budget Revenue | Amended YTD Budget | Amended Annual Budget | YTD Revenue Actual |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Non-operating grants and subsidies** | | | | | | | | | |
| **General purpose funding** | | | | | | | | | |
| LRCI - Waterless Public Toilet Cemetery | 0 | 30,000 | 0 | 30,000 | 30,000 | 40,000 | 10,000 | 40,000 | 0 |
| LRCI - Robinson Rd Toilets, Upgrade including Planting | 0 | 41,250 | 0 | 41,250 | 41,250 | 55,000 | 13,750 | 55,000 | 0 |
| LRCI - Replacement Public Bins - Robinson Road | 0 | 31,500 | 0 | 31,500 | 31,500 | 42,000 | 10,500 | 42,000 | 0 |
| LRCI - Park Furniture & Light Pole Railway Station Park | 0 | 21,675 | 0 | 21,675 | 21,675 | 28,900 | 7,225 | 28,900 | 0 |
| LRCI - Copping Road Reseal | 0 | 28,575 | 0 | 28,575 | 28,575 | 38,100 | 9,525 | 38,100 | 0 |
| LRCI - Lennard Street Reseal | 0 | 21,375 | 0 | 21,375 | 21,375 | 28,500 | 7,125 | 28,500 | 0 |
| LRCI - Strange Road Reseal | 0 | 100,050 | 0 | 100,050 | 100,050 | 133,400 | 33,350 | 133,400 | 0 |
| LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground | 0 | 63,750 | 0 | 63,750 | 63,750 | 85,000 | 21,250 | 85,000 | 0 |
| LRCI - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees | 0 | 45,000 | 0 | 45,000 | 45,000 | 60,000 | 15,000 | 60,000 | 0 |
| LRCI - Caravan Park Upgrade - Stage 1 | 0 | 0 | 0 | 0 | 0 | 43,849 | 10,962 | 43,849 | 24,849 |
| LRCI - Youth Precinct - Nature Play Area | 0 | 0 | 0 | 0 | 0 | 1,229 | 307 | 1,229 | 696 |
| WBDC - Railway Station Building Refurbishment | 0 | 0 | 0 | 0 | 0 | 40,000 | 10,000 | 40,000 | 0 |
| **Law, order, public safety** | | | | | | | | | |
| DFES Capital Grant Income (West Brookton BFB Shed) | 286,906 | 0 | 0 | 286,906 | 286,906 | 573,811 | 191,276 | 573,811 | 0 |
| **Transport** | | | | | | | | | |
| RRG -Brookton-Kweda Road - Income | 0 | 165,077 | (165,077) | 0 | 0 | 420,335 | 105,084 | 420,335 | 165,077 |
| R2R - Richardson Street - Reseal - Income | 0 | 0 | 0 | 0 | 0 | 13,920 | 3,480 | 13,920 | 0 |
| R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income | 0 | 0 | 0 | 0 | 0 | 26,200 | 6,550 | 26,200 | 0 |
| R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income | 0 | 0 | 0 | 0 | 0 | 47,000 | 11,750 | 47,000 | 0 |
| R2R - Woods Loop Road - Income | 0 | 0 | 0 | 0 | 0 | 45,000 | 11,250 | 45,000 | 0 |
| WSFN - Dangin-Mears Road - Income | 0 | 593,017 | (41,432) | 551,585 | 551,585 | 1,482,549 | 494,188 | 1,482,549 | 41,432 |
| | 286,906 | 1,141,269 | (206,509) | 1,221,666 | 1,221,666 | 3,204,793 | 972,572 | 3,204,793 | 232,054 |

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 31 OCTOBER 2022

## NOTE 15
## TRUST FUND

Trust funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

| Description | Opening Balance 1 July 2022 | Amount Received | Amount Paid | Closing Balance 31 Oct 2022 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **Trust Funds** | | | | |
| Public Open Space Contributions | 13,820 | 0 | 0 | **13,820** |
| **Sub-Total** | 13,820 | 0 | 0 | **13,820** |
| | **13,820** | **0** | **0** | **13,820** |

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## FOR THE PERIOD ENDED 31 OCTOBER 2022

## NOTE 16
## BUDGET AMENDMENTS

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

| GL Code | Description | Council Resolution | Classification | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ |
| | **Budget adoption** | | | | | | 0 |
| | Accrued Expense Recognised – Office Auditor General Audit Fees year end 30/06/2021 received 07/12/22 | | Opening Surplus(Deficit) | | | (71,000) | (71,000) |
| | | | | **0** | **0** | **(71,000)** | **(71,000)** |

**KEY INFORMATION**

## NOTE 17
## 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 Actual materially.
The material variance adopted by Council for the 2022-23 year is $10,000 or 10.00% whichever is the greater.

| | | | | Explanation of positive variances | | Explanation of negative variances | |
|---|---|---|---|---|---|---|---|
| Nature or type | Var. $ | Var. % | | Timing | Permanent | Timing | Permanent |
| | $ | % | | | | | |
| **Revenue from operating activities** | | | | | | | |
| Operating grants, subsidies and contributions | 199,758 | 77.92% | ▲ | Variance relates to Budget profiling for several grants received in advance of budget profiling., with the main grants received being CRC funds transferred, WALGGC General/Roads & DEFS Grant | | | |
| Interest earnings | 15,750 | 154.89% | ▲ | | Increase in investment interest due to higher than budgeted interest rates | | |
| Other revenue | (18,781) | (23.67%) | ▼ | | | Variance relates to Budget Profiling for CESM re-coup and CRC events | |
| **Expenditure from operating activities** | | | | | | | |
| Employee costs | 117,097 | 14.84% | ▲ | Varaince relates to a number of vacant positions budgeted in 22/223 | | | |
| Materials and contracts | 142,403 | 24.58% | ▲ | There are a number of variances with the major being Admin general operating, increase in sewerage repairs and limited expenditure in Town Street & Bridge Maintenance& POC's due to limited expenditure to date | | | |
| Utility charges | 21,040 | 32.23% | ▲ | There are a number of variances with the main being budget profiling and timing for Brookton Aqautic centre, Parks & Gardens & Standpipe usage | | | |
| Depreciation on non-current assets | 963,416 | 100.00% | ▲ | Depreciation not yet run for 2022/23 | | | |
| Interest expenses | (15,900) | (113.69%) | ▼ | | | The variance realtes to interest payment for Loan 81 & 82 and budget profiling | |
| Insurance expenses | 19,340 | 14.92% | ▲ | The variance realtes to a timing issue will self correct | | | |
| Loss on disposal of assets | 12,232 | 100.00% | ▲ | No disposals year to date | | | |
| Non-cash amounts excluded from operating activities | (974,370) | (100.11%) | ▼ | | | Depreciation expense has not been run for 2022/23. This is a non-cash expense which is added back in the finance statement | |
| **Investing activities** | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (740,518) | (76.14%) | ▼ | | | The major variances relate to the budget profiling and recognition of revenue for LRCI Phase 3, DFES and Wheatbelt Secondary freight grant funding | |
| Payments for inventories, property, plant and equipmen | 1,013,278 | 76.11% | ▲ | The variance relates to the Capital Program not yet substantially commenced. | | | |
| **Financing activities** | | | | | | | |
| Repayment of debentures | (36,171) | (106.62%) | ▼ | | | Payment of loan in advance of budget profiling | |
| Transfer to reserves | (12,598) | 0.00% | ▼ | | | The variance relates to budget profiling and the transfer of interest to Reserves | |
| **Closing funding surplus / (deficit)** | 686,452 | (28.23%) | ▲ | This is a timing issue and will self correct overtime | | | |

