



## ORDINARY MEETING OF COUNCIL

### AGENDA

**15 SEPTEMBER 2022**



PO Box 42, 14 White Street, Brookton WA 6306



9642 1106



[mail@brookton.wa.gov.au](mailto:mail@brookton.wa.gov.au)



[www.brookton.wa.gov.au](http://www.brookton.wa.gov.au)





## NOTICE OF MEETING

**15 SEPTEMBER 2022**

**14 White Street  
Brookton, WA 6306**

Dear Councillor, Resident or Ratepayer,

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

The business to be transacted is shown in the Agenda.

**Gary Sherry**  
**CHIEF EXECUTIVE OFFICER**  
7<sup>th</sup> September 2022

### DISCLAIMER

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

## TABLE OF CONTENTS

<b>1.09.22</b>	<b>DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS .....</b>	<b>4</b>
<b>2.09.22</b>	<b>RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....</b>	<b>4</b>
<b>3.09.22</b>	<b>USE OF COMMON SEAL – AUGUST 2022.....</b>	<b>4</b>
<b>4.09.22</b>	<b>DELEGATED AUTHORITY – ACTIONS PERFORMED – AUGUST 2022 .....</b>	<b>4</b>
<b>5.09.22</b>	<b>RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....</b>	<b>4</b>
<b>6.09.22</b>	<b>PUBLIC QUESTION TIME.....</b>	<b>4</b>
<b>7.09.22</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE.....</b>	<b>4</b>
<b>8.09.22</b>	<b>PETITIONS/DEPUTATIONS/PRESENTATIONS.....</b>	<b>4</b>
<b>9.09.22</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS.....</b>	<b>5</b>
9.09.22.01	Ordinary Meeting of Council – 18 August 2022.....	5
9.09.22.02	Local Emergency Management Committee – 6 September 2022 .....	5
9.09.22.03	Bush Fire Advisory Committee – 7 September 2022 .....	5
<b>10.09.22</b>	<b>ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION .....</b>	<b>5</b>
<b>11.09.22</b>	<b>DISCLOSURE OF INTERESTS .....</b>	<b>5</b>
<b>12.09.22</b>	<b>TECHNICAL &amp; DEVELOPMENT SERVICES REPORTS.....</b>	<b>6</b>
<b>13.09.22</b>	<b>COMMUNITY SERVICES REPORTS .....</b>	<b>6</b>
<b>14.09.22</b>	<b>CORPORATE SERVICES REPORTS .....</b>	<b>6</b>
14.09.22.01	Policy 2.18 Use of Corporate Credit Cards and Delegation 1.45 Issue of Corporate Credit Cards Amendments.....	6
14.09.22.02	Statement of Financial Activity for the Period Ended 31 July 2022.....	17
14.09.22.03	Statement of Financial Activity for the Period Ended 31 August 2022 .....	40
14.09.22.04	LIST OF PAYMENTS – AUGUST 2022 .....	63
14.09.22.05	Write off of Debtor – Building Charges.....	80
<b>15.09.22</b>	<b>GOVERNANCE REPORTS.....</b>	<b>84</b>
15.09.22.01	Review of Delegation of Authority – Purchasing Authority.....	84
15.09.22.02	Firebreak Order 2022/23 .....	88
<b>16.09.22</b>	<b>ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN</b>	<b>96</b>
<b>17.09.22</b>	<b>NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING .....</b>	<b>96</b>
<b>18.09.22</b>	<b>CONFIDENTIAL REPORTS.....</b>	<b>96</b>
<b>19.09.22</b>	<b>NEXT MEETING &amp; CLOSURE.....</b>	<b>96</b>

**1.09.22 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

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

**2.09.22 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE****3.09.22 USE OF COMMON SEAL – AUGUST 2022**

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

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

**4.09.22 DELEGATED AUTHORITY – ACTIONS PERFORMED – AUGUST 2022**

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

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

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
2.22-23	72 Yeo Road	Dwelling, 2 x sheds and carport	10/08/22

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

PLANNING				
File Ref	Application Ref	Subject Land (incl. Scheme No.)	Purpose	Date Granted
A1003	P2022-004	68 Jose Street	Sea Container	5/08/22

**5.09.22 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil.

**6.09.22 PUBLIC QUESTION TIME**

Nil at this time.

