



ORDINARY MEETING OF COUNCIL

REVISED AGENDA

15 FEBRUARY 2024



NOTICE OF MEETING

15 February 2024

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 February 2024 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 February 2024

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.

TABLE OF CONTENTS

1.02.24	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	5
2.02.24	RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....	5
3.02.24	USE OF COMMON SEAL – DECEMBER – JANUARY	6
4.02.24	DELEGATED AUTHORITY – ACTIONS PERFORMED.....	6
5.02.24	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	6
6.02.24	PUBLIC QUESTION TIME.....	6
7.02.24	APPLICATIONS FOR LEAVE OF ABSENCE.....	6
8.02.24	PETITIONS/DEPUTATIONS/PRESENTATIONS.....	6
9.02.24	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS.....	7
9.02.24.01	ORDINARY MEETING OF COUNCIL – 14 DECEMBER 2023	7
9.02.24.02	AUDIT AND RISK COMMITTEE – 7 FEBRUARY 2024.....	7
10.02.24	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION	7
11.02.24	DISCLOSURE OF INTERESTS	7
12.02.24	TECHNICAL & DEVELOPMENT SERVICES REPORTS.....	8
12.02.24.01	REALLOCATION OF COUNCILS 2023/24 ROADS TO RECOVERY FUNDING ALLOCATION.....	8
12.02.24.02	ROAD CLOSURE SECTION OF ROBINSON ROAD AND BARTRAM STREET	16
13.02.24	COMMUNITY SERVICES REPORTS	22
13.02.24.01	CURTIN MEDICAL STUDENT RURAL IMMERSION PROGRAM – REQUEST TO WAIVE OR REDUCE FEES	22
13.02.24.02	REQUEST FOR COLLECTION OF NATIVE FLORA – Threshold Environment Pty Ltd.....	26
14.02.24	CORPORATE SERVICES REPORTS	29
14.02.24.01	LIST OF PAYMENTS – DECEMBER 2023.....	29
14.02.24.02	LIST OF PAYMENTS – JANUARY 2024.....	49
14.02.24.03	STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2023.....	63
14.02.24.04	STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2024.....	93
14.02.24.05	RISK MANAGEMENT FRAMEWORK.....	123
14.02.24.06	INTERNAL AUDIT OF THE CORPORATE CREDIT CARD SYSTEM	142
14.02.24.07	REGULATION 17 REVIEW - NOVEMBER 2023	147
14.02.24.08	ANNUAL FINANCIAL REPORT AND AUDIT REPORT 2022/2023	164

14.02.24.09	2023 COMPLIANCE AUDIT REPORT (CAR).....	171
14.02.24.10	STATUTORY BUDGET REVIEW 2023/2024	185
14.02.24.11	REQUEST TO REDUCE FEES – MAYENCLAN CONTRACTING.....	198
15.02.24	GOVERNANCE REPORTS.....	201
15.02.24.01	AMENDMENT OF POLICY 1.18 APPOINTING ACTING OR TEMPORARY CEO	201
15.02.24.02	REVIEW OF ORGANISATIONAL STRUCTURE – FEBRUARY 2024.....	207
16.02.24	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN ...	
	211
17.02.24	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING	
	211
17.02.24.01	URGENT BUSINESS – SALE OF OBSOLETE EQUIPMENT VIA COMMUNITY GROUP – ADOPTION OF LIVING VALUES	211
17.02.24.02	SALE OF OBSOLETE EQUIPMENT VIA COMMUNITY GROUP	213
17.02.24.03	LIVING VALUES	219
18.02.24	CONFIDENTIAL REPORTS.....	223
19.02.24	NEXT MEETING & CLOSURE.....	223

1.02.24 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.

2.02.24 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

Cr KL Crute	President
Cr T D de Lange	Deputy President
Cr HA Bell	
Cr C Hayden	
Cr L McCabe	

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

Leave of Absence

Nil.

Members of the Public

Nil at this time

3.02.24 USE OF COMMON SEAL – DECEMBER – JANUARY

The Table below details the Use of Common Seal under delegated authority for the months of December 2023 and January 2024.

Use of Common Seal Register		
File Ref:	Purpose	Date Granted
Nil.		

4.02.24 DELEGATED AUTHORITY – ACTIONS PERFORMED

The Table below details the actions of Council performed under delegated authority.

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

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
12-23/24	York Williams Road	Fire Station	20/12/2023
13-23/24	150 White Street	Slab	24/01/2024
14-23/24	150 White Street	Outdoor Bathroom/Toilet	24/01/2024
16-23/24	6 Gaynor Street, Brookton	Rotunda	7/02/2024

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

PLANNING				
File Ref	Application Ref	Subject Land (Inc. Scheme No.)	Purpose	Date Granted
Nil				

5.02.24 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

6.02.24 PUBLIC QUESTION TIME

Nil at this time.

7.02.24 APPLICATIONS FOR LEAVE OF ABSENCE

Nil at this time.

8.02.24 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil at this time.

9.02.24 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.02.24.01 ORDINARY MEETING OF COUNCIL – 14 DECEMBER 2023

That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 14th December 2023, be confirmed as a true and correct record of the proceedings.

9.02.24.02 AUDIT AND RISK COMMITTEE – 7 FEBRUARY 2024

That the minutes of the Audit and Risk Committee Meeting held in the Shire of Brookton Council Chambers, on 7th February 2024, be received by Council.

10.02.24 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil at this time.

11.02.24 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.

12.02.24 TECHNICAL & DEVELOPMENT SERVICES REPORTS**12.02.24.01 REALLOCATION OF COUNCILS 2023/24 ROADS TO RECOVERY FUNDING ALLOCATION**

File No:	ADM122
Date of Meeting:	16 February 2024
Location/Address:	Various
Name of Applicant:	N/A
Name of Owner:	N/A
Author:	Les Vidovich – Manager Infrastructure and Works
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 reallocating 2023/24 Roads to Recovery (R2R) funding to Buckingham Road and Whittington Street due to a delay in receiving the Shires Wheatbelt Secondary Freight Network (WSFN) funding allocation for Dangin Mears Road.

Description of Proposal:

With the removal of Dangin Mears Road from the program and because the works were scheduled to be completed in-house, alternative revenue sources for shire wages, overheads and plant operating costs will need to be found.

There are presently three approved Roads to Recovery (R2R) program resealing projects which are yet to commence that could be withdrawn and reallocated. These include:

Road	SLK	Cost
Corberding Road Reseal	SLK 7.96 to 8.16	\$15,753
Brookton Kweda Reseal	SLK 25.27 to 26.66	\$55,749
McGrath Street Reseal	Slk 0.25 to 0.60	\$21,703
Total		\$93,205

The R2R program supports the construction and maintenance of the local road infrastructure assets, which facilitates greater accessibility and improves safety, economic and social outcomes for all its users. R2R is an ongoing program that operates over a five-year funding period, providing a stable and predictable source of funding. Flexibility is built into the program, with funding recipients able to decide on the road projects that deliver on local priorities throughout the funding period.

The R2R funds could be reallocated to the following projects:

Road	SLK	Cost
Buckingham Road	SLK 1.69 to 2.69	\$77,367
Whittington Street	SLK 0 to 0.01	\$15838
Total		\$93,205

It is proposed that the above two projects be carried out using R2R funding, replacing the resealing of Corberding, Brookton Kweda and McGrath Streets along with the reconstruction of Dangin Mears Road.

The Shire of Brookton's recent road assessment of unsealed roads listed the condition of Buckingham Road as poor. Sections of Buckingham Road require gravel re-sheeting along with vegetation pruning. A summary of the road assessment information is attachment 12.02.24.01A.

The Shire has completed an assessment of the road drainage adjacent to the Brookton Hotel. A broken drainage pipe alongside the Hotel needs replacement as the damaged section of pipe could possibly be contributing to the hotel cellar being flooded.

Background:

The Shire of Brookton made an allocation within its 2023/24 annual budget to reconstruct a further four-kilometre section of Dangin Mears Road using funding from the WSFN. Although the project has been approved, the WSFN are still waiting for the Project Proposal Report (PPR) to be signed by the Commonwealth Government to allow approved projects to proceed. The WSFN still have no confirmed date when or if this funding approval will occur.

As a result of this delay, it is now too late to have this four-kilometre section completed this financial year, prior to the onset of when seasonal rainfall is expected to occur.

Consultation:

The item has been discussed by the Executive Team and was presented for discussion and debate at Councils February briefing forum.

Statutory Environment:

Local Government Act (1995)

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Local Government (Financial Management) Regulations 1996

Regulation 33A Empowers a Council to review and amend its annual budget.

Relevant Plans and Policy: Nil

Financial Implications:

The overall costs are within the original R2R budget allocation figures and are wholly grant funded. There will however be changes to the shires estimated wages, overheads, material, and plant operating costs for these works because of it being completed in-house.

Risk Assessment:

The risk in relation to this matter is assessed as "Low" as reducing the risk when improving the quality of a road asset through gravel re-sheeting or drainage improvements will have a stronger safety outcome.

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:

The upgrading or improvement of Council's Road or Drainage infrastructure, aligns with the Shire of Brookton's Strategic Community and Corporate Business plans.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council

approve the reallocation of Roads To Recovery Funding from the approved 2023/24 projects being:

1. *Corberding Road, SLK 7.96 to 8.16 - \$15,753 (Reseal);*
2. *Brookton Kweda Road, SLK 25.27 to 26.66 - \$55,749 (Reseal); and*
3. *McGrath Street, SLK 0.25 to 0.60 - \$21,703 (Reseal);*

to the following projects:

1. *Buckingham Road, SLK 1.69 to 2.69 - \$77,367 (Tree Pruning and Gravel Sheeting); and*
2. *Whittington Street, SLK 0 to 0.01 - \$15,838 (Drainage Pipe Replacement).*

(Simple majority vote required)

Attachment

Attachment 12.02.24.01A - Gravel Re-sheeting RAMM Data.

Road	Road Name (Gravel Resheeting)	Start SLK	End SLK	Length	Pavement Width	Pavement Area	Hierarchy	Pavement Type	Pavement Score	Pavement Condition
80	ASHFIELD ROAD	0	1570	1570	5	7379	ACCESS ROAD	Unsealed	4	Poor
80	ASHFIELD ROAD	1570	3880	2310	6	13860	ACCESS ROAD	Unsealed	4	Poor
80	ASHFIELD ROAD	3880	5570	1690	6	9971	ACCESS ROAD	Unsealed	4	Poor
15	AUSTIN ROAD	0	1690	1690	9	14534	ACCESS ROAD	Unsealed	3	Average
15	AUSTIN ROAD	1690	2480	790	9	6794	ACCESS ROAD	Unsealed	3	Average
15	AUSTIN ROAD	2480	4910	2430	9	20898	ACCESS ROAD	Unsealed	3	Average
15	AUSTIN ROAD	4910	5200	290	9	2494	ACCESS ROAD	Unsealed	3	Average
15	AUSTIN ROAD	5200	7060	1860	9	15996	ACCESS ROAD	Unsealed	3	Average
15	AUSTIN ROAD	7060	7480	420	9	3612	ACCESS ROAD	Unsealed	3	Average
15	AUSTIN ROAD	7480	8760	1280	9	11008	ACCESS ROAD	Unsealed	3	Average
68	AVERY ROAD	0	1070	1070	6	6420	ACCESS ROAD	Unsealed	3	Average
68	AVERY ROAD	1070	2280	1210	6	7260	ACCESS ROAD	Unsealed	3	Average
68	AVERY ROAD	2280	3400	1120	6	6720	ACCESS ROAD	Unsealed	3	Average
33	BARTRAM ROAD	30	2820	2790	7	20646	ACCESS ROAD	Unsealed	2	Good
33	BARTRAM ROAD	2820	3760	940	6	5828	ACCESS ROAD	Unsealed	2	Good
33	BARTRAM ROAD	3760	4160	400	6	2480	ACCESS ROAD	Unsealed	2	Good
33	BARTRAM ROAD	4160	4390	230	7	1702	ACCESS ROAD	Unsealed	2	Good
33	BARTRAM ROAD	4390	6230	1840	6	11408	ACCESS ROAD	Unsealed	2	Good
33	BARTRAM ROAD	6230	6760	530	7	3922	ACCESS ROAD	Unsealed	2	Good
50	BENNIER ROAD	0	1230	1230	6	7380	ACCESS ROAD	Unsealed	3	Average
62	BENZIE ROAD	30	380	350	6	2170	ACCESS ROAD	Unsealed	3	Average
62	BENZIE ROAD	420	600	180	6	1116	ACCESS ROAD	Unsealed	3	Average
62	BENZIE ROAD	600	2500	1900	5	9500	ACCESS ROAD	Unsealed	3	Average
62	BENZIE ROAD	2500	2900	400	6	2480	ACCESS ROAD	Unsealed	3	Average
62	BENZIE ROAD	2900	4130	1230	6	7626	ACCESS ROAD	Unsealed	3	Average
76	BOWRING ROAD	0	1030	1030	7	7519	ACCESS ROAD	Unsealed	3	Average
76	BOWRING ROAD	1030	1580	550	7	4015	ACCESS ROAD	Unsealed	3	Average
76	BOWRING ROAD	1580	2740	1160	7	8468	ACCESS ROAD	Unsealed	3	Average
29	BOWRON ROAD	0	1400	1400	4	5740	ACCESS ROAD	Unsealed	3	Average
29	BOWRON ROAD	1400	4900	3500	4	14350	ACCESS ROAD	Unsealed	3	Average
2	BOYAGARRA ROAD	6400	8710	2310	6	14322	LOCAL DISTRIBUT	Unsealed	3	Average
2	BOYAGARRA ROAD	8710	13450	4740	6	29388	LOCAL DISTRIBUT	Unsealed	3	Average
2	BOYAGARRA ROAD	13450	15260	1810	6	11222	LOCAL DISTRIBUT	Unsealed	3	Average
2	BOYAGARRA ROAD	15260	17110	1850	6	11470	LOCAL DISTRIBUT	Unsealed	3	Average
2	BOYAGARRA ROAD	17110	20460	3350	6	20770	LOCAL DISTRIBUT	Unsealed	3	Average
2	BOYAGARRA ROAD	20460	20850	390	6	2418	ACCESS ROAD	Unsealed	3	Average
2	BOYAGARRA ROAD	20850	22300	1450	6	8990	ACCESS ROAD	Unsealed	3	Average
1	BROOKTON KWEDA ROAD	34007	34257	250	6	1525	LOCAL DISTRIBUT	Unsealed	3	Average
1	BROOKTON KWEDA ROAD	34257	36007	1750	6	10675	LOCAL DISTRIBUT	Unsealed	3	Average
1	BROOKTON KWEDA ROAD	36007	37367	1360	7	9384	LOCAL DISTRIBUT	Unsealed	3	Average
1	BROOKTON KWEDA ROAD	37367	37607	240	7	1656	LOCAL DISTRIBUT	Unsealed	3	Average
1	BROOKTON KWEDA ROAD	37627	40247	2620	7	18078	LOCAL DISTRIBUT	Unsealed	3	Average
1	BROOKTON KWEDA ROAD	40247	40477	230	7	1587	LOCAL DISTRIBUT	Unsealed	3	Average
49	BUCKINGHAM ROAD	1690	2630	940	6	5170	ACCESS ROAD	Unsealed	4	Poor
49	BUCKINGHAM ROAD	2630	3420	790	6	4898	ACCESS ROAD	Unsealed	4	Poor
73	CAPTAIN ULBRICH ROAD	0	690	690	6	4140	ACCESS ROAD	Unsealed	3	Average
73	CAPTAIN ULBRICH ROAD	690	1850	1160	6	6960	ACCESS ROAD	Unsealed	3	Average
46	CHITTLEBOROUGH ROAD	20	2090	2070	4	8280	ACCESS ROAD	Unsealed	3	Average
46	CHITTLEBOROUGH ROAD	2090	4110	2020	4	8080	ACCESS ROAD	Unsealed	3	Average
65	COLES ROAD	0	1110	1110	6	6771	ACCESS ROAD	Unsealed	4	Poor
120	COLLARD STREET	0	240	240	7	1560	ACCESS ROAD	Unsealed	2	Good
117	CONNOLLY ROAD	0	1060	1060	4	4346	ACCESS ROAD	Unsealed	3	Average
123	COOK ROAD	0	1770	1770	4	7434	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	670	1100	430	6	2580	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	1100	1600	500	6	3000	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	1600	2800	1200	6	7320	ACCESS ROAD	Unsealed	1	Good
51	COPPING ROAD	2800	3870	1070	5	5350	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	3870	4530	660	5	3300	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	4530	4990	460	7	3220	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	4990	5340	350	6	2100	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	5340	6500	1160	6	6960	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	6500	7070	570	5	2964	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	7070	8350	1280	5	6656	ACCESS ROAD	Unsealed	3	Average
51	COPPING ROAD	8350	8700	350	5	1820	ACCESS ROAD	Unsealed	3	Average
3	CORBERDING ROAD	8220	8500	280	8	2156	LOCAL DISTRIBUT	Unsealed	3	Average
3	CORBERDING ROAD	8500	9880	1380	6	8694	LOCAL DISTRIBUT	Unsealed	3	Average
3	CORBERDING ROAD	9880	12080	2200	6	13860	LOCAL DISTRIBUT	Unsealed	3	Average
3	CORBERDING ROAD	12080	12720	640	6	4032	LOCAL DISTRIBUT	Unsealed	3	Average
3	CORBERDING ROAD	12720	13600	880	6	5544	LOCAL DISTRIBUT	Unsealed	3	Average

3	CORBERDING ROAD	13600	14580	980	6	6174	LOCAL DISTRIBUT	Unsealed	3	Average
3	CORBERDING ROAD	14580	18900	4320	6	27216	LOCAL DISTRIBUT	Unsealed	3	Average
3	CORBERDING ROAD	18900	20350	1450	6	8700	LOCAL DISTRIBUT	Unsealed	3	Average
166	CRAIG ROAD	0	1900	1900	7	13300	ACCESS ROAD	Unsealed	3	Average
37	DALE KOKEBY ROAD	0	1800	1800	7	12060	LOCAL DISTRIBUT	Unsealed	3	Average
37	DALE KOKEBY ROAD	1800	5650	3850	7	25795	LOCAL DISTRIBUT	Unsealed	3	Average
8	DANGIN MEARS ROAD	12930	13070	140	6	826	LOCAL DISTRIBUT	Unsealed	2	Good
8	DANGIN MEARS ROAD	13070	14220	1150	10	10925	LOCAL DISTRIBUT	Unsealed	3	Average
8	DANGIN MEARS ROAD	14220	15720	1500	10	14250	LOCAL DISTRIBUT	Unsealed	3	Average
8	DANGIN MEARS ROAD	15720	16760	1040	10	9880	LOCAL DISTRIBUT	Unsealed	3	Average
11	DAVIS ROAD	0	1800	1800	6	10080	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	1800	5850	4050	6	22680	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	5850	6280	430	6	2408	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	6280	11860	5580	6	31248	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	11860	12000	140	6	784	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	12000	12380	380	7	2660	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	12400	12550	150	7	1050	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	12550	15750	3200	6	17600	ACCESS ROAD	Unsealed	3	Average
11	DAVIS ROAD	15750	18100	2350	7	17155	ACCESS ROAD	Unsealed	3	Average
57	DWARLAKING ROAD	0	1880	1880	6	11280	ACCESS ROAD	Unsealed	3	Average
53	EDENVALE ROAD	0	1630	1630	6	9291	ACCESS ROAD	Unsealed	3	Average
53	EDENVALE ROAD	1630	2360	730	6	4161	ACCESS ROAD	Unsealed	3	Average
31	FANCOTE ROAD	0	1090	1090	4	4796	ACCESS ROAD	Unsealed	3	Average
31	FANCOTE ROAD	1090	2190	1100	4	4840	ACCESS ROAD	Unsealed	3	Average
31	FANCOTE ROAD	2190	2880	690	4	2691	ACCESS ROAD	Unsealed	3	Average
70	FULWOOD ROAD	0	200	200	6	1120	ACCESS ROAD	Unsealed	3	Average
70	FULWOOD ROAD	200	1750	1550	6	8680	ACCESS ROAD	Unsealed	3	Average
70	FULWOOD ROAD	1750	2970	1220	6	6832	ACCESS ROAD	Unsealed	3	Average
23	GARTRELL ROAD	0	3210	3210	7	23754	LOCAL DISTRIBUT	Unsealed	3	Average
124	GILHAM ROAD	0	1280	1280	6	7936	ACCESS ROAD	Unsealed	3	Average
40	GLENESTER ROAD	0	1900	1900	6	11400	ACCESS ROAD	Unsealed	3	Average
40	GLENESTER ROAD	1900	2400	500	6	3000	ACCESS ROAD	Unsealed	4	Poor
40	GLENESTER ROAD	2400	3300	900	8	7020	ACCESS ROAD	Unsealed	3	Average
40	GLENESTER ROAD	3330	4800	1470	4	5733	ACCESS ROAD	Unsealed	3	Average
40	GLENESTER ROAD	4800	8110	3310	4	13240	ACCESS ROAD	Unsealed	3	Average
168	GLENVALLEY ROAD	0	1100	1100	7	7700	ACCESS ROAD	Unsealed	2	Good
42	GREIG ROAD	0	1610	1610	6	9982	ACCESS ROAD	Unsealed	3	Average
42	GREIG ROAD	1610	2400	790	6	4898	ACCESS ROAD	Unsealed	3	Average
42	GREIG ROAD	2400	3250	850	6	5270	ACCESS ROAD	Unsealed	3	Average
42	GREIG ROAD	3250	4900	1650	6	10230	ACCESS ROAD	Unsealed	3	Average
42	GREIG ROAD	4900	5850	950	6	5890	ACCESS ROAD	Unsealed	3	Average
97	GROSER STREET	280	560	280	5	1456	ACCESS ROAD	Unsealed	3	Average
38	GROVER ROAD	0	1290	1290	6	7740	ACCESS ROAD	Unsealed	3	Average
38	GROVER ROAD	1290	1990	700	6	4200	ACCESS ROAD	Unsealed	3	Average
38	GROVER ROAD	1990	4650	2660	6	15960	ACCESS ROAD	Unsealed	3	Average
38	GROVER ROAD	4650	4900	250	6	1500	ACCESS ROAD	Unsealed	3	Average
20	HALL ROAD	0	2550	2550	6	15300	ACCESS ROAD	Unsealed	3	Average
39	HILLCROFT ROAD	0	1620	1620	7	11178	ACCESS ROAD	Unsealed	3	Average
39	HILLCROFT ROAD	1620	4300	2680	7	18492	ACCESS ROAD	Unsealed	3	Average
39	HILLCROFT ROAD	4300	5110	810	7	5589	ACCESS ROAD	Unsealed	3	Average
39	HILLCROFT ROAD	5110	5730	620	7	4278	ACCESS ROAD	Unsealed	3	Average
39	HILLCROFT ROAD	5730	11170	5440	7	37536	ACCESS ROAD	Unsealed	3	Average
39	HILLCROFT ROAD	11170	11360	190	6	1178	ACCESS ROAD	Unsealed	3	Average
39	HILLCROFT ROAD	11445	13290	1845	6	11439	ACCESS ROAD	Unsealed	3	Average
45	HOBBS ROAD	0	1010	1010	5	5151	ACCESS ROAD	Unsealed	3	Average
45	HOBBS ROAD	1010	1450	440	7	3256	ACCESS ROAD	Unsealed	3	Average
25	JAENSCH ROAD	0	3970	3970	6	24217	ACCESS ROAD	Unsealed	3	Average
25	JAENSCH ROAD	3970	5850	1880	6	11468	ACCESS ROAD	Unsealed	3	Average
25	JAENSCH ROAD	5850	9080	3230	7	22610	ACCESS ROAD	Unsealed	3	Average
17	JELCOBINE ROAD	60	200	140	5	700	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	200	1210	1010	8	7575	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	1210	1800	590	5	2950	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	1800	2100	300	8	2250	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	2100	2600	500	5	2500	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	2600	3180	580	8	4350	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	3180	4100	920	5	4600	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	4100	4700	600	5	3000	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	4700	6560	1860	5	9300	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	6560	7310	750	8	5625	LOCAL DISTRIBUT	Unsealed	3	Average
17	JELCOBINE ROAD	7310	8430	1120	5	5600	LOCAL DISTRIBUT	Unsealed	3	Average
14	LAKE MEARS ROAD	0	3690	3690	6	20295	ACCESS ROAD	Unsealed	3	Average

30	LANGLEY ROAD	0	1420	1420	5	7100	ACCESS ROAD	Unsealed	3	Average
106	LEFROY STREET	0	300	300	8	2250	ACCESS ROAD	Unsealed	2	Good
106	LEFROY STREET	300	680	380	6	2204	ACCESS ROAD	Unsealed	2	Good
119	LUPTONS ROAD	50	1040	990	8	7425	ACCESS ROAD	Unsealed	3	Average
16	MATTHEWS ROAD	740	2730	1990	6	12338	ACCESS ROAD	Unsealed	3	Average
16	MATTHEWS ROAD	2730	3150	420	6	2604	ACCESS ROAD	Unsealed	3	Average
16	MATTHEWS ROAD	3150	3320	170	6	1054	ACCESS ROAD	Unsealed	3	Average
16	MATTHEWS ROAD	3340	4200	860	4	3440	ACCESS ROAD	Unsealed	3	Average
44	MATTINGLY ROAD	0	600	600	5	3060	ACCESS ROAD	Unsealed	3	Average
44	MATTINGLY ROAD	600	780	180	8	1368	ACCESS ROAD	Unsealed	3	Average
44	MATTINGLY ROAD	780	1500	720	5	3672	ACCESS ROAD	Unsealed	3	Average
44	MATTINGLY ROAD	1500	4400	2900	5	15370	ACCESS ROAD	Unsealed	3	Average
44	MATTINGLY ROAD	4400	6450	2050	5	10865	ACCESS ROAD	Unsealed	3	Average
72	MC COOKE ROAD	0	350	350	7	2310	ACCESS ROAD	Unsealed	3	Average
72	MC COOKE ROAD	350	3100	2750	7	18150	ACCESS ROAD	Unsealed	3	Average
72	MC COOKE ROAD	3100	3650	550	7	3630	ACCESS ROAD	Unsealed	3	Average
72	MC COOKE ROAD	3650	5040	1390	7	9174	ACCESS ROAD	Unsealed	3	Average
34	MCCABE ROAD	0	740	740	5	3700	ACCESS ROAD	Unsealed	3	Average
34	MCCABE ROAD	740	1000	260	5	1300	ACCESS ROAD	Unsealed	3	Average
34	MCCABE ROAD	1000	3650	2650	6	16430	ACCESS ROAD	Unsealed	3	Average
142	MCGUIRE ROAD	300	330	30	12	360	ACCESS ROAD	Unsealed	3	Average
79	MEERES ROAD	0	580	580	4	2146	ACCESS ROAD	Unsealed	3	Average
79	MEERES ROAD	580	2460	1880	4	6956	ACCESS ROAD	Unsealed	3	Average
79	MEERES ROAD	2460	2960	500	4	1850	ACCESS ROAD	Unsealed	3	Average
170	MILL LAKE ROAD	0	230	230	7	1610	ACCESS ROAD	Unsealed	3	Average
170	MILL LAKE ROAD	230	490	260	7	1820	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	300	2740	2440	9	21960	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	2740	4150	1410	9	12690	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	4150	9890	5740	9	51660	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	9890	13600	3710	9	33390	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	13600	14470	870	9	7482	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	14470	14660	190	9	1634	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	14660	14900	240	5	1200	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	14900	16210	1310	8	10349	ACCESS ROAD	Unsealed	3	Average
26	MILLS ROAD	16210	16300	90	6	531	ACCESS ROAD	Unsealed	3	Average
24	MOESER ROAD	0	1860	1860	5	10044	ACCESS ROAD	Unsealed	3	Average
24	MOESER ROAD	1860	5510	3650	5	19710	ACCESS ROAD	Unsealed	3	Average
10	MOORUMBINE ROAD	0	430	430	9	4042	LOCAL DISTRIBUT	Unsealed	3	Average
10	MOORUMBINE ROAD	430	1550	1120	9	10528	LOCAL DISTRIBUT	Unsealed	3	Average
10	MOORUMBINE ROAD	1560	2830	1270	9	11938	LOCAL DISTRIBUT	Unsealed	3	Average
10	MOORUMBINE ROAD	2830	5180	2350	9	22090	LOCAL DISTRIBUT	Unsealed	3	Average
164	NARKLAND ROAD	0	1050	1050	6	6090	ACCESS ROAD	Unsealed	3	Average
164	NARKLAND ROAD	1050	1527	477	6	2766.6	ACCESS ROAD	Unsealed	3	Average
118	NICHOLS ROAD	0	540	540	4	2268	ACCESS ROAD	Unsealed	3	Average
27	NORTH KWEDA ROAD	0	380	380	8	3040	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	380	1800	1420	6	8236	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	1800	4530	2730	6	15834	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	4530	7480	2950	6	18290	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	7480	8160	680	6	3944	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	8160	11070	2910	5	15423	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	11070	11920	850	5	4505	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	11920	12860	940	5	4982	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	12860	13750	890	5	4717	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	13750	16800	3050	6	17080	LOCAL DISTRIBUT	Unsealed	3	Average
27	NORTH KWEDA ROAD	16800	17770	970	6	5432	LOCAL DISTRIBUT	Unsealed	3	Average
13	NORTH NALYA ROAD	0	450	450	7	3150	ACCESS ROAD	Unsealed	3	Average
13	NORTH NALYA ROAD	450	3340	2890	7	20808	ACCESS ROAD	Unsealed	3	Average
13	NORTH NALYA ROAD	3340	5150	1810	7	13032	ACCESS ROAD	Unsealed	3	Average
13	NORTH NALYA ROAD	5160	5990	830	7	5976	ACCESS ROAD	Unsealed	3	Average
13	NORTH NALYA ROAD	5990	6050	60	7	432	ACCESS ROAD	Unsealed	3	Average
13	NORTH NALYA ROAD	6050	8580	2530	6	14674	ACCESS ROAD	Unsealed	3	Average
69	PAGE ROAD	0	1280	1280	7	8704	ACCESS ROAD	Unsealed	3	Average
69	PAGE ROAD	1280	2800	1520	7	10336	ACCESS ROAD	Unsealed	3	Average
64	PIKE ROAD	0	1540	1540	6	9548	ACCESS ROAD	Unsealed	3	Average
64	PIKE ROAD	1540	7270	5730	4	24639	ACCESS ROAD	Unsealed	3	Average
64	PIKE ROAD	7270	8400	1130	5	5198	ACCESS ROAD	Unsealed	3	Average
64	PIKE ROAD	8400	10370	1970	6	12608	ACCESS ROAD	Unsealed	3	Average
78	POWELL ROAD	0	800	800	6	5120	ACCESS ROAD	Unsealed	3	Average
54	QUALANDARY ROAD	0	970	970	7	6693	LOCAL DISTRIBUT	Unsealed	3	Average
55	RAMSAY ROAD	0	3220	3220	6	18996	ACCESS ROAD	Unsealed	3	Average
55	RAMSAY ROAD	3220	4050	830	6	4897	ACCESS ROAD	Unsealed	3	Average

55	RAMSAY ROAD	4050	6630	2580	6	15222	ACCESS ROAD	Unsealed	3	Average
108	RESERVE STREET	0	100	100	6	550	ACCESS ROAD	Unsealed	3	Average
22	ROSES ROAD	0	510	510	5	2550	ACCESS ROAD	Unsealed	3	Average
22	ROSES ROAD	510	2460	1950	5	9750	ACCESS ROAD	Unsealed	3	Average
22	ROSES ROAD	2460	2800	340	5	1700	ACCESS ROAD	Unsealed	3	Average
22	ROSES ROAD	2800	5360	2560	5	12800	ACCESS ROAD	Unsealed	3	Average
152	ROW 1	0	680	680	5	3400	ACCESS ROAD	Unsealed	3	Average
161	ROW 10	0	270	270	5	1350	ACCESS ROAD	Unsealed	3	Average
162	ROW 11	0	250	250	5	1250	ACCESS ROAD	Unsealed	3	Average
153	ROW 2	0	122	122	5	610	ACCESS ROAD	Unsealed	3	Average
154	ROW 3	0	540	540	5	2700	ACCESS ROAD	Unsealed	3	Average
155	ROW 4	0	180	180	5	900	ACCESS ROAD	Unsealed	3	Average
156	ROW 5	0	190	190	5	950	ACCESS ROAD	Unsealed	3	Average
157	ROW 6	0	150	150	5	750	ACCESS ROAD	Unsealed	3	Average
158	ROW 7	0	180	180	5	900	ACCESS ROAD	Unsealed	3	Average
159	ROW 8	0	180	180	5	900	ACCESS ROAD	Unsealed	3	Average
160	ROW 9	0	180	180	5	900	ACCESS ROAD	Unsealed	3	Average
85	SCHULTZ ROAD	0	1200	1200	5	5760	ACCESS ROAD	Unsealed	3	Average
85	SCHULTZ ROAD	1200	1920	720	5	3456	ACCESS ROAD	Unsealed	3	Average
85	SCHULTZ ROAD	1920	2430	510	5	2448	ACCESS ROAD	Unsealed	3	Average
144	SEVERIN ROAD	0	2660	2660	7	17290	ACCESS ROAD	Unsealed	3	Average
116	SIMMONS ROAD	0	3400	3400	6	19040	ACCESS ROAD	Unsealed	3	Average
116	SIMMONS ROAD	3400	4060	660	6	3696	ACCESS ROAD	Unsealed	3	Average
116	SIMMONS ROAD	4060	4350	290	6	1624	ACCESS ROAD	Unsealed	3	Average
52	SMART ROAD	0	1220	1220	7	8784	ACCESS ROAD	Unsealed	3	Average
52	SMART ROAD	1220	1590	370	5	1850	ACCESS ROAD	Unsealed	3	Average
52	SMART ROAD	1590	1870	280	7	2016	ACCESS ROAD	Unsealed	3	Average
52	SMART ROAD	1870	2880	1010	5	5050	ACCESS ROAD	Unsealed	3	Average
52	SMART ROAD	2880	4700	1820	7	13104	ACCESS ROAD	Unsealed	3	Average
52	SMART ROAD	4700	5650	950	5	4750	ACCESS ROAD	Unsealed	3	Average
52	SMART ROAD	5650	5740	90	7	648	ACCESS ROAD	Unsealed	3	Average
107	SMITH STREET	10	100	90	7	657	ACCESS ROAD	Unsealed	3	Average
19	SOUTH DALE ROAD	0	240	240	5	1128	ACCESS ROAD	Unsealed	3	Average
19	SOUTH DALE ROAD	360	4390	4030	5	18941	ACCESS ROAD	Unsealed	3	Average
19	SOUTH DALE ROAD	4910	5110	200	6	1180	ACCESS ROAD	Unsealed	3	Average
19	SOUTH DALE ROAD	5110	5650	540	6	3186	ACCESS ROAD	Unsealed	3	Average
19	SOUTH DALE ROAD	5650	7390	1740	6	10614	ACCESS ROAD	Unsealed	3	Average
19	SOUTH DALE ROAD	7390	9030	1640	6	10004	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	30	1360	1330	5	6916	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	1360	1630	270	5	1404	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	1630	2170	540	5	2808	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	2170	2910	740	5	3848	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	2910	4500	1590	5	8268	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	4500	4830	330	5	1716	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	4830	4940	110	5	572	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	4940	5840	900	7	6660	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	5840	7200	1360	5	7072	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	7200	7360	160	7	1184	ACCESS ROAD	Unsealed	3	Average
21	SOUTH EAST NALYA ROAD	7360	7480	120	5	624	ACCESS ROAD	Unsealed	3	Average
9	SOUTH KWEDA ROAD	0	510	510	7	3315	LOCAL DISTRIBUT	Unsealed	3	Average
9	SOUTH KWEDA ROAD	510	1700	1190	7	7735	LOCAL DISTRIBUT	Unsealed	3	Average
9	SOUTH KWEDA ROAD	1700	2960	1260	7	8190	LOCAL DISTRIBUT	Unsealed	3	Average
9	SOUTH KWEDA ROAD	2960	4460	1500	7	9750	LOCAL DISTRIBUT	Unsealed	4	Poor
7	STRANGE ROAD	2930	5380	2450	8	18865	LOCAL DISTRIBUT	Unsealed	3	Average
7	STRANGE ROAD	5380	7400	2020	7	13938	LOCAL DISTRIBUT	Unsealed	3	Average
7	STRANGE ROAD	7400	8800	1400	7	9660	LOCAL DISTRIBUT	Unsealed	3	Average
7	STRANGE ROAD	8800	9710	910	7	6279	LOCAL DISTRIBUT	Unsealed	3	Average
7	STRANGE ROAD	9710	12340	2630	7	17621	ACCESS ROAD	Unsealed	3	Average
7	STRANGE ROAD	12340	13180	840	7	5628	ACCESS ROAD	Unsealed	3	Average
7	STRANGE ROAD	13180	16330	3150	7	21105	ACCESS ROAD	Unsealed	3	Average
7	STRANGE ROAD	16330	17550	1220	7	8174	ACCESS ROAD	Unsealed	3	Average
7	STRANGE ROAD	17550	17820	270	7	1809	ACCESS ROAD	Unsealed	3	Average
7	STRANGE ROAD	17820	18150	330	3	990	ACCESS ROAD	Unsealed	3	Average
43	SUDHOLZ ROAD	0	2600	2600	5	12220	ACCESS ROAD	Unsealed	3	Average
47	SYMES ROAD	0	2480	2480	7	17112	ACCESS ROAD	Unsealed	3	Average
58	THOMPSON ROAD	60	1250	1190	6	6783	ACCESS ROAD	Unsealed	3	Average
58	THOMPSON ROAD	1250	2870	1620	6	9234	ACCESS ROAD	Unsealed	3	Average
103	TILLER STREET	10	300	290	6	1740	ACCESS ROAD	Unsealed	3	Average
103	TILLER STREET	300	400	100	6	600	ACCESS ROAD	Unsealed	3	Average
103	TILLER STREET	400	510	110	6	660	ACCESS ROAD	Unsealed	3	Average
171	TYRER ROAD	0	1420	1420	7	9940	ACCESS ROAD	Unsealed	3	Average

59	WALTERS ROAD	0	850	850	5	4505	ACCESS ROAD	Unsealed	3	Average
59	WALTERS ROAD	850	2000	1150	5	6095	ACCESS ROAD	Unsealed	3	Average
59	WALTERS ROAD	2000	2980	980	5	5194	ACCESS ROAD	Unsealed	3	Average
12	WALWALLING ROAD	0	1820	1820	5	9828	LOCAL DISTRIBUT	Unsealed	3	Average
12	WALWALLING ROAD	1820	2820	1000	5	4600	LOCAL DISTRIBUT	Unsealed	1	Good
12	WALWALLING ROAD	2820	3500	680	5	3400	LOCAL DISTRIBUT	Unsealed	3	Average
12	WALWALLING ROAD	3500	4000	500	5	2300	LOCAL DISTRIBUT	Unsealed	3	Average
12	WALWALLING ROAD	4000	4600	600	5	2760	LOCAL DISTRIBUT	Unsealed	3	Average
12	WALWALLING ROAD	4600	6120	1520	5	6992	LOCAL DISTRIBUT	Unsealed	3	Average
12	WALWALLING ROAD	6120	7750	1630	5	7498	LOCAL DISTRIBUT	Unsealed	3	Average
12	WALWALLING ROAD	7750	9200	1450	5	6670	LOCAL DISTRIBUT	Unsealed	3	Average
163	WANDOO ROAD	0	308	308	6	1786.4	ACCESS ROAD	Unsealed	3	Average
75	WATTS ROAD	0	500	500	4	2150	ACCESS ROAD	Unsealed	4	Poor
75	WATTS ROAD	500	1550	1050	5	5250	ACCESS ROAD	Unsealed	4	Poor
32	WEAM ROAD	0	3950	3950	6	22515	ACCESS ROAD	Unsealed	3	Average
32	WEAM ROAD	3950	5760	1810	5	8145	ACCESS ROAD	Unsealed	3	Average
32	WEAM ROAD	5760	6620	860	5	3870	ACCESS ROAD	Unsealed	3	Average
71	WHITE ROAD	0	1850	1850	6	10360	ACCESS ROAD	Unsealed	3	Average
87	WHITE STREET	1220	1560	340	10	3502	ACCESS ROAD	Unsealed	3	Average
87	WHITE STREET	1560	1610	50	3	150	ACCESS ROAD	Unsealed	3	Average
28	WILKINSON ROAD	0	950	950	6	5985	ACCESS ROAD	Unsealed	3	Average
28	WILKINSON ROAD	950	2740	1790	6	11277	ACCESS ROAD	Unsealed	3	Average
82	WILLIAMS ROAD	0	600	600	5	3180	ACCESS ROAD	Unsealed	3	Average
82	WILLIAMS ROAD	600	1270	670	5	3551	ACCESS ROAD	Unsealed	3	Average
82	WILLIAMS ROAD	1270	1800	530	5	2809	ACCESS ROAD	Unsealed	3	Average
63	WILLS ROAD	0	1000	1000	5	4700	ACCESS ROAD	Unsealed	3	Average
63	WILLS ROAD	1000	2200	1200	6	6960	ACCESS ROAD	Unsealed	3	Average
63	WILLS ROAD	2200	3920	1720	5	8084	ACCESS ROAD	Unsealed	3	Average
63	WILLS ROAD	3920	7620	3700	7	25160	ACCESS ROAD	Unsealed	3	Average
56	WILSON ROAD	0	3170	3170	6	19020	LOCAL DISTRIBUT	Unsealed	3	Average
99	WITHALL STREET	0	50	50	9	450	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	20	660	640	6	3712	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	680	1000	320	6	1856	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	1000	1400	400	6	2320	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	1400	3590	2190	6	12702	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	3590	4200	610	6	3538	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	4200	6380	2180	6	12644	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	6380	7450	1070	6	6206	ACCESS ROAD	Unsealed	3	Average
18	WOODS LOOP ROAD	7450	7590	140	6	812	ACCESS ROAD	Unsealed	3	Average
48	YOUNG ROAD	0	370	370	5	1998	ACCESS ROAD	Unsealed	3	Average
48	YOUNG ROAD	390	590	200	5	1080	ACCESS ROAD	Unsealed	3	Average
48	YOUNG ROAD	590	1140	550	5	2970	ACCESS ROAD	Unsealed	3	Average
48	YOUNG ROAD	1140	1600	460	5	2484	ACCESS ROAD	Unsealed	3	Average
6	YOURALLING ROAD	0	3690	3690	6	20295	LOCAL DISTRIBUT	Unsealed	3	Average
6	YOURALLING ROAD	3690	6060	2370	6	13035	LOCAL DISTRIBUT	Unsealed	3	Average
6	YOURALLING ROAD	6060	9220	3160	6	17380	LOCAL DISTRIBUT	Unsealed	3	Average
6	YOURALLING ROAD	9220	10930	1710	6	9918	LOCAL DISTRIBUT	Unsealed	3	Average
Total						423.47 Kms	Total			

Pavement Condition Legend	
1	Excellent
2	Good
3	Average
4	Poor
5	Very Poor

12.02.24.02 ROAD CLOSURE SECTION OF ROBINSON ROAD AND BARTRAM STREET

File No:	
Date of Meeting:	15 February 2024
Location/Address:	Robinson Road and Bartram Street
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
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 proposing to permanently close sections of Robinson Road and Bartram Streets in Brookton to allow Calibre Spraying Pty Ltd T/As Eagle Eye Engineering (Calibre) to purchase the land for incorporation into their business premises.

Description of Proposal:

The two sections of unused and unmade road reserves to be considered for closing are in the Brookton townsite. A location map is included at Attachment 12.02.24.02A.

The proposed road reserve areas to be closed included;

1. The area of Bartram Street to the North of 86 Richardson Street, from Richardson Street to Robinson Road; and
2. The area of Robinson Road that runs behind 86 Richardson Street and 90 Richardson Street.

The total area of road reserve proposed to be closed outlined in Attachment 12.02.24.02B. The estimated area of land is up to 3,300m².

Closing this area of road reserve will allow the road reserve to be purchased from the state government and be incorporated into the existing properties from which the business currently operates.

Should Council be successful in closing these sections of road reserve, Calibre would need to separately negotiate with state government to purchase this land. Council cannot guarantee any aspect of this transaction.

Background:

Calibre is local business experiencing substantial growth through their industry leading implementation of technology into agriculture machinery. In the last two years their workforce has quadrupled, and they have purchased and leased additional property to allow expansion of their production.

The owner of Calibre, Mr Daniel Watkins, currently owns the following property:

Ass No.	Address	Lot No.	Dola PIN	Area m2
A927	86 Richardson Street	21	670446	3,996
A318	90 Richardson Street	53	670447	3,035
A318	90 Richardson Street	52	670449	1,012
				8,043

Staff understand that Calibre are separately investigating the purchase of purchase of Crown land at 82 and 78 Richardson Street.