## 15.12.22 GOVERNANCE REPORTS

## 15.12.22.01 WALGA GOVERNANCE REVIEW

| | |
|---|---|
| **File No:** | REL033 |
| **Date of Meeting**: | 15 December 2022 |
| **Location/Address**: | N/A |
| **Name of Applicant:** | N/A |
| **Name of Owner:** | N/A |
| **Author/s:** | Gary Sherry – Chief Executive Officer |
| **Authorising Officer:** | Gary Sherry – Chief Executive Officer |
| **Declaration of Interest**: | The author and authorising officer do not have an interest in this item |
| **Voting Requirements:** | Simple Majority |
| **Previous Report:** | N/A |

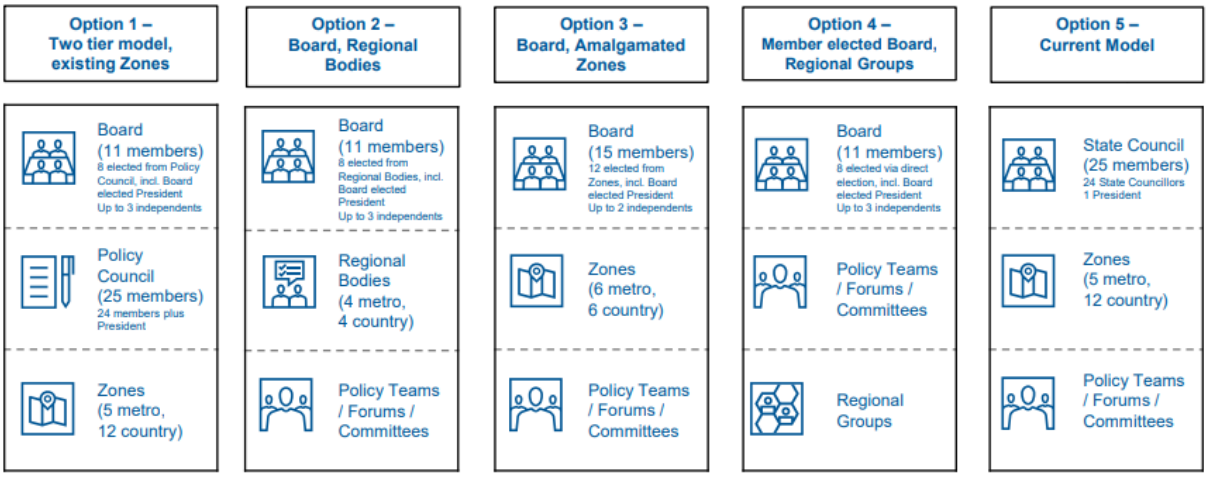
**Summary of Report:**

The Western Australian Local Government Association (WALGA) is seeking feedback from local governments on its Best Practice Governance Review. This is an opportunity to review and reshape the governance model, where necessary, so that WALGA is well-placed to represent, respond and deliver outcomes for their members.

**Description of Proposal:**

WALGA is now seeking formal feedback by 23 December 2022, via a Council decision, on governance model options as presented in the WALGA Best Practice Governance Review – Consultation Paper. Excerpts of this consultation paper are included at Attachment 15.12.22.01A. In addition, WALGA will be undertaking independent consultations from CEOs and Elected Members.

Below are the 5 options, including the current model, with details of each of their key governance bodies.



The assessment of the 5 options is very subjective assessment and the Officer provides the following points of comment:

- WALGA was formed from the merger of the Western Australian Municipal Association, Country Shire Council's Association, the Local Government Association of WA and Country Urban Councils Association in 2001. WALGA represents 139 member local governments, whose size, scale, location and diversity is extreme. For this reason, it is often difficult to obtain a view on some issues that is 'acceptable' to all. This is the primary reason WALGA has always had an equal representation from metropolitan based local governments versus non (Country), with the President alternating from year to year.

- WALGA is a powerful advocate as for the local government sector, and currently deals relatively well with a complex and diverse membership.

- WALGA is a crucial service provider to local governments, providing sector wide economies of scale for services such as insurance, employee relations and training and other purchasing services.

- Option 5 is known and, whilst cumbersome, represents the diversity of viewpoints across the State and size and scale of local governments. It can also be frustrating and time consuming and lengthy to get to an agreed perspective but could be argued can provide a more balanced view given the diversity of WALGA membership.

- Options 1, 2, 3 and 4 all introduce the concept of an elected Board and between two and three independent Board Members. Independent Board members, with their professional skill and experience, would add to the oversight of the very significant commercial operations of WALGA.

  With the WALGA Board setting WALGA political positions on local government matter, independent Board members would not be an advantage and could negatively impact on the standing of WALGA with members. Should WALGA pursue a position not supported by a section of the diverse membership, without the cumbersome consultation with members and zones that currently occurs, the political influence of the independent Board may become contentious.

- Options 1 and 5 retain the current WALGA zones. Options 2, 3 and 4 implement larger regional zones or new regional bodies.

  Retention of the WALGA zones is relevant to the Shire of Brookton because as a smaller local government this Shire actively uses the WALGA zones as a political tool to promote Shire issues to WALGA and to state and federal government.