**7.09.22 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil at this time.

**8.09.22 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil at this time.

<b>9.09.22</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS</b>
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<b>9.09.22.01</b>	<b>ORDINARY MEETING OF COUNCIL – 18 AUGUST 2022</b>
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*That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 18<sup>th</sup> August 2022, be confirmed as a true and correct record of the proceedings.*

<b>9.09.22.02</b>	<b>LOCAL EMERGENCY MANAGEMENT COMMITTEE – 6 SEPTEMBER 2022</b>
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**OFFICER'S RECOMMENDATION**

*That the minutes of the Local Emergency Management Committee meeting held in the Shire of Brookton Council Chambers, on 6<sup>th</sup> September 2022, be received by Council.*

<b>9.09.22.03</b>	<b>BUSH FIRE ADVISORY COMMITTEE – 7 SEPTEMBER 2022</b>
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**OFFICER'S RECOMMENDATION**

*That the minutes of the Bush Fire Advisory Committee meeting held in the Shire of Brookton Council Chambers, on 7<sup>th</sup> September 2022, be received by Council.*

<b>10.09.22</b>	<b>ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION</b>
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Nil at this time.

<b>11.09.22</b>	<b>DISCLOSURE OF INTERESTS</b>
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*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.

<b>12.09.22</b>	<b>TECHNICAL &amp; DEVELOPMENT SERVICES REPORTS</b>
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Nil

<b>13.09.22</b>	<b>COMMUNITY SERVICES REPORTS</b>
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Nil

<b>14.09.22</b>	<b>CORPORATE SERVICES REPORTS</b>
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<b>14.09.22.01</b>	<b>POLICY 2.18 USE OF CORPORATE CREDIT CARDS AND DELEGATION 1.45 ISSUE OF CORPORATE CREDIT CARDS AMENDMENTS</b>
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<b>File No:</b>	N/A
<b>Date of Meeting:</b>	15 September 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is to consider a new Council Policy *2.18 Use of Corporate Credit Cards* and amendment to Council's Delegation *1.45 Issue of Corporate Credit Cards*.

**Description of Proposal:**

The new draft Policy *2.18 Use of Corporate Credit Cards*, included at Attachment 14.09.22.01A, seeks make to Council's policy relating to Corporate Credit Cards more reflective of current business practice and make the Policy more robust.

The current *Policy 2.18 Use of Corporate Credit Cards*, included at Attachment 14.09.22.01A, requires updating.

The current total limit of \$10,000 does not equal the individual limits of the individuals included. Currently the Manager Infrastructure and Assets, the last of the individuals employed and last to be issued a corporate credit card, has a limit of only \$500. This limit was insufficient to complete a recent Clearing Permit application fee of \$2,600 that could only be paid by credit card.

The proposed limits are generally increased to reflect that some businesses and agencies are preferring the instant purchase that a credit card provides. While there is no intention for increased use of credit cards, this method of purchase is becoming more requested.

The new policy seeks to make more robust guidelines and controls surrounding the appropriate use of corporate credit cards. The new policy includes each employee permitted to have a corporate credit card formally acknowledge the guidelines included in the policy on issue.

The proposed amendments to Delegation 1.45 *Issue of Corporate Credit Cards* are required to align to the draft Policy 2.18 *Use of Corporate Credit Cards*. The changes are highlighted in attachment 14.09.22.01C.

#### **Background:**

A corporate credit card is a convenient and efficient method of purchasing.

It is important that Council have robust guidelines and controls surrounding the use of corporate credit cards to ensure that all transactions adhere to acceptable internal control requirements and Councils Procurement Policy.

#### **Consultation:**

Chief Executive Officer and Manager Infrastructure Works.

#### **Statutory Environment:**

Local Government Act 1995 sections 2.7(2)(b), 5.16, 5.42, 5.43 and 5.44

#### **Relevant Plans and Policy:**

The Officer's Recommendation proposes amendments to the existing Policy and Delegation.

#### **Financial Implications:**

The corporate credit card can only be used for the Shire's business expenditure, within the limit assigned for the use of that card and within the approved budget.

#### **Risk Assessment:**

In order to maintain transparency and to facilitate appropriate decision making processes, it is imperative that policy statements and delegations reflect the current position of Council and work practices at the Shire as well as best practice approaches. No significant risks are considered relevant to this change, as internal controls and associated audits of transactions are comprehensive.

<b>Consequence Likelihood</b>	<b>Insignificant</b>	<b>Minor</b>	<b>Moderate</b>	<b>Major</b>	<b>Extreme</b>
<b>Almost Certain</b>	Medium	High	High	Severe	Severe
<b>Likely</b>	Low	Medium	High	High	Severe
<b>Possible</b>	Low	Medium	Medium	High	High
<b>Unlikely</b>	Low	Low	Medium	Medium	High
<b>Rare</b>	Low	Low	Low	Low	Medium

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

### Community & Strategic Objectives:

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

Specifically, the proposed amendments to the Delegation Register aligns to the following Business Unit and Function:

1. Governance
  - 1.1 Full review policy manual
  - 1.2 Review delegation register

### Comment

The updating of policy and delegation reflects the current position of Council and work practices at the Shire as well as best practice approaches and allows council to operate in an efficient manner.