The Shire has received correspondence from Calibre requesting that the Shire of Brookton:

... close the road reserve that is Bartram Street to the North of 86 Richardson Street, running through 82 Richardson Street & the road reserve that is Robinson Road that runs behind 86 - 90 Richardson Street.

Calibre Spraying Pty Ltd is undergoing significant growth and is looking to acquire more land, the natural location is for us to expand to the north of taking in the old road reserve & 82 Richardson Street.

Consultation:

Council will conduct widespread consultation proposing the road reserve closure in keeping with the requirements of the Land Administration Act.

Statutory Environment:

Section 58 of the Land Administration Act (1997) applies to this matter. The process for a local government to close a road reserve is:

1. Council formally decides at Council meeting to consider closing a road.
2. Council advertises its intention to consider closing a road in local publication, such as the Narrogin Observer, giving a period of notice to provide submissions. Other publicity will also be completed.
3. Council would write to advise service agencies impacted by the road closure. This could include Water Corporation, Western Power, Telstra, the Dept. of Industry and Resources, Main Roads WA, Department of Aboriginal Affairs and the Department of Planning Lands and Heritage. Notice would normally also be provided to adjacent or nearby local land owners.
4. Council formally decides to close the road. This must be at least 35 days after the notice was published in the local newspaper. Any objections must be considered by Council.
5. Council writes to the Minister (with plans of road to be closed, copies of advice to service agencies, copy of the Council minutes, copies of any submissions, any other relevant information) requesting closure of road.

Relevant Plans and Policy:

Nil

Financial Implications:

There will be minor cost associated with advertising. With a future purchase of the land currently in the road reserve, Council would earn additional rate income.

Risk Assessment:

Closing the identified sections could have major future consequences if the road is required for a future purpose. Once completed the road closure cannot easily be reversed.

The likelihood of future negative consequences are unlikely. This road only services land already owned by Calibre Spraying and these properties have alternative access via Richardson Street.

The identified risk of major consequences and unlikely likelihood is Medium.

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:

The provision of additional land for business development aligns with the Shire of Brookton's strategic objectives.

Comment

Nil

OFFICER'S RECOMMENDATION

That Council consider closing:

- 1. The area of Bartram Street to the North of 86 Richardson Street, from Richardson Street to Robinson Road; and**
- 2. The area of Robinson Road that runs behind 86 Richardson Street and 90 Richardson Street;**

as shown at Attachment 12.02.24.02B.

(Simple majority vote required)

Attachments

- Attachment 12.02.24.02A – Location Map.
- Attachment 12.02.24.02B – Site Locations.





13.02.24 COMMUNITY SERVICES REPORTS**13.02.24.01 CURTIN MEDICAL STUDENT RURAL IMMERSION PROGRAM – REQUEST TO WAIVE OR REDUCE FEES**

File No:	CO016C
Date of Meeting:	15 February 2024
Location/Address:	N/A
Name of Applicant:	Curtin University Student Rural Immersion Program
Name of Owner:	Shire of Brookton
Author/s:	Kylie Freeman – Brookton CRC Coordinator
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:	Absolute Majority
Previous Report:	N/A

Summary of Report:

Council is to consider waiving or reducing the adopted charge for the hire of the WB Eva Pavilion facility hire and Community Bus hire, for the Curtin University Student Rural Immersion Program 12th – 15th March 2024.

Description of Proposal:

Curtin University's Student Rural Immersion Program seeks to increase awareness and appreciation of rural Australia to pre-medical students interested in pursuing a medical career in regional and rural areas.

The program has arranged to be

There will be 15-20 student involved in the Curtin University Student Rural Immersion Program in Brookton on 12th-15th March 2024.

The request is provided as attachment 13.02.24.01A.

Background:

Curtin University, Rural Health WA and the Rural Clinical School of WA have been collaborating since 2018 to bring pre-medical students to the Wheatbelt area to meet with local health professionals, visit local schools, farms and businesses and learn about the challenges and highlights of rural life.

The program also aims to provide students with an understanding of how best to care and provide support to people from rural WA, regardless of the medical location.

Based on the success of the 2023 Brookton program, the Shire has been invited and agreed to participate again.

Consultation:

Tallulah Sargon representing Rural Health West has been in discussion with Kylie Freeman, Brookton CRC Coordinator, in respect to the proposed event.

Statutory Environment:

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money, which is owed to the local government.
- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government. Shire of Brookton, Ordinary Meeting of Council, 18 November 2021 - Minutes 13
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

Relevant Plans and Policy:

There are no relevant plans or policy applicable to this matter.

Financial Implications:

Under the Council’s 2023-2024 Schedule of Fees and Charges, the following applies:

WB Eva Pavilion
 (Commercial and Other Agencies) Community Room - \$27.00 per hour.
 Wednesday 13th March 2024 – 8.30am – 10.00am. 2 hours @ \$27.00 per hour = \$54.00.

(Commercial and Other Agencies) Entire Facility - \$347.00 (daily rate)
 Thursday 14th March 2024 – 4.00pm – 9.00pm.

A bond of \$250.00 will be held by the Shire of Brookton.

Community Bus

Full hire - \$0.95 per km. Minimum hire - \$44.00 (The bus will be required to travel from Brookton to Pingelly and return only – 2 x 19km @ \$0.95c per km = \$36.10).

Curtin University Medical Student Immersion Program representatives have requested that the hire fees be waived or reduced, therefore the cost to Council would be a reduction of revenue of up to \$445.00.

Risk Assessment:

The risk in relation to this matter is assessed as “Low”.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment

In consideration, this initiative is beneficial to our community. It is recommended that Council waive the WB Eva Pavilion fee and the Community Bus hire fee for the Curtin University Medical Student Immersion Program being hosted in Brookton the week of 12th – 15th March 2024.

OFFICER’S RECOMMENDATION

That Council waive the \$445.00 fee for the WB Eva Pavilion and the Community Bus hire for Curtin University Medical Student Immersion Program event scheduled for 12th – 15th March 2024.

(Absolute majority vote required)

Attachments

Attachment 13.02.24.01A - Request to waive fees from Curtin University Medical Student Immersion Program coordinator.

24 October 2023



Mr Gary Sherry
Shire of Brookton
14 White Street
Brookton WA 6306

PO Box 433 Nedlands
Western Australia 6909

T +61 8 6389 4500
F +61 8 6389 4501
E info@ruralhealthwest.com.au
W www.ruralhealthwest.com.au

ABN 29 123 188 367

Dear Gary

Letter of Agreement – Curtin Medical Student Rural Immersion Week

The Curtin Medical Student Rural Immersion Week (CMSRIW) is an initiative of Curtin University Faculty of Health Sciences, Rural Health West and Rural Clinical School Western Australia.

This annual program provides second year medical students from Curtin University with a community immersion experience based in the Wheatbelt and Great Southern region of Western Australia.

Through their participation in CMSRIW, over 120 medical students learn about the lifestyle benefits, challenges, and health issues faced by rural communities.

The participating organisations have made significant financial or in-kind contributions towards the 2024 program that will run from 12 – 15 March 2024.

On behalf of the CMSRIW planning groups, the purpose of this Letter of Agreement is to confirm the in-kind support and contributions to be made by the Shire of Brookton.

In-kind contributions can include venue hire, use of a community bus and transport, assistance with the coordination of billeting of students, and involving students in community events and activities.

The intent is to commit to the project for the 2024 program with an annual review held at the conclusion of the program. This Agreement will be effective upon signing until 31 December 2024.

13.02.24.02 REQUEST FOR COLLECTION OF NATIVE FLORA – Threshold Environment Pty Ltd

File No:	CO006
Date of Meeting:	15 th February 2024
Location/Address:	N/A
Name of Applicant:	Threshold Environmental Pty Ltd
Name of Owner:	Shire of Brookton
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 to consider an application from Threshold Environmental Pty Ltd (Threshold) to collect native plant seed from reserve land vested in the Shire of Brookton for a period 12 months.

Description of Proposal:

Threshold's request is similar to other requests received by Council from a range of groups seeking commercial seed/specimen collection on Shire of Brookton controlled land.

Staff believe that the conditions of approval of such activities should include responsible collection methods.

Background:

Council has received a request from Mr Justin Jonson, Managing Director of Threshold, to pick seed on Crown Land within the Shire of Brookton. Permission from the Shire of Brookton is required as part of a Flora Taking Licence – Commercial Purposes (CP60000376) with the Department of Biodiversity Conservation and Attractions (DBCA). The seed collected will be used for revegetation works in the Shire and surrounding areas.

Threshold advise that they are a professional seed operation who respects the environment and seek to collect seed (woody fruits) on Unallocated Crown Land (UCL) in Shire of Brookton managed Crown Reserves and Road Reserves.

Threshold will agree to abide by all terms of any Council Permission.

Staff can find no record of a previous approval for these applicants. It is presumed that the application is for commercial activities arising from the use of the collected seed/specimens.

Consultation: Nil

Statutory Environment:

Local Government Act (1995)
Biodiversity Conservation Act 2016
Biodiversity Conservation Regulations 2018

Relevant Plans and Policy:

There are currently no relevant plans or policy applicable to this matter. A delegation to allow staff to process such applications may be included in the next review of delegations.

Financial Implications: Nil.

Risk Assessment:

The risk in relation to this matter is assessed as “Low”.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
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:

The collection of seed for use in revegetation projects around the Shire of Brookton is a broad environmental strategic objective.

Comment

In the past Council has approved permission to collect seed to entities such as Greening Australia and Department of Biodiversity, Conservation and Attractions, or others working on their behalf.

OFFICER’S RECOMMENDATION

That Council grant Threshold Environmental Pty Ltd permission to access land controlled by the Shire of Brookton for the purpose of native seed collection subject to the following:

- 1. Approval is for a twelve month period, concluding on 31st January 2025;***
- 2. This approval is only for collection only by Threshold Environmental Pty Ltd;***
- 3. All persons collecting native seed are licensed according to the Biodiversity Conservation Act 2016 and Biodiversity Conservation Regulations 2018 and will comply the conditions of this license;***

- 4. sighting by Council of proof of current public liability insurance of at least \$2 Million;**
- 5. Appropriate measures will be followed at all times to prevent the spread of plant disease and weed, to avoid the disturbance of fauna habitat and to avoid any disturbance that may lead to soil degradation;**
- 6. all people engaged in seed collection are to wear high visibility safety clothing; and**
- 7. a report detailing the Shire of Brookton reserves accessed and seed collected be provided upon request of the Shire of Brookton.**

(Simple majority vote required)

14.02.24 CORPORATE SERVICES REPORTS

14.02.24.01 LIST OF PAYMENTS – DECEMBER 2023

File No:	N/A
Date of Meeting:	15 February 2024
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Kathy Muller – 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:	14 December 2023

Summary of Item:

The purpose of this report is to present the list of payments for the month of December 2023, as required under the *Local Government (Financial Management) Regulations 1996*.

Description of Proposal:

The accounts paid under Delegation 1.1, Power to Make Payments, are included at within Attachment 14.02.24.01A.

Contained within Attachment 14.02.24.01B is a detailed transaction listing of credit card expenditure paid for the period ended 30 December 2023.

Contained within Attachment 14.02.24.01C is a detailed transaction listing of fuel purchasing card expenditure paid for the period ended 30 December 2023.

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.

Consultation:

There has been no consultation on this matter.

Statutory Environment:

Local Government (Financial Management) Regulations 1996

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.*

13A. *Payments by employees via purchasing cards*

- (1) *If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —*
- (a) *the payee’s name;*
 - (b) *the amount of the payment;*
 - (c) *the date of the payment;*
 - (d) *sufficient information to identify the payment.*
- (2) *A list prepared under subregulation (1) must be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*

Local Government (Administration) Regulations 1996

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:

The Chief Executive Officer, under relevant delegation, is authorised to arrange purchase of specific items in the budget, which do not require calling tenders, providing that it is within the approved and adopted budget.

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	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

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 provided to Council, where such delegation is made.

OFFICER’S RECOMMENDATION

That Council receive:

1. *the list of accounts, totalling \$1,164,439.81 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of December 2023, as contained within Attachment 14.02.24.01A; and*
2. *the list of credit card transactions, totalling \$1,667.59 paid in December 2023, as contained within Attachment 14.02.24.01B; and*
3. *the list of fuel card transactions, totalling \$1,691.61 paid in December 2023, as contained within Attachment 14.02.24.01C.*

(Simple majority vote required)

Attachments

- Attachment 14.02.24.01A – List of Payments for December 2023.
- Attachment 14.02.24.01B – List of Credit Card Transactions for December 2023.
- Attachment 14.02.24.01C – List of fuel Card Transactions for December 2023.

List of Payments for December 2023

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15161	15/12/2023	3E ADVANTAGE PTY LTD	MONTHLY CHARGES – ADMINISTRATION AND CRC OFFICE - PRINTING AND PHOTOCOPIER FEES - NOVEMBER 2023	\$3,230.46
EFT15162	15/12/2023	AC ELECTRICS WA	HISTORICAL MUSEUM - UPGRADE SWITCHBOARD, REMOVE CERAMIC FUSES AND REPLACE WITH RCD/MCB INCLUDES NEW SWITCHBOARD AND PARTS	\$1,528.12
EFT15163	15/12/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	GRADER PG8 - 600HR SERVICE INCLUDES PURCHASE OF NEW BLADES AND TRAVEL COSTS, GRADER PG9 - 1200HR SERVICE INCLUDES NEW PURCHASE OF NEW BLADES AND TRAVEL COSTS	\$11,122.16
EFT15164	15/12/2023	AIR RESPONSE	SERVICE AND STERI CLEAN OF ALL SHIRE AIR CONDITIONERS 55 X UNITS - WB EVA PAVILION, BCI BUILDING, CRC, CARAVAN PARK, 6 AND 4 MATTHEW STREET, WHITE STREET UNITS, WILLIAMS STREET UNITS, 23 AND 25 WHITTINGTON STREET, WHITTINGTON STREET UNITS, 10 MARSH AVE, SHIRE ADMIN OFFICE, SHIRE DEPOT	\$7,623.00
EFT15165	15/12/2023	AMPAC DEBT RECOVERY	DEBT RECOVERY COST - A111, A2682, A388 FOR THE MONTH OF NOVEMBER	\$5,636.45
EFT15166	15/12/2023	AQUATIC SERVICES WA PTY LTD	AQUATIC CENTRE - SUPPLY AND DELIVER POOL CHEMICALS, CYURIC ACID, BICARB, CALCIUM HYPOCHLORITE, SODIUM BISULPHATE, SUPPLY AND DELIVER PROCAL FEEDER HOSE FITTINGS	\$7,021.30
EFT15167	15/12/2023	ARM SECURITY	MONTHLY CHARGES - ALARM MONITORING FOR SHIRE OFFICE AND CRC OFFICE 01.01.2024 - 31.03.2024	\$332.63
EFT15168	15/12/2023	AWP GROUP PTY LTD T/A OROTEK ENTERPRISES	YORK-WILLIAMS ROAD - HIRE OF WATER TANKER FOR 24 DAYS OVER 4 WEEKS - 27.11.2023 - 24.12.2023	\$5,400.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15169	15/12/2023	B & N EYRE BROOKTON NEWSAGENCY	MONTHLY PURCHASES - CRC AND ADMINISTRATION OFFICE, ITEMS INCLUDE BATTERIES, PAPER, WORKBOOKS, DYMO LABEL REFILLS, LEAD PENCILS - NOVEMBER 2023	\$148.05
EFT15170	15/12/2023	BCA CONSULTANTS	BROOKTON RAILWAY STATION - ELECTRICAL SERVICES DESIGN AND DOCUMENTATION 1ST PART PAYMENT, - STAGE 1 WORKS HYDRAULIC SERVICES DESIGN AND DOCUMENTATION 1ST PART PAYMENT	\$2,640.00
EFT15171	15/12/2023	BOC GASES	MONTHLY CHARGES - HIRE OF GAS CYLINDERS 1 X OXYGEN, 1 X ACETYLENE, 1 X ARGOSHIELD - NOVEMBER 2023	\$54.43
EFT15172	15/12/2023	BOEKEMAN MACHINERY	ISUZU TRUCK PT12 - SUPPLY NEW BATTERY AND NEGATIVE TERMINAL	\$550.96
EFT15173	15/12/2023	BROOKTON 24/7 TOWING	FIRE TENDER PF8 AND PF10 - SUPPLY NEW PARTS, 4 X SUCTION HOSES, 1X PRESSURE GAUGE, 1 X BALL VALVE NOZZLE, 1 X BRASS HOSE REAL SWIVEL, 2 X HAND PRIMER DIAPHRAGM, 1 X EXTENDED LOCK STRAP, INCLUDES TRAVEL, MAZDA CX 30 PAV 5 - INSPECT AIR CON FOR LEAKS AND REGAS, FIRE TENDER PF8 - REMOVE AND INSPECT REAR DIFF DUE TO EXCESSIVE BACKLASH INCLUDES LABOUR AND TRAVEL COSTS, CUB CADET MOWER PM9 - REPAIR BROKEN DECK SUPPORT BOLTS, TRITON UTE PU35 - 90 000KM SERVICE AND INSPECTION, AQUATIC CENTRE - REPAIR AND SERVICE OF POOL LAWN MOWER, CUB CADET MOWER PM9 - INVESTIGATE MOWER BACK FIRING, REMOVED AND CLEANED SPARK PLUGS AND AIR FILTER, FOTON UTE PU37 - 110000KM SERVICE AND INSPECTION.	\$7,984.60
EFT15174	15/12/2023	BROOKTON DELI	SUPPLY AND DELIVER CATERING FOR THANK A VOLUNTEER" EVENT - 01.12.2023"	\$2,000.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15175	15/12/2023	BROOKTON PLUMBING	COMMUNITY GARDEN - INVESTIGATE LEAK WITH HOT WATER UNIT AT GARDEN, HWU IS VERY OLD AND NEEDS REPLACING. DISCONNECTED AND REMOVED UNIT	\$451.00
EFT15176	15/12/2023	BROOKTON TYRE SERVICE	PIG TRAILER PPT1 - SUPPLY AND FIT 2 X NEW KUMHO TYRE - 06.11.2023, PM9 CUB CADET MOWER - REPAIR PUNCTURE TO TYRE AND STRIP AND FIT TYRE - 09.11.2023,	\$1,328.80
EFT15177	15/12/2023	BUILDING & ENERGY	BUILDING SERVICES LEVY PAYMENTS FOR THE MONTH OF NOVEMBER - 1 X LEVY COLLECTED A266	\$56.65
EFT15178	15/12/2023	CHAD LAVENDER	CARAVAN PARK REFUND - WANDOO CHALET X 3 NIGHTS, SHEOAK CHALET X 3 NIGHTS 12.02.2024-15.02.2024 - CANCELLED WITHIN APPROVED TIMEFRAME	\$1,197.00
EFT15179	15/12/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$281.99
EFT15180	15/12/2023	EDGE PLANNING & PROPERTY	MONTHLY CHARGES - TOWN PLANNING SERVICES PROVIDED 28HRS FOR THE MONTH OF NOVEMBER	\$4,296.60
EFT15181	15/12/2023	FLASH AS TRANSPORT	YORK-WILLIAMS ROAD WORKS - HIRE OF PRIME MOVER AND DRIVER FOR WATER CARTAGE TOTAL OF 72.5 HOURS - 04.12.2023 - 10.12.2023, PICK UP WATER TANKER FROM CUNDERDIN AND TRANSPORT BACK TO BROOKTON, SUPPLY PRIME MOVER AND DRIVER FOR WATER CARTAGE 59.5HRS TOTAL	\$17,952.00
EFT15182	15/12/2023	FLEET FITNESS	COMMUNITY GYM - SUPPLY AND DELIVER NEW SWIVEL FOR BOXING BAG	\$40.70
EFT15183	15/12/2023	FUEL DISTRIBUTORS OF WA	SUPPLY 7000L OF DIESEL FOR TANK AT SHIRE DEPOT - 02.11.2023 AND 24.11.2023	\$26,275.90
EFT15184	15/12/2023	FUELCO AUSTRALIA PTY LTD	SHIRE DEPOT - SUPPLY AND DELIVER NEW LOW FLOW AUTO SHUT OFF NOZZLE FOR FUEL STORAGE TANK	\$332.00
EFT15185	15/12/2023	GREAT SOUTHERN FUEL SUPPLIES	MONTHLY FUEL CARD PURCHASES - CEO, MCC, MIW, CESM - NOVEMBER	\$1,691.61

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15186	15/12/2023	GREAT SOUTHERN WASTE DISPOSAL	MONTHLY CHARGES -TOWN ROADSIDE RUBBISH COLLECTION X 5 WEEKS, ROADSIDE RECYCLING COLLECTION X 3 WEEKS, LANDFILL SITE LABOUR HOURS X 27 (5 WEEKENDS), LANDFILL MACHINE HOURS X 15HRS, BULK WASTE PICKUP X 6 BINS, BULK RECYCLING PICKUP X 7 BINS, REPLACE 2 X HOUSEHOLD BINS FOR A541 - NOVEMBER	\$18,123.05
EFT15187	15/12/2023	GREENFIELD TECHNICAL SERVICES	FLOOD DAMAGE ASSESSMENT - SERVICES PROVIDED OVER THE MONTH OF NOVEMBER INCLUDING ROAD FLOOD DAMAGE INSPECTION, MEETING WITH PRINCIPAL CIVIL ENGINEER AND TRAVEL COSTS	\$1,618.10
EFT15188	15/12/2023	INTEGRATED ICT	MONTHLY CHARGES - TELEPHONY SERVICE AND EQUIPMENT CHARGES ADMINISTRATION OFFICE, NBN PHONE LINK SYSTEM FOR ADMINISTRATION OFFICE, NBN CONNECTION FOR CRC OFFICE, NBN CONNECTION FOR ADMINISTRATION OFFICE - NOVEMBER 2023	\$783.29
EFT15189	15/12/2023	LANDGATE (DOLA)	LAND RATES - GROSS RENTAL VALUATIONS SCHEDULE NO G2023/04	\$117.65
EFT15190	15/12/2023	LGRCEU	PAYROLL DEDUCTIONS	\$132.00
EFT15191	15/12/2023	LOCK STOCK & FARRELL LOCKSMITH PTY LTD	SHIRE DEPOT - SUPPLY CUT AND DELIVERY 5 X DEPOT KEYS FOR STAFF	\$129.50
EFT15192	15/12/2023	MARIANNA KABAI	REFUND OF OVERPAYMENT OF RENT FOR SENIOR CITIZEN HOUSING UNIT - 19/10/2023 - 02.11.2023	\$425.20
EFT15193	15/12/2023	NATHAN STYLES	STAFF REIMBURSEMENT OF NEW EMPLOYMENT POLICE CLEARANCE - PARKS AND GARDENS GENERAL HAND N. STYLES	\$58.70

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15194	15/12/2023	OFFICEWORKS BUSINESS DIRECT	SUPPLY AND DELIVER WIRELESS MOUSE, LED MONITOR, DUAL MONITOR DESKTOP STAND, MONITOR STAND, AND WIRELESS KEYBOARD FOR ADMINISTRATION OFFICE STAFF, ADMINISTRATION OFFICE STATIONERY ORDER ITEMS INCLUDE DIARY'S, DISPLAY BOOKS, NOTEBOOKS, CORRECTION TAPE, SUPPLY AND DELIVER 100PK KODAK PHOTO PAPER FOR CRC SERVICES	\$907.25
EFT15195	15/12/2023	ONE DEGREE ADVISORY	VALUES LEAD PROGRAM FOR ALL STAFF AND SHIRE COUNCILLORS - 3RD/FINAL PAYMENT PART PAYMENT	\$1,927.75
EFT15196	15/12/2023	RESONLINE	MONTHLY CHARGES - CARAVAN PARK ONLINE BOOKING MANAGEMENT SYSTEM - NOVEMBER 2023	\$242.00
EFT15197	15/12/2023	ROY GOODGER	CARAVAN PARK - REFUND OF PRICE DIFFERENCE, SWAPPED FROM POWERED SITE TO UNPOWERED SITE AS REQUEST OF CARAVAN CLUB BN: 12400474	\$35.00
EFT15198	15/12/2023	RSEA PTY LTD	EMPLOYEE PPE - 1 X WORKWEAR LEGION CAP FOR OUTDOOR CREW INCLUDES DELIVERY CHARGE	\$43.00
EFT15199	15/12/2023	RURAL TRAFFIC SERVICES PTY LTD	YORK-WILLIAMS ROAD WORKS - SUPPLY 2 X TRAFFIC CONTROLLERS WITH VEHICLES AND SIGNS FOR 58 HRS TOTAL AND HIRE OF TRAFFIC LIGHTS FOR 5X DAYS - OVER THE PERIOD 05.12.2023 -09.12.2023, DAGIN-MEARS ROAD - COMPLETE A TRAFFIC MANAGEMENT PLAN FOR UPCOMING WORKS, PLAN #1489	\$21,679.35
EFT15200	15/12/2023	SEABROOK ABORIGINAL CORPORATION	PROVIDE 3 X WORKERS TO ASSIST PARKS AND GARDEN CREW WITH MOWING AND SLASHING WORKS 32HRS TOTAL - RICHARSON STREET AND WHITTINGTON STREET, SUPPLY 2 X WORKERS TO ASSIST PARKS AND GARDEN CREW WITH FIREBREAK SLASHING AND MOWING NOAK ST AND RICKARDSON STREET - 29HRS TOTAL	\$3,019.50

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15201	15/12/2023	SHERRIN RENTALS PTY LTD	YORK-WILLIAMS ROAD - HIRE OF MULTI TYRED ROLLER, SMOOTH DRUM ROLLER, WATER TRUCK FOR 20 DAYS OVER PERIOD 01.11.2023-30.11.2023	\$16,819.00
EFT15202	15/12/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$410.00
EFT15203	15/12/2023	SHRED-X PTY LTD	MONTHLY CHARGES - RENTAL OF 2 X SECURE DOCUMENT SHREDDING BINS FOR ADMINISTRATION OFFICE - DECEMBER 2023	\$26.00
EFT15204	15/12/2023	SIGNS PLUS	SUPPLY AND DELIVER NEW NAMES BADGES - 2 X COUNCILLOR AND 2 X STAFF	\$83.00
EFT15205	15/12/2023	TEEDE'S AUTO ELECTRICS	HINO TRUCK PT17 - INVESTIGATE TWO WAY RADIO, REDUCER IS FAULTY TO BE REPLACED BY SUPPLIER	\$187.50
EFT15206	15/12/2023	THE LOCAL GUYS - TEST AND TAG WA TNT	HINO TRUCK PT15 - SUPPLY NEW FIRE EXTINGUISHER X 2	\$264.00
EFT15207	15/12/2023	TOLL TRANSPORT PTY LTD	DELIVERY CHARGES - DELIVERY OF ITEMS FROM INTERFIRE LANDSDALE TO SHIRE OFFICE X 2, DELIVERY OF COUNCILLOR NAME PLAQUE BLOCK FROM ADMIN OFFICE TO ALLMARK - 10.11.2023, DELIVERY OF POOL WATER SAMPLES FROM BROOKTON TO PATHWEST NEDLANDS -13.11.2023	\$214.47
EFT15208	15/12/2023	TUTT BRYANT EQUIPMENT	MULTI ROLLER PR8 - SUPPLY AND DELIVER 3 X NEW MIRROR BARS	\$722.90
EFT15209	15/12/2023	UNIQUE STROKES WA	UNIT 1/40 WHITE STREET - COMPLETE PAINTING OF ENTIRE INTERIOR INCLUDING ALL WALLS, CEILINGS AND DOOR FRAME	\$3,480.00
EFT15210	15/12/2023	WA LOCAL GOVERNMENT ASSN	COUNCILLOR TRAINING - CR L. MCABE UNDERSTANDING LOCAL GOVERNMENT E COURSE, CONFLICTS OF INTEREST E LEARNING	\$484.00
EFT15211	15/12/2023	WALLIS COMPUTER SOLUTIONS	SUPPLY AND FIT 2 X DOCKING STATIONS FOR ARO AND CRCAO - 17.11.2023	\$891.00
EFT15212	15/12/2023	WESFARMERS KLEENHEAT GAS PTY LTD	ANNUAL CHARGE - EQUIPMENT SERVICE CHARGE FOR 45KG GAS CYLINDER - 6 MATTHEW STREET - 01.12.2023-30.11.2024	\$50.05

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15213	15/12/2023	WINDSOR D & J	AQUATIC CENTRE - REPLACE SHOP DOOR TO SOLID CORE DOOR WITH NEW HINGES DUE TO VANDALISM OF OLD DOOR, REPLACE LOCK AT POOL DOOR DUE TO DAMAGE INCLUDES AFTER HOUR CALL OUT FEE, 8 MATTHEW STREET - REFIX EAVE SHEET ON FRONT CAR PORT	\$1,309.00
EFT15214	15/12/2023	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	MONTHLY CHARGES - OFF SITE STORAGE OF ARCHIVE BOXES - JULY (ACCIDENTLY MISSED) AND NOVEMBER	\$104.32
EFT15215	15/12/2023	GERT PRESS	BOND REFUND - COMMUNITY GYM KEY #12-80. KEY RETURNED 23.11.2023	\$70.00
EFT15216	15/12/2023	HARRISON DUPEROUZEL	BOND REFUND - COMMUNITY GYM KEY #12-26 RETURNED 23.11.2023	\$70.00
EFT15217	15/12/2023	JOSEPHINE LEE	BOND REFUND - COMMUNITY GYM KEY #12-53. KEY RETURNED 30.11.2023	\$70.00
EFT15218	15/12/2023	SARAH JAYNE INSCH	BOND REFUND - COMMUNITY GYM KEY #12-116. KEY RETURNED 24.11.2023	\$70.00
EFT15219	15/12/2023	THE BROOKTON	RATES INCENTIVE PRIZE WINNER - 2023-2024 FY	\$200.00
EFT15220	22/12/2023	AC ELECTRICS WA	2/40 WHITE STREET - INSPECT AND TEST HOT WATER UNIT - 29.11.2023	\$226.88
EFT15221	22/12/2023	AMD AUDIT & ASSURANCE PTY LTD	AUDIT SERVICES PROVIDED - COMPLETION OF REGULATION 17 REVIEW FOR 2022/2023 FY	\$11,743.66
EFT15222	22/12/2023	ANDROIT INFORMATION MANAGEMENT	RECORDS MANAGEMENT - PROVIDE ASSISTANCE WITH COMPLIANCE AND RECORD STRUCTURE OF RECORDS SYSTEM - 2ND PAYMENT	\$1,166.00
EFT15223	22/12/2023	AUSTRALIA POST	MONTHLY POSTAGE CHARGES - CRC AND ADMINISTRATION OFFICE - NOVEMBER 2023	\$271.45
EFT15224	22/12/2023	BEDFORD ARMS HOTEL	CATER AND HOST 2023 WHOLE SHIRE CHRISTMAS PARTY FOR ALL STAFF AND COUNCILLORS, SUPPLY CATERING FOR SHIRE CBF MEETING - 4 X COUNCILLOR AND 4 X STAFF - NOVEMBER	\$3,767.00
EFT15225	22/12/2023	BROOKTON CWA	COMMUNITY CHEST PAYMENT - OCM 11.23-14 - FUNDS TO ASSIST WITH THE PAYMENT OF COUNCIL RATES FOR PROPERTY 115 ROBINSON ROAD.	\$1,000.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15226	22/12/2023	BROOKTON PLUMBING	MADISON SQUARE PARK - DIAGNOSE FAULTY RETIC, REPLACE 2 SOLENOIDS AND NEW FIT NEW BOARD AND CABLES	\$1,776.50
EFT15227	22/12/2023	BROOKTON TYRE SERVICE	STAFF UNIFORMS - EMBROIDER SHIRE OF BROOKTON LOGO AND STAFF NAME ONTO SUPPLIED HIS VIS SHIRTS FOR WORKS STAFF MEMBERS	\$997.15
EFT15228	22/12/2023	CE HARTL	SECOND QUARTER COUNCILLOR PAYMENT - SITTING FEE AND TRAVEL EXPENSES - 01.10.2023-30.12.2023	\$461.88
EFT15229	22/12/2023	CHARLENE HAYDEN	SECOND QUARTER COUNCILLOR PAYMENT - SITTING FEE AND TRAVEL EXPENSES - 01.10.2023-30.12.2023	\$1,150.00
EFT15230	22/12/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$281.99
EFT15231	22/12/2023	COLGAN INDUSTRIES PTY LTD	MEMORIAL HALL ROOFING WORKS AS PER RFT-02-2023 - THIRD PROGRESS CLAIM	\$496,208.49
EFT15232	22/12/2023	DAVES TREE SERVICE	CUT TREES BACK TO STUMP SO THEY CAN BE REMOVED FOR CONSTRUCTION OF EAST BROOKTON FIRE BRIGADE SHED	\$10,780.00
EFT15233	22/12/2023	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	YORK-WILLIAMS ROAD WORKS - PURCHASE OF GALVANISED FENCE DROPPER X 4 FOR ONGOING WORKS, PURCHASE OF 4 STATION IN/OUT CONTROLLER FOR 25 WHITTINGTON STREET MONTHLY PURCHASES - SHIRE DEPOT, AQUATIC CENTRE, ADMINISTRATION OFFICE AND CRC - ITEMS INCLUDE STAFF PPE, HOSE FITTINGS, LAUNDRY HAMPER, PADLOCK, STAR PICKETS, WEED KILLER, SPRINKLER FITTINGS, NUTS, BOLTS AND SMALL TOOLS - NOVEMBER 2023	\$2,413.56
EFT15234	22/12/2023	DFES	ESL 2023-2024 QUARTER 2 PAYMENT - 01.10.2023-31.12.2023	\$21,297.55

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15235	22/12/2023	DOUGLAS MACAULAY	INTERNATIONAL DAY OF PEOPLE WITH DISABILITY EVENT AT AQUATIC CENTRE - SUPPLY 60 X CANS OF SOFT DRINK AND 24 X ICY POLES, REIMBURSEMENT FOR COST OF BRONZE MEDALLION REQUALIFICATION - 20.12.2023	\$213.45
EFT15236	22/12/2023	FUEL DISTRIBUTORS OF WA	BULK FUEL DELIVERY - DELIVER 7000L OF DIESEL TO BULK FUEL TANK AT DEPOT - 19.12.2023	\$12,271.00
EFT15237	22/12/2023	GREAT SOUTHERN SUPPLIES T/AS G&M DETERGENTS	MONTHLY CLEANING ORDER - CARAVAN PARK, ROBINSON ROAD PUBLIC TOILETS ITEMS INCLUDE TOILET PAPER, LEMON DETERGENT, GLOVES, MOP HEADS AND FLOOR CLEANER - DECEMBER 2023	\$165.26
EFT15238	22/12/2023	HAROLD ATHOL BELL	SECOND QUARTER COUNCILLOR PAYMENT - SITTING FEE AND TRAVEL EXPENSES - 01.10.2023-30.12.2023	\$1,150.00
EFT15239	22/12/2023	INTERFIRE AGENCIES (AUST) PTY LTD	SUPPLY AND DELIVER UNIFORMS AND PPE FOR VOLUNTEER BUSHFIRE BRIGADE MEMBERS - 3 X WILDLAND FIRE BOOT	\$788.88
EFT15240	22/12/2023	JELCOBINE FARMS	SUPPLY FLORAL WREATH FOR MEMORIAL DAY SERVICE AT MEMORIAL PARK - 11.11.2023	\$80.00
EFT15241	22/12/2023	KATRINA LOUISE CRUTE	SECOND QUARTER COUNCILLOR PAYMENT - SITTING FEE, PRESIDENTS ALLOWANCE AND TRAVEL EXPENSES - 01.10.2023-30.12.2023	\$2,275.00
EFT15242	22/12/2023	LACHLAN MCCABE	SECOND QUARTER COUNCILLOR PAYMENT - SITTING FEE AND TRAVEL EXPENSES - 01.10.2023-30.12.2023	\$1,051.92
EFT15243	22/12/2023	LGIS INSURANCE BROKING	REGIONAL RISK CO-ORDINATOR FEES - CONTRIBUTION FOR PARTICIPATION IN REGIONAL RISK COORDINATOR PROGRAM	\$7,104.28
EFT15244	22/12/2023	LGRCEU	PAYROLL DEDUCTIONS	\$132.00
EFT15245	22/12/2023	LO-GO APPOINTMENTS WA	SUPPLY ON SITE DRUG AND ALCOHOL SCREENING FOR ALL SHIRE EMPLOYEE'S ON 12.12.2023 INCLUDES TRAVEL COSTS	\$1,915.30

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15246	22/12/2023	MAD COW ENTERTAINMENT COMPANY OF WA	TOWN CHRISTMAS PARTY - SUPPLY 3 X INFLATABLE GLADIATOR DUEL, COMBO CASTLE, WHACK A MOLEY AND GENERATORS	\$1,675.00
EFT15247	22/12/2023	NAOMI EYRE	REFUND OF BUS FEE PAID - INCORRECT AMOUNT OF KM PAID FOR HIRE DATE 14.12.2023 - 349KM PAID FOR DUE TO INCORRECT STARTING ODOMETER WRITTEN DOWN, 150KM USED 199KM TO BE REFUNDED.	\$189.05
EFT15248	22/12/2023	NEIL WALKER	SECOND QUARTER COUNCILLOR PAYMENT - SITTING FEE, DEPUTY ALLOWANCE AND TRAVEL EXPENSES - 01.10.2023-30.12.2023	\$330.15
EFT15249	22/12/2023	NOURISH BROOKTON	MONTHLY PURCHASES - CRC, ADMINISTRATION OFFICE, SHIRE DEPOT - ITEMS INCLUDE MILK, COFFEE, SUGAR, MILO, TEA, WATER AND CLEANING SUPPLIES - NOVEMBER 2023	\$927.12
EFT15250	22/12/2023	RURAL TRAFFIC SERVICES PTY LTD	YORK-WILLIAMS ROAD - SUPPLY 2 X TRAFFIC CONTROLLERS WITH VEHICLES AND SIGNS FOR 50.5HR OVER 5 DAYS AND SUPPLY TRAFFIC LIGHTS FOR 4 X DAYS - 11.12.2023 - 15.12.2023, SUPPLY 2 X TRAFFIC CONTROLLERS WITH VEHICLES AND SIGNS FOR 25HRS OVER 2 DAYS AND SUPPLY TRAFFIC LIGHTS FOR 2 X DAYS - 17.12.2023 AND 18.12.2023	\$13,219.69
EFT15251	22/12/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$50.00
EFT15252	22/12/2023	ST JOHN AMBULANCE ASSOCIATION	AQUATIC CENTRE - REPLENISH AND AUDIT FIRST AID BOX AT SWIMMING POOL.	\$43.93
EFT15253	22/12/2023	STEFAN DE BEER TOWN & REGIONAL PLANNER	TOWN PLANNING SERVICES PROVIDED - CONDUCT SUBDIVISION REPORT FOR BOYGARRA ROAD	\$2,340.00
EFT15254	22/12/2023	STEPHEN CARRICK ARCHITECTS PTY LTD AS TRUSTEE FOR THE S&S CARRICK FAMILY TRUST	MEMORIAL HALL WORKS - ROOF WORKS DOCUMENTATION, CONTRACTION ADMINISTRATION AND SITE VISITS X 4 (26.09.23, 02.10.2023, 23.10.2023, 13.12.23)	\$14,388.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15255	22/12/2023	STEVE DAVIS BUILDER	ROBINSON ROAD PUBLIC TOILET UPGRADES - SUPPLY AND INSTALL 4 NEW SOAP DISPENSER IN BOTH SIDES OF TOILET BLOCK	\$550.00
EFT15256	22/12/2023	STUMPY'S GATEWAY ROADHOUSE	SUPPLY FOOD AND DRINK FOR EMERGENCY SERVICES PERSONAL DURING FIRE AT BASSETT FARM 29.10.2023	\$1,979.29
EFT15257	22/12/2023	TAMARA DE LANGE	SECOND QUARTER COUNCILLOR PAYMENT - SITTING FEE, DEPUTY ALLOWANCE AND TRAVEL EXPENSES - 01.10.2023-30.12.2023	\$1,224.56
EFT15258	22/12/2023	TOTAL TOOLS KEWDALE TT KEWDALE PTY TLD	SUPPLY AND DELIVER 3/4' 18V IMPACT WRENCH FOR WORKS CREW USE	\$994.00
EFT15259	22/12/2023	TRUCKLINE	SUPPLY AND DELIVER AIR SEAT BLOWER KIT WITH QUICK CONNECT CONNECTION FOR USE WITH WORKS CREW	\$234.04
EFT15260	22/12/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES PROVIDED - 11.25HRS OVER 3 DAYS 27.11.2023, 04.12.2023, 11.12.2023	\$1,175.63
EFT15261	22/12/2023	WESFARMERS KLEENHEAT GAS PTY LTD	ANNUAL CHARGES - UNIT 6/28 WILLIAMS STREET, 6 MATTHEW STREET, UNIT 5/28 WILLIAMS STREET - GAS CYLINDER RENTAL X 2 01.12.2023 - 30.11.2024	\$300.30
EFT15262	22/12/2023	WESTERN STABILISERS PTY LTD	YORK-WILLIAMS ROAD WORKS - CEMENT STABILISATION OF 26 083M2 OF ROAD LENGTH	\$174,203.89
EFT15265	22/12/2023	ON YOUR BIKE WA	REFUND OF BOND HELD FOR HIRE OF WB EVA PAVILION ON 10.10.2023 - 12.12.2023	\$500.00
EFT15266	22/12/2023	PINGELLY VOLUNTEER SES UNIT	RETURN OF BOND HELD FOR HIRE OF BUS ON 16.12.2023	\$350.00
DD7211.1	05/12/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE CARAVAN PARK, TOWN OVAL, WB EVA PAVILION - 12.10.2023 - 08.11.2023	\$2,238.01
DD7214.1	05/12/2023	TELSTRA CORPORATION	MONTHLY CHARGES - WIRELESS DATA FOR TREATMENT PLANT SEWERAGE PUMP ALARM - NOVEMBER 2023	\$4.99
DD7218.1	12/12/2023	BRET EVENIS SUPERANNUATION	PAYROLL DEDUCTIONS	\$473.63
DD7218.2	12/12/2023	HOSTPLUS	PAYROLL DEDUCTIONS	\$337.20
DD7218.3	12/12/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$91.95

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
DD7218.4	12/12/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$303.22
DD7218.5	12/12/2023	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$9,499.95
DD7218.6	12/12/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$362.71
DD7218.7	12/12/2023	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$956.76
DD7218.8	12/12/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,685.03
DD7218.9	12/12/2023	AMP FLEXIBLE LIFETIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$13.44
DD7220.1	11/12/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE MEMORIAL HALL - 21.09.2023 - 20.11.2023	\$395.21
DD7222.1	12/12/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE BCI BUILDING, MEMORIAL PARK, SEWAGE PUMP, SHIRE DEPOT, TOWN OVAL, AQUATIC CENTRE - 22.09.2023 - 21.11.2023	\$4,718.33
DD7230.1	13/12/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE MADISON SQUARE GARDEN COMMON AREA AND MADISON SQUARE PARK RETICULATION - 21.09.2023- 17.11.2023	\$184.08
DD7234.1	14/12/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE WATER HARVESTING DAM, SEWERAGE POND PUMP, SALINITY PUMP, CRC OFFICE, ADMINISTRATION OFFICE, RAILWAY STATION, 25 WHITTINGTON STREET - 22.09.2023-21.11.2023	\$3,098.42
DD7238.1	14/12/2023	SHIRE OF BROOKTON - MASTERCARD - MCC	MONTHLY CREDIT CARD PURCHASES - MCC D. SWEENEY, MIW L. VIDOVICH, CESM J. CARROLL, CEO G. SHERRY - NOVEMBER 2023	\$338.99
DD7238.2	14/12/2023	SHIRE OF BROOKTON - MASTERCARD - MIW	MONTHLY CREDIT CARD PURCHASES - MCC D. SWEENEY, MIW L. VIDOVICH, CESM J. CARROLL, CEO G. SHERRY - NOVEMBER 2023	\$127.13
DD7238.3	14/12/2023	SHIRE OF BROOKTON - MASTERCARD - CEO	MONTHLY CREDIT CARD PURCHASES - MCC D. SWEENEY, MIW L. VIDOVICH, CESM J. CARROLL, CEO G. SHERRY - NOVEMBER 2023	\$1,197.47
DD7238.4	14/12/2023	SHIRE OF BROOKTON - MASTERCARD - CESM	MONTHLY CREDIT CARD PURCHASES - MCC D. SWEENEY, MIW L. VIDOVICH, CESM J. CARROLL, CEO G. SHERRY - NOVEMBER 2023	\$4.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
DD7246.1	26/12/2023	BRET EVENIS SUPERANNUATION	PAYROLL DEDUCTIONS	\$473.88
DD7246.2	26/12/2023	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$8,574.10
DD7246.3	26/12/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$362.71
DD7246.4	26/12/2023	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$956.76
DD7246.5	26/12/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$197.48
DD7246.6	26/12/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,623.61
DD7246.7	26/12/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD7246.8	26/12/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$91.95
DD7257.1	18/12/2023	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE HAPPY VALLEY BORE - 08.09.2023 - 24.11.2023	\$1,759.39
DD7259.1	18/12/2023	TELSTRA CORPORATION	MONTHLY CHARGES - PHONE LINE SERVICE FEE AND FIRE BAN SMS MESSAGES - ADMINISTRATION OFFICE AND CRC - NOVEMBER	\$1,157.53
DD7271.1	21/12/2023	TELSTRA CORPORATION	MONTHLY CHARGES - STAFF MOBILE PHONES PLANS BMO, CEO, PWS, MIW, MCC, MP, CARAVAN PARK C/TAKER, CESM, AQUATIC CENTRE SUPERVISOR, WORKS LH, PARKS AND GARDENS LH - NOVEMBER 2023	\$689.21
1156.1	04/12/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$44.45
1156.1	04/12/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$35.42
1156.1	04/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.75
1157.1	05/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.42
1160.1	08/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$144.99
1163.1	14/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.13
1164.1	15/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.91
1165.1	19/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.67
1167.1	21/12/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$2.00
1167.1	21/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.59
1167.1	22/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.19
1167.1	22/12/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$4.60
1168.1	27/12/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$2.90

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
1168.1	28/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.75
1168.1	29/12/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.67
DD7218.10	12/12/2023	WA LOCAL GOVERNMENT SUPER PLAN	SUPERANNUATION CONTRIBUTIONS	\$103.61
DD7218.11	12/12/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD7218.12	12/12/2023	BENDIGO SMARTSTART SUPER	SUPERANNUATION CONTRIBUTIONS	\$379.40
PAYJRUN*1180	12/12/2023	SALARIES & WAGES	WEEK 24 - PPE 12/12/2023	\$77,698.94
PAYJRUN*1182	26/12/2023	SALARIES & WAGES	WEEK 26 - PPE 26/12/2023	\$64,123.48
			TOTAL	\$1,164,439.81

List of Credit Card Transactions Paid in December 2023

Shire of Brookton - Bendigo Bank Mastercard – MIW

Direct Debit	Date	Description	Amount
DD7238.2	14/12/2023	BENDIGO BANK CARD FEE	\$ 4.00
		WELDING SOLUTIONS - CAMLOCK REDUCER 3' TO 4' FOR HINO TRUCK PT 17	\$123.13
		TOTAL	\$127.13

Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD7238.4	14/12/2023	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD7238.1	14/12/2023	BENDIGO BANK CARD FEE	\$4.00
		ST JOHN AMBULANCE WA - SENIOR FIRST AID TRAINING PARKS AND GARDEN LH K. LILY	\$170.00
		CANVA - ANNUAL SUBSCRIPTION TO EDITING PROGRAM FOR CRC	\$164.99
		TOTAL	\$338.99

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD7238.3	14/12/2023	BENDIGO BANK CARD FEE	\$4.00
		CROWN PROMENADE BURSWOOD - CEO G. SHERRY 3 X NIGHT STAY TO ATTEND LG PROFESSIONALS STATE CONFERENCE 07.11.2023 - 10.11.2023 AND EXPENSES	\$824.97
		SEEK LIMITED - JOB ADVERTISEMENT FOR BMO POSITION	\$368.50
		TOTAL	\$1197.47

List of Fuel Card Transactions Paid in December 2023

Shire of Brookton – Great Southern Fuels Card – MIW

Direct Debit	Date	Description	Amount
EFT15185	14/12/2023	25.11.2023 BP MIDVALE, 47.88L DIESEL @ 202.90c/L	\$97.15
		BP PLUS FEE X 1	\$0.38
		TOTAL	\$97.53

Shire of Brookton - Great Southern Fuel Card - CESM

Direct Debit	Date	Description	Amount
EFT15185	14/12/2023	03.11.2023 - BP KELMSCOTT - 28.38L DSL @ \$2.167	\$61.93
		04.11.2023 - OPT PINGELLY - 25.81L DSL @ \$2.139	\$55.21
		06.11.2023 - BP ARMADALE - 36.61L DSL @ \$2.199	\$80.51
		07.11.2023 - OPT PINGELLY - 46.18L DSL @ \$2.139	\$98.78
		10.11.2023 - BP WILLIAMS - 50.79L DSL @ \$2.059	\$104.58
		15.11.2023 - OPT PINGELLY - 58.10L DSL @ \$2.079	\$120.79
		17.11.2023 - BP NARROGIN - 57.86L DSL @ \$2.039	\$117.98
		19.11.2023 - BP WILLIAMS - 47.42L DSL @ \$1.998	\$94.79
		20.11.2023 - BP WILLIAMS - 26.24L DSL @ \$1.998	\$52.45
		20.11.2023 - OPT PINGELLY - 41.10L DSL @ \$1.999	\$82.16
		20.11.2023 - OPT PINGELLY - 57.39L DSL @ \$1.999	\$114.72
		24.11.2023 - BP WILLIAMS - 17.09L DSL @ \$1.959	\$33.48
		24.11.2023 - BP WILLIAMS - 36.25L DSL @ \$1.959	\$71.01
		26.11.2023 - BP WILLIAMS - 33.13L DSL @ \$2.099	\$70.04
		29.11.2023 - OPT PINGELLY - 38.16L DSL @ \$1.969	\$75.14
		BP PLUS CARD FEE X 3	\$1.14
		TOTAL	\$1234.71

Shire of Brookton - Great Southern Fuel Card - MCC

Direct Debit	Date	Description	Amount
EFT15185	14/12/2023	10.11.2023 STUMPY ROADHOUSE BROOKTON - 31.06L ULP @ 211.00/L	\$65.54
		18.11.2023 STUMPY ROADHOUSE BROOKTON - 36.13L ULP @ 211.00/L	\$76.23
		24.11.2023 STUMPY ROADHOUSE BROOKTON - 24.20L ULP @ 211.00/L	\$51.06
		28.11.2023 STUMPY ROADHOUSE BROOKTON - 24.98L ULP @ 211.00/L	\$52.71
		BP PLUS FEE X 4	\$1.52
		TOTAL	\$247.06

Shire of Brookton - Great Southern Fuel Card - CEO

Direct Debit	Date	Description	Amount
EFT15185	14/12/2023	08.11.2023 BP KENWICK - 51.25L DSL @ 216.90C/L	\$111.93
		BP PLUS FEE X 1	\$.38
		TOTAL	\$112.31

14.02.24.02 LIST OF PAYMENTS – JANUARY 2024

File No:	N/A
Date of Meeting:	15 February 2024
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Kathy Muller – 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:	31 December 2023

Summary of Item:

The purpose of this report is to present the list of payments for the month of January 2024, as required under the *Local Government (Financial Management) Regulations 1996*.