  A large number of local governments, particularly metropolitan and larger rural local governments do not see value in the WALGA zone system. These larger local governments have better access to governments and can deal directly for their political issues.

Without an active WALGA Zone the Shire of Brookton will probably need to establish/join an organisation to promote the political objectives of the Shire of Brookton in a similar manner to the way the WALGA zone currently does.

The new zones propose in Options 2 and 3 are all larger than the existing WALGA zones. Given the increased distances and travel times, this will likely result in regular teleconferences and infrequent face to face meetings.

Option 4 allows for regional bodies. For the Shire of Brookton such a body doesn't currently exist.

On balance the Officer has recommended Option 1, retained the existing zone structure but included a Board to improve the dynamism of WALGA's responses. This option includes up to three (3) independents on an 11 member Board with a Policy Council providing recommendations to the Board.

The Officer has recommended Option 5 as a second preference.

**Background:**
WALGA's Corporate Strategy 2020-2025 identifies its governance model as a key enabler of performance, with the following description: "We have contemporary governance and engagement models."

Member and stakeholder feedback from a range of sources over several years has highlighted dissatisfaction with the current governance model. Specifically:

- Structure – WALGA's governance structure is seen by members and stakeholders as creating roadblocks, hindering decision-making, and holding WALGA back;
- Responsiveness – there is a perception among members and stakeholders that WALGA's governance model is slow and bureaucratic in an environment that requires agility;
- Prioritisation and Focus – members and stakeholders acknowledge the challenges of developing unified Local Government policy positions and advocacy priorities given the diversity of Local Government sector interests;
- Transparency and Accountability – feedback from members and stakeholders suggests that WALGA should be more transparent about its decision-making processes; and
- Zones – Feedback from members and stakeholders in relation to Zones and Zone meetings is mixed. A proportion of WALGA's membership believes that Zones are not as representative, strategic nor effective as they potentially could be.

The following principles were endorsed at the State Conference Annual General Meeting which was held on 2 October 2022.

- Representative – WALGA unites and represents the entire Local Government sector in WA and understands the diverse nature and needs of members, regional communities and economies;
- Responsive – WALGA is an agile association which acts quickly to respond to the needs of members and stakeholders; and
- Results Oriented – WALGA dedicates resources and efforts to secure the best outcomes for Local Government and supports the delivery of high-quality projects, programs and services.

In March 2022 WALGA's State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review. The BPGR Steering Committee had its first meeting on 5 May 2022. There was wide-ranging discussions regarding WALGA's current governance model, better membership engagement, and opportunities for change. At the meeting, five (5) comparator organisations were identified to be used as part of the comparative analysis. The subsequent Steering Committee meetings focused on the development of governance model principles.

WALGA has presented 5 governance model options:

- Option 1 – Two tier model, existing zones;
- Option 2 – Board, regional bodies;
- Option 3 – Board, amalgamated zones;
- Option 4 – Member elected board, regional groups; and
- Option 5 – current model

**Consultation:**
WALGA is extensively consulting with members and individual elected members and senior staff.

**Statutory Environment:**
Proposed Legislative reforms could also impact WALGA's governance arrangements:

- The Minister for Local Government's reforms to the Local Government Act 1995 proposes to remove WALGA from being constituted under the Local Government Act; and
- A review of WA's Industrial Relations Act 1979 provides an opportunity for WALGA to be constituted as a registered employer organisation, which would enable WALGA to make applications in its own right on behalf of the sector.

**Relevant Plans and Policy:** Nil

**Financial Implications:**
There are no direct financial implications in regard to this matter.

**Risk Assessment:**
Risk exists to the Shire of Brookton from newly established governance procedures associated with WALGA membership. This risk is ameliorated with Council involvement in the public consultation.

| Consequence / Likelihood | Insignificant | Minor | Moderate | Major | Extreme |
|---|---|---|---|---|---|
| **Almost Certain** | Medium | High | High | Severe | Severe |
| **Likely** | Low | Medium | High | High | Severe |
| **Possible** | Low | Medium | Medium | High | High |
| **Unlikely** | Low | Low | Medium | Medium | High |
| **Rare** | Low | Low | Low | Low | Medium |

| Risk Rating | Action |
|---|---|
| **LOW** | Monitor for continuous improvement. |
| **MEDIUM** | Comply with risk reduction measures to keep risk as low as reasonably practical. |
| **HIGH** | Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable. |
| **SEVERE** | Unacceptable. Risk reduction measures must be implemented before proceeding. |

**Community & Strategic Objectives:** Nil

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

***That Council respond to the Western Australian Local Government Association's request for comment on WALGA Best Practice Governance Review process that the Shire of Brookton selects as:***

***1. first preference Option 1, the Two Tier Model with existing zones; and***

***2. second preference Option 5, the Current Model.***

*(Simple majority vote required)*

## Attachments

Attachment 15.12.22.01A – Excerpts WALGA Best Practice Governance Review – Consultation Paper

# Introduction

## Background

The Western Australian Local Government Association (WALGA) developed it's Corporate Strategy 2020-25, and in doing so identified a key strategic priority, to undertake a Best Practice Governance Review. The objective of the review is to ensure WALGA's governance and engagement models are contemporary, agile, and maximise engagement with members.

Other drivers for the review included: misalignment between key governance documents; constitution amendments for State Councillors' Candidature for State and Federal elections; and legislative reforms for the *Local Government Act 1995*, and for the *Industrial Relations Act 1979*.

In March 2022, State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review.

The BPGR Steering Committee had five meetings between 5 May 2022 and 10 August 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change. Key outputs from the BPGR Steering Committee meetings included:

- Agreement on five comparator organisations – Australian Medical Association (AMA) WA, Chamber of Commerce and Industry (CCI) WA, Chamber of Minerals and Energy (CME), Australian Hotels Association (AHA) WA and the Pharmacy Guild (PG).
- Review of governance models of Local Government Associations in other Australian States and Territories, and New Zealand.
- Drafting of governance principles that will underpin future governance models.
- Finalisation of governance principles and principle components across the domains of: **Representative, Responsive and Results Oriented**.

These activities are outlined in more detail in the Background Paper.

## This document

This document outlines:

**Principles:** The governance model principles and principle components across the domains of: Representative, Responsive and Results Oriented. The principles were endorsed at the WALGA AGM on 3 October 2022.