### **OFFICER'S RECOMMENDATION**

#### ***That Council:***

1. ***Adopt the new Policy 2.18 Use of Corporate Credit Cards included at Attachment 14.09.22.01A***
2. ***endorse the amendments to Delegation 1.45 Issue of Corporate Credit Cards as included at Attachment 14.09.22.01C***

*(Absolute Majority Vote Required)*

### **Attachments**

Attachment 14.09.22.01A – Proposed Draft Policy 2.18 Use of Corporate Credit Cards – Amended Policy

Attachment 14.09.22.01B – Current Policy 2.18 Use of Corporate Credit Cards – Current Policy

Attachment 14.09.22.01C – Amended Delegation 1.45 Issue of Corporate Credit Cards



## 2.18 USE OF CORPORATE CREDIT CARDS

<b>Directorate:</b>	Corporate			
<b>Statutory Environment:</b>	<i>Local Government (Financial Management) Regulations 1996 – Regulations 5 (1)(2) &amp; 11 (1)(a)</i>			
<b>Council Adoption:</b>	<b>Date:</b>	Jun 2009	<b>Resolution #:</b>	12.06.09.04
<b>Last Amended:</b>	<b>Date:</b>	September 22	<b>Resolution #:</b>	
<b>Review Date:</b>	June 2023			

### Objective:

To provide details for the use, allocation, control and safe custody of corporate credit cards.

The policy looks to ensure that operational and administrative costs and the risks associated with credit card use are minimised while providing cardholders with a convenient method of purchasing goods and services on behalf of the Shire.

### Policy Definitions:

- “Credit Card” is defined as a facility allowing the cardholder to pay for goods and services on credit.
- “Business Expense” is defined as any expense necessary to the conduct of the business or is allowed under the terms of the employee’s contract of employment with the Shire or relevant Council policies.
- “Personal Expense” is defined as any expense not of a business nature.

### Policy:

Shire of Brookton Corporate Credit Cards may be used where it is inappropriate or inconvenient to use the Shire’s normal payment systems.

The preference should always be to use the Shire’s normal payment systems including purchase systems established with local businesses for purchases of fuel.

The maximum credit limits shall be based on the cardholder’s need with Council holding a \$21,500 maximum credit card facility.

The Chief Executive Officer will approve the issue of all Corporate Credit Cards and Fuel Cards. The Corporate Credit Card limits are:

1. \$10,000 for the Chief Executive Officer;
2. \$5,000 for the Manager Corporate & Community;
3. \$5,000 for the Manager Infrastructure & Works;
4. \$1,500 for the Community Emergency Services Manager

All new and existing cardholders shall be provided with a copy of the policy in relation to the use of Corporate Credit.

An agreement shall be signed by the cardholder and the local government which sets out the cardholder's responsibilities and legal obligations when using Corporate Credit. A copy of the agreement is included as an appendix to this policy.

The CESM is only allowed to utilise the Corporate Credit Card for declared emergency requirements and for the purpose of fuel reimbursements as defined under the Local Government Grants Scheme Guidelines.

The CESM is required to seek permission in relation to the expenditure from the Shire's of Pingelly and Corrigin and DFES if required.

CESM reimbursements between third part councils (Pingelly & Corrigin) and DFES will be invoiced through the quarterly payments.

#### **Guidelines:**

##### *Authority for Approval of Corporate Credit and Fuel Cards*

The Manager Corporate & Community is responsible for arranging the issue of the Corporate Credit Card on advice from the Chief Executive Officer.

##### *Approved Bankers*

The Shire of Brookton's Corporate Credit Cards are to be issued by its transactional banker.

##### *Purchases and Use of Corporate Credit Cards*

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.

Under no circumstances are they to be used for personal or private purposes or for the withdrawal of cash through a bank branch or any automatic teller machine.

Where purchases are made by facsimile, over the telephone or on the internet, a tax invoice should be requested 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 when required. (Date, Company, Address, ABN, amount, any GST included).

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.

##### *Accounts and Settlement*

The provider of the credit card will supply the Finance Department area with a statement of account each month.

The monthly statement of account from the provider 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.

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.

A credit card transaction slip is not acceptable to support the claim. A tax invoice should provide a brief description of the goods and services supplied along with the suppliers ABN. The cardholder is to provide the relevant or correct expense account for the expenditure.

The cardholder's certification must be provided within 7 days of receipt and prior to the end of the credit cards settlement period.

Any disputed amounts on the Corporate Credit Card statement should be brought to the attention of the Chief Executive Officer at the first opportunity by the Manager Corporate & Community.