Description of Proposal:

The accounts paid under Delegation 1.1, Power to Make Payments, are included at within Attachment 14.02.24.02A.

Contained within Attachment 14.02.24.02B is a detailed transaction listing of credit card expenditure paid for the period ended 31 January 2024.

Contained within Attachment 14.02.24.02C is a detailed transaction listing of fuel purchasing card expenditure paid for the period ended 31 January 2024.

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.

Consultation:

There has been no consultation on this matter.

Statutory Environment:

Local Government (Financial Management) Regulations 1996

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.

13A. Payments by employees via purchasing cards

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
- (a) the payee’s name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Local Government (Administration) Regulations 1996

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:

The Chief Executive Officer, under relevant delegation, is authorised to arrange purchase of specific items in the budget, which do not require calling tenders, providing that it is within the approved and adopted budget.

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	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

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 provided to Council, where such delegation is made.

OFFICER’S RECOMMENDATION

That Council receive:

1. *the list of accounts, totalling \$486,743.53 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of January 2024, as contained within Attachment 14.02.24.02A; and*
2. *the list of credit card transactions, totalling \$1,668.73 paid in January 2024, as contained within Attachment 14.02.24.02B; and*
3. *the list of fuel card transactions, totalling \$1,551.71 paid in January 2024, as contained within Attachment 14.02.24.02C.*

(Simple majority vote required)

Attachments

- Attachment 14.02.24.02A – List of Payments for January 2024.
- Attachment 14.02.24.02B – List of Credit Card Transactions for January 2024.
- Attachment 14.02.24.02C – List of fuel Card Transactions for January 2024.

List of Payments for January 2024

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15267	16/01/2024	ALCOLIZER TECHNOLOGY	ANNUAL SERVICE AND CALIBRATION OF HH4 ALCOHOL TESTER (BREATHALYSER)	\$198.00
EFT15268	16/01/2024	AWARDS & TROPHIES	AUSTRALIA DAY EVENT - SUPPLY AND DELIVER 3 X TROPHIES FOR WINNERS OF LOCAL "AUSTRALIAN OF THE YEAR" AWARD	\$284.70
EFT15269	16/01/2024	BOHAN (WA) PTY LTD T/A VINES MEDICAL PRACTICE	EMPLOYMENT MEDICAL AS REQUESTED BY CEO X 2	\$200.00
EFT15270	16/01/2024	BROOKTON 24/7 TOWING	TRITON UTE PU1 – 70000KM LOGBOOK SERVICE AND INSPECTION - 20.12.2023	\$357.50
EFT15271	16/01/2024	BROOKTON PROFESSIONAL SERVICES CENTRE	MONTHLY CHARGES - RENT PAYMENT FOR CRC BUILDING - JANUARY 2024	\$991.10
EFT15272	16/01/2024	BROOKTON TYRE SERVICE	TRITON UTE PAV 3 - SUPPLY AND FIT 3 X NEW TYRES INCLUDES TYRE BALANCING AND DISPOSAL FEE - 20.12.2023	\$1,391.50
EFT15273	16/01/2024	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$281.99
EFT15274	16/01/2024	DRINKS 'N' TIPS	COMMUNITY CHRISTMAS PARTY - PROVIDE PA SYSTEM, SOUND ENGINEERING AND LIVE MUSIC - 22.12.2023	\$1,400.00
EFT15275	16/01/2024	EDGE PLANNING & PROPERTY	MONTHLY CHARGES - PLANNING SERVICES PROVIDED 13.75HRS IN DECEMBER 2023	\$2,109.93
EFT15276	16/01/2024	GREAT SOUTHERN WASTE DISPOSAL	MONTHLY CHARGES - 4 X WEEKS KERBSIDE RUBBISH COLLECTIONS, 2 X WEEKS KERBSIDE RECYCLING COLLECTION, 27 X LABOUR HOURS FOR REFUSE SITE, 3 X MACHINE HOURS FOR REFUSE SITE, 6 BINS OF WASTE COLLECTION, 6 BINS OF CARDBOARD COLLECTION - DECEMBER 2023	\$13,918.08
EFT15277	16/01/2024	H RUSHTON & CO	SUPPLY 20LT OF "FLEET CLEAN" CAR WASH FOR SHIRE VEHICLES	\$106.00
EFT15278	16/01/2024	IRENIE ADLEM	CARAVAN PARK REFUND OF POWDERBARK CHALET - REFUND DUE TO LOCK BOX CODE ERROR - BN:12522690 14.01.2024	\$142.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15279	16/01/2024	LES VIDOVICH	STAFF REIMBURSEMENT OF INTERNET COST AS PER EMPLOYMENT CONTRACT FOR THE PERIOD OF NOVEMBER AND DECEMBER	\$170.56
EFT15280	16/01/2024	LGIS INSURANCE	YORK - WILLIAMS ROAD WORKS - MOTOR VEHICLE INSURANCE FOR HIRED PLANT EQUIPMENT MULTI ROLLER, WATER TRUCK, SMOOTH DRUM ROLLER OVER PERIOD 30.06.2023 - 30.06.2024	\$2,335.25
EFT15281	16/01/2024	LGRCEU	PAYROLL DEDUCTIONS	\$132.00
EFT15282	16/01/2024	MICHAEL BACHYNSKY	STAFF REIMBURSEMENT OF POLICE CLEARANCE APPLICATION FEE - BMO M. BACHYNSKY	\$58.70
EFT15283	16/01/2024	NARROGIN TOYOTA / MAZDA	MAZDA CX8 PAV 6 - 40 000KM LOGBOOK SERVICE 07.12.2023	\$733.26
EFT15284	16/01/2024	NEW GROUND WATER SERVICES PTY LTD	HAPPY VALLEY BORE FIELD - SUPPLY AND INSTALL OVAL IRRIGATION PUMP, TANK FILL AND COMMUNICATION HARDWARE. EXTEND RETICULATION INFRASTRUCTURE TO ALLOW WATER FROM HAPPY VALLEY BORE FIELD TO RETICULATE MEMORIAL PARK, MADDISON SQUARE PARK, BROOKTON CARAVAN PARK AND TOWN OVAL.	\$133,795.20
EFT15285	16/01/2024	OFFICEWORKS BUSINESS DIRECT	SUPPLY TORK LIQUID SOAP X 12 FOR ROBISON ROAD PUBLIC TOILETS	\$277.95
EFT15286	16/01/2024	SHERRIN RENTALS PTY LTD	YORK-WILLIAMS ROAD WORKS - SUPPLY MULTI ROLLER AND SMOOTH DRUM ROLLER FOR 21 DAYS OVER PERIOD 01.12.2023 - 31.12.2023	\$6,831.00
EFT15287	16/01/2024	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$1,031.91
EFT15288	16/01/2024	STUMPY'S GATEWAY ROADHOUSE	MONTHLY FUEL PURCHASES - PARKS AND GARDEN AND WORK CREW, FUEL FOR SMALL PLANT EQUIPMENT - DECEMBER 2023	\$178.22
EFT15289	16/01/2024	TEEDE'S AUTO ELECTRICS	FOTON UTE PU 37 - CHECK RADIO ANTENNA AND REARVIEW MIRROR LIGHTS INCLUDES NEW ANTENNA	\$292.00
EFT15290	16/01/2024	WA CONTRACT RANGER SERVICES	MONTHLY CHARGES - RANGER SERVICES PROVIDED 3 HRS ON 18.12.2023	\$313.50

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15291	25/01/2024	3E ADVANTAGE PTY LTD	MONTHLY CHARGES - PRINTING AND PHOTOCOPIER COSTS FOR ADMINISTRATION OFFICE AND CRC - DECEMBER 2023	\$3,067.12
EFT15292	25/01/2024	AC ELECTRICS WA	WB EVA PAVILION - INSPECT AND REPAIR EXPOSED WIRING FOR TURO OVEN	\$339.46
EFT15293	25/01/2024	AMPAC DEBT RECOVERY	MONTHLY CHARGES - DEBT RECOVERY FEES A388, A2682 - DECEMBER 2023	\$580.25
EFT15294	25/01/2024	ANDROIT INFORMATION MANAGEMENT	RECORDS MANAGEMENT ASSISTANCE PROVIDED INCLUDING ARCHIVE PROGRAM WORKS, READYTECH KFC CONVERSION, AND TRAINING HOURS - DECEMBER 2023	\$4,684.63
EFT15295	25/01/2024	B & N EYRE BROOKTON NEWSAGENCY	MONTHLY PURCHASES - ADMINISTRATION OFFICE AND CRC - PAPER A4, PAPER A3, QUILL BOARD, DECORATIONS, MANILA FILES, LAMINATING POUCHES, PAPERCLIPS - DECEMBER 2023	\$897.18
EFT15296	25/01/2024	BOC GASES	MONTHLY CHARGES - GAS CYLINDER RENTAL FEE, OXYGEN, ACETYLENE, ARGOSHIELD - DECEMBER 2023	\$56.25
EFT15297	25/01/2024	BROOKTON 24/7 TOWING	TORO MOWER PM10 - REMOVE MOWER FROM TOWN OVAL AND TOW TO SHOP, REMOVE AND REPLACE DAMAGED HYDRAULIC FILTER AND BRACKET	\$849.20
EFT15298	25/01/2024	BROOKTON PHARMACY	SUPPLY 5PK OF COVID 19 RAPID ANTIGEN RAPID TESTS FOR ADMINISTRATION OFFICE	\$25.00
EFT15299	25/01/2024	BURGESS RAWSON (WA) PTY LTD	WATER USAGE CHARGES - RAILWAY STATION RESERVE - 06.11.2023 - 10.01.2024	\$2,374.74
EFT15300	25/01/2024	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$281.99
EFT15301	25/01/2024	CLEANFLOW ENVIRONMENTAL SOLUTIONS	SEWERAGE PIPE WORKS - COMBINATION PRESSURE JET AND VACUUM 7XHRS ON 09.01.2024, 4.5HRS ON 10.01.2024	\$5,678.75

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15302	25/01/2024	DELTA AGRIBUSINESS WA-BROOKTON RURAL TRADERS	SUPPLY STAFF UNIFORM AND PPE - INCLUDING HI VIS LONG SLEEVE SHIRTS X 37, FLEECE JUMPER X 3, PUFFER JACKET X 3, PANT X 22, BOOTS X 7, 21L FIRE PROOF SAFE FOR POOL OFFICE/KIOSK, SUNBEAM IRON AND IHG IRONING BORAD FOR CARAVAN PARK CHALET, 6 STATION EASY SET LOGIC GARDEN TAP TIMER FOR RAILWAY STATION PARK, VARIOUS MONTHLY PURCHASES FOR ADMINISTRATION OFFICE, CRC, WORKS DEPARTMENT, CLEANERS - ITEMS INCLUDE PADLOCKS, HOOKS, BATTERIES, SPRINKLERS PARTS, NUTS, BOLTS, GARBAGE BAGS, SMALL TOOLS AND CHRISTMAS DECORATIONS - DECEMBER 2023	\$9,952.66
EFT15303	25/01/2024	FLASH AS TRANSPORT	YORK-WILLIAMS ROAD WORKS - HIRE OF PRIME MOVER AND DRIVER FOR 69.5HRS OVER THE PERIOD 11.12.23 - 18.12.2023, SUPPLY PRIME MOVER AND DRIVER TO MOVE 2 X WATER TANKS 7HRS ON 17.01.2024	\$10,431.00
EFT15304	25/01/2024	FRONTLINE FIRE & RESCUE EQUIPMENT BLUESTEEL ENTERPRISES PTY LTD	SUPPLY AND DELIVER - K2 THERMAL IMAGING CAMERA FOR FIRE OFFICERS AND IN TRUCK CHARGING SYSTEM	\$10,298.48
EFT15305	25/01/2024	GREAT SOUTHERN FUEL SUPPLIES	MONTHLY FUEL CARD PURCHASES - CEO, MCC, MIW, CESM - DECEMBER 2023	\$1,551.71
EFT15306	25/01/2024	INTEGRATED ICT	MONTHLY CHARGES - TELEPHONY SERVICE AND EQUIPMENT CHARGE ADMINISTRATION OFFICE, NBN LINK PHONE SYSTEM ADMINISTRATION OFFICE, NBN CONNECTION CRC, NBN DATA ADMINISTRATION OFFICE - DECEMBER 2023	\$783.29
EFT15307	25/01/2024	INTERFIRE AGENCIES (AUST) PTY LTD	SUPPLY AND DELIVER PPE FOR VOLUNTEER FIRE OFFICERS INCLUDING GAS FILTER CARTRIDGE, PROTECTIVE CLOTHING AND RESPIRATORS	\$1,797.69

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15308	25/01/2024	KILDARE ENTERPRISES T/A ALBERT FACEY MOTOR INN	STAFF ACCOMMODATION - 4 NIGHT STAY FOR STAFF TO ATTEND TRAINING, T. LUNN, AND J. DE BEAUX - 08.01.2024 - 11.01.2024	\$1,087.00
EFT15309	25/01/2024	LGRCEU	PAYROLL DEDUCTIONS	\$132.00
EFT15310	25/01/2024	MANDURAH SAFETY & TRAINING SERVICES PTY LTD	STAFF TRAINING - 4 DAY DOGGING COURSE FOR WORKS LEADING HAND T. LUNN AND WORKS GENERAL HAND J. DE BAUX - 08.01.2024 - 11.01.2024	\$4,275.00
EFT15311	25/01/2024	NEXIA PERTH PTY LTD	PROFESSIONAL SERVICES PROVIDED FOR THE FINAL AUDIT OF DEFERRED PENSIONERS ACQUITTAL 22-23 FY	\$770.00
EFT15312	25/01/2024	NOURISH BROOKTON	MONTHLY PURCHASES - ADMINISTRATION OFFICE, CRC, WORKS DEPARTMENT, AQUATIC CENTRE, - ITEMS INCLUDE MILK, COFFEE, TEA, SUGAR, MILO, CLEANING SUPPLIES, COMMUNITY CHRISTMAS PARTY SUPPLIES - DECEMBER 2023	\$476.87
EFT15313	25/01/2024	OFFICE OF THE AUDITOR GENERAL	PROFESSIONAL SERVICES PROVIDED - PERFORM ATTEST AUDIT FOR THE YEAR ENDED 30.06.2023	\$44,099.00
EFT15314	25/01/2024	OFFICEWORKS BUSINESS DIRECT	SUPPLY AND DELIVER 1 X CTN OF 1000 COFFEE SACHETS FOR CHALETTS IN CARAVAN PARK, 2 X CTN OF 48 TISSUE BOXES FOR ADMINISTRATION OFFICE - NOVEMBER 2023	\$312.83
EFT15315	25/01/2024	RESONLINE	MONTHLY CHARGES - CARAVAN PARK ONLINE BOOKING MANAGEMENT SYSTEM - DECEMBER 2023	\$242.00
EFT15316	25/01/2024	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$50.00
EFT15317	25/01/2024	SHRED-X PTY LTD	PICK UP AND SECURELY DESTROY CONTENTS OF 2 X SECURE DOCUMENT BINS FROM ADMINISTRATION OFFICE INCLUDES FUEL LEVY	\$206.32
EFT15318	25/01/2024	TEEDE'S AUTO ELECTRICS	PU37 FOTON UTE - REPLACE LEFT HAND MIRROR AND CLOCK SPRING IN STERRING WHEEL	\$437.50
EFT15319	25/01/2024	TOTAL TOOLS KEWDALE TT KEWDALE PTY TLD	SUPPLY AND DELIVER 17PC IMPACT SOCKET SET FOR WORKS CREW	\$379.00
EFT15320	25/01/2024	WA ELECTORAL COMMISSION	SERVICES FOR UPCOMING ELECTIONS INCLUDING RETURNING OFFICER FEES, VOTING SUPPORT, IT SUPPORT, AND STAFF WAGES	\$6,454.70

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT15321	25/01/2024	WA TREASURY CORPORATION	PAYMENT OF PRINCIPAL AND INTEREST FOR LOAN 80 FOR Q3 01.01.2024 - 31.03.2024, PAYMENT OF GOVERNMENT GUARANTEE FEE INVOICE FOR Q2 01.09.2023 - 31.012.2023,	\$34,181.98
EFT15322	25/01/2024	WATER CORPORATION OF WA	ANNUAL CHARGE - LEASE FEE FOR HAPPY VALLEY BORE FIELD GREAT SOUTHERN HWY - 2024	\$550.00
EFT15323	25/01/2024	WELDING SOLUTIONS WA PTY LTD	SUPPLY AND DELIVER CAM LOCK REDUCER FEMALE FOR WORKS DEPARTMENT	\$193.34
EFT15324	25/01/2024	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	MONTHLY CHARGES - STORAGE OF ARCHIVE BOXES IN OFFSITE LOCATION - DECEMBER 2023	\$52.16
EFT15326	25/01/2024	EAGLE EYE ENGINEERING	REFUND OF BOND T876 - FOR HIRE OF BUS ON 23.12.2023	\$350.00
18518	25/01/2024	WESTERN POWER	WEST BROOKTON FIRE SHED - WESTERN POWER DESIGN FEE WS-443957X1X2	\$1,320.00
DD7276.1	04/01/2024	TELSTRA CORPORATION	MONTHLY CHARGES - WIRELESS DATA PLAN FOR SEWERAGE TREATMENT PLANT PUMP ALARM - JANUARY 2024	\$4.99
DD7278.1	08/01/2024	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE UNITS 1-8/40 WHITE STREET - 06.10.2023 - 20.11.2023	\$1,552.58
DD7280.1	09/01/2024	BRET EVENIS SUPERANNUATION	PAYROLL DEDUCTIONS	\$465.99
DD7280.2	09/01/2024	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$78.54
DD7280.3	09/01/2024	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$7,590.12
DD7280.4	09/01/2024	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$362.71
DD7280.5	09/01/2024	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$956.76
DD7280.6	09/01/2024	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$227.65
DD7280.7	09/01/2024	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,584.59
DD7280.8	09/01/2024	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD7280.9	09/01/2024	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$87.92
DD7286.1	09/01/2024	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,399.36
DD7297.1	12/01/2024	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE, CARAVAN PARK, TOWN OVAL, WB EVA PAVILION - 09.11.2023 - 13.12.2023	\$3,550.38

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
DD7299.1	16/01/2024	TELSTRA CORPORATION	MONTHLY CHARGES - TELSTRA PHONE USAGE FEE, ADMINISTRATION OFFICE, CRC OFFICE, AND FIRE BAN NOTIFICATIONS – DECEMBER 2023	\$1,845.91
DD7301.1	11/01/2024	WATER CORPORATION OF WA	MONTHLY CHARGES - WATER USAGE FEE, WB EVA PAVILION, CARAVAN PARK - OCTOBER AND NOVEMBER	\$2,115.85
DD7303.1	14/01/2024	SHIRE OF BROOKTON - MASTERCARD - MCC	MONTHLY CREDIT CARD PURCHASES - MCC D. SWEENEY - DECEMBER 2023	\$1,193.41
DD7303.2	14/01/2024	SHIRE OF BROOKTON - MASTERCARD - MIW	MONTHLY CREDIT CARD PURCHASES - MIW L. VIDOVICH - DECEMBER 2023	\$370.62
DD7303.3	14/01/2024	SHIRE OF BROOKTON - MASTERCARD - CEO	MONTHLY CREDIT CARD PURCHASES - CEO G. SHERRY - DECEMBER 2023	\$4.00
DD7303.4	14/01/2024	SHIRE OF BROOKTON - MASTERCARD - CESM	MONTHLY CREDIT CARD PURCHASES - CESM J. CARROLL - DECEMBER 2023	\$100.70
DD7310.1	12/01/2024	SYNERGY	REVERSAL DUE TO WRONG BANK ALLOCATION - ELECTRICITY USAGE FEE, CARAVAN PARK, TOWN OVAL, WB EVA PAVILION - 09.11.2023 -13.12.2023	-\$3,550.38
DD7310.2	12/01/2024	SYNERGY	MONTHLY CHARGES - ELECTRICITY USAGE FEE, CARAVAN PARK, TOWN OVAL, WB EVA PAVILION 09.11.2023-13.12.2023	\$3,550.38
DD7314.1	23/01/2024	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$8,129.87
DD7314.2	23/01/2024	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$362.71
DD7314.3	23/01/2024	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$961.75
DD7314.4	23/01/2024	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$212.57
DD7314.5	23/01/2024	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD7314.6	23/01/2024	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,593.68
DD7314.7	23/01/2024	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$638.40
DD7314.8	23/01/2024	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$91.95
DD7327.1	29/01/2024	WATER CORPORATION OF WA	MONTHLY CHARGES - WATER SERVICE AND USAGE FEES - MADISON SQUARE UNITS, 10 MARSH AVE, 25 AND 23 WHITTINGTON STREET, 6 AND 8 MATTHEWS STREET - NOV AND DECEMBER 2023	\$2,011.62

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
DD7329.1	22/01/2024	TELSTRA CORPORATION	MONTHLY CHARGES - TELSTRA STAFF MOBILE PHONE PLANS - CEO, MCC, MIW, MP, CESM, WORKS L/H, PARKS & GARDENS L/H, CARAVAN PARK CARETAKER, AQUATIC CENTRE SUPERVISOR, WORKS SUPERVISOR - DECEMBER 2023	\$744.21
DD7332.2	29/01/2024	WATER CORPORATION OF WA	RE-ENTER MONTHLY CHARGES - WATER SERVICE CHARGE FOR UNIT 1/28 WILLIAMS STREET DUE TO DATA ENTRY ERROR	\$46.33
1169.1	01/01/2024	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1169.1	03/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.50
1169.1	02/01/2024	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$258.38
1169.1	02/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.77
1171.1	05/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$9.52
1172.1	08/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.13
1173.1	09/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.17
1174.1	10/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.38
1175.1	11/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$14.11
1180.1	18/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.88
1180.1	23/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.42
1181.1	24/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.75
1181.1	25/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.33
1181.1	29/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.07
1182.1	22/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.67
1182.1	30/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.33
1182.1	30/01/2024	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$548.81
1182.1	31/01/2024	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$7.39
PAYJRUN*1184	09/01/2024	SALARIES & WAGES	WEEK 28 - PPE 09/01/2024	\$60,155.65
PAYJRUN*1185	23/01/2024	SALARIES & WAGES	WEEK 30 - PPE 23/01/2024	\$10,056.83
PAYJRUN*1187	23/01/2024	SALARIES & WAGES	WEEK 30 - PPE 23/01/2024	\$59,645.86
			TOTAL	\$486,473.53

List of Credit Card Transactions Paid in January 2024

Shire of Brookton - Bendigo Bank Mastercard – MIW

Direct Debit	Date	Description	Amount
DD7303.2	14/01/2024	BENDIGO BANK CARD FEE	\$ 4.00
		PURCHASE OF DIESEL FUEL 31.56L @ 225.9C FOR TRITON UTE PAV3 AT COLES EXPRESS MEEKATHARRA	\$71.30
		PURCHASE OF DIESEL FUEL 48.34L @ 210.8C FOR TRITON UTE PAV3 AT REFUEL CAFE MOUNT MAGNET	\$101.90
		PURCHASE OF DIESEL FUEL 44.09L @ 226.8C FOR TRITON UTE PAV3 AT REFUEL CAFE MOUNT MAGNET	\$100.00
		PURCHASE OF DIESEL FUEL 41.35L @ 225.9C FOR TRITON UTE PAV3 AT COLES EXPRESS MEEKATHARRA	\$93.42
		TOTAL	\$370.62

Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD7303.4	14/01/2024	BENDIGO BANK CARD FEE	\$4.00
		PURCHASE OF DIESEL FUEL FOR CESM VEHICLE 51.46L @ \$1.879 FROM AMPOL BYFORD	\$96.70
		TOTAL	\$100.70

Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD7303.1	14/01/2024	BENDIGO BANK CARD FEE	\$4.00
		WA FOTON - PURCHASE OF CLOCK SPRING ASSY AND LEFT REAR-VIEW MIRROR FOR FOTON UTE PU37. INCLUDES CREDIT CARD SURCHARGE OF \$10.41	\$1051.38
		ONLINE FIRE WARDEN TRAINING COURSE - WAO/GO J. MASON	\$66.00
		PURCHASE OF UNLEADED FUEL FROM UNITED PETROLEUM DENMARK 40.95L @ \$1.759 FOR MAZDA CX-30 PAV5	\$72.03
		TOTAL	\$1193.41

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD7303.3	14/01/2024	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

List of Fuel Card Transactions Paid in January 2024

Shire of Brookton – Great Southern Fuels Card – MIW

Direct Debit	Date	Description	Amount
EFT15305	25/01/2024	25.12.2023 - PURCHASE OF ULT DIESEL FUEL 51.88L @ \$1.929 - BP MIDVALE	\$100.08
		27.12.2023 - PURCHASE OF DIESEL FUEL 36.56L @ \$2.213 - BP WUBIN ROADHOUSE	\$80.91
		30.12.2023 - PURCHASE OF DIESEL FUEL 33.58L @ \$2.294 - BP NEWMAN SOUTH	\$77.03
		30.12.2023 - PURCHASE OF DIESEL FUEL 52.98L @ \$2.213 - BP WUBIN ROADHOUSE	\$117.24
		31.12.2023 - PURCHASE OF ULT DIESEL FUEL 44.22L @ \$1.929 - BP MIDVALE	\$85.30
		BP PLUS FEE X 5	\$1.90
		TOTAL	\$462.46

Shire of Brookton - Great Southern Fuel Card - CESM

Direct Debit	Date	Description	Amount
EFT15305	25/01/2024	01.12.2023 - PURCHASE OF DIESEL FUEL 31.14L @ \$1.929 - BP WILLIAMS	\$60.07
		05.12.2023 - PURCHASE OF DIESEL FUEL 44.53L @ \$1.949 - PINGELLY OPT	\$86.79
		08.12.2023 - PURCHASE OF DIESEL FUEL 60.95L @ \$1.908 - BP WILLIAMS	\$116.35
		12.12.2023 - PURCHASE OF DIESEL FUEL 48.00L @ \$1.889 - BP WILLIAMS	\$90.67
		18.12.2023 - PURCHASE OF DIESEL FUEL 52.47L @ \$1.909 - BP NARROGIN	\$100.17
		19.12.2023 - PURCHASE OF DIESEL FUEL 42.04L @ \$1.889 - BP NARROGIN	\$79.41
		21.12.2023 - PURCHASE OF DIESEL FUEL 40.77L @ \$1.889 - BP NARROGIN	\$77.01
		26.12.2023 - PURCHASE OF DIESEL FUEL 36.69L @ \$1.849 - BP WILLIAMS	\$67.84
		30.12.2023 - PURCHASE OF DIESEL FUEL 27.75L @ \$1.849 - BP WILLIAMS	\$51.31
		TOTAL	\$729.62

Shire of Brookton - Great Southern Fuel Card - MCC

Direct Debit	Date	Description	Amount
EFT15305	25/01/2024	02.12.2023 - PURCHASE OF ULP 43.77L @ \$1.898 - BP KARAGULLEN	\$83.08
		09.12.2023 - PURCHASE OF ULP 27.94L @ \$2.000 - STUMPY'S BP BROOKTON	\$55.88
		15.12.2023 - PURCHASE OF ULP 33.50L @ \$2.000 - STUMPY'S BP BROOKTON	\$67.00
		22.12.2023 - PURCHASE OF ULP 36.74L @ \$2.000 - STUMPY'S BP BROOKTON	\$73.48
		30.12.2023 - PURCHASE OF ULP 44.89L @ \$1.7440 - BP CARLISE	\$78.29
		BP PLUS FEE X 5	\$1.90
		TOTAL	\$359.63

Shire of Brookton - Great Southern Fuel Card - CEO

Direct Debit	Date	Description	Amount
		NO PURCHASES MADE IN DECEMBER	
		TOTAL\$	\$0.00

14.02.24.03 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2023

File No:	N/A
Date of Meeting:	15 February 2024
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:	30/11/2023

Summary of Item:

The Statement of Financial Activity for period ending 31 December 2023 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 December 2023, 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 14.02.24.03A.

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 Business Plan and Strategic Community Plan July 2022 - June 2032.

Specifically, the contract services supports 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, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the 31 December 2023, in as presented in attachment 14.02.24.03A.

(Simple majority vote required)

Attachment

Attachment 14.02.4.03A Financial Activity for the month 31 December 2023.

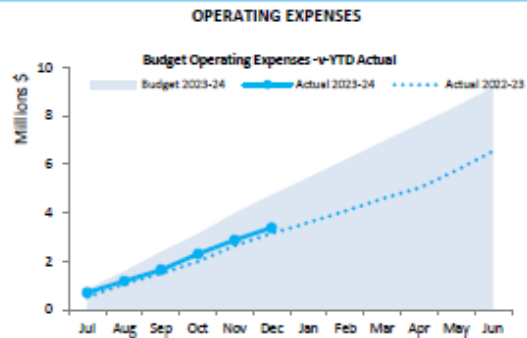
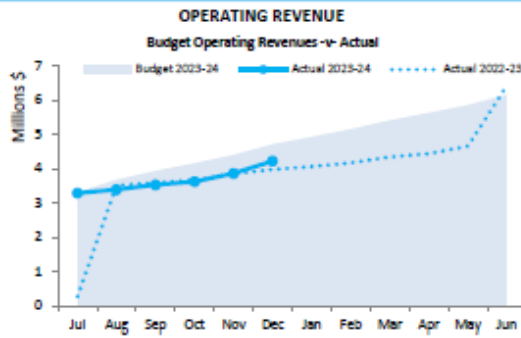
SHIRE OF BROOKTON
MONTHLY FINANCIAL REPORT
 (Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 31 DECEMBER 2023

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

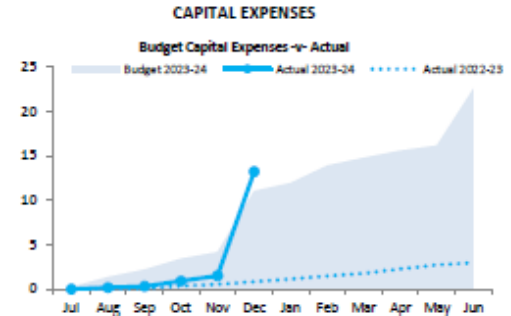
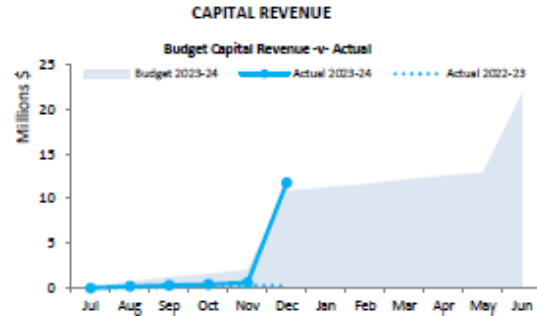
TABLE OF CONTENTS

Summary Information - Graphs	2
Executive Summary	3
Statement of Financial Activity by Nature	4
Statement of Financial Activity by Program	6
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 1 Statement of Financial Activity Information (Alternative Presentation)	10
Note 2 Cash and Financial Assets	11
Note 3 Receivables	12
Note 4 Other Current Assets	13
Note 5 Payables	14
Note 6 Rate Revenue	15
Note 7 Disposal of Assets	16
Note 8 Capital Acquisitions	17
Note 9 Borrowings	19
Note 10 Lease Liabilities	20
Note 11 Reserve Accounts	21
Note 12 Other Current Liabilities	22
Note 13 Grants, subsidies and contributions	23
Note 14 Capital grants, subsidies and contributions	24
Note 15 Trust Fund	25
Note 16 Budget Amendments	26
Note 17 Explanation of Material Variances	29

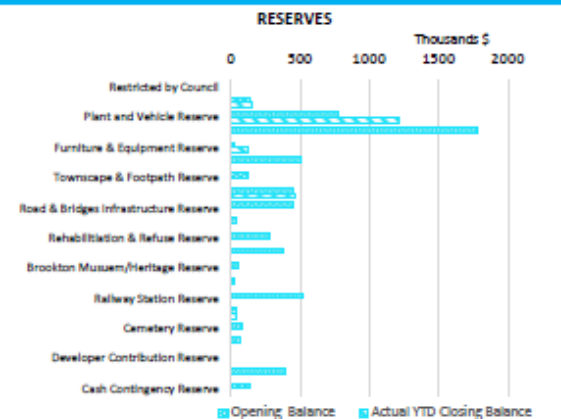
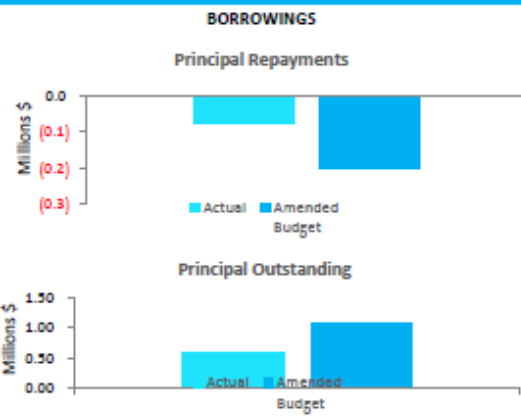
OPERATING ACTIVITIES



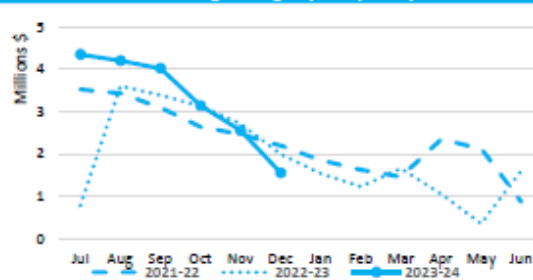
INVESTING ACTIVITIES



FINANCING ACTIVITIES



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	\$1.50 M	\$1.50 M	\$1.60 M	\$0.10 M
Closing	\$0.00 M	\$2.46 M	\$1.56 M	(\$0.90 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.69 M	11.5%
Restricted Cash	\$13.04 M	88.5%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.06 M	
0 to 30 Days	\$0.00 M	0.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.62 M	81.1%
Trade Receivable	\$0.29 M	61.2%
Over 30 Days		
Over 90 Days		8.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.75 M)	\$1.11 M	\$2.00 M	\$0.89 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.71 M	0.1%
YTD Budget	\$2.71 M	

Refer to Statement of Financial Activity

Grants, Subsidies and Contributions		
	\$	% Variance
YTD Actual	\$0.33 M	(71.4%)
YTD Budget	\$1.15 M	

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.70 M	10.9%
YTD Budget	\$0.63 M	

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)
(\$5.94 M)	(\$2.78 M)	(\$1.69 M)	\$1.08 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.08 M	(53.2%)
Adopted Budget	\$0.18 M	

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.28 M	(78.3%)
Adopted Budget	\$10.49 M	

Refer to Note 8 - Capital Acquisitions

Capital Grants and Contributions		
	\$	% Received
YTD Actual	\$0.49 M	(88.4%)
Adopted Budget	\$4.21 M	

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)
\$5.19 M	\$2.62 M	(\$0.36 M)	(\$2.98 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.07 M
Interest expense	\$0.01 M
Principal due	\$0.59 M

Refer to Note 9 - Borrowings

Reserves		
	\$	%
Reserves balance	\$13.04 M	
Interest earned	\$0.28 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 Liabilities

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

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL 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 REVENUE

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

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

FINANCE COSTS

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 DECEMBER 2023

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,711,103	2,711,103	2,711,103	2,712,814	1,711	0.06%	
Grants, subsidies and contributions	13	2,199,065	2,199,065	1,152,220	329,988	(822,232)	(71.36%)	▼
Fees and charges		846,688	846,688	634,462	703,791	69,329	10.93%	▲
Interest revenue		161,449	161,449	89,716	331,104	241,388	269.06%	▲
Other revenue		237,641	237,641	118,157	123,839	5,682	4.81%	
Profit on disposal of assets	7	845	845	845	17,646	16,801	1988.26%	▲
		6,156,791	6,156,791	4,706,503	4,219,182	(487,311)	(10.35%)	
Expenditure from operating activities								
Employee costs		(2,425,436)	(2,425,436)	(1,236,501)	(1,142,726)	93,775	7.58%	
Materials and contracts		(3,876,751)	(3,876,751)	(1,957,772)	(697,119)	1,260,653	64.39%	▲
Utility charges		(225,310)	(225,310)	(112,506)	(90,774)	21,732	19.32%	▲
Depreciation		(2,176,012)	(2,176,012)	(1,087,914)	(1,168,009)	(80,095)	(7.36%)	
Finance costs		(72,257)	(72,257)	(36,455)	(14,350)	22,105	60.64%	▲
Insurance expenses		(233,965)	(233,965)	(214,592)	(229,697)	(15,105)	(7.04%)	
Other expenditure		(76,305)	(76,305)	(38,126)	(22,848)	15,278	40.07%	▲
Loss on disposal of assets	7	(82,068)	(82,068)	(41,034)	(9,021)	32,013	78.02%	▲
		(9,168,104)	(9,168,104)	(4,724,900)	(3,374,544)	1,350,356	(28.58%)	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	2,257,235	1,128,103	1,159,384	31,281	2.77%	
Amount attributable to operating activities		(754,078)	(754,078)	1,109,706	2,004,022	894,316	80.59%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	4,343,445	4,343,445	2,171,684	489,125	(1,682,559)	(77.48%)	▼
Proceeds from disposal of assets	7	180,000	180,000	89,994	84,318	(5,676)	(6.31%)	
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	27,988	13,994	13,755	(239)	(1.71%)	
		4,551,433	4,551,433	2,275,672	587,198	(1,688,474)	(74.20%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(10,544,226)	(5,052,700)	(2,280,788)	2,771,912	54.86%	▲
		(10,491,256)	(10,544,226)	(5,052,700)	(2,280,788)	2,771,912	(54.86%)	▲
Amount attributable to investing activities		(5,939,823)	(5,992,793)	(2,777,028)	(1,693,589)	1,083,439	(39.01%)	▲
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	600,000	600,000	300,000	0	(300,000)	(100.00%)	▼
Transfer from reserves	11	16,616,616	16,669,586	8,334,793	11,216,768	2,881,975	34.58%	▲
		17,216,616	17,269,586	8,634,793	11,216,768	2,581,975	29.90%	▲
Outflows from financing activities								
Repayment of borrowings	9	(202,168)	(202,168)	(101,081)	(74,708)	26,373	26.09%	▲
Payments for principal portion of lease liabilities	10	(1,515)	(1,515)	(1,515)	(1,515)	0	0.01%	
Transfer to reserves	11	(11,821,760)	(11,821,760)	(5,910,879)	(11,498,529)	(5,587,650)	(94.53%)	▼
		(12,025,443)	(12,025,443)	(6,013,475)	(11,574,752)	(5,561,277)	(92.48%)	▼
Amount attributable to financing activities		5,191,173	5,244,143	2,621,318	(357,985)	(2,979,303)	(113.66%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,502,728	1,502,728	1,502,728	1,604,206	101,478	6.75%	
Amount attributable to operating activities		(754,078)	(754,078)	1,109,706	2,004,022	894,316	80.59%	
Amount attributable to investing activities		(5,939,823)	(5,992,793)	(2,777,028)	(1,693,589)	1,083,439	(39.01%)	▲
Amount attributable to financing activities		5,191,173	5,244,143	2,621,318	(357,985)	(2,979,303)	(113.66%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	0	2,456,724	1,556,654	(900,070)	36.64%	▼

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.