**Governance model options:** Presents four potential governance model options and the structure and roles associated with each option. The four options are:

- **Option 1:** Two tier model, existing zones
- **Option 2:** Board, regional bodies
- **Option 3:** Board, amalgamated zones
- **Option 4:** Member elected board, regional groups
- **Option 5:** Current model

**Alignment to principles:** Each of these options are then assessed as to whether they align with the principles and their components. The assessment considers the option and whether it meets, partially meets or does not meet the principle component. Alongside this assessment are some discussion points. An example of this relates to diversity.

Diversity is a component of the governance model being representative. Diversity here may include consideration of whether the governance model comprises an appropriate diversity of skills and experience. It also provides opportunity to consider whether the governance model provides opportunity for members of diverse backgrounds e.g. people of Aboriginal and Torres Strait Islander descent, people with Culturally and Linguistically Diverse backgrounds.

Within all the model options, direct relationship with WALGA and regional / subregional collaboration would continue to be encouraged.

ALGA

# Governance Principles

The following Governance Principles were endorsed by members at the 2022 AGM

| | Principle | Principle component | Component description | Governance implications |
|---|---|---|---|---|
| Representative | WALGA unites and represents the entire local government sector in WA and understands the diverse nature and needs of members, regional communities and economies. | Composition | The composition of WALGA's governance model represents Local Government members from metropolitan and country councils. | The governing body will maintain equal country and metropolitan local government representation. |
| | | Size | An appropriate number of members/representatives oversees WALGA's governance. | Potential reduction in the size of the overarching governing body. |
| | | Diversity | WALGA's governance reflects the diversity and experience of its Local Government members. | Potential for the introduction of a mechanism to ensure the governance model comprises an appropriate diversity of skills and experience. |
| | | Election Process | Considers the processes by which WALGA's governance positions are elected and appointed. | Consideration of alternative election and appointment arrangements, with the President to be elected by and from the governing body. |
| Responsive | WALGA is an agile association which acts quickly to respond to the needs of Local Government members and stakeholders. | Timely Decision Making | WALGA's governance supports timely decision making. | WALGA's governance model facilitates responsive decision making. |
| | | Engaged Decision Making | WALGA's Local Government members are engaged in decision making processes. | WALGA's governance model facilitates clear and accessible processe for Local Government members to influence policy and advocacy with consideration to alternatives to the existing zone structure. |
| | | Agility | Considers the flexibility of WALGA's governance to adapt to changing circumstances. | WALGA's governance model is agile and future proofed for external changes. |
| Results Oriented | WALGA dedicates resources and efforts to secure the best outcomes for Local Government members and supports the delivery of high-quality projects, programs and services. | Focus | Considers the clarity and separation of responsibilities and accountabilities of WALGA's governance. | Governance bodies have clearly defined responsibilities and accountabilities, with the capacity to prioritise and focus on strategic issues. |
| | | Value Added Decision Making | Facilitates opportunities for value to be added to decision making. | Adoption of best practice board processes, and introduction of governance structures that are empowered to inform decisions. |
| | | Continuous Improvement | Considers regular review processes for components of the governance model, their purpose and achieved outcomes. | WALGA's governance is regularly reviewed every 3 to 5 years to ensure the best outcomes are achieved for Local Government members. |

# Options and Current Model

Five options, including the Current Model, with details of each of their key governance bodies

| Option 1 – Two tier model, existing Zones | Option 2 – Board, Regional Bodies | Option 3 – Board, Amalgamated Zones | Option 4 – Member elected Board, Regional Groups | Option 5 – Current Model |
|---|---|---|---|---|
| Board (11 members)<br>8 elected from Policy Council, incl. Board elected President<br>Up to 3 independents | Board (11 members)<br>8 elected from Regional Bodies, incl. Board elected President<br>Up to 3 independents | Board (15 members)<br>12 elected from Zones, incl. Board elected President<br>Up to 2 independents | Board (11 members)<br>8 elected via direct election, incl. Board elected President<br>Up to 3 independents | State Council (25 members)<br>24 State Councillors<br>1 President |
| Policy Council (25 members)<br>24 members plus President | Regional Bodies (4 metro, 4 country) | Zones (6 metro, 6 country) | Policy Teams / Forums / Committees | Zones (5 metro, 12 country) |
| Zones (5 metro, 12 country) | Policy Teams / Forums / Committees | Policy Teams / Forums / Committees | Regional Groups | Policy Teams / Forums / Committees |

# Option 1 – Two Tier Model, Existing Zones

A description of the governance body structure and role for Option 1

| Governance Body | Structure | Role |
|---|---|---|
| **Board** | 11 members: 8 representative members elected from and by the Policy Council (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors. | Meet 6 times per year. Responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc. |
| **Policy Council** | 24 members plus President. Members elected by and from the Zones (12 from 5 Metro Zones, 12 from 12 Country Zones). | Meet at least 2 times per year to contribute to policy positions and advocacy for input into Board, and to liaise with Zones on policy and advocacy. The Policy Council can form Policy Teams, Policy Forums and Committees, which would have responsibility for specific functions, such as policy development. |
| **Zones** | 5 Metro, 12 Country. | Meet at least 2 times per year to raise policy issues, elect representatives to the Policy Council, and undertake regional advocacy and projects as directed by the Zone. |

# Option 2 – Board, Regional Bodies

A description of the governance body structure and role for Option 2

| Governance Body | Structure | Role |
|---|---|---|
| **Board** | 11 members: 8 representative members elected from and by the Regional Bodies (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors. | Meet 6 times per year responsible for governance of WALGA including strategy, financial oversight, policy development, advocacy priorities, employment of CEO, etc. |
| **Regional Bodies** | Metro: North, South, East and Central.<br>Country: Mining & Pastoral, Agricultural, Peel/ South West/Great Southern, Regional Capitals.<br>*Note: Local Governments can nominate their preferred regional body, with membership of the regional bodies to be determined by the board.* | Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members (1 from each of the Metro Regional Bodies and 1 from each of the Country Regional Bodies). |
| **Policy Teams / Forums / Committees** | Membership drawn from the Board and Regional Bodies with some independent members. | Responsible for specific functions – such as policy development – as determined by the Board. |