#### *Card Lost or Stolen*

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.

#### *Misuse of Corporate Credit Cards*

Cards which show unreasonable, excessive or unauthorised expenditure will be subject to audit and may result in the withdrawal of the card from the cardholder or other penalty.

#### *Recovery of Unauthorised Expenditure*

Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary.

#### *Internal Audit of the Corporate Credit Card System*

From time to time an internal audit will provide a report on the control, use, viability and adherence to authorised policy and procedures to the Manager Corporate & Community.

#### *Reward/Bonus Points*

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 (Chief Executive Officer) 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.

#### *Return of Cards*

When the Chief Executive Officer 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 Manager Corporate & Community (or in the case of the Manager Corporate & Community to the Chief Executive Officer) at least one week prior to vacating the position so that the card may be cancelled and the account settled.

### *Finance Department Responsibilities*

The Finance Department area's responsibilities in relation to the Shire's Corporate Credit Cards include:

1. 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.
2. Arranging the issue/cancellation of the Corporate Cards.
3. Arranging for all cardholders to sign the Card User Instruction Agreement (see Appendix A) on receipt of the new card and ensure the signed agreement is filed in the Card Register.
4. Processing payment of card expenditure on receipt of the card statement from the Bank after certification from the cardholder. Ensure that all receipts and tax invoices are in place prior to authorisation for payment.
5. To keep cardholders informed of any changes to policy and procedures on the use of the Corporate Cards.

### *Cardholders Responsibilities*

Officers who are issued with Corporate Cards must -

1. Ensure the care and safe keeping of the card.
2. Adhere to the policy and procedures in relation to use of the card and its financial limits.
3. Ensure receipts and tax invoices are received when the card is used and to produce them as evidence for settlement with the Bank.
4. Ensure the monthly card statement is certified correct and approved for payment when received from the Finance Department area and return to Finance Department together with the receipts and tax invoices within seven (7) days of receipt.
5. Ensure relevant and correct expenditure account details (account numbers) are provided against each item of expenditure on the card statement to assist with the allocation of expenses and claims for the reimbursement of GST from the Australian Taxation Office.
6. To provide an early response to enquiries that may be made by the bank, creditors or related parties, as the case may be.

To: \_\_\_\_\_ Title: \_\_\_\_\_

From: Manager Corporate & Community Date: \_\_\_\_\_

# **CORPORATE CARD USER INSTRUCTIONS**

You have been provided with a Shire of Brookton sponsored Corporate Credit Card in line with your official duties. The limit of this card is \$ \_\_\_\_\_.

The following guidelines are provided for your information.

1. The card is issued in your name. It is a corporate card and all transactions made with it are the responsibility of the Shire of Brookton.
2. The card is to be used for official expenditure in the performance of official duties for which there is Budget provision. Under no circumstances is it to be used for personal or private purposes.
3. Being in your name, you are responsible for the care and safe keeping of the card and therefore held accountable to the Shire of Brookton for its proper use.
4. The card is not to be used to withdraw cash even for official functions.
5. Any unauthorised, excessive or unreasonable use of the card will result in an enquiry and appropriate disciplinary action.
6. When using the card, the holder is required to obtain Tax Invoices to support all purchases. A credit card statement or credit card transaction slip is not acceptable as support for purchases. (Only a Tax Invoice allows the Shire to reclaim the GST component of purchases from the Australian Taxation Office). A Tax Invoice should provide a description of the goods or services supplied, the suppliers Australian Business Number and identifies any GST component of the amount paid.
7. When a Statement of Account is provided, you are required to certify the correctness of the expenditure and return the Statement to the Manager Corporate & Community together with all supporting Tax Invoices and appropriate expense accounts to charge the costs.
8. If the card is lost or stolen, you must immediately notify the Bendigo Bank by phone on 1800 035 383 (24 hour service). The Manager Corporate & Community should be notified on the next working day.
9. The card must be returned to the Manager Corporate & Community if you vacate the position either through resignation, retirement or the conclusion of the Service Contract.
10. Please acknowledge the above by signing and returning this statement to the Manager Corporate & Community.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**2.18 USE OF CORPORATE CREDIT CARDS**

<b>Directorate:</b>	Corporate			
<b>Statutory Environment:</b>	<i>Local Government (Financial Management) Regulations 1996 – Regulations 5 (1)(2) &amp; 11 (1)(a)</i>			
<b>Council Adoption:</b>	<b>Date:</b>	Jun 2009	<b>Resolution #:</b>	12.06.09.04
<b>Last Amended:</b>	<b>Date:</b>	May 2021	<b>Resolution #:</b>	04.21-12
<b>Review Date:</b>	June 2023			

**Objective:**

This policy is designed to provide clear direction on the use of corporate credit cards.