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE</p> <p>The Shire of Brookton provides low cost housing and Seniors accommodation units.</p>	<p>Support and provide assistance to senior citizens and other voluntary services.</p>
<p>HOUSING</p> <p>Provision and maintenance of rental housing to staff and non-staff tenants.</p>	<p>Provision and maintenance of rental housing to staff and non-staff tenants.</p>
<p>COMMUNITY AMENITIES</p> <p>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.</p>	<p>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</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.</p>
<p>TRANSPORT</p> <p>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.</p>	<p>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.</p>
<p>ECONOMIC SERVICES</p> <p>Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district.</p>	<p>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.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>Private works and indirect cost allocation pools for plant operation and public works.</p>	<p>Private works operations, public works operation, plant operation costs, gross salaries and wages.</p>

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

BY PROGRAM

	Note	Adopted Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		15,490	9,932	19,863	9,931	99.99%	▲	
General Purpose Funding - Rates	6	2,711,103	2,711,103	2,712,814	1,711	0.06%	▲	
General Purpose Funding - Other		180,694	99,334	371,522	272,188	274.01%	▲	S
Law, Order and Public Safety		321,864	161,591	132,824	(28,767)	(17.80%)	▼	S
Health		300	150	206	56	37.58%	▲	
Education and Welfare		54,205	27,096	28,674	1,578	5.82%	▲	
Housing		117,137	58,560	47,771	(10,789)	(18.42%)	▼	S
Community Amenities		438,067	429,959	442,756	12,797	2.98%	▲	
Recreation and Culture		49,645	24,858	27,383	2,525	10.16%	▲	
Transport		1,886,218	992,914	125,447	(867,467)	(87.37%)	▼	S
Economic Services		358,868	179,414	264,920	85,506	47.66%	▲	S
Other Property and Services		23,200	11,592	45,001	33,409	288.21%	▲	S
		6,156,791	4,706,503	4,219,182	(487,321)	(10.35%)	▼	
Expenditure from operating activities								
Governance		(283,302)	(188,147)	(286,003)	(97,856)	(52.01%)	▼	S
General Purpose Funding		(516,771)	(258,362)	(173,760)	84,602	32.75%	▲	S
Law, Order and Public Safety		(613,934)	(315,877)	(263,744)	52,133	16.50%	▲	S
Health		(22,213)	(11,179)	(11,700)	(521)	(4.66%)	▼	
Education and Welfare		(148,672)	(76,687)	(70,192)	6,495	8.47%	▲	
Housing		(208,266)	(107,633)	(80,378)	27,255	25.32%	▲	S
Community Amenities		(747,384)	(374,475)	(315,871)	58,604	15.65%	▲	S
Recreation and Culture		(1,104,206)	(566,160)	(459,601)	106,559	18.82%	▲	S
Transport		(4,701,763)	(2,355,862)	(1,294,920)	1,060,942	45.03%	▲	S
Economic Services		(776,541)	(395,452)	(320,617)	74,835	18.92%	▲	S
Other Property and Services		(45,052)	(75,066)	(97,758)	(22,692)	(30.23%)	▼	S
		(9,168,104)	(4,724,900)	(3,374,544)	1,350,356	28.58%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	1,128,103	1,159,384	31,281	2.77%		
Amount attributable to operating activities		(754,078)	1,109,706	2,004,022	894,316	80.59%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	4,343,445	2,171,684	489,125	(1,682,559)	(77.48%)	▼	S
Proceeds from Disposal of Assets	7	180,000	89,994	84,318	(5,676)	(6.31%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	13,994	13,755	(239)	(1.71%)	▼	
		4,551,433	2,275,672	587,198	(1,688,474)	(74.20%)	▼	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(5,052,700)	(2,280,788)	2,771,912	54.86%	▲	S
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0			
		(10,491,256)	(5,052,700)	(2,280,788)	2,771,912	(54.86%)	▲	
Amount attributable to investing activities		(5,939,823)	(2,777,028)	(1,693,589)	1,083,439	(39.01%)	▲	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	9	600,000	300,000	0	(300,000)	(100.00%)	▼	S
Transfer from Reserves	11	16,616,616	8,334,793	11,216,768	2,881,975	34.58%	▲	S
Transfer from Restricted Cash - Other		0	0	0	0			
		17,216,616	8,634,793	11,216,768	2,581,975	29.90%	▲	
Outflows from financing activities								
Repayment of borrowings	9	(202,168)	(101,081)	(74,708)	26,373	26.09%	▲	S
Payments for principal portion of lease liabilities	10	(1,515)	(1,515)	(1,515)	0	0.01%	▲	
Transfer to Reserves	11	(11,821,760)	(5,910,879)	(11,498,529)	(5,587,650)	(94.53%)	▼	S
Transfer to Restricted Cash - Other		0	0	0	0			
		(12,025,443)	(6,013,475)	(11,574,752)	(5,561,277)	(92.48%)	▼	
Amount attributable to financing activities		5,191,173	2,621,318	(357,985)	(2,979,303)	(113.66%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1	1,502,728	1,502,728	1,604,206	101,478	6.75%	▲	
Amount attributable to operating activities		(754,078)	1,109,706	2,004,022	894,316	80.59%		
Amount attributable to investing activities		(5,939,823)	(2,777,028)	(1,693,589)	1,083,439	(39.01%)	▲	
Amount attributable to financing activities		5,191,173	2,621,318	(357,985)	(2,979,303)	(113.66%)	▼	
Net current assets at end of financial year - surplus/(deficit)	1	0	2,456,724	1,556,654	(900,070)	36.64%	▼	

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

(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*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(845)	(845)	(17,646)
Add: Loss on asset disposals	7	82,068	41,034	9,021
Add: Depreciation on assets		2,176,012	1,087,914	1,168,009
Total non-cash items excluded from operating activities		2,257,235	1,128,103	1,159,384

(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	Last Year Closing	Year to Date	
		30 June 2023	30 June 2023	31 December 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(12,754,602)	(12,754,601)	(13,036,363)
Less: - Financial assets at amortised cost - self supporting loans	4	(27,988)	(27,988)	(14,233)
Add: Borrowings	9	151,836	151,836	77,128
Add: Lease liabilities	10	1,515	1,515	0
Total adjustments to net current assets		(12,629,239)	(12,629,238)	(12,973,468)

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

Current assets				
Cash and cash equivalents	2	15,029,902	15,228,053	14,730,525
Financial assets at amortised cost	4	27,988	0	0
Rates receivables	3	105,844	105,844	572,893
Receivables	3	92,957	172,387	286,641
Other current assets	4	32,367	60,355	50,081
Less: Current liabilities				
Payables	5	(327,235)	(358,512)	(63,985)
Borrowings	9	(151,836)	(151,836)	(77,128)
Contract liabilities	12	(477,426)	(477,426)	(624,999)
Lease liabilities	10	(1,515)	(1,515)	0
Provisions	12	(199,079)	(343,905)	(343,905)
Less: Total adjustments to net current assets	1(b)	(12,629,239)	(12,629,238)	(12,973,468)
Closing funding surplus / (deficit)		1,502,728	1,604,206	1,556,654

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.

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

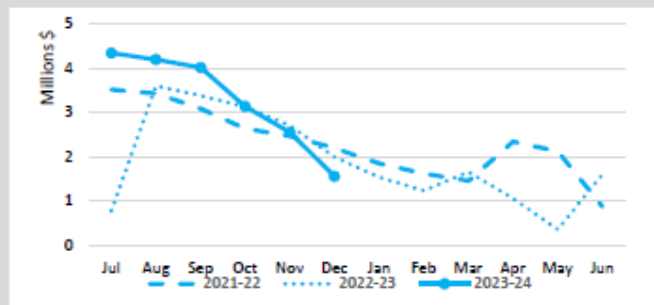
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/12/2022	Year to Date Actual 31/12/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,473,451	2,715,447	1,694,162
Cash Restricted - Reserves	2	12,754,601	13,016,203	13,036,363
Receivables - Rates	3	105,844	500,641	572,893
Receivables - Other	3	172,387	278,676	286,641
Other Financial Assets	4	27,988	13,293	14,233
Inventories	4	32,367	20,827	35,848
		15,566,639	16,545,087	15,640,139
Less: Current Liabilities				
Payables	5	(345,942)	(68,917)	(49,792)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(477,426)	(1,219,347)	(624,999)
Bonds & Deposits	5	(12,570)	(253)	(14,193)
Loan and Lease Liability	9	(153,351)	(72,365)	(77,128)
Provisions	12	(343,905)	(230,492)	(343,905)
		(1,333,195)	(1,591,375)	(1,110,017)
Less: Cash Reserves	11	(12,754,601)	(13,016,203)	(13,036,363)
Add Back: Loan and Lease Liability		153,351	72,365	77,128
Less: Loan Receivable - clubs/institutions		(27,988)	(13,293)	(14,233)
Less: Land Held For Resale		0	0	0
Net Current Funding Position		1,604,206	1,996,582	1,556,654

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies 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)
\$1.56 M

Last Year YTD
Surplus(Deficit)
\$2. M

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash Floats	Cash and cash equivalents	450		450		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	334,187		334,187		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	345,885		345,885		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,000,000		1,000,000		WATC	4.30%	0CD
Bond Cash At Bank	Cash and cash equivalents	13,640		13,640		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		10,992,399	10,992,399		Bendigo	4.05%	20/06/2024
Reserves Cash At Bank	Cash and cash equivalents	0	2,043,964	2,043,964		WATC	4.34%	20/06/2024
Total		1,694,162	13,036,363	14,730,525	13,820			
Comprising								
Cash and cash equivalents		1,694,162	13,036,363	14,730,525	13,820			
		1,694,162	13,036,363	14,730,525	13,820			

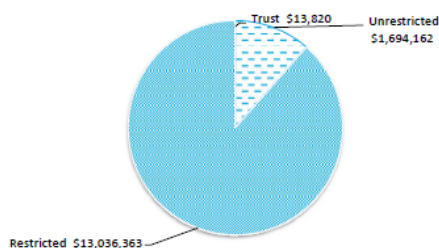
KEY INFORMATION

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.

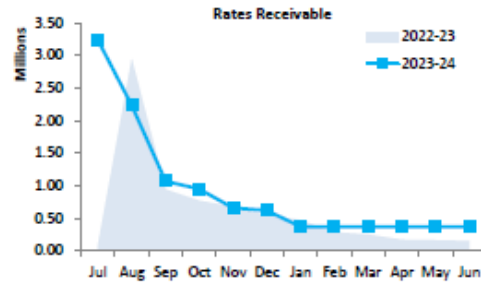
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	153,188	155,777
Levied this year	2,975,379	3,136,391
Less - collections to date	(2,972,790)	(2,669,342)
Gross rates collectable	155,777	622,826
Net rates collectable	155,777	622,826
% Collected	95%	81.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(50)	43,781	30,231	57,035	11,699	142,696
Percentage	0.0%	30.7%	21.2%	40%	8.2%	
Balance per trial balance						
Sundry receivable						142,696
GST receivable						46,279
Other Receivables						18,236
Receivable - Employee Related Provisions - Current						79,430
Total receivables general outstanding						286,641

Amounts shown above include GST (where applicable)

KEY INFORMATION

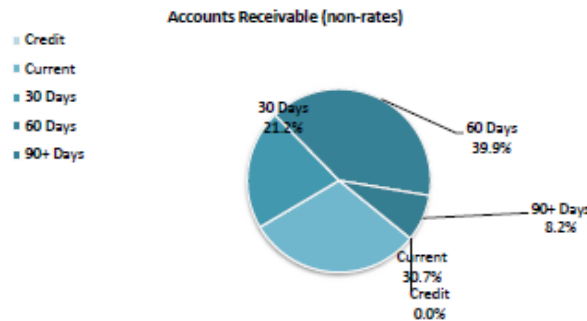
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 2023
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	27,988	0	(13,755)	14,233
Inventory				
Fuel and materials (including gravel)	32,367	3,481	0	35,848
Total other current assets	60,355	3,481	(13,755)	50,081

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.

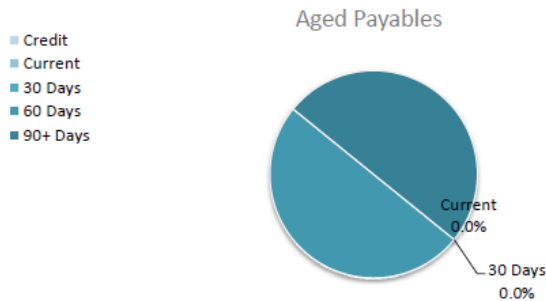
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	(2,274)	2,274	0
Percentage	0%	0%	0%	0%	0%	
Balance per trial balance						
Other creditors						29,082
ATO liabilities						(14)
Payroll creditors						0
Bonds and deposits held						14,193
Prepaid (Excess) Rates						20,723
Total payables general outstanding						63,985

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

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	0.09930	249	2,965,255	294,450	0	0	294,450	294,450	0	0	294,450
Industrial	0.09930	5	78,870	7,832	0	0	7,832	7,832	0	0	7,832
Commercial	0.09930	20	651,728	64,717	0	0	64,717	64,717	0	0	64,717
GRV	0.09930	2	303,500	30,138	0	0	30,138	30,138	0	0	30,138
Unimproved value											
Unimproved	0.00721	204	268,792,000	1,937,990	0	0	1,937,990	1,937,990	0	0	1,937,990
Non Rateable											
Sub-Total		480	272,791,353	2,335,127	0	0	2,335,127	2,335,126	0	0	2,335,126
Minimum payment	Minimum \$										
Gross rental value											
Residential	885	67	178,520	59,295	0	0	59,295	59,295	0	0	59,295
Industrial	885	2	9,280	1,770	0	0	1,770	1,770	0	0	1,770
Commercial	885	11	60,396	9,735	0	0	9,735	9,735	0	0	9,735
GRV	885	1	7,000	885	0	0	885	885	0	0	885
Unimproved value											
Unimproved	1,480	178	19,776,354	263,440	0	0	263,440	263,440	0	0	263,440
Sub-total		259	20,031,550	335,125	0	0	335,125	335,125	0	0	335,125
		739	292,822,903	2,670,252	0	0	2,670,252	2,670,251	0	0	2,670,251
Discount							(2,150)				(438)
Amount from general rates							2,668,102				2,669,813
Ex-gratia rates (CBH)	Tonnage	2		43,001	0	0	43,001	43,001	0	0	43,001
Total general rates							2,711,103				2,712,814
Total		739					2,711,103				2,712,814

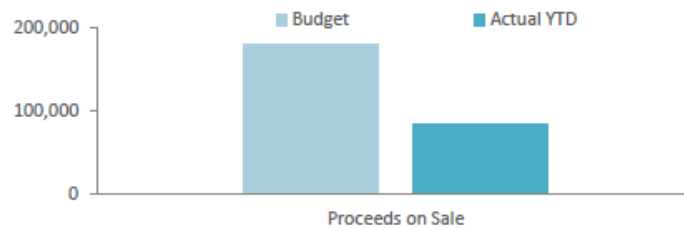
KEY INFORMATION

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 2023 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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
PU35	Mitsubishi Mr4W47 2019 Triton Ute	24,155	25,000	845	0	0	0	0	0
	Transport								
PT10	ISUZU GIGA TIPTRUCK-1CQL067	41,459	35,000	0	(6,459)	45,839	36,818	0	(9,021)
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,575	10,000	0	(575)	10,575	27,727	17,152	0
PU36	2020 Mr Mitsubishi Triton Glx-R 4X4	27,823	25,000	0	(2,823)	0	0	0	0
PU33	Mitsubishi Mr4L20 Glx 4.2 Single Cab	15,000	15,000	0	0	0	0	0	0
PTR4	Case Skid Steer Sv185	18,766	15,000	0	(3,766)	0	0	0	0
PBH4	2012 Case 581Pc5 Backhoe - Bo5418	59,366	35,000	0	(24,366)	0	0	0	0
PCP3	Crendon Squirrel 5053D Cherry Picker	19,157	10,000	0	(9,157)	19,279	19,773	494	0
PT12	2010 Isuzu Giga 2 X 2 Hp Tip Body	44,922	10,000	0	(34,922)	0	0	0	0
		261,223	180,000	845	(82,068)	75,693	84,318	17,646	(9,021)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	6,011,341	6,011,341	2,869,846	948,144	(1,921,702)
Furniture and equipment	29,188	29,188	18,314	21,525	3,211
Plant and equipment	1,005,092	1,005,092	493,751	338,236	(155,515)
Infrastructure - roads	2,634,253	2,634,253	1,106,437	829,362	(277,075)
Infrastructure - sewerage	600,000	600,000	300,000	0	(300,000)
Infrastructure - water	211,382	264,352	264,352	143,520	(120,832)
Payments for Capital Acquisitions	10,491,256	10,544,226	5,052,700	2,280,788	(2,771,912)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	4,212,065	4,212,065	2,169,839	489,125	(1,680,714)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	160,000	160,000	89,994	84,318	(5,676)
Plant and Vehicle Reserve	815,776	815,776	0	0	0
Land and Housing Development Reserve	0	0	1,785,748	1,785,748	0
Furniture & Equipment Reserve	21,000	21,000	10,000	10,000	0
Municipal Building & Facility Reserve	0	0	508,351	508,351	0
Townscape & Footpath Reserve	0	0	131,025	131,025	0
Road & Bridges Infrastructure Reserve	0	0	452,381	452,381	0
Sport & Recreation Reserve	0	0	32,719	32,719	0
Rehabilitation & Refuse Reserve	0	0	279,411	279,411	0
Caravan Park Reserve	0	0	373,341	373,341	0
Brookton Musuem/Heritage Reserve	0	0	48,777	48,777	0
Kweda Hall Reserve	0	0	19,025	19,025	0
Railway Station Reserve	0	0	526,287	526,287	0
Cemetery Reserve	0	0	84,276	84,276	0
Water Reserve	0	0	65,683	65,683	0
Developer Contribution Reserve	0	0	2,891	2,891	0
Brookton Aquatic Reserve	0	0	387,599	387,599	0
Cash Contingency Reserve	0	0	138,858	138,858	0
Future Fund Reserve	0	0	4,206,439	4,206,439	0
Innovations Fund Reserve	0	0	2,056,957	2,056,957	0
Building and Facility Reserve	1,575,864	1,575,864	107,000	107,000	0
Infrastructure Reserve	302,677	302,677	0	0	0
Innovations & Development Reserve	2,457,201	2,457,201	0	0	0
			11,216,768	11,216,768	0
Contribution - operations	346,673	399,643	(20,240,669)	(20,726,191)	(485,523)
Capital funding total	10,491,256	10,544,226	5,052,700	2,280,788	(2,771,912)

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.

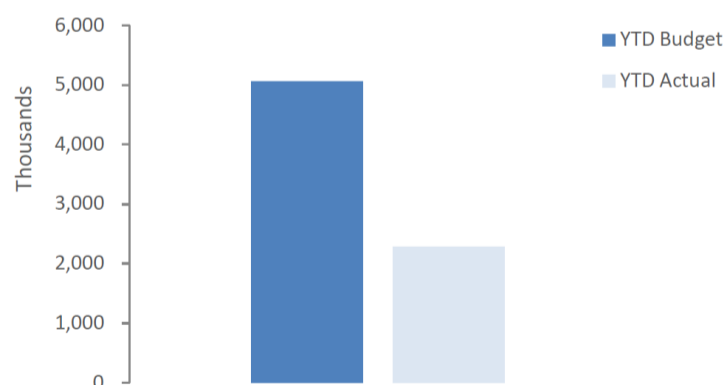
Initial recognition and measurement for assets held at cost

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.

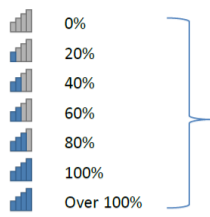
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators



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	Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget		
				\$	\$	\$	\$	\$
Buildings								
E042510	ADMINCAP	9230	ADMINISTRATION OFFICE - CHAMBERS & ADMINISTRATION	(29,500)	(29,500)	(14,748)	0	14,748
Total - Governance				(29,500)	(29,500)	(14,748)	0	14,748
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(756,664)	(756,664)	(378,330)	(10,254)	(368,076)
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMEN	(621,850)	(621,850)	(310,920)	0	310,920
Total - Law, Order & Public Safety				(1,378,514)	(1,378,514)	(689,250)	(10,254)	(57,156)
Community Amenities								
E104510	ROBICAP	9230	TOWNSCAPE - ROBINSON ROAD	(2,371)	(2,371)	(1,182)	(2,508)	1,326
E105510	CEMABLU	9230	CEMETARY ABLUTION FACILITY	(93,818)	(93,818)	(46,908)	0	(46,908)
E105510	ROBABLU	9230	ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	(121,408)	(121,408)	(121,408)	(104,070)	(17,338)
Total - Community Amenities				(217,597)	(217,597)	(169,498)	(106,578)	(62,920)
Recreation And Culture								
E111510		9230	PURCHASE BUILDINGS	(11,500)	(11,500)	(5,748)	0	(5,748)
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(1,206,480)	(1,206,480)	(603,240)	(693,362)	90,122
E112510	POOLCAP	9230	POOL - CAPITAL	(107,000)	(107,000)	(106,998)	(118,000)	11,002
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(7,500)	(7,500)	(3,750)	0	(3,750)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(2,488,635)	(2,488,635)	(1,244,316)	(2,780)	1,241,536
E116510	MEMPCAP	9230	MEMORIAL PARK CAPITAL	(20,955)	(20,955)	(10,476)	0	10,476
Total - Recreation And Culture				(3,842,070)	(3,842,070)	(1,974,528)	(814,142)	1,343,638
Economic Services								
E132510		9230	PURCHASE BUILDINGS	(11,660)	(11,660)	(5,826)	0	(5,826)
E136510		9230	PURCHASE BUILDINGS	(500,000)	(500,000)	0	0	0
Total - Economic Services				(511,660)	(511,660)	(5,826)	0	(5,826)
Other Property & Services								
E142519		9230	SHIRE DEPOT IMPROVEMENTS	(32,000)	(32,000)	(15,996)	(17,171)	1,175
Total - Other Property & Services				(32,000)	(32,000)	(15,996)	(17,171)	1,175
Total - Buildings				(6,011,341)	(6,011,341)	(2,869,846)	(948,144)	1,233,658
Plant & Equipment								
Law, Order & Public Safety								
E055530		9234	PURCHASE PLANT & EQUIPMENT - BRMP & CESM	(72,116)	(72,116)	(72,116)	0	(72,116)
Total - Law, Order & Public Safety				(72,116)	(72,116)	(72,116)	0	(72,116)
Community Amenities								
E102530		9234	PURCHASE PLANT & EQUIPMENT	0	0	0	(6,361)	6,361
Total - Community Amenities				0	0	0	(6,361)	6,361
Other Property & Services								
E142530		9234	PURCHASE PLANT & EQUIPMENT	(7,200)	(7,200)	(7,200)	(7,200)	0
E143530	EP001	9234	PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BOI	(324,435)	(324,435)	(324,435)	(324,675)	(240)
E143530	EP002	9234	PURCHASE P&E - REPLACEMENT PTR4 CASE SKID STEER SV14	(85,000)	(85,000)	0	0	0
E143530	EP003	9234	PURCHASE P&E - REPLACEMENT PBH4 2012 CASE 581PCS B.	(190,000)	(190,000)	0	0	0
E143530	LIGHTV1	9234	PURCHASE P&E - REPLACEMENT PU36 2020 MR MITSUBISHI	(50,000)	(50,000)	(50,000)	0	50,000
E143530	LIGHTV2	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20	(40,000)	(40,000)	(40,000)	0	40,000
E143530	TRUCKH	9234	PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	(236,341)	(236,341)	0	0	0
Total - Other Property & Services				(932,976)	(932,976)	(421,635)	(331,875)	89,760
Total - Plant & Equipment				(1,005,092)	(1,005,092)	(493,751)	(338,236)	24,005
Furniture & Equipment								
Governance								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(21,000)	(21,000)	(10,500)	(12,044)	1,544
E042520	ITINFCAP	9232	IT INFRASTRUCTURE	(7,448)	(7,448)	(7,448)	(9,481)	(2,033)
Total - Governance				(28,448)	(28,448)	(17,948)	(21,525)	(489)
Recreation & Culture								
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(740)	(740)	(366)	0	(366)
Total - Recreation & Culture				(740)	(740)	(366)	0	(366)
Total - Furniture & Equipment				(29,188)	(29,188)	(18,314)	(21,525)	(855)
Infrastructure - Roads								
Transport								
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(589,715)	(589,715)	(589,708)	(584,028)	(5,680)
E121560	KINGR2R	9250	KING STREET	(36,936)	(36,936)	0	(47,312)	47,312
E121560	BRKWR2R	9250	BROOKTON-KWEDA ROAD	(55,749)	(55,749)	0	0	0
E121560	CORBR2R	9250	CORBERDING ROAD CAPITAL R2R	(15,753)	(15,753)	0	0	0
E121560	MCGSR2R	9250	MCGRATH STREET R2R	(21,703)	(21,703)	0	0	0
E121565	ROBIR2R	9250	ROBINSON ROAD	(24,000)	(24,000)	(24,000)	(24,527)	527
E121565	COPPR2R	9250	COPPING ROAD R2R	(88,025)	(88,025)	(88,025)	(72,829)	(15,196)
E121565	WALWR2R	9250	WALWALLING ROAD R2R	(72,048)	(72,048)	(72,046)	(72,484)	438
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(463,368)	(463,368)	(92,671)	(18,023)	(74,648)
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(1,199,943)	(1,199,943)	(239,987)	(10,161)	(229,826)
E121570	BRIDGE05	9250	BRIDGE 3144 BROOKTON KWEDA ROAD	(5,829)	(5,829)	0	0	0
E121570	BRIDGE06	9250	BRIDGE 3165A WALWALLING ROAD	(13,373)	(13,373)	0	0	0
E121570	BRIDGE07	9250	BRIDGE 3163A JAENSCH ROAD	(23,998)	(23,998)	0	0	0
E121570	BRIDGE08	9250	BRIDGE 4834 BROOKTON KWEDA ROAD	(23,813)	(23,813)	0	0	0
Total - Transport				(2,634,253)	(2,634,253)	(1,106,437)	(829,362)	(277,075)
Total - Infrastructure - Roads				(2,634,253)	(2,634,253)	(1,106,437)	(829,362)	(277,075)
Infrastructure - Sewerage								
Community Amenities								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(600,000)	(600,000)	(300,000)	0	(300,000)
Total - Community Amenities				(600,000)	(600,000)	(300,000)	0	(300,000)
Total - Infrastructure - Sewerage				(600,000)	(600,000)	(300,000)	0	(300,000)
Infrastructure - Water								
Community Amenities								
E107541	HVCAPO1	9262	HAPPY VALLEY WATER EXTENSION MEMORIAL PARK, CARAVAN PARK & UPGRADE TOWN OVAL	(110,565)	(137,050)	(137,050)	(89,700)	(47,350)
E107541	HVCAPO2	9262	HAPPY VALLEY WATER EXTENSION CARAVAN PARK AND MADISON SQUARE PARK	(100,817)	(127,302)	(127,302)	(53,820)	(73,482)
Total - Community Amenities				(211,382)	(264,352)	(264,352)	(143,520)	(120,832)
Total - Infrastructure - Water				(211,382)	(264,352)	(264,352)	(143,520)	(120,832)
Grand Total				(10,491,256)	(10,544,226)	(5,052,700)	(2,280,788)	558,902

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Kalkarni Residency (20%)	80	34,443	0	0	0	(5,350)	(10,850)	(10,850)	29,094	23,593	23,593	(166)	(2,044)	(2,044)
Housing														
Staff Housing (33%)	80	56,832	0	0	0	(8,827)	(17,902)	(17,902)	48,005	38,930	38,930	(274)	(3,372)	(3,372)
Community amenities														
Sewerage (14%)	80	24,110	0	0	0	(3,745)	(7,595)	(7,595)	20,366	16,515	16,515	(116)	(1,431)	(1,431)
Effluent Loan	83	0	0	600,000	600,000	0	(50,332)	(50,332)	0	549,668	549,668	0	(24,874)	(24,874)
Recreation and culture														
Sport & Recreation	81	354,293		0	0	(34,205)	(69,599)	(69,599)	320,088	284,694	284,694	(11,047)	(26,031)	(26,031)
Other property and services														
Grader (33%)	80	56,832	0	0	0	(8,827)	(17,902)	(17,902)	48,005	38,930	38,930	(274)	(3,372)	(3,372)
		526,510	0	600,000	600,000	(60,953)	(174,180)	(174,180)	465,556	952,330	952,330	(11,877)	(61,124)	(61,124)
Self supporting loans														
General purpose funding														
Country Club	82	142,474		0	0	(13,755)	(27,988)	(27,988)	128,719	114,486	114,486	(1,806)	(10,469)	(10,469)
		142,474	0	0	0	(13,755)	(27,988)	(27,988)	128,719	114,486	114,486	(1,806)	(10,469)	(10,469)
Total		668,983	0	600,000	600,000	(74,708)	(202,168)	(202,168)	594,275	1,066,815	1,066,815	(13,683)	(71,593)	(71,593)
Current borrowings		151,836							77,128					
Non-current borrowings		517,147							517,147					
		668,983							594,275					

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

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Effluent Loan	0	600,000	WATC	Debenture	10	152,064	3.81	0	(600,000)	0
	0	600,000				152,064		0	(600,000)	0

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

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 materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases	Particulars	Lease No.	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments			
			1 July 2023	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	20,552	0	0	0	(1,515)	(1,515)	(1,515)	19,037	19,037	19,037	(667)	(664)	(664)
Total			20,552	0	0	0	(1,515)	(1,515)	(1,515)	19,037	19,037	19,037	(667)	(664)	(664)
Current lease liabilities			1,515							0					
Non-current lease liabilities			19,037							19,037					
			20,552							19,037					

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	146,463	1,493	3,185	0	0	0	0	147,956	149,649
Plant and Vehicle Reserve	774,794	7,897	25,959	588,772	418,772	(975,776)	0	395,687	1,219,525
Land and Housing Development Reserve	1,785,748	0	0	0	0	(1,785,748)	(1,785,748)	(0)	0
Furniture & Equipment Reserve	30,256	308	953	97,000	97,000	(33,300)	(10,000)	94,264	118,209
Municipal Building & Facility Reserve	508,351	0	0	0	0	(508,351)	(508,351)	0	0
Townscape & Footpath Reserve	131,025	0	0	0	0	(131,025)	(131,025)	(0)	0
Sewerage Scheme Reserve	449,016	4,577	9,766	49,968	0	0	0	503,561	458,782
Road & Bridges Infrastructure Reserve	452,381	0	0	0	0	(452,381)	(452,381)	0	0
Sport & Recreation Reserve	32,719	0	0	0	0	(32,719)	(32,719)	(0)	0
Rehabilitation & Refuse Reserve	279,411	0	0	0	0	(279,411)	(279,411)	(0)	0
Caravan Park Reserve	373,341	0	0	0	0	(373,341)	(373,341)	0	0
Brookton Musuem/Heritage Reserve	48,777	0	0	0	0	(48,777)	(48,777)	0	0
Kweda Hall Reserve	19,025	0	0	0	0	(19,025)	(19,025)	(0)	0
Railway Station Reserve	526,287	0	0	0	0	(526,287)	(526,287)	(0)	0
Madison Square Units Reserve	32,351	330	704	208	208	0	0	32,889	33,263
Cemetery Reserve	84,276	0	0	0	0	(84,276)	(84,276)	0	0
Water Reserve	65,683	0	0	0	0	(65,683)	(65,683)	0	0
Developer Contribution Reserve	2,891	0	0	0	0	(2,891)	(2,891)	0	0
Brookton Aquatic Reserve	387,599	0	0	0	0	(387,599)	(387,599)	(0)	0
Cash Contingency Reserve	138,858	0	0	0	0	(138,858)	(138,858)	(0)	0
Future Fund Reserve	4,206,439	0	0	0	0	(4,206,439)	(4,206,439)	(0)	0
Innovations Fund Reserve	2,056,957	0	0	0	0	(2,056,957)	(2,056,957)	0	0
Brookton Community Resource Centre	221,954	2,262	4,814	0	0	0	0	224,216	226,768
Building and Facility Reserve	0	61,996	126,834	5,968,372	5,848,372	(1,575,864)	(107,000)	4,454,504	5,868,206
Infrastructure Reserve	0	9,174	16,382	883,215	753,213	(527,677)	0	364,712	769,594
Waste Reserve	0	0	14,858	710,872	703,564	0	0	710,872	718,423
Aged Housing Reserve	0	4,155	8,700	400,000	400,000	0	0	404,155	408,700
Innovations & Development Reserve	0	31,161	65,247	3,000,000	3,000,000	(2,457,201)	0	573,960	3,065,247
	12,754,601	123,353	277,400	11,698,407	11,221,129	(16,669,586)	(11,216,768)	7,906,775	13,036,363

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		0	0	24,163	0	24,163
- Capital grant/contribution liabilities		477,426	0	493,939	(370,528)	600,837
Total other liabilities		477,426	0	518,102	(370,528)	624,999.46
Employee Related Provisions						
Annual leave		143,729	0	0	0	143,729
Long service leave		160,683	0	0	0	160,683
Provision for long service leave oncosts - Current		18,284	0	0	0	18,284
Provision for annual leave oncosts - Current		21,209	0	0	0	21,209
Total Employee Related Provisions		343,905	0	0	0	343,905
Total other current assets		821,331	0	518,102	(370,528)	968,905
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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 13
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Liability	Current	Adopted	Adopted	YTD
	1 July 2023	in Liability	Reduction (As revenue)	31 Dec 2023	Liability 31 Dec 2023	Budget Revenue	YTD Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Governance								
Admin Grants & Subsidies	0	0	0	0	0	1,275	636	6,105
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	0	0	0	19,714
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	0	10,802
Law, order, public safety								
DFES Grant - Fire Mitigation Activity Fund	0	24,163	0	24,163	24,163	121,399	60,696	67,075
DFES Grant - ESL operating Grant	0	0	0	0	0	73,653	36,826	32,284
Recreation and culture								
Public Open Space Revenue	0	0	0	0	0	13,820	6,906	0
Transport								
DRFWA Grant Funding	0	0	0	0	0	1,775,000	887,496	0
MRWA Direct Grant Funding	0	0	0	0	0	105,418	105,418	107,801
Economic services								
Grant Revenue - Thank A Volunteer Event	0	0	0	0	0	1,000	498	0
Grant Revenue - Mental Health Week Event	0	0	0	0	0	4,000	1,998	0
Grant Revenue - Seniors Week Event	0	0	0	0	0	2,500	1,248	0
Revenue - Other Community Events	0	0	0	0	0	1,000	498	750
CRC Operating Grant Revenue	0	0	0	0	0	100,000	50,000	85,458
	0	24,163	0	24,163	24,163	2,199,065	1,152,220	329,988

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 14
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2023	Current Liability 31 Dec 2023	Adopted Budget Revenue	Adopted YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
General purpose funding								
LRCI - Replacement Public Bins - Robinson Road	0	0	0	0	0	4,114	2,056	0
LRCI - Waterless Public Toilet Cemetery	32,171	24,896	0	57,067	57,067	93,818	46,908	0
LRCI - Robinson Rd Toilets, Upgrade including Planting	44,235	24,219	(68,454)	0	0	121,408	60,704	68,454
LRCI - Park Furniture & Light Pole Railway Station Park	13,653	(12,913)	0	740	740	740	370	0
LRCI - Copping Road Reseal	0	1,273	(1,273)	0	0	1,273	636	1,273
LRCI - Lennard Street Reseal	0	10,777	(10,777)	0	0	10,777	5,388	10,777
LRCI - Strange Road Reseal	2,163	(2,163)	0	(0)	(0)	0	0	0
LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	8,347	(8,347)	0	0	8,347	4,172	8,347
LRCI - Street Gardens - White & Cumming Streets Replace	48,255	(48,255)	0	0	0	0	0	0
Bottlebrush Trees								
LRCI 4 - Railway Station Building Refurbishment	0	241,680	(2,780)	238,900	238,900	402,799	201,398	2,780
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	19,998	0
Law, order, public safety								
DFES Capital Grant Income (West Brookton BFB Shed)	261,195	0	0	261,195	261,195	548,101	274,050	0
Esl Grant - Emergency Services Levy - Capital East Brookton Shed	0	0	0	0	0	656,664	328,332	0
Community amenities								
DWER - Happy Valley Water extension #1	7,740	15,478	(23,218)	0	0	77,395	38,694	23,218
DWER - Happy Valley Water extension #2	7,057	14,115	(21,172)	0	0	70,572	35,286	21,172
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	17,512	8,754	17,512.00
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	23,820	11,910	23,820.00
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	35,857	17,928	35,857.00
R2R - Woods Loop Road - Income	0	0	0	0	0	45,871	22,932	41,408.00
WSFN - Dangin-Mears Road - Income	60,957	0	(18,023)	42,934	42,934	1,477,019	738,504	18,023
King Street - R2R Income	0	35,228	(35,228)	0	0	36,936	18,468	35,228
Brookton-Kweda Road - R2R Income	0	0	0	0	0	55,749	27,870	0
Corberding Road - R2R Income	0	0	0	0	0	15,753	7,872	0
Mcgrath Street - R2R Income	0	0	0	0	0	21,703	10,848	0
Robinson Road - R2R Income	0	24,000	(24,000)	0	0	24,000	12,000	24,000
Copping Road - R2R Income	0	0	0	0	0	88,025	44,010	0
Walwalling Road - R2R Income	0	0	0	0	0	72,048	36,024	0
York Williams Road Rrg	0	157,257	(157,257)	0	0	393,144	196,572	157,257
TOTALS	477,426	493,939	(370,528)	600,837	600,837	4,343,445	2,171,684	489,125

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 15
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

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 2023	Amount Received	Amount Paid	Closing Balance 31 Dec 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Bus Bonds	1,730	1,400	(700)	2,430
Facility Hire Bonds	5,830	1,250	(1,250)	5,830
Gym Bonds	4,810	1,330	(760)	5,380
Other Bonds	200	200	(400)	0
Sub-Total	12,570	4,180	(3,110)	13,640
Trust Funds				
Public Open Space Contributions	13,820	0	0	13,820
Sub-Total	13,820	0	0	13,820
	26,390	4,180	(3,110)	27,460

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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
							0
	Community Water Supply Program	OCM 10.23-02	Capital Expenses			(52,970)	(52,970)
	Transfer from Infrastructure	OCM 10.23-02	Capital Revenue		52,970		0
				0	52,970	(52,970)	0

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Grants, subsidies and contributions	(822,232)	(71.36%)	▼			Due to Accounting Standard AASB1058 recognition of revenue
Fees and charges	69,329	10.93%	▲	Higher than budgeted income in a number of areas. The main areas being the Brookton Caravan Park, Standpipe usage & Private works		
Interest revenue	241,388	269.06%	▲		Higher than budgeted return on Term Deposit investments.	
Profit on disposal of assets	16,801	1988.26%	▲		Profit on sale of PT13 budgeted amount was \$10,000, proceeds received \$27,727.27	
Expenditure from operating activities						
Materials and contracts	1,260,653	64.39%	▲	Variance due to budget profiling & no significant spending has occurred in FY23/24 to date		
Utility charges	21,732	19.32%	▲	Variances relates to higher volume of usage at Parks & Gardens & Standpipe water usage		
Finance costs	22,105	60.64%	▲		The variance relates to budget profiling as Effluent Loan 83 has not been drawn down	
Other expenditure	15,278	40.07%	▲	Budget profiling due to Members of Council payments made quarterly. Community Chest funds remain available		
Loss on disposal of assets	32,013	78.02%	▲	Disposal of PT10		
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,682,559)	(77.48%)	▼			Due to Accounting Standard AASB1058 recognition of revenue
Payments for inventories, property, plant and equipment and infrastructure	2,771,912	54.86%	▲	A number of variances relate to FY 23/24 Capital projects which have not yet commenced or are in early stages of construction. Infrastructure - Brookton Railway station, Memorial Hall, Cemetery toilets , Oval reticulation, West Brookton Fire Shed, Rural Road & Bridge works		
Financing activities						
Proceeds from new debentures	(300,000)	(100.00%)	▼			The variance relates to the Effluent Scheme Upgrade loan not yet drawn down
Transfer from reserves	2,881,975	34.58%	▲	Capital jobs ongoing and not complete. Budget profiling is the reason for this variance. Will self correct when June 24 transfers are completed		
Repayment of borrowings	26,373	26.09%	▲	Budget profiling is the cause of this variance as Effluent Loan not drawn		
Transfer to reserves	(5,587,650)	(94.53%)	▼			Capital works program in progress. Budget profiling is the reason for this variance and will self correct in June 24

14.02.24.04 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2024

File No:	N/A
Date of Meeting:	15 February 2024
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:	31/12/2023

Summary of Item:

The Statement of Financial Activity for period ending 31 January 2024 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 January 2024, 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 14.02.24.04A.

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 Business Plan and Strategic Community Plan July 2022- June 2032.

Specifically, the contract services supports 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, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the 31 January 2024, in as presented in attachment 14.02.24.04A.

(Simple majority vote required)

Attachments

Attachment 14.02.24.04A Financial Activity for the month 31 January 2024.