# Option 3 – Board, Amalgamated Zones

A description of the governance body structure and role for Option 3

| Governance Body | Structure | Role |
|---|---|---|
| **Board** | 15 members: 12 elected from the Zones (6 from Metro/Peel, 6 from Country). President to be elected by the Board. The Board will appoint up to 2 independent, skills or constituency directors. | Meet 6 times per year. Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc. |
| **Zones** | Metro/Peel:<br>• Central Metropolitan<br>• East Metropolitan<br>• North Metropolitan<br>• South Metropolitan<br>• South East Metropolitan<br>• Peel<br><br>Country*:<br>• Wheatbelt South<br>• Wheatbelt North<br>• Mid West / Murchison / Gascoyne<br>• Pilbara / Kimberley<br>• South West / Great Southern<br>• Goldfields / Esperance<br>**indicative, re-drawing required* | Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members. |
| **Policy Teams / Forums / Committees** | Membership drawn from Board with some independent members. | Responsible for specific functions – such as policy development – as determined by the Board. |

# Option 4 – Member Elected Board, Regional Groups

A description of the governance body structure and role for Option 4

| Governance Body | Structure | Role |
|---|---|---|
| **Board** | 11 members: 8 representative members elected via direct election, with each member Local Government to vote (4 elected by and from Metropolitan Local Governments, 4 elected by and from Country Local Governments). President elected by the Board from among the representative members. The Board will appoint up to 3 independent, skills or constituency directors. | Meet 6 times per year and responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc. |
| **Policy Teams / Forums / Committees** | Membership drawn from Board with some independent members. | Meet at least 2 times per year. Responsible for specific functions – such as contributing to policy development – as determined by the Board. |
| **Regional Groups** | Determined by members to suit needs. E.g. Regional Capitals, GAPP, VROCs, CEO Group, existing Zones. | Feed into policy development processes and undertake advocacy and projects as determined by the groups. |

# Option 5 – Current Model

A description of the governance body structure and roles for the Current Model

| Governance Body | Structure | Role |
|---|---|---|
| **State Council** | 24 members plus the President. Members elected by and from the Zones (12 from 5 Metropolitan Zones, 12 from 12 Country Zones). | Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy, employment of CEO, etc. |
| **Zones** | 5 Metro, 12 Country. | Consider the State Council Agenda, elect State Councillors, and undertake regional advocacy / projects as directed by the Zone. |
| **Policy Teams / Forums / Committees** | Membership drawn from State Council with some independent members. | Responsible for specific functions – such as contributing to policy development, financial oversight etc. – as determined by State Council. |

# Option 1 – Two Tier Model, Existing Zones

Option 1 and its alignment to the principles

**Option 1 – Two tier model, existing Zones**

Board (11 members)
8 elected from Policy Council, incl. Board elected President
Up to 3 independents

Policy Council (25 members)
24 members plus President

Zones (5 metro, 12 country)

| | Principle & component | Principle alignment (Meets, partial, does not meet) | Discussion points |
|---|---|---|---|
| Representative | Composition | Meets | • Board will have equal metropolitan and country membership |
| | Size | Meets | • Board is smaller |
| | Diversity | Meets | • Consideration of appointment processes for independent members |
| | Election Process | Meets | • Board to be elected from Policy Council |
| Responsive | Timely Decision Making | Meets | • Meeting frequency aligned to governing body roles |
| | Engaged Decision Making | Meets | • Board meetings are not dependent on other governing body meetings |
| | Agility | Partial | • Board is future-proofed from external changes<br>• Zone structures still underpin Council |
| | Focus | Partial | • Prioritisation and focus may be a challenge |
| Results Oriented | Value Added Decision Making | Meets | • Best practice board approaches will be adopted |
| | Continuous Improvement | Meets | • Board would be responsible for ongoing reviews of governance body roles in consultation with members |

# Option 2 – Board, Regional Bodies

Option 2 and its alignment to the principles

**Option 2 – Board, Regional Bodies**

Board (11 members)
8 elected from Regional Bodies, incl. Board elected President
Up to 3 independents

Regional Bodies (4 metro, 4 country)

Policy Teams / Forums / Committees

| | Principle & component | Principle alignment (Meets, partial, does not meet) | Discussion points |
|---|---|---|---|
| Representative | Composition | Meets | • Board will have equal metropolitan and country membership<br>• How to establish regional body membership is a consideration |
| | Size | Partial | • Board is smaller<br>• Number of regional bodies is a consideration |
| | Diversity | Meets | • Consideration of appointment processes for independent members |
| | Election Process | Meets | • Board election from regional bodies |
| Responsive | Timely Decision Making | Meets | • Meeting frequency aligned to governing body roles |
| | Engaged Decision Making | Meets | • Board meetings are not dependent on regional body meetings |
| | Agility | Meets | • Board and regional bodies are future proofed from external changes |
| Results Oriented | Focus | Partial | • There may be challenges defining accountabilities and responsibilities of regional bodies |
| | Value Added Decision Making | Meets | • Best practice board approaches will be adopted |
| | Continuous Improvement | Meets | • Board will be responsible for ongoing reviews of governing body roles in consultation with members |

# Option 3 – Board, Amalgamated Zones

Option 3 and its alignment to the principles

**Option 3 – Board, Amalgamated Zones**

Board (15 members)
12 elected from Zones, incl. Board elected President
Up to 2 independents

Zones (6 metro, 6 country)

Policy Teams / Forums / Committees

| | Principle & component | Principle alignment (Meets, partial, does not meet) | Discussion points |
|---|---|---|---|
| Representative | Composition | Partial | • Board will have equal metropolitan and country membership<br>• There may be composition challenges for amalgamated zones |
| | Size | Partial | • Board is smaller<br>• Amalgamation of zones to 12 in total |
| | Diversity | Meets | • Consideration of appointment processes for independent members |
| | Election Process | Meets | • Board election from zones |
| Responsive | Timely Decision Making | Meets | • Meeting frequency aligned to governing body roles |
| | Engaged Decision Making | Meets | • Board meetings are aligned to zone meetings |
| | Agility | Meets | • Board is future proofed from external changes |
| Results Oriented | Focus | Partial | • Prioritisation and focus may be a challenge |
| | Value Added Decision Making | Meets | • Best practice board approaches will be adopted |
| | Continuous Improvement | Meets | • The Board would be responsible for ongoing reviews of governance body roles in consultation with members |

# Option 4 – Member Elected Board, Regional Groups

Option 4 and its alignment to the principles

**Option 4 – Member elected Board, Regional Groups**

Board (11 members)
8 elected via direct election, incl. Board elected President
Up to 3 independents