**Policy:**

The Shire of Brookton, in order to enhance daily purchasing processes and reduce administrative costs, will authorise the issue, by its preferred financial services provider, of corporate credit cards with a maximum credit limit of \$10,000, under delegated authority of the Chief Executive Officer.

- The Chief Executive Officer is authorised to use a Council provided Corporate Credit Card for Council approved expenditure within a credit limit of \$5,000 monthly as approved by Council.
- The Manager of Corporate and Community Services is authorised to use Council provided Corporate Credit Card for Council approved expenditure within a credit limit of \$3,000 monthly as approved by Council and the Chief Executive Officer.
- The Manager of Infrastructure and Assets (MIA) is authorised to use Council provided Corporate Credit Card for Council approved expenditure within a credit limit of \$2,000.00 monthly as approved by Council.
- The Community Emergency Services Manager (CESM) is authorised to use Council provided Corporate Credit Card for Council and/or Declared Emergency, approved expenditure within a credit limit of \$1,500.00 monthly as approved by Council and DFES under the Local Government Grants Scheme.

The use of Council's Corporate Credit Cards is subject to the following:

- The corporate credit card is only to be used for the purchase of goods and services on behalf of the Shire of Brookton such as, but not limited to, accommodation, meals, travel, fuel, conference/seminar fees, and subscription to professional memberships, journals, publications where the use of a purchase order is impractical or not possible.
- The corporate credit card shall not be used for cash advances.
- The corporate credit card shall not be used for expenditure on personal items or services.
- The corporate credit card shall not be tied to any type of personal benefit or reward.
- If the corporate credit card is lost, stolen and/or damaged it shall be reported to the Chief Executive Officer or Manager of Corporate and Community Services (MCC) immediately.
- The CESM is only allowed to utilise the Corporate Credit Card for declared emergency requirements only and for the purposes of fuel and reimbursements as defined under the Local Government Grants Scheme Guidelines.

- The CESM is required to seek permission in relation to the expenditure from the Shire's of Pingelly and Corrigin and DFES if required.
- CESM reimbursements between third party councils (Pingelly and Corrigin) and DFES will be invoiced through the quarterly payments.

The following are the approved methods of processing transactions subject to the cardholder, on each occasion, maintaining a documented record of such transactions:

- Across the counter (the cardholder signs a purchase order at the time of purchase).
- By telephone (the transaction is completed by quoting corporate card details to the supplier).
- By mail, quoting card details on orders to suppliers.
- By internet (the transaction is completed by quoting credit card details to the supplier).
- Signed letter/memo of authorisation by the Chief Executive Officer for non-card holder use.

It is the responsibility of the cardholder to retain purchase/expenditure documentation, tax invoices and reconcile with credit card statements at the end of each month.

The Officer (cardholder) must sign the credit card statement in the space provided to validate the transactions shown on the statement. The Chief Executive Officer/ Manager Corporate and Community Services (MCC) is to sign off on the summary of transactions as further verification and validation.

Any disputed amounts on the credit card statement must immediately be brought to the attention of the Creditors Officer.

### **Termination of Employment**

The corporate credit card will be cancelled immediately upon the termination of employment of the Officer (cardholder). The Officer remains responsible for providing details of any expenditure included on the corporate credit card statement up to and including their final day of employment.

### **Cardholder Acknowledgement**

The Officer (cardholder) must sign a "letter of acknowledgement and declaration" acknowledging their responsibilities to comply with the Shire of Brookton's policy when using the corporate credit card.

## 1.45 Issue of Corporate Credit Cards

<b>Delegator:</b>	Council		
<b>Express Power to Delegate:</b>	<i>Local Government Act, 1995</i> ✓ S.5.42 Delegation of some powers or duties to the CEO ✓ S.5.43 Limitations on delegations to the CEO		
<b>Delegated to:</b>	Chief Executive Officer		
<b>Delegated Function:</b>	To issue corporate credit cards to senior employees and CESM to a maximum collective credit limit of \$ <del>\$11,500</del> <b>21,500</b>		
<b>Conditions of Delegation:</b>	Subject to the provisions of Council Policy including: ✓ Policy 2.18 - Use of Corporate Credit Cards ✓ Policy 2.36 - Procurement		
<b>Delegation adopted by Council:</b>	<b>Meeting:</b>	<b>Date:</b> 21 Oct 2021	<b>Minute:</b> OCM 10.21-08
<b>Delegation reviewed by Council:</b>	<b>Meeting:</b>	<b>Date:</b> April 2022	<b>Minute:</b>