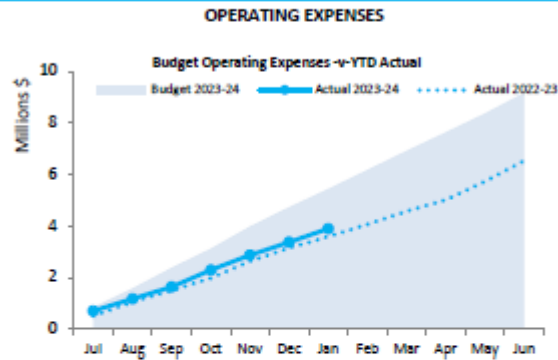
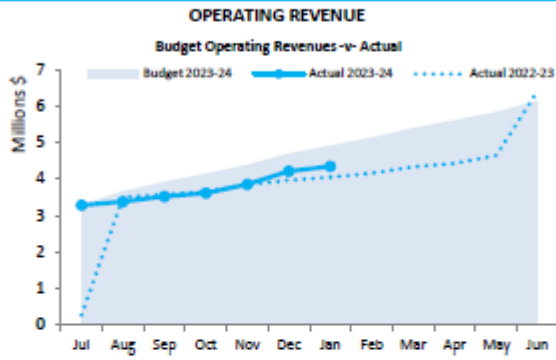
SHIRE OF BROOKTON
MONTHLY FINANCIAL REPORT
 (Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 31 JANUARY 2024

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

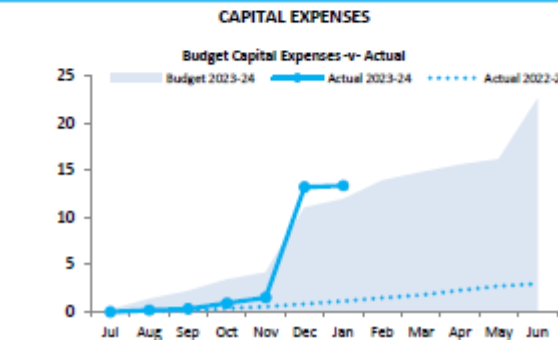
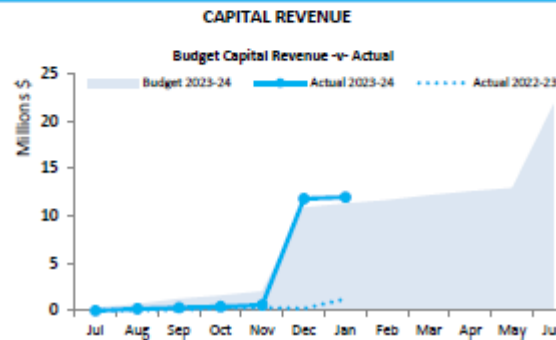
TABLE OF CONTENTS

Summary Information - Graphs	2
Executive Summary	3
Statement of Financial Activity by Nature	4
Statement of Financial Activity by Program	6
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 1 Statement of Financial Activity Information (Alternative Presentation)	10
Note 2 Cash and Financial Assets	11
Note 3 Receivables	12
Note 4 Other Current Assets	13
Note 5 Payables	14
Note 6 Rate Revenue	15
Note 7 Disposal of Assets	16
Note 8 Capital Acquisitions	17
Note 9 Borrowings	19
Note 10 Lease Liabilities	20
Note 11 Reserve Accounts	21
Note 12 Other Current Liabilities	22
Note 13 Grants, subsidies and contributions	23
Note 14 Capital grants, subsidies and contributions	24
Note 15 Trust Fund	25
Note 16 Budget Amendments	26
Note 17 Explanation of Material Variances	29

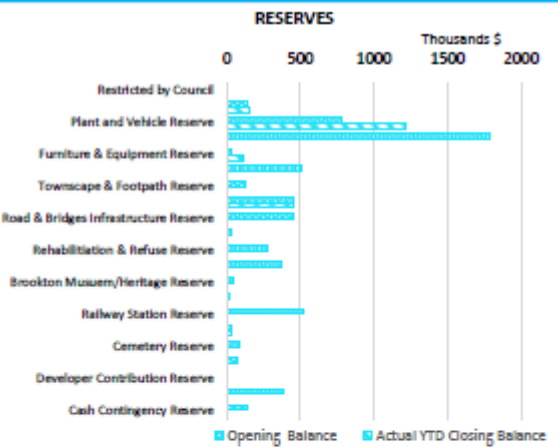
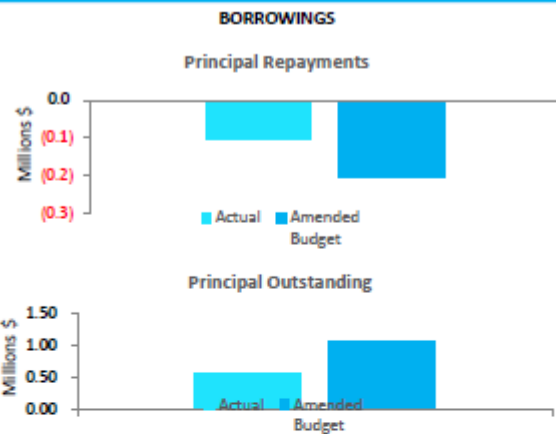
OPERATING ACTIVITIES



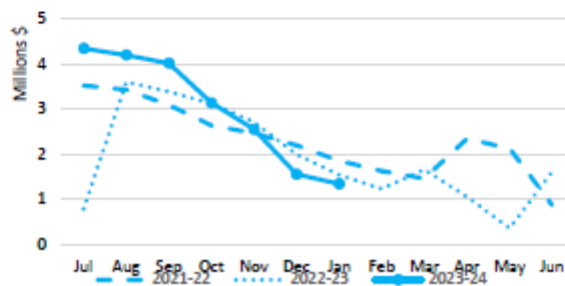
INVESTING ACTIVITIES



FINANCING ACTIVITIES



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	\$1.50 M	\$1.50 M	\$1.60 M	\$0.10 M
Closing	\$0.00 M	\$1.64 M	\$1.34 M	(\$0.30 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.67 M	11.3%
Restricted Cash	\$13.04 M	88.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.38 M	88.6%
Trade Receivable	\$0.68 M	
Over 30 Days		3.0%
Over 90 Days		12.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.75 M)	\$0.80 M	\$1.81 M	\$1.01 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.71 M	
YTD Budget	\$2.71 M	0.1%

Refer to Statement of Financial Activity

Grants, Subsidies and Contributions		
	\$	% Variance
YTD Actual	\$0.39 M	
YTD Budget	\$1.31 M	(70.5%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.73 M	
YTD Budget	\$0.67 M	9.4%

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)
(\$5.94 M)	(\$3.33 M)	(\$1.69 M)	\$1.64 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.08 M	
Adopted Budget	\$0.18 M	(53.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.44 M	
Adopted Budget	\$10.49 M	(76.7%)

Refer to Note 8 - Capital Acquisitions

Capital Grants and Contributions		
	\$	% Received
YTD Actual	\$0.65 M	
Adopted Budget	\$4.21 M	(84.5%)

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)
\$5.19 M	\$2.67 M	(\$0.39 M)	(\$3.05 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.10 M
Interest expense	\$0.02 M
Principal due	\$0.57 M

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$13.04 M	
Interest earned	\$0.28 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 Liabilities

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

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL 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 REVENUE

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

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

FINANCE COSTS

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 JANUARY 2024

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,711,103	2,711,103	2,711,103	2,712,814	1,711	0.06%	
Grants, subsidies and contributions	13	2,199,065	2,199,065	1,312,216	386,529	(925,687)	(70.54%)	▼
Fees and charges		846,688	846,688	670,684	733,871	63,187	9.42%	
Interest revenue		161,449	161,449	93,550	332,152	238,602	255.05%	▲
Other revenue		237,641	237,641	137,011	171,521	34,510	25.19%	▲
Profit on disposal of assets	7	845	845	845	17,646	16,801	1988.26%	▲
		6,156,791	6,156,791	4,925,409	4,354,532	(570,877)	(11.59%)	
Expenditure from operating activities								
Employee costs		(2,425,436)	(2,425,436)	(1,418,212)	(1,347,921)	70,291	4.96%	
Materials and contracts		(3,876,751)	(3,876,751)	(2,278,176)	(799,038)	1,479,138	64.93%	▲
Utility charges		(225,310)	(225,310)	(131,257)	(102,428)	28,829	21.96%	▲
Depreciation		(2,176,012)	(2,176,012)	(1,269,233)	(1,366,032)	(96,799)	(7.63%)	
Finance costs		(72,257)	(72,257)	(36,455)	(21,031)	15,424	42.31%	▲
Insurance expenses		(233,965)	(233,965)	(217,813)	(229,697)	(11,884)	(5.46%)	
Other expenditure		(76,305)	(76,305)	(40,931)	(23,778)	17,153	41.91%	▲
Loss on disposal of assets	7	(82,068)	(82,068)	(47,873)	(9,021)	38,852	81.16%	▲
		(9,168,104)	(9,168,104)	(5,439,950)	(3,898,946)	1,541,004	(28.33%)	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	2,257,235	1,316,261	1,357,407	41,146	3.13%	
Amount attributable to operating activities		(754,078)	(754,078)	801,720	1,812,994	1,011,274	126.14%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	4,343,445	4,343,445	2,480,026	654,586	(1,825,440)	(73.61%)	▼
Proceeds from disposal of assets	7	180,000	180,000	104,993	84,318	(20,675)	(19.69%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	27,988	13,994	13,755	(239)	(1.71%)	
		4,551,433	4,551,433	2,599,013	752,659	(1,846,354)	(71.04%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(10,544,226)	(5,932,515)	(2,443,695)	3,488,820	58.81%	▲
		(10,491,256)	(10,544,226)	(5,932,515)	(2,443,695)	3,488,820	(58.81%)	▲
Amount attributable to investing activities		(5,939,823)	(5,992,793)	(3,333,502)	(1,691,036)	1,642,466	(49.27%)	▲
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	600,000	600,000	350,000	0	(350,000)	(100.00%)	▼
Transfer from reserves	11	16,616,616	16,669,586	8,334,793	11,216,768	2,881,975	34.58%	▲
		17,216,616	17,269,586	8,684,793	11,216,768	2,531,975	29.15%	▲
Outflows from financing activities								
Repayment of borrowings	9	(202,168)	(202,168)	(105,275)	(102,210)	3,065	2.91%	
Payments for principal portion of lease liabilities	10	(1,515)	(1,515)	(1,515)	(1,515)	0	0.01%	
Transfer to reserves	11	(11,821,760)	(11,821,760)	(5,910,879)	(11,498,529)	(5,587,650)	(94.53%)	▼
		(12,025,443)	(12,025,443)	(6,017,669)	(11,602,254)	(5,584,585)	(92.80%)	▼
Amount attributable to financing activities		5,191,173	5,244,143	2,667,124	(385,486)	(3,052,610)	(114.45%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,502,728	1,502,728	1,502,728	1,604,206	101,478	6.75%	
Amount attributable to operating activities		(754,078)	(754,078)	801,720	1,812,994	1,011,274	126.14%	
Amount attributable to investing activities		(5,939,823)	(5,992,793)	(3,333,502)	(1,691,036)	1,642,466	(49.27%)	▲
Amount attributable to financing activities		5,191,173	5,244,143	2,667,124	(385,486)	(3,052,610)	(114.45%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	0	1,638,070	1,340,678	(297,392)	18.16%	▼

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.

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operations of facilities and services to members of Council.</p> <p>Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE</p> <p>The Shire of Brookton provides low cost housing and Seniors accommodation units.</p>	<p>Support and provide assistance to senior citizens and other voluntary services.</p>
<p>HOUSING</p> <p>Provision and maintenance of rental housing to staff and non-staff tenants.</p>	<p>Provision and maintenance of rental housing to staff and non-staff tenants.</p>
<p>COMMUNITY AMENITIES</p> <p>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.</p>	<p>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</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.</p>
<p>TRANSPORT</p> <p>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.</p>	<p>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.</p>
<p>ECONOMIC SERVICES</p> <p>Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park.</p> <p>Provision of rural services including weed control, vermin control and stand pipes.</p> <p>Building control.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>Private works and indirect cost allocation pools for plant operation and public works.</p>	<p>Private works operations, public works operation, plant operation costs, gross salaries and wages.</p>

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

BY PROGRAM

	Note	Adopted Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		15,490	10,854	19,818	8,964	82.58%	▲	
General Purpose Funding - Rates	6	2,711,103	2,711,103	2,712,814	1,711	0.06%	▲	
General Purpose Funding - Other		180,694	104,684	379,995	275,311	262.99%	▲	S
Law, Order and Public Safety		321,864	181,911	191,635	9,724	5.35%	▲	
Health		300	175	206	31	17.93%	▲	
Education and Welfare		54,205	31,612	35,671	4,059	12.84%	▲	
Housing		117,137	68,320	46,056	(22,264)	(32.59%)	▼	S
Community Amenities		438,067	431,306	443,201	11,895	2.76%	▲	
Recreation and Culture		49,645	30,107	30,619	512	1.70%	▲	
Transport		1,886,218	1,140,830	125,638	(1,015,192)	(88.99%)	▼	S
Economic Services		358,868	200,983	322,055	121,072	60.24%	▲	S
Other Property and Services		23,200	13,524	46,824	33,300	246.23%	▲	S
		6,156,791	4,925,409	4,354,532	(570,877)	(11.59%)	▼	
Expenditure from operating activities								
Governance		(283,302)	(191,401)	(335,168)	(143,767)	(75.11%)	▼	S
General Purpose Funding		(516,771)	(300,550)	(206,305)	94,245	31.36%	▲	S
Law, Order and Public Safety		(613,934)	(364,212)	(301,247)	62,965	17.29%	▲	S
Health		(22,213)	(12,886)	(12,670)	216	1.68%	▲	
Education and Welfare		(148,672)	(88,490)	(78,843)	9,647	10.90%	▲	
Housing		(208,266)	(124,043)	(93,127)	30,916	24.92%	▲	S
Community Amenities		(747,384)	(434,395)	(358,356)	76,039	17.50%	▲	S
Recreation and Culture		(1,104,206)	(654,710)	(521,686)	133,024	20.32%	▲	S
Transport		(4,701,763)	(2,746,814)	(1,589,278)	1,157,536	42.14%	▲	S
Economic Services		(776,541)	(458,262)	(356,821)	101,441	22.14%	▲	S
Other Property and Services		(45,052)	(64,187)	(45,445)	18,742	29.20%	▲	S
		(9,168,104)	(5,439,950)	(3,898,946)	1,541,004	28.33%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	1,316,261	1,357,407	41,146	3.13%		
Amount attributable to operating activities		(754,078)	801,720	1,812,994	1,011,274	126.14%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	4,343,445	2,480,026	654,586	(1,825,440)	(73.61%)	▼	S
Proceeds from Disposal of Assets	7	180,000	104,993	84,318	(20,675)	(19.69%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	13,994	13,755	(239)	(1.71%)	▼	
		4,551,433	2,599,013	752,659	(1,846,354)	(71.04%)	▼	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(5,932,515)	(2,443,695)	3,488,820	58.81%	▲	S
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0			
		(10,491,256)	(5,932,515)	(2,443,695)	3,488,820	(58.81%)	▲	
Amount attributable to investing activities		(5,939,823)	(3,333,502)	(1,691,036)	1,642,466	(49.27%)	▲	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	9	600,000	350,000	0	(350,000)	(100.00%)	▼	S
Transfer from Reserves	11	16,616,616	8,334,793	11,216,768	2,881,975	34.58%	▲	S
Transfer from Restricted Cash - Other		0	0	0	0			
		17,216,616	8,684,793	11,216,768	2,531,975	29.15%	▲	
Outflows from financing activities								
Repayment of borrowings	9	(202,168)	(105,275)	(102,210)	3,065	2.91%	▲	
Payments for principal portion of lease liabilities	10	(1,515)	(1,515)	(1,515)	0	0.01%	▲	
Transfer to Reserves	11	(11,821,760)	(5,910,879)	(11,498,529)	(5,587,650)	(94.53%)	▼	S
Transfer to Restricted Cash - Other		0	0	0	0			
		(12,025,443)	(6,017,669)	(11,602,254)	(5,584,585)	92.80%	▼	
Amount attributable to financing activities		5,191,173	2,667,124	(385,486)	(3,052,610)	(114.45%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1	1,502,728	1,502,728	1,604,206	101,478	6.75%	▲	
Amount attributable to operating activities		(754,078)	801,720	1,812,994	1,011,274	126.14%		
Amount attributable to investing activities		(5,939,823)	(3,333,502)	(1,691,036)	1,642,466	(49.27%)	▲	
Amount attributable to financing activities		5,191,173	2,667,124	(385,486)	(3,052,610)	(114.45%)	▼	
Net current assets at end of financial year - surplus/(deficit)	1	0	1,638,070	1,340,678	(297,392)	18.16%	▼	

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

(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*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
\$				
Adjustments to operating activities				
Less: Profit on asset disposals	7	(845)	(845)	(17,646)
Add: Loss on asset disposals	7	82,068	47,873	9,021
Add: Depreciation on assets		2,176,012	1,269,233	1,366,032
Total non-cash items excluded from operating activities		2,257,235	1,316,261	1,357,407

(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	Last Year Closing	Year to Date	
	30 June 2023	30 June 2023	31 January 2024	
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(12,754,602)	(12,754,601)	(13,036,363)
Less: - Financial assets at amortised cost - self supporting loans	4	(27,988)	(27,988)	(14,233)
Add: Borrowings	9	151,836	151,836	49,627
Add: Lease liabilities	10	1,515	1,515	0
Total adjustments to net current assets		(12,629,239)	(12,629,238)	(13,000,969)

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

Current assets

Cash and cash equivalents	2	15,029,902	15,228,053	14,701,821
Financial assets at amortised cost	4	27,988	0	0
Rates receivables	3	105,844	105,844	326,496
Receivables	3	92,957	172,387	679,160
Other current assets	4	32,367	60,355	42,511
Less: Current liabilities				
Payables	5	(327,235)	(358,512)	(163,361)
Borrowings	9	(151,836)	(151,836)	(49,627)
Contract liabilities	12	(477,426)	(477,426)	(840,785)
Lease liabilities	10	(1,515)	(1,515)	0
Provisions	12	(199,079)	(343,905)	(354,568)
Less: Total adjustments to net current assets	1(b)	(12,629,239)	(12,629,238)	(13,000,969)
Closing funding surplus / (deficit)		1,502,728	1,604,206	1,340,678

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.

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

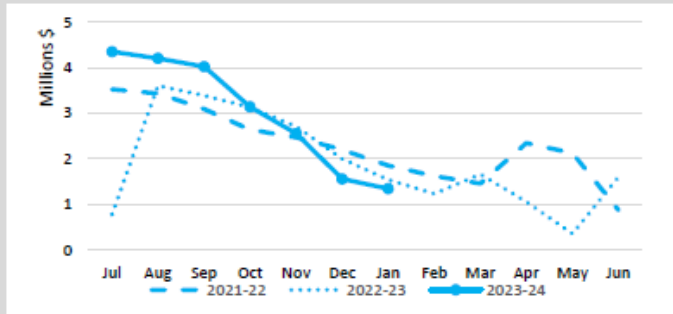
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/01/2023	Year to Date Actual 31/01/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,473,451	2,423,661	1,665,458
Cash Restricted - Reserves	2	12,754,601	13,016,203	13,036,363
Receivables - Rates	3	105,844	422,460	326,496
Receivables - Other	3	172,387	112,850	679,160
Other Financial Assets	4	27,988	13,293	14,233
Inventories	4	32,367	10,132	28,278
		15,566,639	15,998,598	15,749,988
Less: Current Liabilities				
Payables	5	(345,942)	(43,746)	(147,594)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(477,426)	(1,152,651)	(840,785)
Bonds & Deposits	5	(12,570)	(908)	(15,767)
Loan and Lease Liability	9	(153,351)	(46,349)	(49,627)
Provisions	12	(343,905)	(230,492)	(354,568)
		(1,333,195)	(1,474,146)	(1,408,341)
Less: Cash Reserves	11	(12,754,601)	(13,016,203)	(13,036,363)
Add Back: Loan and Lease Liability		153,351	46,349	49,627
Less : Loan Receivable - clubs/institutions		(27,988)	(13,293)	(14,233)
Less : Land Held For Resale		0	0	0
Net Current Funding Position		1,604,206	1,541,306	1,340,678

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies 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)
\$1.34 M
Last Year YTD
Surplus(Deficit)
\$1.54 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

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	450		450		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	302,591		302,591		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	348,437		348,437		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,000,000		1,000,000		WATC	4.30%	OCD
Bond Cash At Bank	Cash and cash equivalents	13,980		13,980		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		10,992,399	10,992,399		Bendigo	4.05%	20/06/2024
Reserves Cash At Bank	Cash and cash equivalents	0	2,043,964	2,043,964		WATC	4.34%	20/06/2024
Total		1,665,458	13,036,363	14,701,821	13,820			
Comprising								
Cash and cash equivalents		1,665,458	13,036,363	14,701,821	13,820			
		1,665,458	13,036,363	14,701,821	13,820			

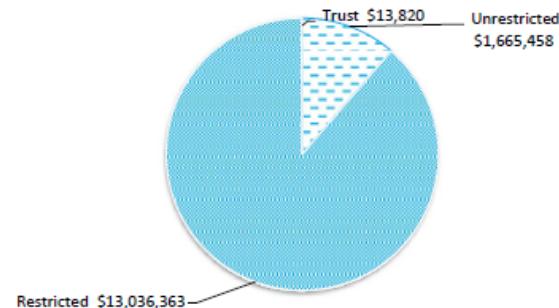
KEY INFORMATION

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.

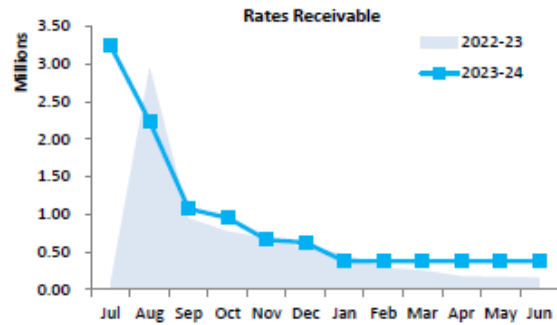
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	153,188	155,777
Levied this year	2,975,379	3,136,391
Less - collections to date	(2,972,790)	(2,915,739)
Gross rates collectable	155,777	376,429
Net rates collectable	155,777	376,429
% Collected	95%	88.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	134	468,213	15,484	837	68,227	552,895
Percentage	0.0%	84.7%	2.8%	0.2%	12.3%	
Balance per trial balance						
Sundry receivable						552,628
GST receivable						26,906
Other Receivables						20,196
Receivable - Employee Related Provisions - Current						79,430
Total receivables general outstanding						679,160

Amounts shown above include GST (where applicable)

KEY INFORMATION

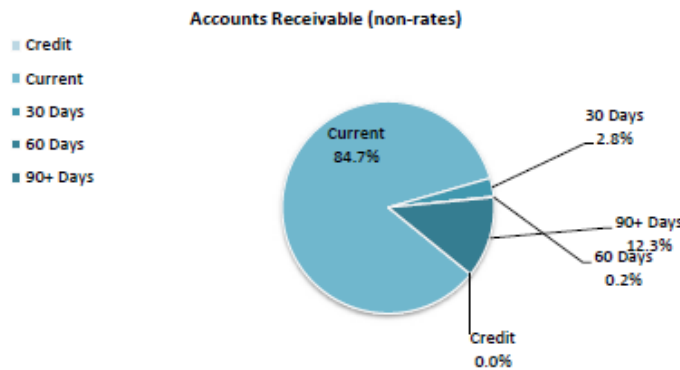
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	27,988	0	(13,755)	14,233
Inventory				
Fuel and materials (including gravel)	32,367	0	(4,089)	28,278
Total other current assets	60,355	0	(17,844)	42,511
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.

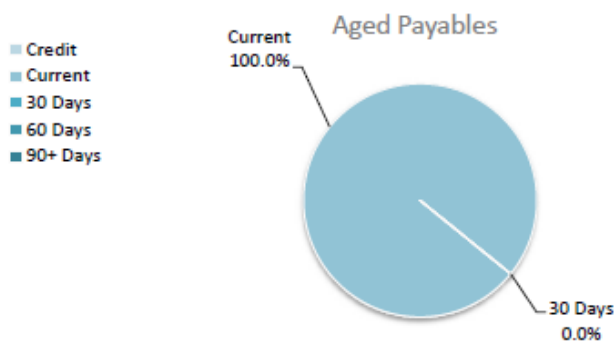
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	8,250	0	0	0	8,250
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						8,250
Other creditors						29,082
ATO liabilities						45,767
Payroll creditors						40,816
Bonds and deposits held						15,767
Prepaid (Excess) Rates						23,678
Total payables general outstanding						163,361

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

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	0.09930	249	2,965,255	294,450	0	0	294,450	294,450	0	0	294,450
Industrial	0.09930	5	78,870	7,832	0	0	7,832	7,832	0	0	7,832
Commercial	0.09930	20	651,728	64,717	0	0	64,717	64,717	0	0	64,717
GRV	0.09930	2	303,500	30,138	0	0	30,138	30,138	0	0	30,138
Unimproved value											
Unimproved	0.00721	204	268,792,000	1,937,990	0	0	1,937,990	1,937,990		0	1,937,990
Non Rateable											
Sub-Total		480	272,791,353	2,335,127	0	0	2,335,127	2,335,126	0	0	2,335,126
Minimum payment	Minimum \$										
Gross rental value											
Residential	885	67	178,520	59,295	0	0	59,295	59,295	0	0	59,295
Industrial	885	2	9,280	1,770	0	0	1,770	1,770	0	0	1,770
Commercial	885	11	60,396	9,735	0	0	9,735	9,735	0	0	9,735
GRV	885	1	7,000	885	0	0	885	885	0	0	885
Unimproved value											
Unimproved	1,480	178	19,776,354	263,440	0	0	263,440	263,440	0	0	263,440
Sub-total		259	20,031,550	335,125	0	0	335,125	335,125	0	0	335,125
		739	292,822,903	2,670,252	0	0	2,670,252	2,670,251	0	0	2,670,251
Discount							(2,150)				(438)
Amount from general rates							2,668,102				2,669,813
Ex-gratia rates (CBH)	Tonnage	2		43,001	0	0	43,001	43,001	0	0	43,001
Total general rates							2,711,103				2,712,814
Total		739					2,711,103				2,712,814

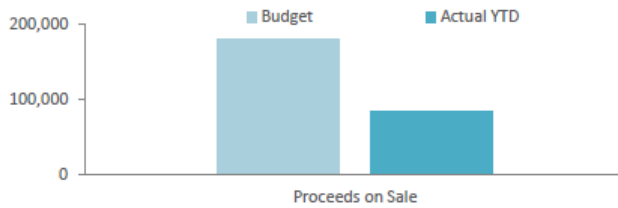
KEY INFORMATION

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 2023 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
PU35	Mitsubishi Mr4W47 2019 Triton Ute	24,155	25,000	845	0	0	0	0	0
	Transport								
PT10	ISUZU GIGA TIPTRUCK-1CQL067	41,459	35,000	0	(6,459)	45,839	36,818	0	(9,021)
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,575	10,000	0	(575)	10,575	27,727	17,152	0
PU36	2020 Mr Mitsubishi Triton Glx-R 4X4	27,823	25,000	0	(2,823)	0	0	0	0
PU33	Mitsubishi Mr4L20 Glx 4.2 Single Cab	15,000	15,000	0	0	0	0	0	0
PTR4	Case Skid Steer Sv185	18,766	15,000	0	(3,766)	0	0	0	0
PBH4	2012 Case 581Pc5 Backhoe - Bo5418	59,366	35,000	0	(24,366)	0	0	0	0
PCP3	Crendon Squirrel 5053D Cherry Picker	19,157	10,000	0	(9,157)	19,279	19,773	494	0
PT12	2010 Isuzu Giga 2 X 2 Hp Tip Body	44,922	10,000	0	(34,922)	0	0	0	0
		261,223	180,000	845	(82,068)	75,693	84,318	17,646	(9,021)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	6,011,341	6,011,341	3,310,086	949,344	(2,360,742)
Furniture and equipment	29,188	29,188	20,125	21,525	1,400
Plant and equipment	1,005,092	1,005,092	493,751	338,236	(155,515)
Bushfire equipment	0	0	0	9,362	9,362
Infrastructure - roads	2,634,253	2,634,253	1,494,201	854,239	(639,962)
Infrastructure - sewerage	600,000	600,000	350,000	5,836	(344,164)
Infrastructure - water	211,382	264,352	264,352	265,152	800
Payments for Capital Acquisitions	10,491,256	10,544,226	5,932,515	2,443,695	(3,488,820)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	4,212,065	4,212,065	2,478,181	654,586	(1,823,595)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	160,000	160,000	104,993	84,318	(20,675)
Plant and Vehicle Reserve	815,776	815,776	0	0	0
Land and Housing Development Reserve	0	0	1,785,748	1,785,748	0
Furniture & Equipment Reserve	21,000	21,000	10,000	10,000	0
Municipal Building & Facility Reserve	0	0	508,351	508,351	0
Townscape & Footpath Reserve	0	0	131,025	131,025	0
Road & Bridges Infrastructure Reserve	0	0	452,381	452,381	0
Sport & Recreation Reserve	0	0	32,719	32,719	0
Rehabilitation & Refuse Reserve	0	0	279,411	279,411	0
Caravan Park Reserve	0	0	373,341	373,341	0
Brookton Musuem/Heritage Reserve	0	0	48,777	48,777	0
Kweda Hall Reserve	0	0	19,025	19,025	0
Railway Station Reserve	0	0	526,287	526,287	0
Cemetery Reserve	0	0	84,276	84,276	0
Water Reserve	0	0	65,683	65,683	0
Developer Contribution Reserve	0	0	2,891	2,891	0
Brookton Aquatic Reserve	0	0	387,599	387,599	0
Cash Contingency Reserve	0	0	138,858	138,858	0
Future Fund Reserve	0	0	4,206,439	4,206,439	0
Innovations Fund Reserve	0	0	2,056,957	2,056,957	0
Building and Facility Reserve	1,575,864	1,575,864	107,000	107,000	0
Infrastructure Reserve	302,677	302,677	0	0	0
Innovations & Development Reserve	2,457,201	2,457,201	0	0	0
			11,216,768	11,216,768	0
Contribution - operations	346,673	399,643	(19,684,195)	(20,728,745)	(1,044,550)
Capital funding total	10,491,256	10,544,226	5,932,515	2,443,695	(3,488,820)

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.

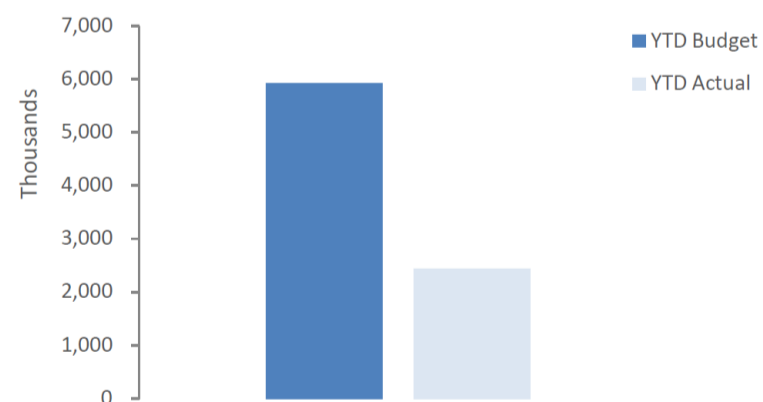
Initial recognition and measurement for assets held at cost

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.

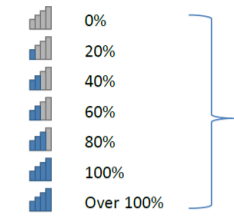
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators



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	Amended		YTD Actual	Variance (Under)/Over	
				Budget	Budget	YTD Budget			
				\$	\$	\$	\$	\$	
Buildings									
E042510	ADMINCAP	9230	ADMINISTRATION OFFICE - CHAMBERS & ADMINISTRATION	(29,500)	(29,500)	(17,206)	0	17,206	
Total - Governance				(29,500)	(29,500)	(17,206)	0	17,206	
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(756,664)	(756,664)	(441,385)	(11,454)	(429,931)	
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMEN	(621,850)	(621,850)	(362,740)	0	362,740	
Total - Law, Order & Public Safety				(1,378,514)	(1,378,514)	(804,125)	(11,454)	(67,191)	
Community Amenities									
E104510	ROBICAP	9230	TOWNSCAPE - ROBINSON ROAD	(2,371)	(2,371)	(1,379)	(2,508)	1,129	
E105510	CEMABLU	9230	CEMETARY ABLUTION FACILITY	(93,818)	(93,818)	(54,726)	0	(54,726)	
E105510	ROBABLU	9230	ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	(121,408)	(121,408)	(121,408)	(104,070)	(17,338)	
Total - Community Amenities				(217,597)	(217,597)	(177,513)	(106,578)	(70,935)	
Recreation And Culture									
E111510		9230	PURCHASE BUILDINGS	(11,500)	(11,500)	(6,706)	0	(6,706)	
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(1,206,480)	(1,206,480)	(703,780)	(693,362)	(10,418)	
E112510	POOLCAP	9230	POOL - CAPITAL	(107,000)	(107,000)	(106,998)	(118,000)	11,002	
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(7,500)	(7,500)	(4,375)	0	(4,375)	
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(2,488,635)	(2,488,635)	(1,451,702)	(2,780)	1,448,922	
E116510	MEMPCAP	9230	MEMORIAL PARK CAPITAL	(20,955)	(20,955)	(12,222)	0	12,222	
Total - Recreation And Culture				(3,842,070)	(3,842,070)	(2,285,783)	(814,142)	1,450,647	
Economic Services									
E132510		9230	PURCHASE BUILDINGS	(11,660)	(11,660)	(6,797)	0	(6,797)	
E136510		9230	PURCHASE BUILDINGS	(500,000)	(500,000)	0	0	0	
Total - Economic Services				(511,660)	(511,660)	(6,797)	0	(6,797)	
Other Property & Services									
E142519		9230	SHIRE DEPOT IMPROVEMENTS	(32,000)	(32,000)	(18,662)	(17,171)	(1,491)	
Total - Other Property & Services				(32,000)	(32,000)	(18,662)	(17,171)	(1,491)	
Total - Buildings				(6,011,341)	(6,011,341)	(3,310,086)	(949,344)	1,321,438	
Plant & Equipment									
Law, Order & Public Safety									
E055530		9234	PURCHASE PLANT & EQUIPMENT - BRMP & CESM	(72,116)	(72,116)	(72,116)	0	(72,116)	
E054530		9236	BUSHFIRE PURCHASE PLANT & EQUIPMENT	0	0	0	(9,362)	(9,362)	
Total - Law, Order & Public Safety				(72,116)	(72,116)	(72,116)	(9,362)	(81,478)	
Community Amenities									
E102530		9234	PURCHASE PLANT & EQUIPMENT	0	0	0	(6,361)	6,361	
Total - Community Amenities				0	0	0	(6,361)	6,361	
Other Property & Services									
E142530		9234	PURCHASE PLANT & EQUIPMENT	(7,200)	(7,200)	(7,200)	(7,200)	0	
E143530	EP001	9234	PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BOI	(324,435)	(324,435)	(324,435)	(324,675)	(240)	
E143530	EP002	9234	PURCHASE P&E - REPLACEMENT PTR4 CASE SKID STEER SV1	(85,000)	(85,000)	0	0	0	
E143530	EP003	9234	PURCHASE P&E - REPLACEMENT PBH4 2012 CASE 581PCS B	(190,000)	(190,000)	0	0	0	
E143530	LIGHTV1	9234	PURCHASE P&E - REPLACEMENT PU36 2020 MR MITSUBISHI	(50,000)	(50,000)	(50,000)	0	50,000	
E143530	LIGHTV2	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20	(40,000)	(40,000)	(40,000)	0	40,000	
E143530	TRUCKH	9234	PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	(236,341)	(236,341)	0	0	0	
Total - Other Property & Services				(932,976)	(932,976)	(421,635)	(331,875)	89,760	
Total - Plant & Equipment				(1,005,092)	(1,005,092)	(493,751)	(347,598)	14,643	
Furniture & Equipment									
Governance									
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(21,000)	(21,000)	(12,250)	(12,044)	(206)	
E042520	ITINFCAP	9232	IT INFRASTRUCTURE	(7,448)	(7,448)	(7,448)	(9,481)	(2,033)	
Total - Governance				(28,448)	(28,448)	(19,698)	(21,525)	(2,239)	
Recreation & Culture									
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(740)	(740)	(427)	0	(427)	
Total - Recreation & Culture				(740)	(740)	(427)	0	(427)	
Total - Furniture & Equipment				(29,188)	(29,188)	(20,125)	(21,525)	(2,666)	
Infrastructure - Roads									
Transport									
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(589,715)	(589,715)	(589,708)	(598,578)	8,870	
E121560	KINGR2R	9250	KING STREET	(36,936)	(36,936)	0	(47,312)	47,312	
E121560	BRKWR2R	9250	BROOKTON-KWEDA ROAD	(55,749)	(55,749)	0	0	0	
E121560	CORBR2R	9250	CORBERDING ROAD CAPITAL R2R	(15,753)	(15,753)	0	0	0	
E121560	MCGSR2R	9250	MCGRATH STREET R2R	(21,703)	(21,703)	0	0	0	
E121565	ROBIR2R	9250	ROBINSON ROAD	(24,000)	(24,000)	(24,000)	(24,527)	527	
E121565	COPPR2R	9250	COPPING ROAD R2R	(88,025)	(88,025)	(88,025)	(74,952)	(13,073)	
E121565	WALWR2R	9250	WALWALLING ROAD R2R	(72,048)	(72,048)	(72,046)	(72,484)	438	
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(463,368)	(463,368)	(185,342)	(26,226)	(159,116)	
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(1,199,943)	(1,199,943)	(479,974)	(10,161)	(469,813)	
E121570	BRIDGE05	9250	BRIDGE 3144 BROOKTON KWEDA ROAD	(5,829)	(5,829)	(5,829)	0	(5,829)	
E121570	BRIDGE06	9250	BRIDGE 3165A WALWALLING ROAD	(13,373)	(13,373)	(13,373)	0	(13,373)	
E121570	BRIDGE07	9250	BRIDGE 3163A JAENSCH ROAD	(23,998)	(23,998)	(23,998)	0	23,998	
E121570	BRIDGE08	9250	BRIDGE 4834 BROOKTON KWEDA ROAD	(23,813)	(23,813)	(11,906)	0	11,906	
Total - Transport				(2,634,253)	(2,634,253)	(1,494,201)	(854,239)	(568,154)	
Total - Infrastructure - Roads				(2,634,253)	(2,634,253)	(1,494,201)	(854,239)	(568,154)	
Infrastructure - Sewerage									
Community Amenities									
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(600,000)	(600,000)	(350,000)	(5,836)	(344,164)	
Total - Community Amenities				(600,000)	(600,000)	(350,000)	(5,836)	(344,164)	
Total - Infrastructure - Sewerage				(600,000)	(600,000)	(350,000)	(5,836)	(344,164)	
Infrastructure - Water									
Community Amenities									
E107541	HVCAP01	9262	HAPPY VALLEY WATER EXTENSION MEMORIAL PARK, CARAVAN PARK & UPGRADE TOWN OVAL	(110,565)	(137,050)	(137,050)	(129,142)	(7,908)	
E107541	HVCAP02	9262	HAPPY VALLEY WATER EXTENSION CARAVAN PARK AND MADISON SQUARE PARK	(100,817)	(127,302)	(127,302)	(136,010)	8,708	
Total - Community Amenities				(211,382)	(264,352)	(264,352)	(265,152)	800	
Total - Infrastructure - Water				(211,382)	(264,352)	(264,352)	(265,152)	800	
Grand Total				(10,491,256)	(10,544,226)	(5,932,515)	(2,443,695)	421,898	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Particulars	Loan No.	1 July 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			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	34,443	0	0	0	(10,850)	(10,850)	(10,850)	23,593	23,593	23,593	(1,122)	(2,044)	(2,044)
Housing														
Staff Housing (33%)	80	56,832	0	0	0	(17,902)	(17,902)	(17,902)	38,929	38,930	38,930	(1,850)	(3,372)	(3,372)
Community amenities														
Sewerage (14%)	80	24,110	0	0	0	(7,595)	(7,595)	(7,595)	16,515	16,515	16,515	(785)	(1,431)	(1,431)
Effluent Loan	83	0	0	600,000	600,000	0	(50,332)	(50,332)	0	549,668	549,668	0	(24,874)	(24,874)
Recreation and culture														
Sport & Recreation	81	354,293	0	0	0	(34,205)	(69,599)	(69,599)	320,088	284,694	284,694	(12,404)	(26,031)	(26,031)
Other property and services														
Grader (33%)	80	56,832	0	0	0	(17,902)	(17,902)	(17,902)	38,929	38,930	38,930	(1,850)	(3,372)	(3,372)
		526,510	0	600,000	600,000	(88,455)	(174,180)	(174,180)	438,055	952,330	952,330	(18,012)	(61,124)	(61,124)
Self supporting loans														
General purpose funding														
Country Club	82	142,474	0	0	0	(13,755)	(27,988)	(27,988)	128,719	114,486	114,486	(2,353)	(10,469)	(10,469)
		142,474	0	0	0	(13,755)	(27,988)	(27,988)	128,719	114,486	114,486	(2,353)	(10,469)	(10,469)
Total		668,983	0	600,000	600,000	(102,210)	(202,168)	(202,168)	566,774	1,066,815	1,066,815	(20,364)	(71,593)	(71,593)
Current borrowings		151,836							49,627					
Non-current borrowings		517,147							517,147					
		668,983							566,774					

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

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Effluent Loan	0	600,000	WATC	Debenture	10	152,064	3.81	0	(600,000)	0
	0	600,000				152,064		0	(600,000)	0

The Shire has no unspent debenture funds as at 30th June 2024, nor is it expected to have unspent funds as at 30th June 2025.

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 materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases	Lease No.	1 July 2023	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities														
Re-Use Water Dam	LE-03	20,552	0	0	0	(1,515)	(1,515)	(1,515)	19,037	19,037	19,037	(667)	(664)	(664)
Total		20,552	0	0	0	(1,515)	(1,515)	(1,515)	19,037	19,037	19,037	(667)	(664)	(664)
Current lease liabilities		1,515							0					
Non-current lease liabilities		19,037							19,037					
		20,552							19,037					

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	146,463	1,493	3,185	0	0	0	0	147,956	149,649
Plant and Vehicle Reserve	774,794	7,897	25,959	588,772	418,772	(975,776)	0	395,687	1,219,525
Land and Housing Development Reserve	1,785,748	0	0	0	0	(1,785,748)	(1,785,748)	(0)	0
Furniture & Equipment Reserve	30,256	308	953	97,000	97,000	(33,300)	(10,000)	94,264	118,209
Municipal Building & Facility Reserve	508,351	0	0	0	0	(508,351)	(508,351)	0	0
Townscape & Footpath Reserve	131,025	0	0	0	0	(131,025)	(131,025)	(0)	0
Sewerage Scheme Reserve	449,016	4,577	9,766	49,968	0	0	0	503,561	458,782
Road & Bridges Infrastructure Reserve	452,381	0	0	0	0	(452,381)	(452,381)	0	0
Sport & Recreation Reserve	32,719	0	0	0	0	(32,719)	(32,719)	(0)	0
Rehabilitation & Refuse Reserve	279,411	0	0	0	0	(279,411)	(279,411)	(0)	0
Caravan Park Reserve	373,341	0	0	0	0	(373,341)	(373,341)	0	0
Brookton Museum/Heritage Reserve	48,777	0	0	0	0	(48,777)	(48,777)	0	0
Kweda Hall Reserve	19,025	0	0	0	0	(19,025)	(19,025)	(0)	0
Railway Station Reserve	526,287	0	0	0	0	(526,287)	(526,287)	(0)	0
Madison Square Units Reserve	32,351	330	704	208	208	0	0	32,889	33,263
Cemetery Reserve	84,276	0	0	0	0	(84,276)	(84,276)	0	0
Water Reserve	65,683	0	0	0	0	(65,683)	(65,683)	0	0
Developer Contribution Reserve	2,891	0	0	0	0	(2,891)	(2,891)	0	0
Brookton Aquatic Reserve	387,599	0	0	0	0	(387,599)	(387,599)	(0)	0
Cash Contingency Reserve	138,858	0	0	0	0	(138,858)	(138,858)	(0)	0
Future Fund Reserve	4,206,439	0	0	0	0	(4,206,439)	(4,206,439)	(0)	0
Innovations Fund Reserve	2,056,957	0	0	0	0	(2,056,957)	(2,056,957)	0	0
Brookton Community Resource Centre	221,954	2,262	4,814	0	0	0	0	224,216	226,768
Building and Facility Reserve	0	61,996	126,834	5,968,372	5,848,372	(1,575,864)	(107,000)	4,454,504	5,868,206
Infrastructure Reserve	0	9,174	16,382	883,215	753,213	(527,677)	0	364,712	769,594
Waste Reserve	0	0	14,858	710,872	703,564	0	0	710,872	718,423
Aged Housing Reserve	0	4,155	8,700	400,000	400,000	0	0	404,155	408,700
Innovations & Development Reserve	0	31,161	65,247	3,000,000	3,000,000	(2,457,201)	0	573,960	3,065,247
	12,754,601	123,353	277,400	11,698,407	11,221,129	(16,669,586)	(11,216,768)	7,906,775	13,036,363

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2024
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		0	0	24,163	0	24,163
- Capital grant/contribution liabilities		477,426	0	875,185	(535,989)	816,623
Total other liabilities		477,426	0	899,348	(535,989)	840,785.07
Employee Related Provisions						
Annual leave		143,729	0	0	0	143,729
Long service leave		160,683	0	10,663	0	171,346
Provision for long service leave oncosts - Current		18,284	0	0	0	18,284
Provision for annual leave oncosts - Current		21,209	0	0	0	21,209
Total Employee Related Provisions		343,905	0	10,663	0	354,568
Total other current assets		821,331	0	910,011	(535,989)	1,195,353
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.