Policy Teams / Forums / Committees

Regional Groups

| | Principle & component | Principle alignment (Meets, partial, does not meet) | Discussion points |
|---|---|---|---|
| Representative | Composition | Partial | • Board will have equal metropolitan and country membership<br>• Membership of regional groups dynamic and ad hoc |
| | Size | Partial | • Board is smaller |
| | Diversity | Meets | • Consideration of appointment processes for independent members |
| | Election Process | Meets | • Board election from a general meeting |
| Responsive | Timely Decision Making | Meets | • Meeting frequency aligned to governing body roles |
| | Engaged Decision Making | Meets | • Board meetings are not dependent on policy teams / regional group meetings |
| | Agility | Meets | • Board is future-proofed from external changes |
| Results Oriented | Focus | Partial | • Policy teams / Regional Group meetings to influence priorities |
| | Value Added Decision Making | Meets | • Best practice board approaches will be adopted |
| | Continuous Improvement | Meets | • Board would be responsible for ongoing reviews of governing body roles in consultation with members |

# Option 5 – Current Model

Current model and its alignment to the principles

**Option 5 – Current Model**

State Council (25 members)
24 State Councillors
1 President

Zones (5 metro, 12 country)

Policy Teams / Forums / Committees

| | Principle & component | Principle alignment (Meets, partial, does not meet) | Discussion points |
|---|---|---|---|
| Representative | Composition | Meets | • State Council has equal metropolitan and country membership |
| | Size | Partial | • State Council will retain 25 members |
| | Diversity | Partial | • No control of diversity of State Council |
| | Election Process | Meets | • State Council election from zones |
| Responsive | Timely Decision Making | Partial | • Meeting frequency aligned to governing body roles |
| | Engaged Decision Making | Meets | • State Council meetings are aligned to zone meetings |
| | Agility | Partial | • State Council is not future proofed from external changes |
| Results Oriented | Focus | Partial | • Prioritisation and focus may remain a challenge |
| | Value Added Decision Making | Partial | • Best practice board approaches will not be adopted |
| | Continuous Improvement | Meets | • State Council would continue to be responsible for ongoing reviews of governance body roles in consultation with members |

| 15.12.22.02 | PARTNERING AGREEMENT FOR THE PROVISION OF MUTUAL AID FOR RECOVERY DURING EMERGENCIES – MEMORANDUM OF UNDERSTANDING (MOU) - RENEWAL |
|---|---|

| | |
|---|---|
| **File No:** | REL003 |
| **Date of Meeting**: | 15 December 2022 |
| **Location/Address**: | N/A |
| **Name of Applicant:** | N/A |
| **Name of Owner:** | N/A |
| **Author/s:** | Gary Sherry – Chief Executive Officer |
| **Authorising Officer:** | Gary Sherry – Chief Executive Officer |
| **Declaration of Interest**: | The author and authorising officer do not have an interest in this item |
| **Voting Requirements:** | Simple Majority |
| **Previous Report:** | N/A |

**Summary of Report:**
Council is to consider renewing a Memorandum of Understanding from 2020 that promotes cooperation between the member local governments of the Central Country Zone of WALGA in responding to large emergency events.

**Description of Proposal:**
Providing support to those nearby in an emergency is a key part of being a good neighbour. In 2019 the Central Country Zone of WALGA administered the setting up of a partnering agreement between member local governments for the provision of mutual aid by local governments for recovery during emergencies. The wording of the current MOU is included at Attachment 15.12.22.02A. The MOU expires on 31 December 2022.

The Central Country Zone of WALGA have discussed continuing this MOU, including extending the term of the agreement in at least 5 years.

Under the principles of this MOU in February 2022 the Shire of Brookton assisted the Shire of Corrigin after a bushfire by providing:

- Provided a qualified Recovery Coordinator to work from the Shire of Corrigin's office assist in setting up the Shire of Corrigin recovery response to the bushfire. The Shire of Brookton met the Officer's salary cost and providing personal equipment, with the Shire of Corrigin meeting day to day expenses including accommodation and sustenance;

- Provided the Shire's front end loader to assist in clearing bushfire debris from the Shire's roads. The Shire of Brookton meet the staff labour costs while the Shire of Corrigin met the day to day plant costs including fuel. The Shire of Brookton recovered the cost of transporting the loader to Corrigin from the Shire of Corrigin. The Shire of Corrigin provided the return transport.

A final version of the renewed MOU has not yet been received by the Shire of Brookton. The Officer's recommendation seeks for Council agree to continue to be part of the cooperative approach of assisting other local governments in the Central Country Zone of WALGA in emergency events by renewing the attached MOU for up to 10 years

**Background:**
At their September 2019 Ordinary Meeting, Council formally agreed to participate in the Memorandum of Understanding (MOU) for the Provision of Mutual Aid during Emergencies and Post Incident Recovery (MOU).

Broadly the MOU sets out a basic framework for cooperation between the Local Governments named, to promote cooperation in a disaster event which affects one or more of the partnering local governments.

The guiding principle of this MOU is that any support given to a partnering LG in a particular emergency event shall be voluntary and of a level that will not unduly compromise the operability of the partnering LG providing the support.

Partners to this MOU, in times of community distress due to an emergency incident, agree where possible to:

1. Provide whatever resources may reasonably be available within the capacity of that LG to respond to the emergency incident if requested;

2. Provide at its absolute discretion, whatever resources may be available within the means of that LG to assist with post incident recovery in the community.

The parties to the MOU acknowledge that the provisions of this document are not intended to create binding legal obligations between them. The parties acknowledge that:

1. nothing in MOU authorises a party to incur costs or expenses on behalf of the other party; and

2. a party has no authority to act for, or to create or assume any responsibility obligation or liability on behalf of, the other party.

In the event of an emergency:

1. neighbouring local governments will look to provide where possible both physical and human resources to assist with the immediate response and recovery. Ongoing protracted assistance may be needed, this may be subject to further negotiation and agreement in writing between the partners concerned.

2. Where possible, and if appropriate, the affected local government must utilise internal resources and local contractors before requesting assistance from another local government. This will ensure local governments are not seen to be competing with local businesses or offers of assistance;

3. All requests for support will be made through the Incident Controller (IC) of the designated Hazard Management Agency (HMA) for the incident, in consultation with the designated Local Recovery Coordinator (LRC) and the Local Emergency Coordinator (LEC);

4. All equipment provided must be covered by the parties own insurance and each local government is responsible for ensuring insurance policies allow for the provision of mutual aid;

5. Each individual local government will be responsible for continued salary and any workers compensation insurance for their own staff regardless of where they are operating during the disaster event;

6. Each local government will be responsible for any loss, damage or cost associated with the provision of support unless otherwise agreed in writing.