<b>Sub-delegator:</b>	Chief Executive Officer		
<b>Express Power to Sub-delegate:</b>	<i>Local Government Act, 1995</i> ✓ S.5.44 CEO may delegate some powers and duties to other employees		
<b>Subdelegated to:</b>	Nil.		
<b>Additional conditions of Sub-delegation:</b>	Nil.		
<b>Sub-delegation approved by:</b>	<b>Name:</b>	<b>Signature:</b>	<b>Date:</b>

<b>Compliance References:</b>	✓ Policy 2.18 - Use of Corporate Credit Cards
<b>Record Keeping:</b>	The delegate (or sub-delegate) must keep a written record of the exercise the power or discharge the duty including the persons or classes of persons directly affected and ensure all evidentiary documents accord with Regulation 19 of the Local Government (Admin) Regulations, 1996.
<b>Version No.</b>	1



**14.09.22.02 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2022**

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	15 September 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Charlotte Cooke – Finance Officer
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate & Community
<b>Declaration of Interest:</b>	The authors have no financial interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	30 June 2022

**Summary of Item:**

The Statement of Financial Activity for period ending 31 July 2022 together with associated commentaries are present for Council's consideration.

**Description of Proposal:**

That Council receives the Statement of Financial Activity for the period ended 31 July 2022, as presented.

**Background:**

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

**Consultation:**

Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**

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

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

**Relevant Plans and Policy:**

There is no Council Policy relevant to this item.

**Financial Implications:**

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

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within attachment 14.09.22.02A.

#### **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.

<b>Consequence</b>	<b>Insignificant</b>	<b>Minor</b>	<b>Moderate</b>	<b>Major</b>	<b>Extreme</b>
<b>Likelihood</b>					
<b>Almost Certain</b>	Medium	High	High	Severe	Severe
<b>Likely</b>	Low	Medium	High	High	Severe
<b>Possible</b>	Low	Medium	Medium	High	High
<b>Unlikely</b>	Low	Low	Medium	Medium	High
<b>Rare</b>	Low	Low	Low	Low	Medium

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

#### **Community & Strategic Objectives:**

Responsible financial management is critical to deliver on the Strategic Community Plan.

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

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

Specifically, the contract services 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 receives the Monthly Statements of Financial Activity for the 31 July 2022, in accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995 as included at Attachment 14.09.22.02A.***

*(Simple Majority Vote Required)*

**Attachments**

Attachment 14.09.22.02A – Statement of Financial Activity for period ended 31 July 2022.

**Shire of Brookton**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 July 2022**

**TABLE OF CONTENTS**

Statement of Financial Activity by Function & Activity
Statement of Financial Activity by Nature & Type
Note 1 - Major Variances
Note 2 - Graphical Representation of Statement of Financial Activity
Note 3 - Net Current Funding Position
Note 4 - Receivables
Note 5 - Cash Backed Reserves
Note 6 - Capital Disposals and Acquisitions
Note 7 - Information on Borrowings
Note 8 - Cash and Investments
Note 9 - Budget Amendments
Note 10 - Trust Fund
Note 11 - Sewerage Operating Statement
Note 12 - WB Eva Pavilion and Gymnasium Operating Statement
Note 13 - Brookton Caravan Park & Aquatic Centre Financial Reports
Note 14 - Road Program
Note 15 - Capital Works Program
Note 16 - Grants
Note 17 - Restricted Funds Summary