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Liability	Current	Adopted	Adopted	YTD
	1 July 2023	in Liability	Reduction (As revenue)	31 Jan 2024	Liability 31 Jan 2024	Budget Revenue	YTD Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Governance								
Admin Grants & Subsidies	0	0	0	0	0	1,275	742	6,105
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	0	0	0	19,714
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	0	10,802
Law, order, public safety								
DFES Grant - Fire Mitigation Activity Fund	0	24,163	0	24,163	24,163	121,399	70,812	67,075
DFES Grant - ESL operating Grant	0	0	0	0	0	73,653	36,826	50,825
Recreation and culture								
Public Open Space Revenue	0	0	0	0	0	13,820	8,057	0
Transport								
DRFWA Grant Funding	0	0	0	0	0	1,775,000	1,035,412	0
MRWA Direct Grant Funding	0	0	0	0	0	105,418	105,418	107,801
Economic services								
Grant Revenue - Thank A Volunteer Event	0	0	0	0	0	1,000	581	0
Grant Revenue - Mental Health Week Event	0	0	0	0	0	4,000	2,331	0
Grant Revenue - Seniors Week Event	0	0	0	0	0	2,500	1,456	0
Revenue - Other Community Events	0	0	0	0	0	1,000	581	750
CRC Operating Grant Revenue	0	0	0	0	0	100,000	50,000	123,458
	0	24,163	0	24,163	24,163	2,199,065	1,312,216	386,529

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Adopted Budget Revenue	Adopted YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
General purpose funding								
LRCI - Replacement Public Bins - Robinson Road	0	0	0	0	0	4,114	2,056	0
LRCI - Waterless Public Toilet Cemetery	32,171	24,896	0	57,067	57,067	93,818	46,908	0
LRCI - Robinson Rd Toilets, Upgrade including Planting	44,235	24,219	(68,454)	0	0	121,408	60,704	68,454
LRCI - Park Furniture & Light Pole Railway Station Park	13,653	(12,913)	0	740	740	740	370	0
LRCI - Copping Road Reseal	0	1,273	(1,273)	0	0	1,273	636	1,273
LRCI - Lennard Street Reseal	0	10,777	(10,777)	0	0	10,777	5,388	10,777
LRCI - Strange Road Reseal	2,163	(2,163)	0	(0)	(0)	0	0	0
LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	8,347	(8,347)	0	0	8,347	4,172	8,347
LRCI - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees	48,255	(48,255)	0	0	0	0	0	0
LRCI 4 - Railway Station Building Refurbishment	0	241,680	(2,780)	238,900	238,900	402,799	201,398	2,780
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	23,331	0
Law, order, public safety								
DFES Capital Grant Income (West Brookton BFB Shed)	261,195	0	0	261,195	261,195	548,101	319,725	0
EsI Grant - Emergency Services Levy - Capital East Brookton Shed	0	0	0	0	0	656,664	383,054	0
Community amenities								
DWER - Happy Valley Water extension #1	7,740	15,478	(23,218)	0	0	77,395	45,143	23,218
DWER - Happy Valley Water extension #2	7,057	14,115	(21,172)	0	0	70,572	41,167	21,172
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	17,512	10,213	17,512.00
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	23,820	13,895	23,820.00
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	35,857	20,916	35,857.00
R2R - Woods Loop Road - Income	0	0	0	0	0	45,871	26,754	41,408.00
WSFN - Dangin-Mears Road - Income	60,957	223,989	(26,226)	258,720	258,720	1,477,019	861,588	26,226
King Street - R2R Income	0	35,228	(35,228)	0	0	36,936	21,546	35,228
Brookton-Kweda Road - R2R Income	0	0	0	0	0	55,749	32,515	0
Corberding Road - R2R Income	0	0	0	0	0	15,753	9,184	0
Mcgrath Street - R2R Income	0	0	0	0	0	21,703	12,656	0
Robinson Road - R2R Income	0	24,000	(24,000)	0	0	24,000	14,000	24,000
Copping Road - R2R Income	0	0	0	0	0	88,025	51,345	0
Walwalling Road - R2R Income	0	0	0	0	0	72,048	42,028	0
York Williams Road Rrg	0	314,514	(314,514)	0	0	393,144	229,334	314,514
TOTALS	477,426	875,185	(535,989)	816,623	816,623	4,343,445	2,480,026	654,586

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 15
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

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 2023	Amount Received	Amount Paid	Closing Balance 31 Jan 2024
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Bus Bonds	1,730	1,400	(1,050)	2,080
Facility Hire Bonds	5,830	1,500	(1,250)	6,080
Gym Bonds	4,810	1,470	(760)	5,520
Other Bonds	200	500	(400)	300
Sub-Total	12,570	4,870	(3,460)	13,980
Trust Funds				
Public Open Space Contributions	13,820	0	0	13,820
Sub-Total	13,820	0	0	13,820
	26,390	4,870	(3,460)	27,800

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

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
							0
	Community Water Supply Program	OCM 10.23-02	Capital Expenses			(52,970)	(52,970)
	Transfer from Infrastructure	OCM 10.23-02	Capital Revenue		52,970		0
				0	52,970	(52,970)	0

KEY INFORMATION

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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Grants, subsidies and contributions	(925,687)	(70.54%)	▼			Due to Accounting Standard AASB1058 recognition of revenue
Interest revenue	238,602	255.05%	▲		Higher than budgeted return on Term Deposit investments.	
Other revenue	34,510	25.19%	▲	Multiple variances, being CRC revenue, Admin & Unclas reimbursements higher than budgeted. Brookton District High School Happy Valley water agreement finalised.		
Profit on disposal of assets	16,801	1988.26%	▲		Profit on sale of PT13 budgeted amount was \$10,000, proceeds received \$27,727.27	
Expenditure from operating activities						
Materials and contracts	1,479,138	64.93%	▲	Variance due to budget profiling & no significant spending has occurred in FY23/24 to date		
Utility charges	28,829	21.96%	▲	Variances relates to higher volume of usage at Parks & Gardens & Standpipe water usage		
Finance costs	15,424	42.31%	▲		The variance relates to budget profiling as Effluent Loan 83 has not been drawn down	
Other expenditure	17,153	41.91%	▲	Budget profiling due to Members of Council payments made quarterly. Community Chest funds remain available		
Loss on disposal of assets	38,852	81.16%	▲	Disposal of PT10		
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,825,440)	(73.61%)	▼			Due to Accounting Standard AASB1058 recognition of revenue
Proceeds from disposal of assets	(20,675)	(19.69%)	▼			Budget profiling is the reason for this varinace as PU38 not disposed of
Payments for inventories, property, plant and equipment and infrastructure	3,488,820	58.81%	▲	A number of variances relate to FY 23/24 Capital projects which have not yet commenced or are in early stages of construction. Infrastructure - Brookton Railway station, Memorial Hall, Cemetery toilets , Oval reticulation, West Brookton Fire Shed, Rural Road & Bridge works		
Financing activities						
Proceeds from new debentures	(350,000)	(100.00%)	▼			The variance relates to the Effluent Scheme Upgrade loan not yet drawn down
Transfer from reserves	2,881,975	34.58%	▲	Capital jobs ongoing and not complete. Budget profiling is the reason for this variance. Will self correct when June 24 transfers are completed		
Transfer to reserves	(5,587,650)	(94.53%)	▼			Capital works program in progress. Budget profiling is the reason for this variance and will self correct in June 24

14.02.24.05 RISK MANAGEMENT FRAMEWORK

File No:	N/A
Date of Meeting:	15 February 2024
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:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the endorsement of proposed amendments to the Risk Management Framework following the Regulation 17 review.

Description of Proposal:

At their meeting held on Wednesday 7th February 2024, the Audit and Risk Committee considered the endorsement of proposed amendments to the Risk Management Framework following the Regulation 17 review.

The Risk Management Framework is fundamental and essential to managing risk as part of governance and to how the organisation is managed at all levels and will contribute to continuous improvement of management systems.

The Committee has recommended that Council endorse the Risk Management Framework.

Background:

Under Section 6.10 of the Local Government Act 1995 and Regulation 5(2) (c) of the Local Government (Financial Management) Regulations 1996 the Chief Executive Officer is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance, and report the results of the review to the Audit (and Risk) Committee. As part of this review it has been identified that some minor changes are required to Attachment 14.02.24.05A Risk Management Framework. The relevant changes are identified in red text to reflect the changes.

The review identified a reference to the former standard AS/NZS ISO 31000:2009 in the framework, instead of the more recent standard AS/NZS ISO 31000:2018.

Consultation:

Consultation has occurred between Chief Executive Officer and Manager Corporate & Community.

Statutory Environment:

Local Government Act 1995 S6.14
Local Government (Financial Management) Regulations 1996
AS/NZS 4360: 2004 Risk Management
Local Government Audit Regulations – 17

Relevant Plans and Policy:

Council “2.8 Risk Management” is relevant to this report.

Financial Implications:

There are no known direct financial implications to the 2023/24 budget applicable to this framework.

Risk Assessment:

On assessment against the Risk Matrix table below, the risk in relation to the amended policy and framework 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 item relates to delivery of core business and services detailed in the Shire of Brookton Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment

The Risk Management Framework is fundamental and essential to managing risk as part of governance and to how the organisation is managed at all levels and will contribute to continuous improvement of management systems.

AUDIT AND RISK COMMITTEE’S RECOMMENDATION

That Council adopt the amended Risk Management Framework, as presented in Attachment 14.02.24.05A.

(Simple majority vote required)

Attachments

Attachment 14.02.24.05A - Risk Management Framework.



Risk Management Framework

Risk Management Policy &
Risk Management Procedures

~~June~~December 2023
Version: 23

Contents

Distribution List.....	3
Version Control.....	3
References and related documents.....	3
Glossary.....	4
Risk Management Policy.....	5
Introduction.....	7
Three Step Risk Governance Structure.....	8
Roles & Responsibilities.....	9
Risk Management Assessment Process.....	10
1. Establishing Context.....	10
2. Risk Assessment.....	10
3. Risk Treatment.....	11
4. Communication and consultation.....	11
5. Monitoring and review.....	12
Reporting.....	12
Appendix 1 - Consequence Table.....	14
Appendix 2 – Likelihood Table, Risk Matrix and Risk Acceptance Table.....	15
Appendix 3 – Control Effectivity Table and Risk Category Definitions.....	16
Appendix 4 - Risk Assessment Template.....	17

Distribution List

Position - Organisation	Number of Copies
Shire President - Shire of Brookton	1
Chief Executive Officer - Shire of Brookton	1
Manager Corporate and Community – Shire of Brookton	1
Manager Infrastructure and – Shire of Brookton	1
Shire Councillors - Shire of Brookton	6
Local Emergency Management Committee (LEMC) – Shire of Brookton	4

Version Control

Version Number	Date	Amendment Details	Amended by
1	31/10/19	Version 1 created.	PCO
1	15/06/23	Version 2 - Reviewed in June 2023	MCC
<u>1</u>	<u>12/12/23</u>	<u>Version 3 - Reviewed in December 2023</u>	<u>MCC</u>

References and related documents

The content of this document has been sourced from Shire of Brookton Policy 2.8 – Risk Management and AS/NZS 31000:2018 - Risk Management Principles and Guidelines.

Document Title	Document Location
AS/NZS 31000:2009 AS/NZS ISO 31000:2018 Risk Management – Principles and Guidelines	
Shire of Brookton Business Continuity Plan	G:\AA KEYWORD STRUCTURE\RISK MANAGEMENT\PLANNING
Shire of Brookton Local Emergency Management Arrangements	G:\AA KEYWORD STRUCTURE\EMERGENCY SERVICES\PLANNING\EMERGENCY MANAGEMENT PLAN\ADM0158 - LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC)
Shire of Brookton Emergency Plan	G:\AA KEYWORD STRUCTURE\OCCUPATIONAL SAFETY & HEALTH\EMERGENCY PLANS

Glossary

Term	Definition
Business Continuity Planning	A process which documents a plan to manage the realisation of risk, ensuring that the business can operate to the extent required in the event of an incident.
Consequence	The outcome or result of an incident.
Context	The circumstances that form the setting for an event, statement or idea, and in terms of which it can be fully understood.
Controls	Actions that can be taken to reduce the severity or likelihood of this risk occurring.
Framework	A set of components that provide a foundation.
Likelihood	Chance of something occurring
Risk	Effect of uncertainty on objectives.
Risk Appetite	The amount of risk an organisation is willing to take on in order to achieve its objectives
Risk Assessment	Combined process of risk identification, risk analysis and risk evaluation.
Risk Management	Coordinated activities to direct and control an organisation with regard to risk.
Risk Management Process	Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.
Risk Owner	Staff member with the accountability and authority to manage a risk
Risk Rating	Risk priority based on consequence and likelihood assessments
Risk Register	Register of all identified risks, their consequences, likelihood, rating and treatments

Risk Management Policy

2.8 RISK MANAGEMENT

Directorate:	Executive			
Statutory Environment:	<i>Health and Safety Act 2020</i> <i>Work Health and Safety (General) Regulations 2022</i> <i>AS/NZS 4360: 2004 Risk Management</i> <i>Local Government Audit Regulations - 17</i>			
Council Adoption:	Date:	Oct 2016	Resolution #:	13.06.08.04
Last Amended:	Date:	July 2023	Resolution #:	OCM 07.23-10
Review Date:	July 2024			

Purpose:

The Shire of Brookton's ("the Shire") Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives.

Policy:

It is the Shire's Policy to achieve best practice aligned with AS/NZS ISO 31000:2018 Risk management in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the strategic, operational, project and line management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

The Shire's Senior Management Group will implement and communicate the Risk Management policy, objectives and procedures, as well as direct and monitor implementation, practice and performance.

Every employee, Elected Member, volunteer and contractor within the Shire is recognised as having a role in risk management.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

Definitions (from AS/NZS ISO 31000: 2018):

- *Risk* means Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product, or process).

- *Risk Management* means Coordinated activities to direct and control an organisation with regard to risk.
- *Risk Management Process* means systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Objectives:

- Optimise the achievement of the Shire's vision, experiences, strategies, goals and objectives.

G:\AA KEYWORD STRUCTURE\RISK MANAGEMENT\PLANNING\Shire of Brookton Risk Management Framework

- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations.

Risk Appetite:

- The Shire defined its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.
- All organisational risks reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's appetite and are to be noted within the individual risk assessment and approved by the CEO.

Roles, Responsibilities & Accountabilities:

Council's role with assistance from the Audit and Risk Committee is to –

- Review and approve the Shire's Risk Management Policy and Risk Assessment and Acceptance Criteria.
- Liaise with Office of the Auditor General in its assessment and reporting on financial statements and performance standards annually.
- Establish and maintain an Audit and Risk Committee under provisions of the *Local Government Act, 1995* with the charter to oversee the identification of relevant risks and associated actions of mitigation across all finance and operational areas.

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

Monitor & Review:

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Senior Management Group and will be formally reviewed by Council biennially.

Introduction

All organisations have internal and external factors and influences that make it uncertain as to whether or not they will achieve their objectives. Fundamentally, this uncertainty on the organisations objectives is called risk.

Everything an organisation does involves some form of risk. Risk is managed by anticipating, identifying, analysing and then deciding if it is an acceptable level of risk, or if actions can be taken to reduce it, to an acceptable level of risk.

This document presents the Shire's Risk Management Policy, processes and procedures which combine to form a tailored Risk Management Framework. This Framework outlines the Shires individual approach to incorporating these concepts at an organisational level.

Abiding by this framework will establish corporate governance, legislative and regulatory compliance balanced with the resources available whilst taking human and cultural factors into account.

The following flow chart (Figure 1) illustrates the relationships between the risk management principles, framework and process.

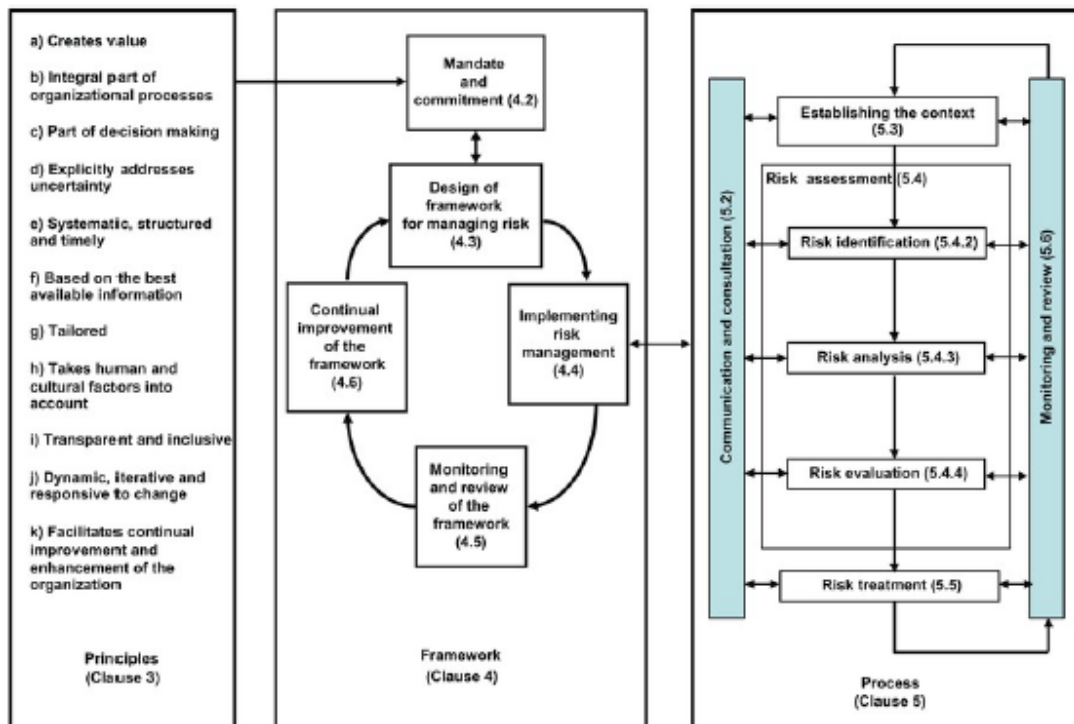


Figure 1: Relationships between the risk management principles, framework and process.

Three Step Risk Governance Structure

First Step

Operational areas of the Shire are the first step in ensuring risks within their scope are:

- Identified
- Reported
- Assessed
- Managed
- Monitored

Each Business Unit is accountable for all activities within their scope and responsible for:

- Establishing and implementing appropriate processes and controls.
- Completing required documentation, analysis and review.

Second Step

The Senior Management Group are the Second Step in the risk management process. In addition to individual Business Unit responsibilities the Senior Management Group provide independent oversight of risk matters as required, co-ordination of the Shire's risk reporting for the CEO, Audit Committee and Council.

Third Step

The Third Step consists of external and internal audits to assess the effectiveness of the First and Second Steps.

Internal Audits will be conducted on control processes and procedures under direction from the CEO. The Audit and Risk Committee may provide input on the direction and scope of these audits.

External Audits are conducted by the Office of the Auditor General (AOG) as required by legislation. Results are reported to the CEO and Audit and Risk Committee, as well as external parties where applicable.

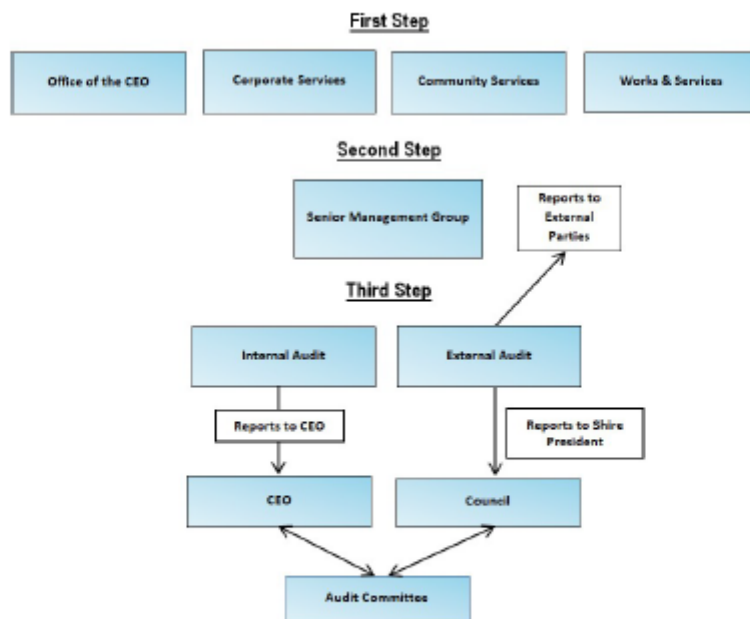


Figure 2: Three Step Governance Structure

Roles & Responsibilities

All staff need to be familiar with the application of the risk management process across their areas of responsibility.

Council

- Establish and maintain an Audit and Risk Committee.
- Facilitate resources, review and approve the Shire's Risk Management Policy and Framework.
- Liaise with Office of the Auditor General (AOG) to report on financial statements annually and the AOG is satisfied with measures being taken to mitigate risk.
- To review and consider any report or recommendation regarding the Risk Management Framework.

Audit Committee

- Oversee external and internal audit functions.
- Promote high level the transparency and accountability of the Shire's financial management systems and reporting.
- Manage the Shire's risk exposure.
- Drive a culture of continuous improvement, including adequacy of accounting, internal control, risk management, reporting and other financial management systems and practices.
- Liaise with the Office of the Auditor General (AOG) on all matters detailed in its Terms of Reference.
- Independently oversee all matters related to the conduct of external audits.

Chief Executive Officer (CEO)

- Ensure an effective risk management framework is implemented, applied and maintained across all Council functions.
- Allocate roles, responsibilities and accountabilities.
- Conduct internal audits as directed by the Audit and Risk Committee and as required by legislation.
- Make adequate resources available for risk management planning and implementation.
- Ensure Managers have the necessary knowledge and skills to effectively fulfil their risk management responsibilities.
- Perform regular risk management planning, review and where necessary training to effect mitigation.

Senior Management Group

- Liaise with Council and the Audit and Risk Committee on Risk Management matters.
- Review and report on the Shire's Risk Management Framework.
- Encourage, embrace and enhance a risk management culture within the Shire.
- Evaluate emerging risks, issues and topics with a pro-active approach to mitigation.
- Document risk management decisions and actions.
- Own and manage Risk Assessments at an organisational level.
- Incorporate the following risk items into Senior Management Meeting agendas:
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.

Managers

- Direct, encourage and embrace risk management implementation and culture within work areas.
- Own, manage and report on risk issues, as required.
- Ensure emerging risks and related issues are addressed in a timely manner and suitable form.
- Establish and implement appropriate processes and controls with assistance of the PCO.
- Complete required documentation, analysis and review, including Risk Management Action Plans and Risk Acceptance forms.
- Ensure the inclusion of risks in the Shire's Risk Register.
- Identify and monitor risk related Key Performance Indicators (KPI's).
- Identify and re-evaluate risks as a minimum of annually.

Employees (and Contractors)

- Adhere to safe work practices and perform duties in a safe manner.
- Identify and report identified risk in areas of responsibility.
- Assist in development and effective implementation of risk management controls.
- Participate in and take any actions identified by the risk management process.

Risk Management Assessment Process

1. Establishing Context

The first step in the risk management process is to define the context within which risks are to be assessed. This establishes a start point to assess the risk against the Shire's Strategic, Operational and Project related objectives.

There are two key types of risk context:

Internal context may include the organisation's culture, process, structure and strategy. Management involves looking at the ways in which an organisation carries out its day to day business, operational activities and cultural factors, which are often changeable by the management structure.

External context may include political, legal, regulatory and social environment. Management involves looking at the environment within which an organisation operates, such as legal framework and changes not usually controlled by the organisation itself.

Risk is not limited to one category or factor as exposure can be varied and come from a variety of sources. Grouping risks into categories can assist in defining context and responsibility. See Appendix 3 – Control Effectivity Table and Risk Category Definitions.

2. Risk Assessment

All Business Units need to undertake Risk and Control Assessments on an ongoing basis. For Risk Assessment Template see Appendix 4.

It is important to consider the risks involved in pursuing or not pursuing an opportunity. All significant causes and consequences should be considered under this Framework.

Each Manager needs to ensure Risk Assessments are:

- Reflective of and relevant to the Shire's actual risk environment.
- Reviewed annually as a minimum.

10

G:\AA KEYWORD STRUCTURE\RIISK MANAGEMENT\PLANNING\Shire of Brookton Risk Management Framework

- Completed in standard format aligned to this Framework.

Accordingly, each Manager is to perform the following:

- a) Risk Identification – means identifying sources of risk, areas of impact, events, opportunities, failure to innovate, their causes and potential consequences. The aim is to generate a list of risks based on those impacts or events.
- b) Risk Analysis – involves researching and understanding the risk and the influencing factors. It provides input to evaluation and decisions on the most appropriate action to be taken. The outcome of these assessment tools is called a Risk Rating.

The Risk Rating is determined by identifying the appropriate risk status on the Consequence and Likelihood Tables and applying these descriptor levels to the Risk Matrix. See Appendices 1 – Consequence Table and 2 – Likelihood Table, Risk Matrix and Risk Tolerance Table.

- c) Risk Evaluation – based on the Risk Rating it can be determined:
 - Treatment such as controls is required.
 - Existing controls are adequate.
 - The priority for treatment requires implementation.
 - The risk is acceptable with the decision being documented and status being monitored and reviewed annually as a minimum.
 - The risk is beyond acceptance level after implementation of controls.

3. Risk Treatment

Risk Treatment involves identifying one or more options to modify risks and determining how to implement options. Once implemented treatments can provide or modify efforts to control or mitigate the risk.

Treatment options or controls may include avoiding the risk entirely, accepting the risk to pursue an opportunity, removing the source of risk, changing the likelihood of occurrence, altering the consequence level, sharing the risk, retaining the risk by an informed decision and documenting the risk tolerance.

4. Risk Acceptance

Reasonable efforts should always be taken to reduce the risk. A lack of budgeted funds is not, in itself, sufficient justification to accept a risk.

The Shire will tolerate a certain "acceptance" level of risk. Risks rated low or moderate should be monitored in line with the relevant Business Unit processes and systems. See Appendix 2 – Likelihood Table, Risk Matrix and Risk Acceptance Table.

Risk Acceptance is a management decision to be made within authority levels. A Risk Acceptance Declaration must be made in writing and signed by the appropriate Manager on the bottom of the completed Risk Assessment form.

5. Communication and Consultation

Throughout the risk management process stakeholders should be identified, consulted and involved or informed of outcomes from the risk management process, where necessary.

Risk Management awareness and training will be provided to staff as part of the Occupational Safety and Health program, and included in new employee inductions.

6. Monitoring and Review

Risk Register

The CEO will maintain the Shire's Risk Register. As risks are identified they are to be logged on the register as are the actions taken to respond to identified risks.

Key Performance Indicators

Key Performance Indicator's (KPI's) are a measurable value which demonstrates how effectively core business objectives are being met. KPIs are not just arbitrary numbers, they express something strategic and measurable about what the organisation is trying to do, in this case monitoring trends in risk and validating treatments and controls.

When identifying KPI's the main points to ensure are that:

- Risk descriptions and casual factors are fully understood.
- The indicator is directly relevant to the risk or control.
- Predictive indicators are adopted wherever possible.
- Adequate coverage of monitoring risks and controls is provided.
- Quality data is received, documented, and used.

The trend of indicators is specifically used as an input to the Risk Assessment Template – Appendix 4.

Trend tolerances are set in accordance with the Shire's Risk Appetite. They may be set and agreed over three levels:

- **Green** – within appetite, no action required.
- **Amber** – indicator must be closely monitored, relevant controls set and implemented to bring the measure back within the green tolerance level.
- **Red** – beyond risk appetite. Indicator must be escalated to the CEO and Senior Management Group where appropriate actions are to be set and implemented to bring the measure back within acceptable appetite.

An example of a risk management KPI is to complete 'Take 5' assessments. These brief written assessments are designed to make the person undertaking them stop what they are doing, analyse the scene, take any available actions to mitigate the associated risks and document the circumstances before starting work.

Completed Take 5's can be counted and used as a KPI that these assessments are being carried out, hazards are being identified, addressed and reported. The resulting data can be captured and used to monitor the actual work environment.

Reporting

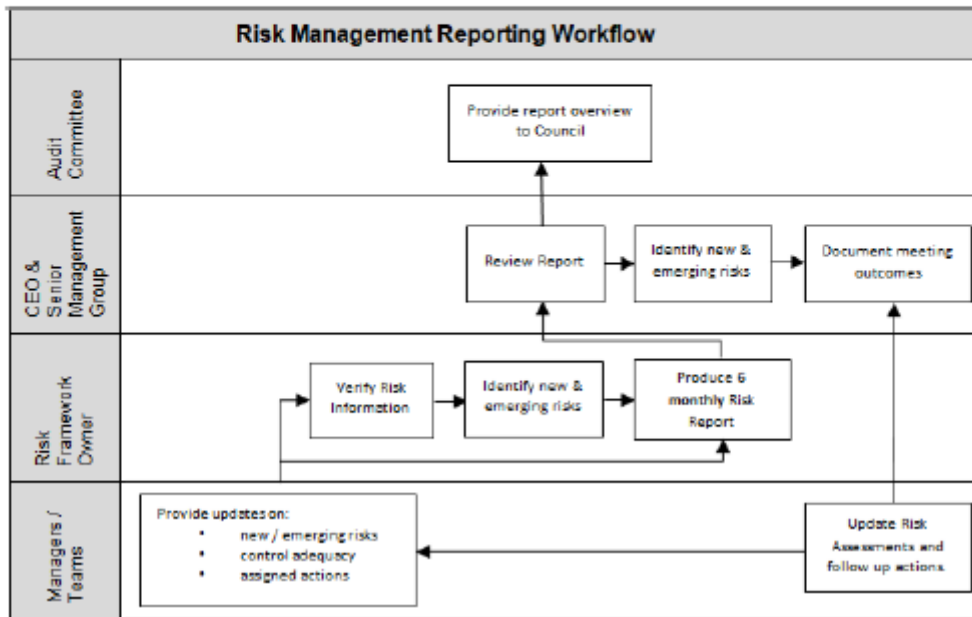
In addition to monitoring the performance of risk and hazard identification, reporting procedures and responsibilities, it is important to monitor the broader effectiveness of the framework to ensure it is

12

G:\AA KEYWORD STRUCTURE\RISK MANAGEMENT\PLANNING\Shire of Brookton Risk Management Framework

continually being improved, creating value and effective in mitigating risk for the organisation. If the Framework is not fit for purpose it needs to be reported, addressed by the Senior Management Group and reviewed by the Audit and Risk Committee.

Individual documentation review anniversaries have been identified throughout the framework and should be included on the Risk Register and individual Risk Assessments and Risk Acceptance forms.



Appendix 1 - Consequence Table

RATING	PEOPLE	SERVICE DELIVERY	REPUTATION	COMPLIANCE	ASSETS	ENVIRONMENTAL	FINANCIAL
Insignificant	No injury, near miss, no impact on morale.	< 1 hour interruption to business or customers.	Some local complaints. Low or no media or political attention.	No regulatory or statutory impact.	Inconsequential damage.	Contained, immediately reversible impact managed by on site response.	\$0 - \$10,000
Minor	Minor First Aid treatment only. Negligible impact on morale or business.	< 1 day interruption to customers or business.	Minor community concern - no adverse effects. Some media or political attention.	Temporary non-compliance.	Minor damage rectified by routine internal procedures.	Minor impact, reversible in < 1 week by internal response.	\$10,000 to \$50,000
Moderate	Medical attention required. Lost time injury <30 Days. Short term effect on morale & business.	< 1 week day interruption to customers or business.	Significant community concern – minor adverse effects. Significant media or political attention.	Temporary non-compliance, minor penalties imposed.	Minor damage requiring external resources to rectify.	Moderate impact, potential to spread, can be reversed with intensive efforts.	\$50,000 to \$200,000
Major	Temporary disability Lost time injury >30 days. Significant impact on morale & business.	< 1 month interruption to customers or business. BCP activation.	Substantial community concern – adverse effects. Substantial media or political attention.	Non-compliance resulting in termination of service or substantial penalties.	Significant damage requiring internal & external resources to rectify.	Significant impact, likely to spread, danger of ongoing damage.	\$200 000 to \$500,000
Extreme	Major injury, permanent disability or fatality. Long term effect on morale & business.	> 1 month interruption to customers or business. BCP activation.	Irreparable damage to community or Shire reputation. Prolonged media or political attention.	Non-compliance results in litigation, criminal charges or significant damages or penalties.	Extensive damage requiring significant internal & external resources to rectify. Total loss of asset.	Major impact, irreversible damage.	> \$500,000

Appendix 2 – Likelihood Table, Risk Matrix and Risk Acceptance Table

Likelihood Table

Rating	Description	Frequency
Almost Certain	Event may be expected to occur in most circumstances	> once per year
Likely	Event may probably occur in most circumstances	At least once per year
Possible	Event should occur at some time	At least once in 3 years
Unlikely	Event could occur at some time	At least once in 10 years
Rare	Event may only occur in exceptional circumstances	< once in 15 years

Risk Matrix

Consequence	Insignificant	Minor	Medium	Major	Extreme
Likelihood					
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 Acceptance Table

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.

Appendix 3 – Control Effectivity Table and Risk Category Definitions.


Control Effectivity Table

Rating	Foreseeable	Description
Effective	Little scope for improvement.	Controls are operating as intended, aligned to Policies & Procedures, subject to ongoing maintenance & monitoring and being continuously reviewed and tested.
Adequate	Some scope for improvement.	Some inadequacies identified, controls are in place, being addressed and complied with and are subject to periodic review and testing.
Inadequate	Corrective action or improvement needed	Controls not operating as intended or do not exist, are not being addressed/complied with or have not been reviewed or tested for some time.

Risk Category Definitions

Risk Category	Examples	Responsible Business Unit
Teaching, training and learning	Insufficient implementation of risk management processes.	Executive (CEO)
Human Resources	Breaching employee regulations.	Executive (CEO)
Health and Safety	Documentation process not followed.	Executive (CEO)
Organisational Environment	Customer Service Charter failure	Executive (CEO)
Community Engagement	Public Notice undistributed	Community
Governance & Compliance	Noncompliance notice issued	Corporate
Financial	Invoices not paid in a timely manner.	Finance
Infrastructure	Inadequate maintenance activities	Infrastructure
IT & Record Keeping	System failure	Corporate
Ethics & Misconduct	Breach of Code of Conduct	Executive (CEO)
Procurement	Exceedance of authorisation limit	Corporate
Emergency Response	Inadequate incident response	Emergency

Appendix 4 - Risk Assessment Template

Risk Assessment Template		 Shire of Brookton Growing the future	
Risk Context:		Date: _____	
Risk Category:			
Risk Identification/Description: What could go right or wrong?			
Risk Analysis			
Potential causes:			
Existing Treatments and Controls:			Effectivity Rating
Overall Control Ratings:			
Consequence:		Determination	
		Consequence	
		Likelihood	
		Risk Rating	
Actions / Treatments/ Issues		Due Date	Responsibility
Indicators, monitoring and review		Tolerance	Date
			Result
Risk Acceptance Declaration		Date	Role
Comments:			Signature

14.02.24.06 INTERNAL AUDIT OF THE CORPORATE CREDIT CARD SYSTEM

File No:	N/A
Date of Meeting:	15 February 2024
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:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to review the internal audit of the Shire of Brookton’s Corporate Credit Card systems conducted in December 2023.

Description of Proposal:

At their meeting held on Wednesday 7th February 2024, the Audit and Risk Committee reviewed the internal audit of the Shire of Brookton’s Corporate Credit Card systems conducted in December 2023, completed in accordance with Policy 2.18 Use of Corporate Credit Cards and recommended acceptance by Council .

The full details of the internal audit of the Corporate Credit Card System conducted in December 2023 are included at Attachment 14.02.24.06A.

Two findings of non-compliance were identified by staff completing the audit.

Corporate Credit Card			Comment
Yes	No	N/A	Describe/ Guidelines
	No		Cardholders are to certify that the account details are correct. The Manager Corporate & Community, or in the case of the Manager Corporate & Community the Chief Executive Officer, will then review the expenditure before it is returned to Finance Department area for payment.
	No		The cardholder’s certification must be provided within 7 days of receipt and prior to the end of the credit cards settlement period.

These findings have been reviewed, controls implemented, and can be marked off as complete.

Background:

An internal audit of the Corporate Credit Card System has been included in Council Policy 2.18 Use of Corporate Credit Cards approved September 2022 and in accordance with the Terms and Reference of the Audit and Risk Committee. The internal audit has been completed with samples for the period 31 July to 31 December 2023.

In accordance with the above mentioned, this internal audit was completed in December 2023.

Consultation:

Internal consultation has occurred between the Senior Finance Officer and Manager Corporate and Community.

Statutory Environment:

Local Government (Financial Management) Regulations 1996 – Regulations 5 (1)(2) & 11 (1)(a).

Relevant Plans and Policy:

Policy 2.18 Use of Corporate credit Cards.

Financial Implications:

There are no known financial implications relating to this report.

Risk Assessment:

Completion of the internal audit provides a disciplined approach to evaluate and improve Councils internal controls, including its corporate governance and accounting processes.

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:

The Corporate Credit Card Internal Audit relates to the Corporate Business Plan 2022/2032 18. Council Finances – Financial reporting improvement program.

Comment:

Credit Card purchasing remains a focus of staff compliance review.

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That Council accept the Internal Audit of the Corporate Credit Card System conducted December 2023 as presented in Attachment 14.02.24.06A.

(Simple majority vote required)

Attachments

Attachment 14.02.24.06A - Internal Audit of the Corporate Credit Card System.



SHIRE OF BROOKTON

Annual Internal Audit as per policy 2.18 use of Corporate Credit Cards

The focus of this internal audit is to determine if the Shire of Brookton has effective controls over the use of corporate credit cards

Date completed - 18 December 2023

Corporate Credit Card				Comment
Yes	No	N/A	Description/Guidelines	Explain "No" Answers
Yes			Council's aim, is to review policies at least once per annum - although not a statutory requirement - Last Review Sept 2022. Policy manual to be reviewed	
Yes			Confirm credit card limits as per Policy 2.18 Use of Corporate Credit Cards and Delegation Register 1.45 Issue of Corporate Credit Cards.	
Yes			An Agreement (Annexure A) signed by all cardholders which sets out the cardholders responsibilities and legal obligations	
Yes			CESM only to utilise Corporate Credit Card for declared emergency requirements and for the purpose of fuel reimbursements	
Yes			The Shire of Brookton's Corporate Credit Cards are to be issued by its transactional banker.	
Yes			The Shire's Corporate Credit Cards shall only be used for purchases of goods and services in the performance of official duties for which there is a budget provision.	
Yes			A tax invoice should be provided to support the purchase along with completion of the Corporate Credit Card Authorisation Form. If no invoice or receipt is available, as much detail about the transaction should be recorded and used to support the payment, no later than 7 days after the transaction. (Date, Company, Address, ABN, amount, any GST included).	

		NA	Where a payment is made for entertainment, it is important to note on the invoice/receipt the number of persons entertained and the names of any Shire of Brookton's employees in that number.	
Yes			Monthly statement of account of the corporate credit card will be forwarded to each cardholder for certification and for the supply of receipts and tax invoices to support the Shire's claim for the GST component of purchases and services obtained.	
	No		Cardholders are to certify that the account details are correct. The Manager Corporate & Community, or in the case of the Manager Corporate & Community the Chief Executive Officer, will then review the expenditure before it is returned to Finance Department area for payment.	One receipt identified during the audit did not comply - 5.5%. The finding has been reviewed, controls implemented and can be marked off as complete.
Yes			New Card applications - Letter to be drawn up and authorised copies kept on record.	
	No		The cardholder's certification must be provided within 7 days of receipt and prior to the end of the credit cards settlement period.	One receipt identified during the audit did not comply - 5.5% The finding has been reviewed, controls implemented and can be marked off as complete.
		NA	Cards that are lost or stolen must be reported immediately by the cardholder to the issuing banker by telephone. At the earliest opportunity, written notification must also be given to the Manager Corporate & Community.	
		NA	Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary.	
Yes			Internal audits will be completed and provide a report on the control, use, viability and adherence to authorised policy and procedures to the Manager Corporate & Community.	

		NA	Where the Corporate Cards carry rewards or bonus points, usually to encourage the use of the card by the issuing institution, these rewards or points will be accumulated in the name of the Shire of Brookton. The Shire's management (CEO) will decide how these points are to be utilised. Under no circumstances are rewards or bonus points to be redeemed for any officer's private benefit.	
Yes			CEO or other Officer cease to occupy a position that is authorised to be issued with a corporate credit card (either through internal transfer, retirement, resignation or conclusion of service contract) they must return the card to the MCC (or in the case of the MCC to the CEO) at least one week prior to vacating the position so that the card may be cancelled and the account settled.	
Yes			Maintaining a Card Register of all cardholders including the card number, expiry date of the credit card, credit limit and details of any limits on the goods and services the cardholder has authority to purchase.	G:\FINANCE\Bank\Signatories\Credit card register.xlsx

General comments - No changes to the cardholders or authorised limits throughout the year. Reduction in Credit Card usage as 3 samples selected the cardholder/officer statements showed no transactions took place during that month period.

CREATED BY: **Charlotte Cooke** Digitally signed by Charlotte Cooke
Date: 2023.12.21 14:17:36 +08'00'
 Charlotte Cooke - Senior Finance Officer
 DATE COMPLETED : 21/12/2023
 AUTHORISED BY: **Deanne Sweeney** Digitally signed by Deanne Sweeney
Date: 2023.12.21 14:06:27 +08'00'
 Deanne Sweeney - Manager Corporate & Community
 DATE CHECKED : 21/12/2023

14.02.24.07 REGULATION 17 REVIEW - NOVEMBER 2023

File No:	N/A
Date of Meeting:	15 February 2024
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:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the Shire of Brookton’s Regulation 17 Review November 2023.

Description of Proposal:

At their meeting held on Wednesday 7th February 2024, the Audit and Risk Committee recommended that Council adopt the Regulation 17 Review conducted in November 2023.

The last Regulation 17 Review was undertaken in 2021.

The report attached, summarises the regulation 17 review findings and management’s responses.

Overall the following results were obtained:

Significant Risk	Moderate Risk	Minor Risk
Unacceptable. Risk reduction measures must be implemented before proceeding	comply with risk reduction measures to keep risk as low as reasonably practical	Monitor for continuous improvement
0	4	1

Background:

The objective of a Regulation 17 Review is to examine the appropriateness and effectiveness of the Shire of Brookton’s systems and procedures in relation to risk management, internal controls, and legislative compliance on behalf of the Chief Executive Officer (CEO) as required by Local Government (Financial Management) Regulation 5(2)(c).

Consultation:

Chief Executive Officer
Senior Finance Officer
AMD Chartered Accountants

Statutory Environment:

Local Government (Financial Management) Regulations 1996 Division 5 CEO’s duties as to financial management Section (2) The CEO is to:

- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Relevant Plans and Policy:

The recommendation is relevant to 2.8 Risk Management.

Financial Implications:

There are no financial implications associated with the officer recommendation.

Risk Assessment:

The risk is assessed as “Low”. Failure to monitor the Shire’s ongoing internal controls and risks would impact the organisations obligations to achieve legislative compliance.

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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment

Nil.

AUDIT AND RISK COMMITTEE’S RECOMMENDATION

That Council adopts the Regulation 17 Review November 2023, findings and recommendations as presented in attachment 14.02.24.07A.

(Simple majority Vote required)

Attachments

Attachment 14.02.24.07A - Regulation 17 Review November 2023.



2023 Regulation 17 Review

Shire of Brookton

November 2023





T +61 (8) 9780 7555
F +61 (8) 9721 8982

E amd@amdonline.com.au
www.amdonline.com.au

AMD Audit & Assurance Pty Ltd
ACN 145 719 259 t/a AMD

Unit 1, 28-30 Wellington Street,
Bunbury, WA 6230
PO Box 1306, Bunbury, WA 6231

19 December 2023

Mrs Gary Sherry
Chief Executive Officer
Shire of Brookton
PO Box 42
BROOKTON WA 6306

Dear Gary

2023 REGULATION 17 REVIEW

We are pleased to present the findings and recommendations resulting from our Shire of Brookton (the "Shire") *Local Government (Audit) Regulations 1996*, Regulation 17 Review.

This report relates only to procedures and items specified within our 2023 Regulation 17 Review Proposal and does not extend to any financial report of the Shire.

We would like to thank Deanne, Charlotte and staff at the Shire for their co-operation and assistance whilst conducting our review.

Should there be matters outlined in our report requiring clarification or any other matters relating to our review, please do not hesitate to contact me.

Yours sincerely
AMD Chartered Accountants

MARIA CAVALLO FCA
Director

Liability limited by a scheme approved under Professional Standards Legislation

Independent Member of
BKR
INTERNATIONAL

CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND



Table of Contents

1. Executive Summary	4
1.1. Background and Objectives	4
1.2. Summary of Findings	4
2. Risk management	6
2.1. Scope and approach	6
2.2. Detailed findings and recommendations	7
2.2.1. Risk Management Policies and Procedures	7
2.2.2. Business Continuity Plan	8
2.2.3. Tender/contract/lease management	9
3. Internal controls	10
3.1. Scope and approach	10
3.2. Detailed findings and recommendations	10
4. Legislative compliance	11
4.1. Scope and approach	11
4.2. Detailed findings and recommendations	11
4.2.1. Audit and Risk Committee	11
4.2.2. Internal Audit	12
5. Guidance on Risk Assessment	13

Inherent limitations

Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to review, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. This review is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed on the control procedures are on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, the Shire of Brookton management and personnel. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted with the report. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with the Shire of Brookton. The review findings expressed in this report have been formed on the above basis.

Third party reliance

This report was prepared solely for the purpose set out in this report and for the internal use of the management of the Shire of Brookton. This report is solely for the purpose set out in the 'Scope and Approach' of this report and for Shire of Brookton's information and is not to be used for any other purpose or distributed to any other party without AMD's prior written consent. This review report has been prepared at the request of the Shire of Brookton's Chief Executive Officer or its delegate in connection with our engagement to perform the review as detailed in the 2023 Regulation 17 Review Proposal. Other than our responsibility to the Council and management of the Shire of Brookton, neither AMD nor any member or employee of AMD undertakes responsibility arising in any way from reliance placed by a third party.



1. Executive Summary

1.1. Background and Objectives

To undertake a review of the appropriateness and effectiveness of risk management, internal controls and legislative compliance of the Shire in accordance with the *Local Government (Audit) Regulations 1996*, Regulation 17 for the period ended 30 November 2023 (the "Review").

Our findings included within this report are based on the site work completed by us from 20 November to 22 November 2023, and subsequent communication. Findings are based on information provided and available to us during and subsequent to our visit.

1.2. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- Section 2 – Risk management;
- Section 3 – Internal controls; and
- Section 4 – Legislative compliance.