7. The local government requesting support will be responsible for all incidental costs associated with the provider's personnel and equipment such as catering, accommodation, OHS issues, transport, fuel and storage.

The West Australian disaster recovery arrangements provide for the reimbursement of expenditure incurred by partnering local governments during a significant disaster event. Each local government is responsible for maintaining an accurate record of its expenditure during an event.

**Consultation:**
The Central Country Zone of WALGA have discussed this matter and all anticipate agreeing to renewing the MOU.

**Statutory Environment:** Nil
**Relevant Plans and Policy:** Nil

**Financial Implications:**
There are no direct financial implications in renewing the MOU.

Should Council respond to a request from a partnering local government, the cost impact to Council would relate to staff salary/wages whilst assisting in the emergency and any loss, damage or cost associated with the provision of support (i.e. plant, equipment, Protective clothing etc.), unless otherwise agreed in writing. In many instances the loss of plant and equipment would be covered under Council's insurance, however there may be an insurance excess on particular plant or equipment that the Shire may have to meet.

The local government requesting the assistance will be responsible for all incidental cost associated with the provider's personnel and equipment such as catering, accommodation, OHS, transport, fuel and storage.

**Risk Assessment:**
By continuing a Regional MOU that affords co-operation and resource sharing, the Council will be taking a pro-active step to enhancing its capacity, and hence minimizing risk, in responding to community need.

**Community & Strategic Objectives:** Nil

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

***That Council:***

1. ***Agree to renewing the Shire of Brookton's participation in the Central Country Zone of WALGA's Memorandum of Understanding as detailed at Attachment 15.12.22.02A for up to ten years to 2032; and***

2. ***authorises the Shire President and Chief Executive Officer execute the document upon receipt of the final version of document for signing***

*(Simple majority vote required)*

## Attachments

Attachment 15.12.22.02A – Draft Memorandum of Understanding

# Local Government MoU

**This Memorandum of Understanding is made on the 21st Day of February 2020.**

**Parties to the Agreement**

**Shire of Beverley,**
**Shire of Brookton**
**Shire of Corrigin**
**Shire of Cuballing,**
**Shire of Dumbleyung,**
**Shire of Kulin,**
**Shire of Lake Grace,**
**Shire of Narrogin,**
**Shire of Pingelly,**
**Shire of Quairading,**
**Shire of Wagin,**
**Shire of Wandering,**
**Shire of West Arthur,**
**Shire of Wickepin,**
**Shire of Williams**

Hereinafter called the 'partnering LGs' 'parties' or 'partners'

## Aim

This Memorandum of Understanding (MOU) sets out a basic framework for cooperation between the Local Governments named, to promote cooperation in a disaster event which affects one or more of the partnering LGs.

The guiding principle of this MOU is that any support given to a partnering LG in a particular emergency event shall be voluntary and of a level that will not unduly compromise the operability of the partnering LG providing the support.

## Purpose

To facilitate the provision of mutual aid between partnering LGs during emergencies and post incident recovery.

To enhance the capacity of our communities to cope in times of difficulty.

To demonstrate the capacity and willingness of participating LGs to work co-operatively and share resources within the region.

## Partnering Objectives

Partners to this MOU, in times of community distress due to an emergency incident, agree where possible to:

1. Provide whatever resources may reasonably be available within the capacity of that LG to respond to the emergency incident if requested;

2. Provide at its absolute discretion, whatever resources may be available within the means of that LG to assist with post incident recovery in the community.

### Allocation of Resources

1. This MOU acknowledges that the allocation of a partnering LG's personnel and plant resources is an operational issue, and as such is the responsibility of the CEO of the LG seeking to offer aid.

2. This MOU seeks to demonstrate that the CEO's commitment to supporting other LGs in need is supported by the Elected Members of each participating Council.

### Responsibilities

The partners to this MOU recognise their responsibilities to have adequate arrangements in place in order to be in a position to respond to non-natural and natural disasters.

This MOU recognizes that each LG will have its own LEMPs in place in accordance with the *Emergency Management Act 2005*. However, the intention of this MOU is to improve the efficiency of joint response to a disaster, share experiences, enhance cooperation between partnering LGs and improve regional resilience to disaster events.

The parties acknowledge that the provisions of this document are not intended to create binding legal obligations between them.

The parties acknowledge that:

1. nothing in this document authorizes a party to incur costs or expenses on behalf of the other party; and

2. a party has no authority to act for, or to create or assume any responsibility obligation or liability on behalf of, the other party.

### Partnering Expectations

1. To provide where possible both physical and human resources to assist with the immediate response and recovery. Ongoing protracted assistance may be needed, this may be subject to further negotiation and agreement in writing between the partners concerned.

2. Where possible, and if appropriate, the affected LG must utilise internal resources and local contractors before requesting assistance from another LG. This will ensure LGs are not seen to be competing with local businesses or offers of assistance.

3. All requests for support will be made through the Incident Controller (IC) of the designated Hazard Management Agency (HMA) for the incident, in consultation with the designated Local Recovery Coordinator (LRC) and the Local Emergency Coordinator (LEC).

4. All equipment provided must be covered by the partners own insurance, each LG is responsible for ensuring insurance policies allow for the provision of mutual aid.

5. Each individual Council will be responsible for continued salary and any workers compensation insurance for their own staff regardless of where they are operating during the disaster event.

6. Each LG will be responsible for any loss, damage or cost associated with the provision of support unless otherwise agreed in writing.

7. The LG requesting support will be responsible for all incidental costs associated with the provider's personnel and equipment such as catering, accommodation, OHS issues, transport, fuel and storage.

### Cost Recovery

The West Australian National Disaster Relief and Recovery Arrangement (WANDRRA) guidelines provide for the reimbursement of expenditure incurred by partnering LGs during a disaster event. Each partnering LG is responsible for maintaining an accurate record of its expenditure during an event.

In the event the emergency is declared a Disaster, State and Commonwealth funding assistance will be sought in compliance with relevant State and Commonwealth Policies. The affected partnering LG area will claim these costs accordingly under the WANDRRA guidelines.