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 July 2022**

	Note	Adopted Annual Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) (c)	Var. % (b)-(a)/(b) 9	Var.
<b>Operating Revenues</b>								
Governance		\$ 21,510	21,510	\$ 1,457	\$ 1,041	\$ (416)	(28.55%)	
General Purpose Funding		853,532	853,532	7,031	2,403	(4,628)	(65.82%)	
Law, Order and Public Safety		747,283	747,283	57,268	14,014	(43,254)	(75.53%)	☹
Health		300	300	25	10	(15)	(60.00%)	
Education and Welfare		79,165	79,165	6,596	4,497	(2,099)	(31.82%)	
Housing		133,397	133,397	11,115	9,852	(1,263)	(11.36%)	
Community Amenities		418,023	418,023	1,347	472	(875)	(64.96%)	
Recreation and Culture		46,342	46,342	2,050	1,401	(649)	(31.66%)	
Transport		2,138,967	2,138,967	123,545	99,065	(24,480)	(19.81%)	☹
Economic Services		621,268	621,268	22,335	124,077	101,742	455.53%	☺
Other Property and Services		18,700	18,700	1,557	1,520	(37)	(2.37%)	
<b>Total (Excluding Rates)</b>		<b>5,078,487</b>	<b>5,078,487</b>	<b>234,326</b>	<b>258,352</b>	<b>24,026</b>	<b>10.25%</b>	
<b>Operating Expense</b>								
Governance		(580,714)	(580,714)	(69,205)	(39,272)	29,933	(43.25%)	
General Purpose Funding		(254,060)	(254,060)	(20,127)	(14,674)	5,453	27.09%	
Law, Order and Public Safety		(343,249)	(343,249)	(34,928)	(28,801)	6,127	17.54%	
Health		(41,545)	(41,545)	(3,423)	(2,322)	1,101	32.17%	
Education and Welfare		(179,000)	(179,000)	(16,192)	(12,861)	3,331	20.57%	
Housing		(262,781)	(262,781)	(24,480)	(18,077)	6,403	26.16%	
Community Amenities		(617,820)	(617,820)	(50,632)	(30,927)	19,705	38.92%	☺
Recreation and Culture		(1,097,996)	(1,097,996)	(97,035)	(62,153)	34,882	35.95%	☺
Transport		(3,563,077)	(3,563,077)	(305,542)	(137,665)	167,877	54.94%	☺
Economic Services		(522,546)	(522,546)	(44,788)	(33,623)	11,165	24.93%	☺
Other Property and Services		(8,318)	(8,318)	(42,043)	(24,781)	17,262	41.06%	☺
<b>Total</b>		<b>(7,471,106)</b>	<b>(7,471,106)</b>	<b>(708,395)</b>	<b>(405,155)</b>	<b>303,240</b>	<b>42.81%</b>	
<b>Funding Balance Adjustment</b>								
Add back Depreciation		2,890,397	2,890,397	240,854	0	(240,854)	(100.00%)	☹
Adjust (Profit)/Loss on Asset Disposal	6	36,710	36,710	3,058	0	(3,058)	(100.00%)	
Correction of SSL78 adjustment		0	0	0	0	0	0.00%	
Adjust (Profit)/Loss on Asset Revaluation		(6,976)	(6,976)	(581)	0	581	0.00%	
Adjustment (rounding)		0	0	0	1	1	0.00%	
Movement in LG House Trust-Non Cash		0	0	0	0	0	0.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Non Cash Provisions		0	0	0	0	0	0.00%	
<b>Net Operating (Ex. Rates)</b>		<b>527,512</b>	<b>527,512</b>	<b>(230,738)</b>	<b>(146,802)</b>	<b>83,354</b>	<b>(36.13%)</b>	
<b>Capital Revenues</b>								
Proceeds from Disposal of Assets	6	180,500	180,500	15,040	0	(15,040)	0.00%	
Proceeds from New Debentures	5	600,000	600,000	50,000	0	(50,000)	0.00%	
Self-Supporting Loan Principal		26,140	26,140	0	0	0	0.00%	
Transfer from Reserves	5	2,347,223	2,347,223	0	0	0	0.00%	
<b>Total</b>		<b>3,153,863</b>	<b>3,153,863</b>	<b>65,040</b>	<b>0</b>	<b>(65,040)</b>		
<b>Capital Expenses</b>								
Land and Buildings	6	(1,497,020)	(1,497,020)	(124,749)	(7,286)	117,463	94.16%	☺
Plant and Equipment	6	(842,341)	(842,341)	(70,192)	0	70,192	100.00%	☺
Furniture and Equipment	6	(28,900)	(28,900)	(2,408)	0	2,408	100.00%	
Infrastructure Assets - Roads & Bridges	6	(2,685,905)	(2,685,905)	(223,816)	(1,503)	222,313	99.33%	☺
Infrastructure Asset - Other	7	(16,285)	(16,285)	(1,356)	0	1,356	100.00%	
Infrastructure Assets - Sewerage	6	(650,000)	(650,000)	(54,166)	0	54,166	100.00%	☺
Infrastructure Assets - Footpath	6	0	0	0	0	0	0.00%	
Repayment of Debentures	7	(167,267)	(167,267)	0	(25,304)	(25,304)	0.00%	
Principal elements of finance lease payments	7	(1,467)	(1,467)	0	0	0	0.00%	
Transfer to Reserves	5	(1,256,210)	(1,256,210)	0	(815)	(815)	0.00%	
<b>Total</b>		<b>(7,145,395)</b>	<b>(7,145,395)</b>	<b>(476,687)</b>	<b>(34,908)</b>	<b>441,779</b>	<b>92.68%</b>	
<b>Net Capital</b>		<b>(3,991,532)</b>	<b>(3,991,532)</b>	<b>(411,647)</b>	<b>(34,908)</b>	<b>376,739</b>	<b>(91.52%)</b>	
<b>Total Net Operating + Capital</b>		<b>(3,464,020)</b>	<b>(3,464,020)</b>	<b>(642,385)</b>	<b>(181,709)</b>	<b>460,094</b>	<b>71.62%</b>	
Rate Revenue		2,519,592	2,519,592	0	0	0	0.00%	
Opening Funding Surplus(Deficit)		944,428	944,428	944,428	944,428	0	0.00%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>302,043</b>	<b>762,719</b>	<b>460,094</b>		