Following the completion of our review and subject to the recommendations outlined within sections 2 to 4, we are pleased to report that in context of the Shire's overall internal control environment, policies, procedures and processes in place are appropriate, and have been operating effectively at the time of the review.

Findings reported by us are on an exceptions basis, and do not take into account the many focus areas tested during our review where policies, procedures and processes were deemed to be appropriate and in accordance with best practice.

The following tables provide a summary of the findings raised in this report:

	Significant Risk	Moderate Risk	Minor Risk
Number of new issues reported	0	4	1

For details on the review rating criteria, please refer to Section 5.



Ref	Issue	Risk Rating
Risk management		
Risk Management Policies and Procedures		
2.2.2	Further enhancements recommended relating to existing policies and procedures. A number of policies and procedures identified which are outdated or in development Some Shire practices have no documented policy or procedure.	Moderate
Business Continuity		
2.2.3	Business Continuity Plan had not been updated since October 2019 and contained a number of outdated contacts. In addition, the plan had not been tested.	Moderate
Tender/contract/lease management		
2.2.4	Tender register not published on the Shire's website. Shire does not have a contract management framework and the lease register does not record the lessee's insurance details.	Moderate
Internal controls		
No findings to raise in respect to the internal controls of the Shire.		
Legislative compliance		
Audit and Risk Committee		
4.2.1	Risk reports not presented to the Audit and Risk Committee. Internal Audit Program	Moderate
4.2.2	Shire does not have a formal documented internal audit program in place.	Minor



2. Risk management

2.1. Scope and approach

Our review examined the following areas:

- Whether the Local Government has an effective risk management system and that material operating risks to the Local Government are appropriately considered;
- Whether the Local Government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;
- The internal processes for determining and managing material operating risks in accordance with the Local Government's identified tolerance for risk, particularly in the following areas:
 - Potential non-compliance with legislation, regulations and standards and local government's policies;
 - Important accounting judgements or estimates that prove to be wrong;
 - Litigation and claims;
 - Misconduct, fraud and theft; and
 - Significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government;
- Regular risk reports presented to the Audit and Risk Management Committee/Council, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Adequacy of the Local Government processes to manage insurable risks and ensured the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Effectiveness of the Local Government's internal control system with management and the internal and external auditors;
- Whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- The Local Government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;
- Audit and Risk Management Committee meeting practices ensuring periodically meeting with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and
- Ascertained whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.



2.2. Detailed findings and recommendations

2.2.1. Risk Management Policies and Procedures

Finding Rating: Moderate

While completing a review of the Shire's internal risk management policies and procedures, we noted:

(A) Further Enhancement Required

The following policies and/or procedures required further enhancements:

- Risk Management Framework –policy refers to the former AS/NZS 3100:2009 Risk Management – Principles and Guidelines on page 3;
- Public Interest Disclosure (PID) Procedure – procedure does not currently allow for internal or external parties to report concerns anonymously. In addition, the procedure states the person holding the position of Deputy Chief Executive Officer (DCEO) is the designated PID officer, however the Shire of Brookton DCEO position is currently vacant;
- Occupational Safety and Health Policy – was due for review in June 2023. The policy also contains an old ref to AS/NZS 4801;
- Local Recovery Plan – plan requires updating, contacts in the Plan have not been updated and an outdated reference to AS/NZS Standard 4360:1999 Risk Management is quoted in the policy;
- Shire of Brookton Bushfire Risk Management Plan 2021 - 2026 – refers to outdated AS/NZ ISO 31000:2009 Risk Management-Principles and Guidelines;
- An audit of the Safety Plan has not been conducted;
- Employee Code of Conduct dated June 2021 does not have a next scheduled review date noted; and
- Use of Corporate Credit Cards – unclear if fuel cards are included in the policy.

(B) No Policy or Procedure

No policies or procedures are in place in respect to:

- Fraud Management;
- Events Management;
- Specimen signature for officers with delegate authority; and
- Community surveys.

(C) Potential Out of Date Documents

The following policies, procedures and/or plans are potentially out of date and may require review:

Document	Last Revision Date
Procurement Policy	June 2023
Use of Corporate Credit Cards	June 2023
Document	Review Due Date
Social Media Policy	June 2023
IT Security and Use Policy	June 2023

Our review of policies and procedures was limited to those which were provided during our onsite visit.



Implications/Risks

Lack of policies and/or procedures evidencing specific risks to the Shire.
In addition, outdated policies and procedures may not reflect the actual practices followed by Shire representatives.

Recommendation

We recommend:

- those policies and procedures highlighted at (A) above are further enhanced in accordance with our findings;
- policies and procedures be developed and implemented for those identified areas of risk highlighted at (B) above; and
- those potentially out of date policies and procedures identified at (C) above, be reviewed and updated accordingly.

Management Comment

A full review of the Policy Manual is scheduled after Council's extraordinary election in March 2024.

Further Enhancement (A) and No Policy or Procedure (B) will be reviewed. Council endorsement will be required for some policies and plans. Progress will be reviewed by the Audit and Risk Committee.

Responsible Officer: Chief Executive Officer

Completion Date: December 2024

2.2.2. Business Continuity Plan

Finding Rating: Moderate

Our review of the Shire of Brookton's Business Continuity Plan (Plan) identified:

- the Plan is dated October 2019 and has not been reviewed since this date. Furthermore the Plan contains outdated contacts; and
- the Plan has not been tested.

Implications/Risks

Where the Plan has not been reviewed, updated and tested, there is a risk of significant delays and business interruption in respect to the Shire's business should an unforeseen circumstance arise.

Recommendation

We recommend the Shire of Brookton Business Continuity Plan be reviewed and updated where required. In addition, the Business Continuity Plan should be tested to ensure the Plan is adequate in the event of an unforeseen circumstance occurring.

Management Comment

The recommendation is accepted. A review of the Business Continuity Plan and testing will be completed.

Responsible Officer: Manager Corporate and Community

Completion Date: December 2024



2.2.3. Tender, Contract and Lease Management

Finding Rating: Moderate

Our review of tenders, contracts and leases identified the following:

- the tender register has not been published on the website as required;
- The Shire does not have a contract management framework outlining the consistent approach to be undertaken for all Shire contracts; and
- the lease register did not record insurance details of lessees.

Implications/Risks

- Risk of non-compliant with the Local Government Regulations.
- The Shire is potentially exposed to risks due to contractor non-compliance with contract terms and conditions.
- Potential for contract risks not being identified, assessed and appropriately managed throughout the contract.
- Risk that findings and results from a contract are not used to improve future contract processes conducted by the Shire.
- The Shire is potentially exposed to risks if the lessees' insurance is not up to date.

Recommendation

We recommend:

- the tender register be published on the Shire's website;
- a contract management framework be developed incorporating policies and procedures relating to contract management;
- consideration be given to one employee being designated responsibility to oversee contract management;
- a detailed and centralised contracts register be maintained and updated as required;
- Current insurances for Shire contractors be obtained and a system be implemented whereby a notification is issued when contractor insurances are due to expire;
- A contractor performance review system be designed and implemented;
- a formal procedure be implemented to monitor lessee compliance with the terms and conditions of the Shire's leased properties and the lease register be updated where necessary.

Management Comment

The recommendations are acknowledged and accepted. Recommendations will be prioritised and actioned.

Responsible Officer: Manager Corporate and Community Completion Date: December 2024



3. Internal controls

3.1. Scope and approach

Our review examined the following areas:

- Segregation of roles and functions, processing and authorisation controls;
- Delegations of authority (completeness and adherence);
- Documented policies and procedures;
- The effectiveness of policy and process reviews;
- Approval of documents, letters and financial records;
- Management internal reviews undertaken in respect to comparison of internal data with external sources of information;
- The adequacy of internal controls;
- Security controls in respect to physical access to assets and records;
- Security controls in respect to computer applications and information systems (general and application IT controls);
- Access limits placed on data files and systems;
- Whether the maintenance and review of financial control accounts and trial balances is regular and appropriate;
- Key management internal reviews undertaken in respect to comparison and analysis of financial results with budgeted amounts;
- Key management internal reviews undertaken in respect to the arithmetical accuracy and content of records;
- Controls in respect to purchasing and payment of accounts;
- Effectiveness of the training and development plan for staff and elected members; and
- Reporting, review and approval of financial payment and reconciliations; and
- Physical cash and inventory count records when compared to accounting records.

3.2. Detailed findings and recommendations

Our review indicated the internal controls are in line with best practice and were found to be operating effectively.

Accordingly, we have no recommendations to raise in respect to the internal controls the Shire have in place.



4. Legislative compliance

4.1. Scope and approach

Our review examined the following areas:

- Internal monitoring of compliance with legislation and regulations;
- The Local Government's ability to stay informed regarding legislative changes;
- The Local Government's completion of the annual Compliance Audit Return and reporting the results of that review to the Audit and Risk Management Committee and Council;
- The monitoring of the Local Government's structured guidelines that detail the Local Government's processes for meeting statutory obligations (compliance frameworks);
- Communications between key management and the Audit and Risk Management Committee to ensure the Audit and Risk Management Committee is informed in respect to the effectiveness of the Local Government's compliance and recommendations for changes as required;
- The Local Government's procedures in respect to receiving, retaining and handling complaints, including confidential and anonymous employee complaints;
- Key managements internal review processes in respect to the identification of adverse trends and management plans to address these;
- Management disclosures in financial reports of the effect of significant compliance issues (if any);
- The internal and / or external audit contracts include an assessment of compliance and ethics risks in the development of the audit plan and in the conduct of audit projects, and report compliance and ethical issues to the Audit and Risk Management Committee; and
- The Audit and Risk Management Committee's processes and procedures in respect to compliance with legislative and regulatory compliance ensuring no misuse of position through adequate disclosure of conflicts of interest.

4.2. Detailed findings and recommendations

4.2.1. Audit and Risk Committee

Finding Rating: Moderate

We noted for the period under review, risk reports had not presented to the Audit and Risk Committee.

Implications/Risks

- Risk of governance and oversight responsibilities not being met.
- Risk of Local Government Act and Regulations not being regularly assessed.

Recommendation

We recommend risk reports be presented at each Audit and Risk Committee meeting providing an update on the status of identified risks.

Management Comment

The recommendation has been accepted. Procedures have been reviewed and updated to ensure risk reports completed are presented to the Audit and Risk Committee annually.

Responsible Officer: Manager Corporate and Community

Completion Date: December 2023



4.2.2. Internal Audit

Finding Rating: Low

We note the Shire does not currently have a formal documented internal audit program in place.

Implications/Risks

Risk of non-compliance with Department of Local Government, Sports and Cultural Industries Guidelines recommended practices.

Recommendation

The Department of Local Government, Sports and Cultural Industries Guidelines recommend an internal function be established incorporating an internal audit program which is re-assessed annually.

Should the Shire consider that an internal audit function is not required, we suggest the Audit and Risk Committee formally document they have considered the best practice guideline and the reasons they feel it is not necessary.

Management Comment

Recommendation noted. An internal audit program will be discussed with the Executive Team and a recommendation provided to the Audit and Risk Committee.

Responsible Officer: Manager Corporate and Community

Completion Date: December 2024



5. Guidance on Risk Assessment

Risk is uncertainty about an outcome. It is the threat that an event, action or non-action could affect an organisation’s ability to achieve its business objectives and execute its strategies successfully. Risk is an inherent component of all service activities and includes positive as well as negative impacts. As a result not pursuing an opportunity can also be risky. Risk types take many forms – business, economic, regulatory, investment, market, and social, just to name a few.

Risk management involves the identification, assessment, treatment and ongoing monitoring of the risks and controls impacting the organisation. The purpose of risk management is not to avoid or eliminate all risks. It is about making informed decisions regarding risks and having processes in place to effectively manage and respond to risks in pursuit of an organisation’s objectives by maximising opportunities and minimising adverse effects.

Our risk guidelines are based on the Risk Management – Guidelines Standard AS / NZS ISO 31000-2018 and the Shire of Brookton’s Risk Management Framework.

Our guidance to risk classification in completing our review is as follows:

Measure of Likelihood of Risk

Likelihood is the chance that the event may occur given knowledge of the organisation and its environment. The following table provides broad descriptions to support the likelihood rating:

Likelihood Table

Rating	Description	Frequency
Almost Certain	Event may be expected to occur in most circumstances	> once per year
Likely	Event may probably occur in most circumstances	At least once per year
Possible	Event should occur at some time	At least once in 3 years
Unlikely	Event could occur at some time	At least once in 10 years
Rare	Event may only occur in exceptional circumstances	< once in 15 years

**Above Extracted from the Shire’s Risk Management Framework.*



Measure of Consequence of Risk

Consequence is the severity of the impact that would result if the event were to occur. The following table provides broad descriptions to support the consequence rating:

Consequence	Insignificant	Minor	Medium	Major	Extreme
Likelihood					
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

**Above Extracted from the Shire’s Risk Management Framework.*

Risk Analysis Matrix – Level of Risk

Finding Rating for each audit issue was based on the following table:

Risk Matrix

Consequence	Insignificant	Minor	Medium	Major	Extreme
Likelihood					
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

**Above Extracted from the Shire’s Risk Management Framework.*



Finding / Risk Acceptance Rating

Risk Acceptance Table

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.

**Above Extracted from the Shire's Risk Management Framework.*

14.02.24.08 ANNUAL FINANCIAL REPORT AND AUDIT REPORT 2022/2023

File No:	FIN007A
Date of Meeting:	15 February 2024
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
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:	Simple Majority
Previous Report:	N/A

Summary of Item:

Council is to consider adopting the Shire of Brookton 2022/2023 Annual Report and setting the date to present that 2022/2023 Annual Report to a General Electors Meeting.

Description of Proposal:

The draft 2022/2023 Annual Report provided under separate cover as Attachment 14.02.24.08A. The 2022/2023 Annual Report provides a summary of the Shire's performance in relation to finance and governance responsibilities for the 2022/2023 financial year.

The meeting of the Shire of Brookton's Audit and Risk Committee held on 07 February 2024 recommended to approve the 2022/2023 Annual Report, inclusive of the audited financial statements.

Based on the Auditor's opinion the Shire's annual financial statements complies with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* and:

- a) give a true and fair view of the Shire's financial position at 30 June 2023 and of its financial performance and its cash flows for the year ended on that date; and
- b) complies with the Australian Accounting Standards.

No matters were raised by the Auditors in either their Audit Report of the 2022/23 Financial Statements or in their 2023 Final Management Letter as presented in attachment 14.02.24.08B.

With Council adoption of the 2022/2023 Annual Report, staff will undertake local public notice of the availability of the Annual Report and the General Electors Meeting as determined by Council.

The Audit and Risk Committee has recommended holding the General Electors Meeting at 7.30pm on Thursday 21st March 2024 at the Brookton Memorial Hall, 25 White Street Brookton.

Background:

The Office of the Auditor General's audit contractor, Nexia Australia Pty Ltd, conducted the audit of the Shire of Brookton's financial management functions.

Legislation requires the first draft of the annual financial statements to be provided to the Shire's auditors (OAG) prior to 30 September of each financial year. This is preceded by a request for all relevant information to be provided prior to the auditors attending onsite.

Nexia attended the Shire of Brookton onsite during 23-27 October 2023 with ongoing communication and follow up through to December 2023. The Auditor signed their Audit Report on 20 December 2023.

Consultation:

Office of the Auditor General
Nexia Australia Pty Ltd

Statutory Environment:

Local Government Act 1995

5.27. Electors' general meetings

- 1) A general meeting of the electors of a district is to be held once every financial year.
- 2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- 3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.53 Annual reports

- 1) The local government is to prepare an annual report for each financial year.
- 2) The annual report is to contain —
 - (a) a report from the mayor or president;
 - (b) a report from the CEO;
 - [(c), (d) deleted]
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;
 - (f) the financial report for the financial year;
 - (g) such information as may be prescribed in relation to the payments made to employees;
 - (h) the auditor's report for the financial year;
 - (h(a)) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993;
 - (h(b)) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints;
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require; andsuch other information as may be prescribed.

5.54 Acceptance of annual reports

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

* Absolute majority required.

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

5.55. Notice of annual reports

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

Relevant Plans and Policy:

There are no plan and policy implications arising from this report.

Financial Implications:

There are no known financial implications upon either the Council's current budget or strategic resource plan.

Risk Assessment:

There is a compliance risk that should the Annual Report not be adopted within the timeframes outlined, Council may be in breach of the *Local Government Act, 1995* and applicable subsidiary legislation. Accordingly, the risk associated with this matter is assessed as 'Medium'.

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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment:

The 2022/2023 Annual Report was completed in a relatively timely fashion, this is a commendable effort from the Shire of Brookton finance staff.

AUDIT AND RISK COMMITTEE RECOMMENDATION

That Council:

- 1. pursuant to Sections 5.53 and 5.54 of the Local Government Act 1995, accepts the Shire of Brookton 2022/2023 Annual Report included as Attachment 14.02.24.08A; and***
- 2. receives the Management Letter from the Office of the Auditor General for the Year Ended 30th June 2023 included at Attachment 14.02.24.08B.***
- 3. authorises the Chief Executive Officer to give public notice of the availability of the 2022/2023 Annual Report in accordance with Section 5.55 of the Local Government Act 1995; and***
- 4. holds a General Meeting of Electors on Thursday 21st March 2024 commencing at 7.30pm at Brookton Memorial Hall, 25 White Street Brookton.***

(Absolute majority vote required)

Attachments

Attachment 14.02.24.08A provided under separate cover – 2022/23 Annual Financial Report.

Attachment 14.02.24.08B - Management Letter from the Office of the Auditor General.

Attachment 14.02.24.08A – Provided under separate cover

ATTACHMENT

SHIRE OF BROOKTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
NO FINDINGS			

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF BROOKTON
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

NO FINDINGS FOR THE YEAR ENDED 30 JUNE 2023.

14.02.24.09 2023 COMPLIANCE AUDIT REPORT (CAR)

File No:	GOV-026
Date of Meeting:	07 February 2024
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
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:	Simple Majority
Previous Report:	Nil

Summary of Item:

Council is to consider the annual Shire of Brookton Compliance Audit Return for the period 1st January 2023 to 31st December 2023.

Description of Proposal:

The Audit and Risk Committee considered the annual Shire of Brookton Compliance Audit Return for the period 1st January 2023 to 31st December 2023 and made a recommendation to Council for adoption

The draft Compliance Audit Return 2023 is included at Attachment 14.02.24.09A.

The Shire of Brookton 2023 CAR includes the following matters of non-compliance:

No	Legislative Reference	Question	Answer	Response	Comment
Disclosure of Interest					
4	s5.75 Admin Reg 22, Form 2 s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	No	CESM & CRC Coordinator 9/8/23 Correspondence to Crime & Corruption Commission Sent	
Elections					
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	No	The 2023 Electoral Gift Register was not published on the Shire of Brookton website in 2023.	
Integrated Planning and Reporting					
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	No	The Corporate Business Plan was not reviewed in 2023. The most recent Corporate Business Plan was reviewed at OCM 11.22-14 - 17/11/22	

Background:

The Compliance Audit Return (CAR) is a Department of Local Government, Sport, and Cultural Industries (DLGSCI) prepared check list of some of the statutory requirements for Local Governments were required to comply with in the twelve months to 31st December 2023.

Regulation 14 of the Local Government (Audit) Regulations requires that a local government's Audit Committee reviews the CAR and reports the results of that review to the Council prior to adoption by Council and submission to the DLGSCI.

The Statutory Compliance Audit Return is to be:

1. presented by staff to a meeting of the Audit & Risk Committee;
2. recommended for adoption by Council by decision of the Audit & Risk Committee;
3. presented to a meeting of Council;
4. adopted by the Council; and
5. the adoption recorded in the minutes of the meeting at which it is adopted.

After the Compliance Audit Return has been presented to Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Executive Director, Department of Local Government, Sport, and Cultural Industries, by 31st March 2024.

The 2023 CAR focuses on the following areas of compliance:

1. Commercial Enterprises by Local Governments
2. Delegation of Power/Duty
3. Disclosure of Interest
4. Disposal of Property
5. Elections
6. Finance
7. Integrated Planning and Reporting
8. Local Government Employees
9. Official Conduct
10. Optional questions
11. Tenders for Providing Goods and Services

Consultation:

Consultation has been undertaken with relevant officers in regard to compliance requirements being met, or not.

Statutory Environment:

The Council is obliged to complete and submit the Brookton Compliance Audit Return 2023 in accordance with the Local Government Act 1995 and the Local Government (Audit) Regulations 1996.

- Section 7.13(1)(i) of the Local Government Act, 1995 requires local governments to carry out, in the prescribed manner and in a form approved by the Minister an audit of compliance with statutory requirements prescribed in the Local Government (Audit) Regulations, 1996.
- Regulation 13 of the Local Government (Audit) Regulations, 1996 details the statutory requirements that must be addressed within the compliance audit.
- Regulation 14 of the Local Government (Audit) Regulations, 1996 specifies the requirement to undertake a compliance audit for the annual period 1 January to 31 December and the process by which the audit return is to be considered by Council.

- Regulation 15 of the Local Government (Audit) Regulations 1996 details the actions to be taken to certify the audit return and to submit the return by 31 March following the period to which the return relates.

Relevant Plans and Policy:

Nil at this time

Financial Implications:

There are no direct financial implications at this time.

Risk Assessment:

There is a risk that Council will be in breach of its statutory obligations should it not complete and adopt the Brookton - Compliance Audit Return 2023. Accordingly, it has been assessed that the level of risk is high.

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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment:

In addition to the statutory compliance, the CAR is an internal control monitoring process and as such is a useful tool for to report the Audit & Risk Committee.

The areas of non-compliance are planned to be addressed by the Chief Executive Officer.

AUDIT & RISK COMMITTEE'S RECOMMENDATION

That Council:

- 1. adopts the completed Local Government Compliance Audit Return for the period 1 January 2023 to 31 December 2023 and the President and Chief Executive Officer be authorised to sign the joint certification and return to the Director General of the Department of Local Government and Communities as required; and***
- 2. notes the non-compliance matter and requests that the Chief Executive Officer ensure the areas of non-compliance are addressed.***

(Simple Majority vote required)

Attachments

Attachment 14.02.24.09A – Draft Compliance Audit Return 2023.



Brookton – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	No major trading undertaking was considered in 2023
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	No major land transaction was considered in 2023
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	No major land transaction was considered in 2023
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	No major land transaction was considered in 2023
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major trading undertaking or major land transaction was considered in 2023

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	OCM 06.23-15 on 15 June 2023
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	Yes	OCM 06.23-15 on 15 June 2023

6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	OCM 06.23-15 on 15 June 2023
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	As part of review by Council in June 2023
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	No	CESM & CRC Coordinator 9/8/23 - Correspondence to Crime & Corruption Commission Sent
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	

7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	

18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	N/A	OCM 06.21-22
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at	N/A	No electoral gift forms were completed by any candidate and received by Council.

		least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?		
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	No	The 2023 Electoral Gift Register was not published on the Shire of Brookton website in 2023.

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Special Meeting of Council 23/10/2023
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	No delegation authorised
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	The auditor's report for the financial year ended 30 June 2023 was received 20/12/2023
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No findings were raised in the auditor's report for the financial year ended 30 June 2023
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant matters were raised in the auditor's report for the financial year ended 30 June 2023
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments

1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	No CEO or senior employee was employed in 2023
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	No CEO or senior employee was employed in 2023
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	No CEO or senior employee was employed in 2023
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	No senior employee was employed or dismissed in 2023
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	No senior employee was employed or dismissed in 2023

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	N/A	The CEO is the Complaints Officer
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	

2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	Supply of goods or services obtained through the Western Australian Local Government Association preferred suppliers program. Policy 2.36 Procurement
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	

12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	

22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	
-----------	--------------------	--	-----	--

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	17/11/2022 OCM 11.22-13 - 17/11/22
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	No	The Corporate Business Plan was not reviewed in 2023. The most recent Corporate Business Plan was reviewed at OCM 11.22-14 - 17/11/22
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	20/07/2023 Presented at Ordinary Council Meeting 20/07/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	21/11/2023 Being presented at February 2024 Ordinary Council Meeting
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	No disclosures were made in 2023

		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Policy 1.24 Attendance at events (Council Members and CEO). Ordinary Council Meeting 20/08/2020
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Policy 1.6 Training Sessions Conferences Meeting Seminars - Elected Members. Ordinary Council Meeting 16/09/2021
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	Balanced accounts and annual report submitted to auditor 20/09/2023
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

14.02.24.10 STATUTORY BUDGET REVIEW 2023/2024

File No:	FIN006C
Date of Meeting:	15 February 2024
Location/Address:	Shire of Brookton
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Deanne Sweeney – Manager Corporate and Community
Declaration of Interest:	The author and authorising officer have no interest in this matter.
Voting Requirements:	Absolute Majority
Previous Report:	N/A

Summary of Item:

Council is to consider the 2023/24 Budget Review as presented.

Description of Proposal:

The 2023/24 Budget Review is included at Attachment 14.02.24.10A.

The mid-year review of the Shire’s financial accounts as at 31 January 2024 has been conducted and areas identified that require amendments to initial budget allocations. These amendments have been detailed in the document for Council’s review.

A copy of the 2023/24 Budget Review report is attached which details the items that have had a major effect on the closing position. Changes over \$10,000 include:

Description	Variation \$
Revenue	
Increase in Financial Assistance Grants - General	39,428
Increase in Financial Assistance Grants - Roads	21,603
Decrease revenue transfer budget from IE Code 150 Operating Grants to IE Code 160 Reimbursements Received - DR FAWA Funding	1,775,000
Increase revenue DPRID Administration Traineeship 2024 grant funding	38,000
Decrease revenue staff housing allocated to positions	24,828
Increase revenue Muni investment return due to economic climate	31,000
Increase revenue Reserve investment return due to economic climate	370,000
Increased revenue reimbursement Insurance Claim # PR0039264 storm damage Happy Valley and sport sheds	12,000
Increase revenue transfer budget from IE Code 150 Operating Grants to IE Code 160 Reimbursements Received - DR FAWA Funding	1,775,000
Increased profit on sale of asset PT13 (\$575) & PCP3 (\$9157) original budgeted loss. Actual profit PT13 (\$17152) & PCP3 (\$494) due to increased trade – Non Cash item	17,646
Increase revenue DFES Local Government Grant Scheme - West Brookton Shed	294,762

Description	Variation \$
Increase revenue DFES Local Government Grant Scheme - East Brookton Shed	12,000
Decrease revenue LRCI Phase 4 project funding - Railway Station Building Refurbishment. Condition of grant Part B can only be used for roads. Offset by CLI035 Wills Rd & CLI036 Mattingly Rd	147,349
Increased revenue LRCI Phase 4 Part B total funding 23/24 - Wills Road	110,349
Increased revenue LRCI Phase 4 Part B total funding 23/24 - Mattingly Road	37,000
Increase revenue transfer Railway Station Building Refurbishment Infrastructure, Transport, Regional Development & Communications revenue budgeted direct to GL instead of Contract Liability account - CLI015.151	40,000
Decrease revenue transfer Railway Station Building Refurbishment Infrastructure, Transport, Regional Development & Communications revenue budgeted direct to GL instead of Contract Liability account - I032080.151	40,000
Reduced revenue from \$1,119,547 to \$895,558 WBSF remainder of Stage 2 project deferred to 2024/25 financial year	895,558
Reduced revenue R2R capital works transferred from BRKWR2R \$55,749, CORBR2R \$15,753 & MCGSR2R \$21,703 offset by increase to BUCKR2R \$77,367 & SEWER2R \$15,838	93,205
Increase revenue R2R capital works transferred from BRKWR2R \$55,749, CORBR2R \$15,753 & MCGSR2R \$2,1703 offset by increase to BUCKR2R \$77,367 & SEWER2R \$15,838	93,205
Increased revenue proceeds of sale asset #7077 - 50 White Street Brookton - A454	45,000
Increased revenue transfer from reserve Railway Station Building Refurbishment now funded Innovations & Development Reserve (original budget LRCI Phase 4 Part B)	147,349
Reduce revenue transfer from Infrastructure Reserve - WBSF2 project not fully being completed 2023/24 \$80,396 and Plant & Vehicle Reserve PBH4 \$190,000 replacement deferred	270,396
Expenditure	
Decrease expenses R2R funded capital works projects BRKWR2R \$55,749, CORBR2R \$15,753 & MCGSR2R \$21,703 transferred to BUCKR2R \$77,367 & SEWER2R \$15,838 - TOWNOP costs reduced due to increased direct labour on amended budget	22,683
Decreased expenditure R2R funded capital works projects BRKWR2R \$55,749, CORBR2R \$15,753 & MCGSR2R \$21,703 transferred to BUCKR2R \$77,367 & SEWER2R \$15,838 - TOWNOP costs reduced due to increased PWOH's on amended budget	22,875
Increased expenditure OTHMRRM due to WBSF Stage 2 project deferred to 2024/25 financial year from \$1,199,934 to \$223,989 - Salaries & Wages impact	149,347
Increased expenditure OTHMRRM due to WBSF Stage 2 project deferred to 2024/25 financial year from \$1,199,934 to \$223,989 - PWOH's impact	150,659
Decreased expenditure annual audit fees 22/23	20,000

Description	Variation \$
Reduced Expenditure Accounting Consultant \$10,000, Workforce Plan \$20,000, Local Laws \$20,000 Reg 17 \$15,000, CBP - Annual Survey \$10,000. Increased expenditure Staff Leadership Development Executive & Officers \$28,648	46,352
Increased expenditure Engineering Services for the Certification of the existing earth wall - Seabrook Dam	16,120
Decrease expenditure R2R funded capital works projects BRKWR2R \$55749, CORBR2R \$15753 & MCGSR2R \$21703 transferred to BUCKR2R \$77367 & SEWER2R \$15838 - TOWNOP costs reduced due to decreased POC's	20,116
Increased expenditure OTHMRRM due to WBSF Stage 2 project deferred to 2024/25 financial year and increase to POC's	104,381
Reduced expenditure SEWEOP to offset impact of WBSF Stage 2 project deferred to 2024/25 financial year	20,000
Reduction in interest expenditure Effluent Scheme Upgrade loan not yet drawn down	10,955
Loss on sale of asset PT13 (\$575) & PCP3 (\$9,157) original budgeted loss. Actual profit PT13 (\$17,152) & PCP3 (\$494) due to increased trade and PBH4 (\$24,366) replacement deferred – Non Cash item	34,098
Increased expenditure MEMCAP additional expenditure -Shelter including table setting - Use of Cash-in-Lieu funds – Public Open Space – Memorial Park	14,045
Increase expenditure additional Works to RFQ 25/2022 - 2 X DN200 PVC Footvalves with stainless steel flanges – POOLCAP	11,000
Reduced expenditure washdown bay project transferred to 24/25 – Shire Depot Improvements	14,000
Increase expenditure West Brookton Shed - offset by increase in revenue DFES Local Government Grant Scheme	294,762
Increase expenditure East Brookton Shed - offset by increase in revenue DFES Local Government Grant Scheme	12,000
Decrease expenditure PBH4 (EP003) replacement deferred	190,000
Increased expenditure consultants/contractors York Williams Road	243,000
Decreased expenditure contracts & materials York Williams Road	25,000
Decrease expenditure consultants/contractors R2R funded capital works BRKWR2R	54,214
Increased expenditure other contracts & materials Copping Road	18,800
Decrease expenditure consultants/contractors R2R funded capital works CORBR2R	14,424
Decrease expenditure consultants/contractors R2R funded capital works MCGSR2R	20,374
Increase expenditure salary & wages, PWOH's & POC's R2R funded capital works BUCKR2R	69,876
Increase expenditure other contracts & materials R2R funded capital works SEWER2R	15,838
Reduced expenditure salary & wages, consultants/contractors, other contracts & materials, PWOH's & POC's WBSF Stage 2 project deferred to 2024/25 financial year	975,954
Increase expenditure Wills Road Reconstruction and Gravel Re-sheeting (SLK 1.04 to 7.47). Funded LRCI Phase 4 Part B	110,349

Description	Variation \$
Increased expenditure Mattingly Road (SLK 0.13 to 5.26). Funded LRCI Phase 4 Part B	37,000
Increase expenditure Happy Valley Water Extension Memorial Park, Caravan Park & Upgrade Town Oval	31,241
Decrease expenditure reduction in capital expenditure Effluent Scheme Upgrade loan not yet drawn down	25,403
Increase expenditure transfer to reserve - proceeds to Sale of asset # 7077 - 50 White Street A454 \$45,000 (Building and facility) and Reserve investment interest due to economic climate \$370,000	415,000
Decrease expenditure transfer to reserve - Plant & Vehicle Reserve proceeds PBH4 \$35,000 replacement deferred, estimated C/F Surplus \$130,000 and reduce transfer to Plant & Vehicle Reserve \$153,317 to offset impact of WBSF Stage 2 project deferred to 2024/25 financial year	318,317

Background:

In accordance with the *Local Government (Financial Management) Regulations 1996*, regulation 33A, council is required to carry out a review of its annual budget for that year by the last day of February. This requirement recognises the dynamic nature of local government activities and the need to continually reassess projects competing for limited funds, to ensure that community benefit from available funding is maximised.

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

Consultation:

Consultation was undertaken with the Chief Executive Officer, Manager Infrastructure Works Projects Manager and Senior Finance Officer.

Statutory Environment:

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

- (1) *Between 1 January and the last day of February in each year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must*
 - a) *Consideration the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - b) *Consider the local government's financial position as at the date of the review; and*
 - c) *Review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A Council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

- (4) *Within 30 days after a Council has made a determination, a copy of the review and determination is to be provided to the Department.*

Relevant Plans and Policy: Nil.

Financial Implications:

Specific financial implications are as outlined in the background section of this report.

Risk Assessment:

The risk in relation to this matter is assessed as 'Low'. The Budget Review is required to be submitted to Council within 30 days after the review date of 31 January 2024 and a copy of the review and determination lodged with the Department of Local Government, Sport and Cultural Industries by 30 March 2024.

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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment:

The Shire commenced the financial year with a balanced budget showing a surplus/deficiency (closing fund) of \$0. In reviewing the 2023/24 Budget and incorporating the amendments and the audited surplus for the 2022/23 financial year, the changes made to the various accounts have resulted in a nil effect on the closing fund.

OFFICER'S RECOMMENDATION

That Council:

- 1. Adopt the 2023/2024 Budget Review for the period ending 31 January 2024 in attachment 14.02.24.10A.***
- 2. Forward a copy of the 2023/2024 Budget Review to the Department of Local Government, Sport and Cultural Industries.***

(Absolute Majority vote required)

Attachments

Attachment 14.02.24.10A – 2023/24 Budget Review.

SHIRE OF BROOKTON

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2024

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

TABLE OF CONTENTS

Statement of Budget Review	2
Note 1 Basis of Preparation	3
Note 2 Summary Graphs - Budget Review	4
Note 3 Net Current Funding Position	5
Note 4 Predicted Variances / Future Budget Amendments	7

SHIRE OF BROOKTON
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2024

		Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance (a) - (b)
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual			
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
	General rates	2,668,102	2,668,102	2,669,813	2,668,102	0
	Rates excluding general rates	43,001	43,001	43,001	43,001	0
	Grants, subsidies and contributions	2,199,065	2,199,065	386,529	513,438	(1,685,627) ▼
4.1.1	Fees and charges	846,688	846,688	733,871	827,710	(18,978) ▼
4.1.2	Interest revenue	161,449	161,449	332,152	562,449	401,000 ▲
4.1.3	Other revenue	237,641	237,641	171,521	2,026,336	1,788,695 ▲
4.1.4	Profit on asset disposals	845	845	17,646	23,131	22,286 ▲
4.1.5		6,156,791	6,156,791	4,354,533	6,664,167	507,376
Expenditure from operating activities						
	Employee costs	(2,425,436)	(2,425,436)	(1,347,921)	(2,694,616)	(269,180) ▼
4.2.1	Materials and contracts	(3,876,751)	(3,876,751)	(799,038)	(3,846,025)	30,726 ▲
4.2.2	Utility charges	(225,310)	(225,310)	(102,428)	(241,310)	(16,000) ▼
4.2.3	Depreciation	(2,176,012)	(2,176,012)	(1,366,032)	(2,176,012)	0
	Finance costs	(72,257)	(72,257)	(21,031)	(61,302)	10,955 ▲
4.2.4	Insurance	(233,965)	(233,965)	(229,697)	(243,165)	(9,200) ▼
4.2.5	Other expenditure	(76,305)	(76,305)	(23,778)	(72,455)	3,850 ▲
4.2.6	Loss on asset disposals	(82,068)	(82,068)	(9,021)	(47,970)	34,098 ▲
4.2.7		(9,168,104)	(9,168,104)	(3,896,946)	(9,382,855)	(214,751) ▼
Non-cash amounts excluded from operating activities						
		2,257,235	2,257,235	1,357,407	2,200,851	(56,384) ▼
Amount attributable to operating activities						
		(754,078)	(754,078)	1,812,994	(517,837)	236,241
INVESTING ACTIVITIES						
Inflows from investing activities						
	Capital grants, subsidies and contributions	4,343,445	4,343,445	654,586	3,754,649	(588,796) ▼
4.3.1	Proceeds from disposal of assets	180,000	180,000	84,318	217,500	37,500 ▲
4.3.2	Proceeds from self supporting loans	27,988	27,988	13,755	27,988	0
		4,551,433	4,551,433	752,659	4,000,137	(551,296)
Outflows from investing activities						
	Purchase of land and buildings	(6,011,341)	(6,011,341)	(949,344)	(6,329,148)	(317,807) ▼
4.3.3	Purchase of plant and equipment	(1,005,092)	(1,005,092)	(347,598)	(830,003)	175,089 ▲
4.3.4	Purchase of furniture and equipment	(29,188)	(29,188)	(21,525)	(31,221)	(2,033) ▼
4.3.5	Purchase and construction of Infrastructure-roads	(2,634,253)	(2,634,253)	(854,239)	(2,042,448)	591,805 ▲
4.3.6	Purchase and construction of Infrastructure-other	(811,382)	(864,352)	(270,988)	(903,501)	(39,149) ▼
4.3.7		(10,491,256)	(10,544,226)	(2,443,694)	(10,136,321)	407,905
Non-cash amounts excluded from investing activities						
		0	0	0	0	0
Amount attributable to investing activities						
		(5,939,823)	(5,992,793)	(1,691,035)	(6,136,184)	(143,391)
FINANCING ACTIVITIES						
Cash inflows from financing activities						
	Proceeds from new borrowings	600,000	600,000	0	600,000	0
	Transfers from reserve accounts	16,616,616	16,669,586	11,216,768	16,546,539	(123,047) ▼
4.4.1		17,216,616	17,269,586	11,216,768	17,146,539	(123,047)
Cash outflows from financing activities						
	Repayment of borrowings	(202,168)	(202,168)	(102,210)	(176,765)	25,403 ▲
	Repayment of leases	(1,515)	(1,515)	(1,515)	(1,515)	0
	Transfers to reserve accounts	(11,821,760)	(11,821,760)	(11,498,529)	(11,918,443)	(96,683) ▼
4.4.2		(12,025,443)	(12,025,443)	(11,602,254)	(12,096,723)	(71,280)
4.4.3		5,191,173	5,244,143	(385,486)	5,049,816	(194,327)
Amount attributable to financing activities						
		5,191,173	5,244,143	(385,486)	5,049,816	(194,327)
MOVEMENT IN SURPLUS OR DEFICIT						
	Surplus or deficit at the start of the financial year	1,502,728	1,502,728	1,604,205	1,604,205	101,477 ▲
4.5.1	Amount attributable to operating activities	(754,078)	(754,078)	1,812,994	(517,837)	236,241
	Amount attributable to investing activities	(5,939,823)	(5,992,793)	(1,691,035)	(6,136,184)	(143,391)
	Amount attributable to financing activities	5,191,173	5,244,143	(385,486)	5,049,816	(194,327)
	Surplus or deficit after Imposition of general rates	0	0	1,340,678	0	0

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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 of Brookton 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.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION
 EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimate 30 June 2024	Year to Date Actual 31 January 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	15,228,052	8,735,830	8,682,860	14,701,821	13,361,143
Financial assets	27,988	27,988	27,988	14,233	14,233
Trade and other receivables	278,231	235,970	235,970	1,005,656	1,005,656
Inventories	32,367	52,809	52,809	28,278	28,278
	15,566,638	9,052,597	8,999,627	15,749,988	14,409,310
Less: current liabilities					
Trade and other payables	(358,511)	(388,358)	(388,358)	(147,594)	(147,594)
Contract Liabilities/Capital Grant and Contribution Liabilities	(477,426)	(477,426)	(477,426)	(840,785)	(840,785)
Bonds & Deposits	0	0	0	(15,767)	(15,767)
Lease liabilities	(1,515)	0	0	0	0
Borrowings	(151,836)	(549,668)	(549,668)	(49,627)	(49,627)
Employee related provisions	(343,906)	(199,079)	(199,079)	(354,558)	(354,558)
	(1,333,194)	(1,614,531)	(1,614,531)	(1,408,341)	(1,408,341)
Net current assets	14,233,444	7,438,066	7,385,096	14,341,647	13,000,969
Less: Total adjustments to net current assets	(12,629,239)	(7,438,066)	(7,385,096)	(13,000,969)	(13,000,969)
Closing funding surplus / (deficit)	1,604,205	0	0	1,340,678	0

(b) Non-cash amounts excluded from operating activities

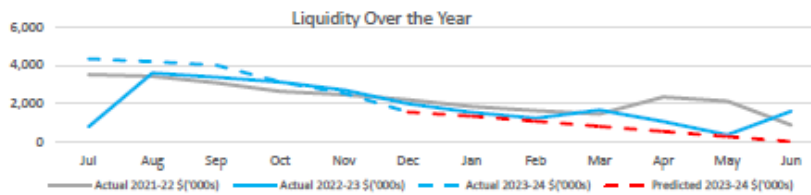
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimate 30 June 2024	Year to Date Actual 31 January 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(9,780)	(845)	(845)	(17,646)	(23,131)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,764)	0	0	0	0
Add: Loss on disposal of assets		82,068	82,068	9,021	47,970
Add: Depreciation on assets	2,221,914	2,176,012	2,176,012	1,366,032	2,176,012
Non-cash movements in non-current assets and liabilities:					
Financial assets at amortised cost	(5,000)	0	0	0	0
Pensioner deferred rates	471	0	0	0	0
Employee benefit provisions	(55,279)	0	0	0	0
Movement in Receivable - employee related provision non-current	46,576	0	0	0	0
Movement in non-current long service leave oncost provision	(8,920)	0	0	0	0
Non-cash amounts excluded from operating activities	2,187,218	2,257,236	2,257,236	1,357,407	2,200,851

(c) Current assets and liabilities excluded from budgeted defolency

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.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimate 30 June 2024	Year to Date Actual 31 January 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(12,754,602)	(7,959,746)	(7,906,776)	(13,036,363)	(13,036,363)
Less: Financial assets at amortised cost - self supporting loans	(27,988)	(27,988)	(27,988)	(14,233)	(14,233)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	151,836	549,668	549,668	49,627	49,627
- Current portion of lease liabilities	1,515	0	0	0.00	0
Total adjustments to net current assets	(12,629,239)	(7,438,066)	(7,385,096)	(13,000,969)	(13,000,969)



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Brookton 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.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

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

CONTRACT LIABILITIES

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

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

PROVISIONS

Provisions are recognised when the Shire of Brookton 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.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Brookton prior to the end of the financial year that are unpaid and arise when the Shire of Brookton 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.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Brookton'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 of Brookton'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 net current funding position. Shire of Brookton's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

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

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

SHIRE OF BROOKTON
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2024

4 PREDICTED VARIANCES		Variance
		\$
Revenue from operating activities		
4.1.1	Grants, subsidies and contributions The major variance to the decrease in Grants, subsidies and contributions has resulted in the DR FAWA funding of \$1,775,000 transferred from IE Code 150 to 160 Reimbursements Received as per the conditions of the funding. Additional funding received - increase in the Financial Assistance Grants - General \$39,428 & Roads \$21,603 along with \$38,000 DPRID Administration Traineeship 2024.	(1,685,627) ▼
4.1.2	Fees and charges The decrease in revenue relating to fees and charges includes the decrease in rental revenue due to housing being allocated to staffing positions.	(18,978) ▼
4.1.3	Interest revenue The increase in investment return is due to the current economic climate for the Municipal Fund and Reserve Fund Investments.	401,000 ▲
4.1.4	Other revenue The major variance relates to the DR FAWA funding of \$1,775,000 transferred from IE Code 150 Grants, subsidies and contributions to 160 Reimbursements Received as per the conditions of the funding. The increase in revenue also includes the reimbursement of an insurance claim for the damage sustained from a weather event on 25/03/23 to the Brookton Sport Complex.	1,788,695 ▲
4.1.5	Profit on asset disposals The profit relates to the actual disposal of PT13 2011 Isuzu Tip Truck \$17,152 and PCP3 Crendon Squirrel Cherry Picker \$494 due to increased trade, the original budgeted indicated a loss along with the sale of 50 White Street \$4,640. Please note this is a non-cash revenue item and will not have an impact on the carried forward funding result at the end of the year.	22,286 ▲
Expenditure from operating activities		
4.2.1	Employee costs The increase in employee costs has resulted due to the WBSF Stage 2 project deferred to the 2024/25 financial year, this has impacted salaries & wages and PWOH's. This adjustment means that what was previously funded projects has been transferred to Council funded projects. This has been partially offset by transferring the R2R funding original budget from BRKWR2R, CORBR2R & MCGSR2R to BUCKRR2R and SEWER2R which includes increased direct labour resulting in a positive impact.	(269,180) ▼
4.2.2	Materials and contracts During this financial year there has been a number of identified savings in Contracts & Materials with the major variances being \$20,000 annual audit fees 22/23, \$20,000 Workforce Plan (deferred), \$10,000 Local Laws (inhouse resourcing), \$20116 POC's transfer of R2R projects \$20,000 Regulation 17 Review, \$10,000 Accounting Consultant, \$15,000 Corporate Business Plan Annual Survey (deferred) and \$20,000 sewerage treatment works (SEWEOP). This includes and increase in expenditure for staff leadership \$28,648 and development, Engineering Services for the Certification of the existing earth wall - Seabrook Dam \$16,120 and \$104,381 POC's impact of WBSF Stage 2 projected deferred to 2024/25 financial year.	30,726 ▲
4.2.3	Utility charges During the draft budget process insufficient funds were budgeted for utilities for the various shire premises/parks. This correction reflects the projected costs involved.	(16,000) ▼
4.2.4	Finance costs There has been a reduction in interest expenditure due to the effluent scheme upgrade loan not yet drawn down.	10,955 ▲
4.2.5	Insurance The increase in expenditure relates to LGIS adjustment to Workcare insurance premium for the period 01/0722 to	(9,200) ▼
4.2.6	Other expenditure During this financial year, there has been a decrease in Elected Members Sitting Fees, this was due to a decrease number of Councillors.	3,850 ▲
4.2.7	Loss on asset disposals This adjustment has resulted from the original budget assumption of a loss for PT13 2011 Isuzu Tip Truck \$575 and PCP3 Crendon Squirrel Cherry Picker \$9,157, actual -profit along with PBH4 Case Backhoe replacement deferred.	34,098 ▲
Non-cash amounts excluded from operating activities The following non-cash revenue and expenditure has been excluded from operating activities in accordance with Financial Management Regulation 32 - Profit sale of 50 White Street \$4,640, PT13 2011 Isuzu Tip Truck \$17,152, PCP3 Crendon Squirrel Cherry Picker \$494 and Loss PT13 \$575, PCP3 \$9157 and PBH4 Case Backhoe \$24,368		(56,384) ▼
Inflows from investing activities		
4.3.1	Capital grants, subsidies and contributions	(588,796) ▼

17

SHIRE OF BROOKTON
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2024

4 PREDICTED VARIANCES	<u>Variance</u>	
	\$	
Delays in obtaining the WBSF Stage 2 full funding has resulted in the projected being deferred to the 2024/25 financial year with a decrease in revenue of \$895,558. There has been an increase in grant funding for the West Brookton Shed \$294,762 and East Shed \$12,000.		
4.3.2 Proceeds from disposal of assets Disposal of 50 White Street proceeds not included in original budget \$45,000 along with increase proceeds PT13 2011 Isuzu Tip Truck \$17,727, PCP3 Crendon Squirrel Cherry Picker \$9,773 less proceeds PBH4 Case Backhoe \$35,000 due to replacement deferred.	37,500	▲
Outflows from investing activities		
4.3.3 Purchase of land and buildings The variation relates to a number of projects with the major being increased expenditure Memorial Park shelter and seating (Public Open Space) \$14,045, increase in Brookton Aquatic Centre footvalves \$11,000, West Brookton Shed \$294,762 and East Brookton Shed \$12,000. The sheds are offset by increased revenue from DFES.	(317,807)	▼
4.3.4 Purchase of plant and equipment The purchase of replacement Case Backhoe (PBH4) has been delayed to a subsequent year.	175,089	▲
4.3.5 Purchase of furniture and equipment The variance relates to increased expenditure for the Point to Point links - CRC, Administration and Depot offices.	(2,033)	▼
4.3.6 Purchase and construction of infrastructure-roads There are a number of variances with the main being increased expenditure Consultants/Contractors \$243,000 and impact of WBSF Stage 2 project deferred to the 2024/25 financial year \$975,954, resulting on a net impact of \$404,367 in the 2023/24 financial year.	591,805	▲
4.3.7 Purchase and construction of infrastructure-other Increased expenditure with the Happy Valley water extension to Memorial Park, Caravan Park, Town Oval and Madison Square Park.	(39,149)	▼
Cash inflows from financing activities		
4.4.1 Transfers from reserve accounts The adjustments relating to transfers from reserve include increase revenue \$147,349 LRCI 4 Part B transferred to road projects and not Railway Station as per condition of funding and a decrease \$80,396 Council Contribution WBSF Stage 2 as project not being completed in 2023/24 along with the replacement of PBH4 Case Backhoe replacement deferred \$190,000.	(123,047)	▼
Cash outflows from financing activities		
4.4.2 Repayment of borrowings There has been a reduction in repayment of borrowings due to the effluent scheme upgrade loan not yet drawn down.	25,403	▲
4.4.3 Transfers to reserve accounts The adjustments relating to transfers to reserve include \$45,000 proceeds sale of 50 White Street, \$370,000 reserve investment return and decrease \$35,000 proceeds PBH4 Case Backhoe replacement deferred, \$130,000 estimated C/F Surplus to Infrastructure Reserve, transfer to Plant & Vehicle Reserve \$153,317 to offset the impact of WBSF Stage 2 project deferred to 2024/25 due to a delay in the signing of the funding program.	(96,683)	▼
4.5.1 Surplus or deficit at the start of the financial year At the time of adopting the budget a carried forward surplus of \$130,000 was estimated with a final adjustment after the audited financial statements of \$101,477 for 2022/2023 financial year.	101,477	▲

14.02.24.11 REQUEST TO REDUCE FEES – MAYENCLAN CONTRACTING

File No:	N/A
Date of Meeting:	15 February 2024
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 the reduction of the adopted charge for the 50mm commercial standpipe water usage for Mayenclan Contracting.