In the event a partnering LG's resources and/or equipment are required to assist another partnering LG, these costs would not be claimable via WANDRRA. Therefore, any intended claim for reimbursement is a matter between partnering LGs.

### Duration and Amendment

The MOU will come into effect at the date which all parties have signed the agreement.

This MOU can be reviewed at any time but cannot be amended except with the written consent of all partners.

### Term

Unless mutually extended, terminated or parties withdraw, this MOU will expire on 31 December 2022.

### Withdrawal

Any partner may withdraw from this MOU by giving 90 days written notice to the partnering LG's and the State Emergency Management Committee.

### Notices

Communications in relation to this MOU should be addressed to:

The Executive Officer, Central Country Zone of WALGA,

## 15.12.22.03 COUNCIL POLICY – EMPLOYEE ALLOWANCES

| | |
|---|---|
| **File No:** | GOV031A |
| **Date of Meeting**: | 15 December 2022 |
| **Location/Address**: | N/A |
| **Name of Applicant:** | N/A |
| **Name of Owner:** | N/A |
| **Author/s:** | Gary Sherry – Chief Executive Officer |
| **Authorising Officer:** | Gary Sherry – Chief Executive Officer |
| **Declaration of Interest**: | The author and authorising officer do not have an interest in this item |
| **Voting Requirements:** | Simple Majority |
| **Previous Report:** | N/A |

**Summary of Report:**
Council is to consider policy to provide clarity and guidance to the payment of certain employee allowances under new employment awards.

**Description of Proposal:**
In switching to from the Federal to the State industrial relations system areas of difference have been identified in the awards.

The draft Employee Allowances policy, included at Attachment 15.12.22.03A seeks to provide clarity where the Shire of Brookton will continue to provide employee allowances under the State Award.

First Aid allowances are not identified in the State Awards. The Shire of Brookton has four appointed employees with first aid qualifications in four different Shire workplace locations.

The provision of an allowance for grave digging was not identified in either award and has been included in discussion with works staff over pay and conditions and a potential Enterprise Bargaining Agreement.

**Background:**
The Shire of Brookton currently operates under the Federal Industrial Relations legislation.

The State Government has announced that the 'relevant day' for the transition of local governments to the State industrial relations (IR) system will be 1 January 2023.

This means that from 1 January 2023:

- The Minimum Conditions of Employment Act 1993 (WA) (MCE Act) and the Industrial Relations Act 1979 (WA) will cover Local Government employers and employees (not the Fair Work Act 2009 (Cth), with the exception of some provisions that apply to non-national system employers).
- The employment tribunal will be the Western Australian Industrial Relations Commission (not the Fair Work Commission).
- The regulator which enforces compliance against the State employment laws will be the Department of Mines, Industry Regulations and Safety (DMIRS) (not the Fair Work Ombudsman).

- The Local Government Industry Award 2020 (LGIA) will become a transitional instrument and will continue to apply for each Local Government. If any provisions of the MCE Act are more beneficial than the LGIA provisions, you will have to apply the MCE Act provision.
- If you have an enterprise agreement, it will become a transitional instrument and will continue to apply. If any provisions of the MCE Act are more beneficial than the agreement provisions, you will have to apply the MCE Act provisions.

The Shire will seek to transfer all staff to the relevant State Awards by this date.

**Consultation:**
Shire of Brookton employees and their union representatives have been consulted over the payment of allowances.

**Statutory Environment:**
The Minimum Conditions of Employment Act 1993 (WA) (MCE Act) and the Industrial Relations Act 1979 (WA) will cover Local Government employers and employees (not the Fair Work Act 2009 (Cth), with the exception of some provisions that apply to non-national system employers).

**Relevant Plans and Policy:**
With Council approval the draft policy induced at Attachment 15.12.22.03A will be included in Council's policy manual.

**Financial Implications:**
Council is currently paying four staff the First Aid Allowance.

In 2021/22 Council dug four new graves and one reopened grave. A grave digging allowance as outlined in the policy will cost in the region of $2,250 per annum.

**Risk Assessment:**
Few consequences are anticipated and the outcomes would be minor in nature.

**Community & Strategic Objectives:** Nil

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

***That Council adopt Policy included at Attachment 15.12.22.03A to regulate the payment of employee allowances not included in employee awards.***

## Attachments
Attachment 15.12.22.03A – Allowances Policy

## 2.50 EMPLOYEE ALLOWANCES

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|---|---|---|---|---|
| **Directorate:** | Executive | | | |
| **Statutory Environment:** | *Local Government Act, 1995* | | | |
| **Council Adoption:** | **Date:** | | **Resolution #:** | |
| **Last Amended:** | **Date:** | | **Resolution #:** | |
| **Review Date:** | June 2023 | | | |

**Objective:**
To clarify the payment of allowances not included in formal employee awards and agreements.

**Policy:**
Council will provide employees the following allowances where the employees Award or Agreement is silent on the matter.

First Aid Allowance

1 An allowance of $17.33 per week will be paid to an employee who holds an appropriate first aid qualification and who is appointed by the employer to perform first aid duty.

2. Clause 1 will not apply where the requirement to hold a first aid certificate is a requirement of the position.

3. The First Aid Allowance is payable during periods of paid leave.

Grave Digging Allowance

1. An amount of $150 will be paid to a staff member every time he / she is required to dig a new grave and / or open up an existing grave.

**Guidelines**

1. The First Aid Allowance will be paid to those employees appointed and not those who hold a first aid qualification.

2. The Shire of Brookton reserves the right to specify the necessary first aid qualification required by staff to be eligible to be appointed.

3. The Shire of Brookton will advertise within the relevant work place any opportunities to be appointed to perform first aid duties.

4. The Shire of Brookton reserves the right to
   - not appoint an employee to perform first aid duties in a workplace.
   - appoint multiple employees to perform first aid duties in a workplace.

## 16.12.22 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

## 17.12.22 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil at this time.

## 18.12.22 CONFIDENTIAL REPORTS

## 18.12.22.01 NOMINATIONS – AUSTRALIA DAY AWARDS 2023

**OFFICER'S RECOMMENDATION**

***That Council embargo the Council decision selecting Australia Day Award recipients until after Australia Day 2023.***

## 19.12.22 NEXT MEETING & CLOSURE

The next Ordinary meeting of the Council will be held on Thursday 16th February 2023 commencing at 6.00 pm.