Description of Proposal:

The Shires has received correspondence from Mayenclan Contracting dated 03 December 2023, querying the price for the potable water and requesting they be charged \$5.60 per KL.

Mayenclan Contracting advised that the water purchased was from the 20mm standpipe identified as a Community Standpipe.

To honour the fee of \$5.60 per KL, Council is asked to approve a reduction totalling \$531.57 including GST for all water usage to date for Mayenclan Contracting. Any further usage by the contractor will be charges as per the 2023/24 adopted Fees and Charges.

Debtor Invoice Date	50mm Standpipe Usage KL	Invoice Standpipe Usage Amount(inc GST)	Invoice Standpipe Usage Amount(inc GST) @ \$5.60	Proposed Fee Reduction
09/11/2023	11.48	172.20	64.29	107.91
30/01/2024	45.07	676.05	252.39	423.66
Total	56.55	848.25	316.68	531.57

Background:

Further consultation with Water Corporation, has identified that the 50mm Commercial Standpipe has two hose connections (one large and small) located on the electronic swipe car system. The two hose connections provided are to ensure that there is a compatible hose connection for the water purchaser.

The 20mm Community Standpipe doesn't have an overhead standpipe electronic system and therefore water usage from the 20mm is unable to be measured or charged.

As staff were not previously aware of the configuration of the 20mm and 50mm standpipe connections the current charge of \$15.00 per KL was invoiced.

Consultation:

Internal consultation has occurred at the February 2024 Corporate Briefing Forum with Elected Members.

Statutory Environment:

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

- (1) Subject to subsection (2) and any other written law, a local government may —
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money, which is owed to the local government.
- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

Relevant Plans and Policy:

There are no relevant plans or policy applicable to this matter.

Financial Implications:

Resolution of the Officer’s Recommendation will reduce Shire income by \$531.57.

Risk Assessment:

The risk in relation to the amended policy is assessed as “Low”.

	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
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 Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment

The Officer's Recommendation seeks that council agree to the reduced standpipe water usage fee of \$5.60 per kilolitre for Mayenclan Contracting, acknowledging that staff were not previously aware of the configuration.

OFFICER'S RECOMMENDATION

That Council, in pursuant to Section 6.12 of the Local Government Act 1995, reduce the fee to \$5.60 per kilolitre for Mayenclan Contracting for water usage to date, with a fee reduction totalling \$531.57.

(Absolute majority vote required)

15.02.24.01 AMENDMENT OF POLICY 1.18 APPOINTING ACTING OR TEMPORARY CEO

File No:	
Date of Meeting:	15 February 2024
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:	Absolute Majority
Previous Report:	N/A

Summary of Report:

Council is to consider an amended policy 1.18 Appointing Acting or Temporary CEO.

Description of Proposal:

An amended draft policy *1.18 Appointing Acting or Temporary CEO* is included at Attachment 15.02.24.01A with additions included in a bold red font and deletions included in a red, strikethrough font.

The amended policy *1.18 Appointing Acting or Temporary CEO* provides:

- Increases remuneration for the Acting CEO from 85% of the CEO's cash salary to 100%. This does not represent adequate compensation for the additional workload added to the duties of the MCC role. Currently the increase in salary for the Acting CEO practically equates to an additional \$1.50 per hour. Council's budgeted expense on 5 weeks per annum of an Acting CEO would increase from \$297 to \$2,359;
- Clarifies terminology and roles of the Shire President and Manager Corporate and Community (MCC) in the event of unplanned leave by the CEO; and
- Removes redundant phrases and simplifies the policy.

Background:

Council has provided delegated authority to the CEO to appoint a Shire of Brookton employee as Acting CEO in the event of a temporary absence of the CEO such as the provisions relating to annual or other leave included in the CEO's employment contract. This authority has been executed for some time without incident.

Council policy *1.18 Appointing Acting or Temporary CEO* is the tool that allows Council to meet the requirements of the Local Government Act to:

1. be satisfied that any person holding the position of CEO, even in a temporary or acting capacity, is suitably qualified for the position;
2. be satisfied with the provisions of the employment contract of the CEO, in a temporary or acting capacity; and
3. have a Policy for temporary employment or appointment of CEO

Council policy *1.18 Appointing Acting or Temporary CEO* provides direction on the efficient management of the CEO position by Council. This policy:

- highlights the differences between an Acting and Temporary CEO. An Acting CEO is to be an appointment in the absence of an employed permanent CEO with a temporary CEO to be appointed in when there is not employed permanent CEO (Definitions);
- in accordance with section 5.36(2)(a) of the Local Government Act, makes the determination by Council that the Manager Corporate and Community is considered suitably qualified to perform the role of Acting CEO (Point 1b);
- that a person acting in the position of Manager Corporate and Community is not suitably qualified and therefor unable to be appointed to the role of Acting CEO (Point 1c);
- allows the CEO to appoint an Acting CEO for a period of up to 3 weeks (Point 2a);
- the CEO is also required to appoint an Acting CEO for periods greater than 48 hours (Point 2b);
- in the event that the CEO is unable to appoint an Acting CEO, the Manager Corporate and Community and Shire President will coordinate the calling and conduct of a Special Meeting of Council to facilitate an Acting CEO appointment (Point 1d);
- requires Council to appoint an Acting CEO for periods greater than 3 weeks. Council can only appoint an Acting CEO for up to 12 months (Point 3);
- in the event of a requirement for a Temporary CEO, Council will resolve at that time the appointment (Point 4);
- unless Council otherwise resolves, an employee appointed as Acting CEO shall be remunerated at 85% of the cash component only of the substantive CEO's total reward package (Point 5a); and
- Council retains the right to terminate or change, by resolution, any Acting or Temporary CEO appointment (Point 5b).

Consultation: Nil

Statutory Environment:

The *Local Government Act 1995* has requirements around the employment of a CEO and Acting CEO is included in:

- 5.36. Local government employees
- 5.39. Contracts for CEO and senior employees
- 5.41. Functions of CEO

Relevant Plans and Policy:

Council policy *1.18 Appointing Acting or Temporary CEO* is relevant to this report.

Financial Implications:

The policy includes an increase of salary to the Acting CEO to the cash component of the substantive CEOs salary package. Should the amended policy be adopted, Council could expect to have an increase of \$2,100 per annum in wage expenses.

Risk Assessment:

There is only minor risk of negative consequences of this matter, with an unlikely likelihood of occurring.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	Almost Certain	Medium	High	High	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:

There are no Community and Strategic Objectives relevant to this item.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council adopt the draft amended policy 1.18 Appointing Acting or Temporary CEO included at Attachment 15.02.24.01A.

(Absolute majority vote required)

Attachments

Attachment 15.02.24.01A - Draft amended policy 1.18 Appointing Acting or Temporary CEO.

1.18 APPOINTING ACTING OR TEMPORARY CEO

Directorate:	Executive			
Statutory Environment:	Local Government Act 1995, section 5.36 (2)			
Council Adoption:	Date:	Nov 2016	Resolution #:	13.11.16.04
Last Amended:	Date:	Sept 2021	Resolution #:	OCM 09.21-11
Review Date:	June 2023			

Objective:

To establish policy, in accordance with Section 5.39C of the *Local Government Act 1995* ('the Act'), that details the Shire of Brookton's processes for appointing an Acting or Temporary Chief Executive Officer (CEO) for periods of less than 12 months of planned or unplanned leave or an interim vacancy in the substantive office.

Definitions:

Acting CEO means a person employed or appointed to fulfil the statutory position of CEO during a period where the substantive CEO remains employed, but is on planned or unplanned leave.

Temporary CEO means a person employed or appointed to fulfil the statutory position of CEO for the period of time between the end of the substantive CEO's employment and the appointment and commencement of a newly appointed substantive CEO.

Leave means annual leave, sick leave, long service or personal leave **and any absence from work associated with a Workers Compensation claim.**

Policy Statements:**1. Acting and Temporary CEO Requirements and Qualifications:**

- (a) When the CEO is on planned or unplanned leave, or the CEO's employment with the Local Government has ended, an Acting or Temporary CEO is to be appointed in accordance with this Policy to fulfil the functions of CEO as detailed in Section 5.41 of the *Local Government Act 1995*, and other duties as set out in the Act and associated Regulations.
- (b) Through this policy and in accordance with section 5.36(2)(a) of the Act, the Council determines that employees appointed to the substantive position(s) of Manager Corporate and Community (**MCC**), is considered suitably qualified to perform the role of Acting or Temporary CEO.
- (c) **A person appointed to act in the position of MCC is not included in the determination set out in Clause 1(b).**

2. Appointment of Acting CEO – Planned and unplanned leave for periods up to 3 weeks

- (a) The CEO is authorised to appoint the ~~Manager Corporate and Community~~ **MCC** in writing as Acting CEO, where the CEO is on planned or unplanned leave for periods not exceeding 6 weeks, subject to the CEO's consideration of the ~~Manager Corporate and~~

- ~~Community's MCC's~~ performance, availability, operational requirements and where appropriate, the equitable access to the professional development opportunity.
- (b) The CEO must appoint an Acting CEO for any leave periods greater than ~~72~~ **48** hours and less than 3 weeks.
 - (c) The CEO is to immediately advise all ~~Council Elected~~ Members when and for what period of time the ~~Manager Corporate and Community MCC~~ is appointed as Acting CEO.
 - (d) If the CEO is unavailable or unable to make the decision to appoint an Acting CEO in accordance with (b), then the ~~Manager Infrastructure and Assets may be appointed as Acting CEO MCC will liaise with the Shire President to coordinate the calling and conduct of a Special Meeting of Council to facilitate an Acting CEO appointment.~~
 - (e) Council may, by resolution, extend an Acting CEO period under subclause (b) beyond 3 weeks if the substantive CEO remains unavailable or unable to perform their functions and duties, ~~or conversely appoint another external as the Acting CEO subject to 1.(b) being satisfied.~~

3. Appointment of Acting CEO for extended leave periods greater than 3 weeks but less than 12 months.

- (a) This clause applies to the following periods of extended leave:
 - i. Substantive CEO's Extended Planned Leave which may include accumulated annual leave, long service leave or personal leave; and
 - ii. Substantive CEO's Extended Unplanned Leave which may include any disruption to the substantive CEO's ability to continuously perform their functions and duties.
- (b) The Council will, by resolution, appoint an Acting CEO for periods greater than 3 weeks but less than 12 months, as follows:
 - i. Appoint one employee, or multiple employees for separate defined periods, as Acting CEO to ensure the CEO position is filled continuously for the period of extended leave; or
 - ii. Conduct an external recruitment process in accordance with clause ~~5(1)(c)(iii)~~ **4(a)(iii)**.
- (c) The Shire President will liaise with the CEO, or in their unplanned absence the ~~Manager Corporate and Community MCC or Organisational Development Officer~~ to coordinate Council reports and resolutions necessary to facilitate an Acting CEO appointment.
- (d) Subject to Council's resolution, the Shire President will execute in writing the Acting CEO appointment with administrative assistance from the ~~Manager Corporate and Community MCC or Organisational Development Officer.~~

4. Appointment of Temporary CEO – Substantive Vacancy

- (a) In the event that the substantive CEO's employment with the Shire of Brookton is ending, the Council when determining to appoint a Temporary CEO may either:
 - i. by resolution, appoint ~~Manager Corporate and Community MCC~~ as the Temporary CEO for the period of time until the substantive CEO has been recruited and commences their employment with the Local Government; or
 - ii. by resolution, appoint ~~Manager Corporate and Community MCC~~ as the interim Temporary CEO for the period of time until an external recruitment process for a Temporary CEO can be completed; or
 - iii. following an external recruitment process in accordance with the principles of merit and equity prescribed in section 5.40 of the Act, appoint a Temporary CEO for the period of time until the substantive CEO has been recruited and commences employment with the Local Government.

- (b) The Shire President will liaise with the ~~Manager Corporate and Community MCC or Organisational Development Officer~~ to coordinate Council reports and resolutions necessary to facilitate a Temporary CEO appointment.
- (c) The Shire President is authorised to execute in writing the appointment of a Temporary CEO in accordance with Council's resolution/s, with administrative assistance from the ~~Manager Corporate and Community MCC or Organisational Development Officer~~.

5. Remuneration and Conditions of Acting or Temporary CEO

- (a) Unless Council otherwise resolves, an employee appointed as Acting CEO shall be remunerated at ~~85% of~~ the cash component only of the substantive CEO's total reward package.
- (b) Council will determine by resolution, the remuneration and benefits to be offered to a Temporary CEO when entering into a contract in accordance with the requirements of Sections 5.39(1) and (2)(a) of the Act.
- (c) Subject to relevant advice, the Council retains the right to terminate or change, by resolution, any Acting or Temporary CEO appointment.

Explanation:

~~This Policy:~~

- ~~• Is subject to review every two (2) years or at the time of change of the MCC position.~~
- ~~• Requires an **absolute majority** vote of Council in accordance Clause 5.36(2) of the Local Government Act 2005.~~

15.02.24.02 REVIEW OF ORGANISATIONAL STRUCTURE – FEBRUARY 2024

File No:	ORG015
Date of Meeting:	15 February 2024
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:	21 st September 2023

Summary of Report:

This report seeks approval of a minor review of the Shire of Brookton Organisational Structure that makes adjustment to existing position titles and alignment of duties and reporting responsibilities, particularly relating to the Infrastructure and Works Department.

Description of Proposal:

The proposed and revised Organisational Structure – February 2024 is included as Attachment 15.02.24.02A.

The revised Organisational Structure – February 2024 includes:

- the reinstatement of the Works Coordinator position. Council are currently completing an employment process and expect to make an appointment;
- the role of the Works Coordinator providing direction and support to the leading positions. This role will assist and support the Manger in implementing the works program which is a detrimental factor in the previous structure;
- A reduction in the number of staff in the Roads section in the Infrastructure and Works Directorate from eight to six. This number of staff included in the Organisation Chart of February 2023 at Attachment 15.02.24.0B was understated by one position. This section will be tasked in completing the larger road construction and maintenance projects;

In summary there is an addition of one Full Time Equivalent (FTE) in the Infrastructure and Works Directorate with the total Shire FTEs increasing to 29.7 staff.

Background:

To enhance and maintain a contemporary approach to service delivery, the Organisational Structure of the Shire is consistently the subject of review.

Council last reviewed the Organisational Structure at their September 2024 Ordinary Meeting. A copy of the Organisational Structure – September 2023 is included at attachment 15.02.24.02B.

Consultation:

Internal consultation has occurred.

Statutory Environment:

This report seeks to aligns to the Council Budget and more particularly the allocation of salaries and wages as part of this process under Section 6.2 (1) of the Local Government Act, 1995.

Relevant Plans and Policy:

Nil at this time.

Financial Implications:

Because staffing levels remain similar it is expected the revised Organisational Structure – February 2024 will not have a significant impact the Salary and Wages budget allocation for the current or next financial year’s budget. All positions in the structure were included in the 2023/24 budget.

Risk Assessment:

There is an assessed ‘medium’ risk in endorsing the revised Organisational Structure which is only marginally different from the existing framework, and therefore does not present any significant concern.

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, broadly relating to the functions of Governance and Organisational Development.

Comment: Nil

OFFICER’S RECOMMENDATION

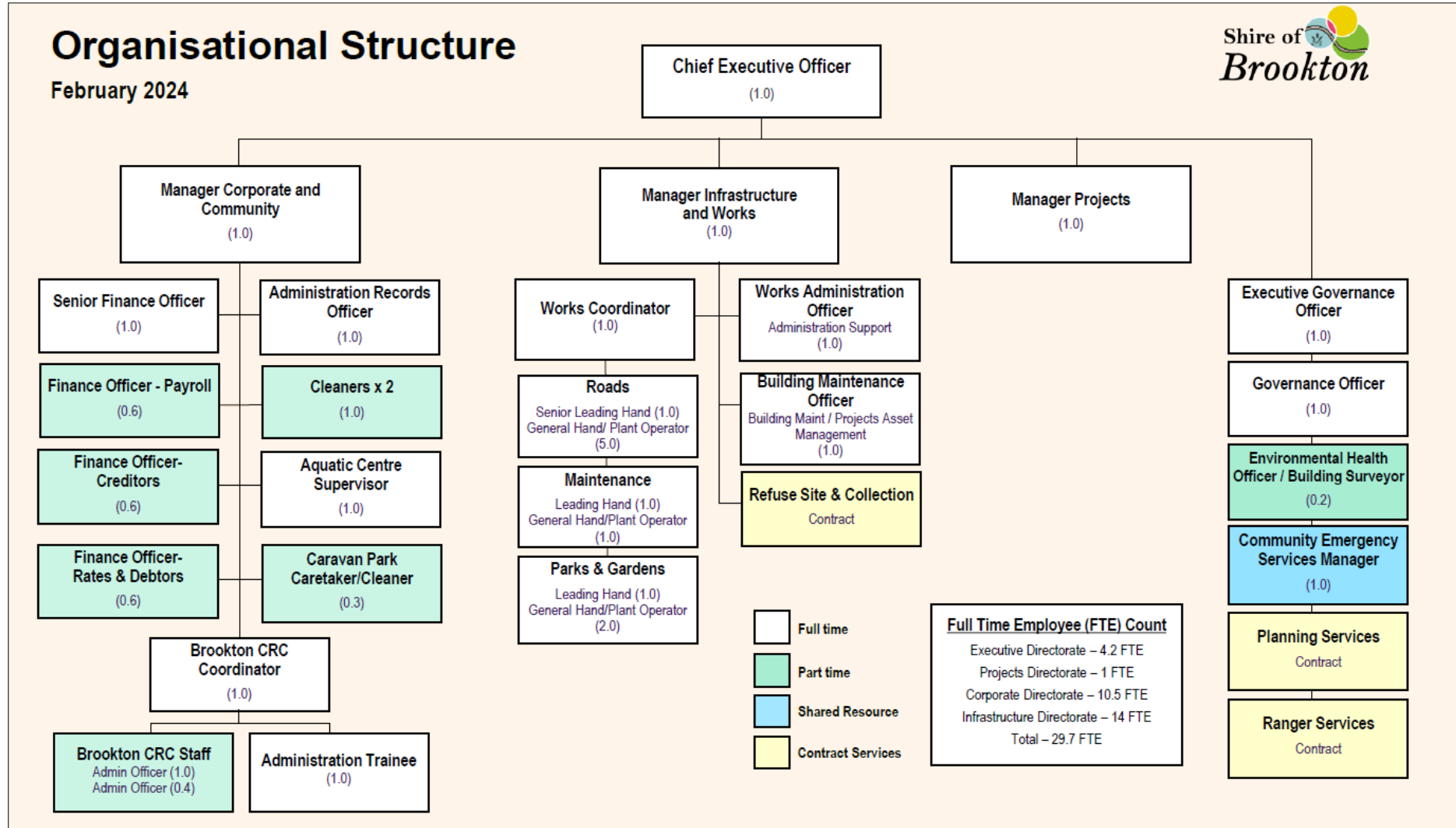
That Council endorses the revised Organisational Structure – February 2024, as included in Attachment 15.02.24.02A.

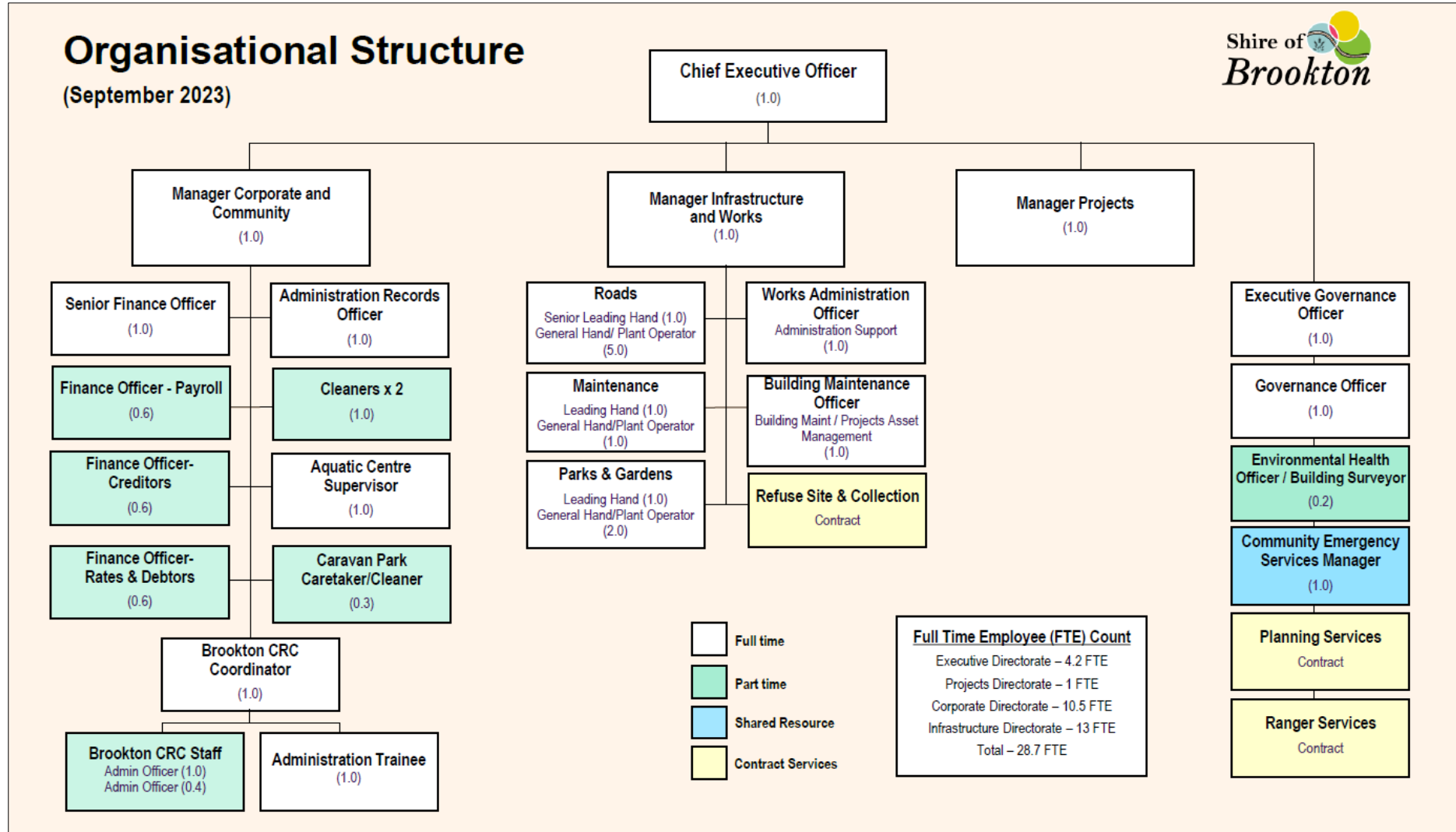
(Simple majority vote required)

Attachments

[Attachment 15.02.24.02A - Organisational Chart – February 2024.](#)

[Attachment 15.02.24.02B - Organisational Chart – September 2023.](#)





16.02.24 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

17.02.24 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**17.02.24.01 URGENT BUSINESS – SALE OF OBSOLETE EQUIPMENT VIA COMMUNITY GROUP – ADOPTION OF LIVING VALUES**

File No:	COM002
Date of Meeting:	15 February 2024
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 reviewing a staff request to consider a process to allow a community group to dispose of obsolete Shire of Brookton equipment and the formal adoption of Living Values as an urgent matter.

Description of Proposal: Nil

Background:

Staff are attempting to have the Agenda prepared at least a week before each Council Meeting. In completing this schedule, business of an urgent nature will arise from time to time within the district, would be delayed by Council not considering the item.

Consultation: Nil

Statutory Environment: Nil

Relevant Plans and Policy:

Shire of Brookton Policy

- 1.17 STANDING ORDERS AND MEETING PROTOCOL LOCAL GOVERNMENT (Council Meetings)
- 5.4 New business of an urgent nature
 - (1) In cases of extreme urgency or other special circumstances, matters may, on a motion by the Presiding Member that is carried by the meeting, be raised without notice and decided by the meeting.
 - (2) In subclause (1), 'cases of extreme urgency or other special circumstances' means matters that have arisen after the preparation of the agenda that are considered by the Presiding Member to be of such importance and urgency that they are unable to be dealt with administratively by the Local Government and must be considered and dealt with by the Council before the next meeting.

Financial Implications: Nil

Risk Assessment:

Should the Council not support this item, there is a possible likelihood of reputational damage from considering this matter as a late item, rather than carrying the matter over to the March 2024 Ordinary Council Meeting.

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

PRESIDING MEMBER'S RECOMMENDATION

That Council consider the urgent business relating to a request to a process to allow a community group to dispose of obsolete Shire of Brookton equipment and the formal adoption of Living Values.

(Simple majority vote required)

17.02.24.02 SALE OF OBSOLETE EQUIPMENT VIA COMMUNITY GROUP

File No:	
Date of Meeting:	15 February 2024
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:	Absolute Majority
Previous Report:	N/A

Summary of Report:

Council is to consider conducting a process to select a community group to complete the disposal of obsolete materials with the community group to keep the proceeds of any sale.

Description of Proposal:

Staff have prepared a list of obsolete materials that no longer have any economic value to the Shire. Lists of the obsolete materials are included at Attachment 17.02.24.02A and Attachment 17.02.24.02B. There is every likelihood that additional materials will be located and added to these lists prior to any disposal.

Given the wide range of obsolete materials a process of disposal that meets with the delegated authority provided to the CEO, may involve a significant amount of staff resources to ensure that *“the best value return is achieved”*.

The Officer’s Recommendation is to:

1. advertise locally for interest from a local community group or groups to undertake the sale of obsolete materials including those included in Attachment 17.02.24.02A and Attachment 17.02.24.02B. Staff believe that the upcoming Brookton Old Time Motor Show Mega Motor Swap Meet and Market to be held on Sunday 24th March 2024 would be an ideal place to complete such a sale;
2. have the Shire evaluate on any interest received from a local community group or groups on the basis of maximising the benefit to the community;
3. delegate authority to the CEO to select and appoint a community group or groups to conduct a local, public sale of these obsolete materials. Staff are mindful that there is only two days between the March Ordinary Council Meeting and the Brookton Old Time Motor Show Mega Motor Swap Meet and Market and a quick decision is required to allow the community group to be organised. It is likely that Staff would liaise with the Shire President prior to making a decision; and
4. approve that any proceeds of the sale of these obsolete materials are to be kept by that community group or groups selected to complete the sale. This is appropriate given the work completed by the community group.

The Shire would also assist any community group in having any unsold items transferred to the Brookton Waste Disposal Site.

Background:

These obsolete materials are currently stored in the Memorial Hall and Shire Depot. The materials are seen as having some value, but not to the Shire of Brookton.

Without having some type of sale, the only alternative is to dispose of the materials at the Brookton Waste Disposal Site.

Consultation:

No consultation has occurred as yet. The Officer's Recommendation allows for future consultation if required.

Statutory Environment:

Council delegation *1.5 Disposal of Assets* provides the CEO authority to dispose of Shire owned property to:

1. The highest bidder at public auction [s. 3.58(2)(a)].
2. The person who at public tender called by the local government makes what is considered (by the delegate) to be the most acceptable tender, whether or not it's the highest tender [s.358(2)(b)].
3. Property by private treaty only in accordance with section 3.58(3) and prior to disposal, to consider any submissions received following the giving of public notice [s. 3.58(3)]. Including the execution of all transfer and sale documents.
4. Heavy plant and vehicles included in the budget for disposition/trade.
5. Shire owned property by way of periodic, or fixed-term residential tenancy and leave agreements, and associated documents.

This delegation also includes the guidelines that:

- h) Where the market value of the property is determined as being less than \$20,000 [(F&G r30(3) excluded] disposal may be undertaken:
 - Without reference to Council for resolution; and
 - In any case, be undertaken to ensure that the best value return is achieved, however, where the property is determined as having a nil market value, then the disposal must ensure environmentally responsible disposal.
- i) This delegation allows for a surplus asset of less than \$300 to be gifted to a local community group of incorporated status, without the need to advertise the item.

Relevant Plans and Policy: Nil

Financial Implications:

Council could complete a sale process of obsolete items, but this would likely involve a significant amount of staff resourcing to manage the process.

Providing the materials to a community group to manage the sale, would reduce the financial return to Council but involve significant less staff resources.

Risk Assessment:

There is potential for minor damage to the Shire of Brookton's reputation from a community group disappointed in not being awarded the task to sell the obsolete material. The potential of this occurring is seen as possible.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	Almost Certain	Medium	High	High	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:

1. **advertise locally for interest from a local community group or groups to undertake the sale of obsolete materials including those included in Attachment 17.02.24.02A and Attachment 17.02.24.02B;**
2. ***have the Shire evaluate on any interest received from a local community group or groups on the basis of maximising the benefit to the community;***
3. ***delegate authority to the CEO to select and appoint a community group or groups to conduct a local, public sale of these obsolete materials; and***
4. ***approve that any proceeds of a sale of these obsolete materials are to be kept by that community group or groups selected to complete the sale.***

(Absolute Majority required)

Attachments

Attachment 17.02.24.02A - Obsolete Materials -Administration and Community

Attachment 17.02.24.02A - Obsolete Materials - Infrastructure and Works

No. of Items	Item Description	Area/Location	Estimated Management Valuations	
			Individual Value \$	Total Value \$
2	Office Chairs	Brookton CRC	5.00	10.00
1	3 Draw desk storage cabinet	Brookton CRC	10.00	10.00
1	Trolley on wheels	Brookton CRC	10.00	10.00
1	Small whiteboard	Brookton CRC	10.00	10.00
2	Wooden /Steel Chairs	Admin/Memorial Hall	1.00	2.00
6	Wooden & Fabric Chair	Admin/Memorial Hall	2.00	12.00
1	Rectangle Blue Table	Admin/Memorial Hall	8.00	8.00
2	Square Blue Table's	Admin/Memorial Hall	5.00	10.00
1	Large Whiteboard	Admin/Memorial Hall	15.00	15.00
1	Teak DVD player	Admin/Memorial Hall	5.00	5.00
1	Panasonic Speaker & Sound System	Admin/Memorial Hall	5.00	5.00
1	Screen/Monitor	Admin/Memorial Hall	2.00	2.00
1	Hills Set Top Box	Admin/Memorial Hall	5.00	5.00
1	2000's (approx.) Television	Admin/Memorial Hall	5.00	5.00
1	Small Wooden Cupboard	Admin/Memorial Hall	10.00	10.00
1	Fold out Change Table	Admin/Memorial Hall	20.00	20.00
1	Dance Pole	Admin/Memorial Hall	5.00	5.00
8	Movie Bench Seats	Admin/Memorial Hall	5.00	40.00
1	Small Round Table	Admin/Memorial Hall	5.00	5.00
1	Wooden Plank/Bench	Admin/Memorial Hall	2.00	2.00
1	Small Desk Divider	Admin/Memorial Hall	2.00	2.00
1	Large Desk Divider	Admin/Memorial Hall	5.00	5.00
7	Solar Lights	Admin/Memorial Hall	5.00	35.00
5	Office Chairs	Admin/Memorial Hall	5.00	25.00
3	Table Tennis Table's	Admin/Memorial Hall	10.00	30.00
1	Grandview Large Screen	Admin/Memorial Hall	20.00	20.00
3	4 Draw Filing Cupboards	Admin/Memorial Hall	10.00	30.00
2	2 Door Metal Cupboard's	Admin/Memorial Hall	15.00	30.00
1	Bookshelf	Admin/Memorial Hall	10.00	10.00
1	Glass Front Door Cupboard	Admin/Memorial Hall	10.00	10.00

No. of Items	Item Description	Area/Location	Estimated Management Valuations	
			Individual Value \$	Total Value \$
1	Wooden Cupboards Draws/Doors	Admin/Memorial Hall	5.00	5.00
1	Chest Plate	Admin/Memorial Hall	5.00	5.00
4	Panasonic Small Speakers	Admin/Memorial Hall	5.00	20.00
1	Speaker Role Cable	Admin/Memorial Hall	5.00	5.00
1	OZ Trail Deluxe Gazebo	Admin/Memorial Hall	20.00	20.00
1	Bar Stool	Admin/Memorial Hall	2.00	2.00
30	Digital Pedometer	Admin/Memorial Hall	1.00	30.00
2	L Shape Office Desk	Admin/Memorial Hall	15.00	30.00
1	Office Desk	Admin/Memorial Hall	10.00	10.00
1	White A Frame Screen	Admin/Memorial Hall	10.00	10.00
3	Brown Pin Up Display Boards	Admin/Memorial Hall	2.00	6.00
16	Fold Out Table	Admin/Memorial Hall	5.00	80.00
151	Plastic Chairs	Admin/Memorial Hall	1.00	151.00
Estimated Total Value				762.00

Attachment 17.02.24.02B

No. of Items	Item Description	Area/Location	Estimated Management Valuations	
			Individual Value \$	Total Value \$
3	Window Frames	Depot	30.00	90.00
1	Red Cabinet	Depot	5.00	5.00
1	Hydraulic Posthole digger with Pump	Depot	20.00	20.00
1	Plate Compactor	Depot	10.00	10.00
1	Pressure Washer Broken	Depot	10.00	10.00
Est 50	(Used/Worn) Grader Blades	Depot	200.00	200.00
1	Wheel Barrow	Depot	5.00	5.00
2	Shed Roller Doors	Depot	10.00	10.00
1	Cable Wheel	Depot	30.00	30.00
1	Old Bitumen Spray Trailer	Depot	50.00	50.00
8	Square Metal Poles	Depot	5.00	40.00
Estimated Total Value				476.00

17.02.24.03 LIVING VALUES

File No:	GOV025A
Date of Meeting:	15 February 2024
Location/Address:	Shire of Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
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 adopting Living Values arising from an interactive preparation program.

Description of Proposal:

One Degree Advisory was appointed to undertake a values program and the principal Mr Andy Farrant completed a number of staff and elected member forums through November and December 2024. One Degree Advisory has completed similar programs with a range of local governments and private companies.

Mr Andy Farrant of One Degree Advisory has now provided the draft Living Values ready for consideration by the Council. The draft Living Values are included in an unformatted state at Attachment 17.02.24.03A.

The draft Living Values will be presented in different formats for different areas of application. Staff are currently formatting the values for these uses.

- The Values in their entirety will be prominently located in Shire workplaces.
- The Values in a summary form, will be included in Staff work documents such as Safety Meeting agenda's and minutes.
- Components of the living values will be included as agenda points to be discussed at staff meetings.

Background:

The Shire of Brookton has sought to introduce a structure of values into the operational work of the staff and the strategic endeavour of the Councillors.

The initiative is important step for the Shire. In committing to this action, adopting a set of values is not just a nice thing to have, rather is an essential element to a high-functioning organisation. Once well-embedded, evidence of increased motivation to drive improved service delivery and renewed staff commitment to each other and their customers will hopefully be daily outcomes via behaviours by staff and elected members.

An organisation's values, if active, are the foundation of its culture. The culture of a workplace is central to many successful operational elements. Its underlying principle goes well beyond 'what we do here' into the real power of great organisations. This power comes from each individual staff member as they make decisions and undertake actions that are informed by 'why and how do we do things'.

Consultation:

One Degree Advisory completed a number of staff and elected member forums through November and December 2024.

Statutory Environment: Nil

Relevant Plans and Policy:

There are no direct implications on other plans and policies, other than the Living Values would be incorporated into those plans in time, as they are reviewed or amended.

Financial Implications:

There are no direct financial implications from the adoption of Living Values.

Risk Assessment:

The risks of this matter are insignificant consequence with an unlikely likelihood of occurring.

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:

There are no direct implications for Community & Strategic Objectives other than the Living Values guide the Council's and Shire's approach to implementing or delivering on these objectives.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council adopt the draft Living Values included at Attachment 17.02.24.03A.

(Simple majority vote required)

Attachments

Attachment 17.02.24.03A - Draft Living Values

SHIRE OF BROOKTON – DRAFT LIVING VALUES

These values support our organisational culture.

They are the commitments we make to ourselves and our community.

Collaborate We will be supportive, applaud courage, celebrate success for us and the community. We will adapt to new circumstances, apply curiosity and share new things.

I will:

- listen hard, speak less, and ask questions for understanding and clarity.
- share ideas, remind my colleagues of our work goals and demonstrate my leadership behaviours, acknowledge when things are going well and when we are facing difficulties.
- seek ways of working together and recognise when we succeed in our work.
- Compliment others when they are courageous and speak up.

Learn We will grow our knowledge and experience and have pride in ourselves, our efforts and community.

I will:

- seek and accept new ways of doing things.
- research and share newfound skills and knowledge.
- ask for assistance and input when I'm not sure.

Integrity We will demonstrate honest and open behaviour at all times. Our communications will be respectful, with empathy and be fully accountable for our own actions.

I will:

- communicate honestly with colleagues and respect their views.
- actively contribute to a culture of trust and openness in the Shire.
- be brave and speak up when things are not right.
- offer my colleagues support regardless of their background, role or experience.

Resilient: We will meet the many challenges, identify and apply solutions and lean on our colleagues.

I will:

- be sure to include and engage with my workmates in a positive and constructive manner.
- look after myself, be mindful of my self-esteem and that of others.
- maintain a 'can-do' approach and seek support from others. be aware that my behaviour may impact on others and reduce their confidence.
- know my strengths and aware of my weaknesses.

Living Values

Collaborate

We will be supportive, applaud courage, celebrate success for us and the community. We will adapt to new circumstances, apply curiosity and share new things.

I will

- listen hard, speak less, and ask questions for understanding and clarity.
- share ideas, remind my colleagues of our work goals and demonstrate my leadership behaviours. acknowledge when things are going well and when we are facing difficulties.
- seek ways of working together and recognise when we succeed in our work.
- Compliment others when they are courageous and speak up.

Learn

We will grow our knowledge and experience and have pride in ourselves, our efforts and community.

I will

- seek and accept new ways of doing things.
- research and share newfound skills and knowledge.
- ask for assistance and input when I'm not sure.

Integrity

We will demonstrate honest and open behaviour at all times. Our communications will be respectful, with empathy and be fully accountable for our own actions.

I will

- communicate honestly with colleagues and respect their views.
- actively contribute to a culture of trust and openness in the Shire.
- be brave and speak up when things are not right.
- offer my colleagues support regardless of their background, role or experience.

Resilient

We will meet the many challenges, identify and apply solutions and lean on our colleagues.

I will

- be sure to include and engage with my workmates in a positive and constructive manner.
- look after myself, be mindful of my self-esteem and that of others.
- maintain a 'can-do' approach and seek support from others. be aware that my behaviour may impact on others and reduce their confidence.
- know my strengths and aware of my weaknesses.

18.02.24 CONFIDENTIAL REPORTS

Nil at this time.

19.02.24 NEXT MEETING & CLOSURE

The next Ordinary meeting of the Council will be held on Thursday 21st March 2024 commencing at 6.00 pm.