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2023**

**BY NATURE OR TYPE**

**OPERATING ACTIVITIES**

Net current assets at start of financial year - surplus/(deficit)

**Revenue from operating activities (excluding rates)**

Operating grants, subsidies and  
Fees and charges  
Interest earnings  
Other revenue  
Profit on asset disposals

**Expenditure from operating activities**

Employee costs  
Materials and contracts  
Utility charges  
Depreciation on non-current assets  
Interest expenses  
Insurance expenses  
Other expenditure  
Loss on asset disposals

**Operating activities excluded from budget**

(Profit) on asset disposals  
Loss on disposal of assets  
Depreciation on assets  
Movement in Deferred Pensioner Rates/ESL  
Movement in employee benefit provisions (non-current)  
Adjustment (rounding)  
Movement in LG House Trust-Non Cash

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

Non-operating grants, subsidies and contributions  
Purchase property, plant and equipment  
Purchase and construction of infrastructure  
Proceeds from disposal of assets  
Proceeds from financial assets at amortised cost - self supporting loans

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

Repayment of borrowings  
Principal elements of finance lease payments  
Proceeds from new borrowings  
Transfers to cash backed reserves (restricted assets)  
Transfers from cash backed reserves (restricted assets)

**Amount attributable to financing activities**

**Budgeted deficiency before general rates**

**Estimated amount to be raised from general rates**

Net current assets at end of financial year - surplus/(deficit)

	2022/23 Adopted Budget	2022/23 Current Budget	2022/23 YTD Budget	2022/23 YTD Actual
	\$	\$		\$
Net current assets at start of financial year - surplus/(deficit)	944,428	944,428	944,428	944,428
Revenue from operating activities (excluding rates)	944,428	944,428		944,428
Operating grants, subsidies and	685,317	685,317	333	217,131
Fees and charges	852,164	852,164	36,034	34,765
Interest earnings	41,797	41,797	2,542	1,243
Other revenue	251,859	251,859	20,059	4,312
Profit on asset disposals	6,977	6,977	581	0
	1,838,114	1,838,114	59,549	257,450
Expenditure from operating activities				
Employee costs	(2,003,317)	(2,003,317)	(177,140)	(188,802)
Materials and contracts	(2,052,132)	(2,052,132)	(176,740)	(88,936)
Utility charges	(196,100)	(196,100)	(16,319)	(10,401)
Depreciation on non-current assets	(2,890,397)	(2,890,397)	(240,854)	0
Interest expenses	(70,753)	(70,753)	0	(9,455)
Insurance expenses	(220,653)	(220,653)	(94,198)	(107,561)
Other expenditure	(1,044)	(1,044)	(86)	(0)
Loss on asset disposals	(36,710)	(36,710)	(3,058)	0
	(7,471,106)	(7,471,106)	(708,395)	(405,155)
Operating activities excluded from budget				
(Profit) on asset disposals	(6,976)	(6,976)	(581)	0
Loss on disposal of assets	36,710	36,710	3,058	0
Depreciation on assets	2,890,397	2,890,397	240,854	0
Movement in Deferred Pensioner Rates/ESL	0	0	0	0
Movement in employee benefit provisions (non-current)	0	0	0	0
Adjustment (rounding)	0	0	0	1
Movement in LG House Trust-Non Cash	0	0	0	0
Amount attributable to operating activities	(1,768,433)	(1,768,433)	538,913	796,725
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	3,204,793	3,204,793	174,695	902
Purchase property, plant and equipment	(2,368,261)	(2,368,261)	(197,349)	(7,286)
Purchase and construction of infrastructure	(3,352,190)	(3,352,190)	(279,338)	(1,503)
Proceeds from disposal of assets	180,500	180,500	15,040	0
Proceeds from financial assets at amortised cost - self supporting loans	26,140	26,140	0	0
Amount attributable to investing activities	(2,309,018)	(2,309,018)	(286,952)	(7,887)
FINANCING ACTIVITIES				
Repayment of borrowings	(167,267)	(167,267)	0	(25,304)
Principal elements of finance lease payments	(1,467)	(1,467)	0	0
Proceeds from new borrowings	600,000	600,000	50,000	0
Transfers to cash backed reserves (restricted assets)	(1,256,210)	(1,256,210)	0	(815)
Transfers from cash backed reserves (restricted assets)	2,347,223	2,347,223	0	0
Amount attributable to financing activities	1,522,279	1,522,279	50,000	(26,118)
Budgeted deficiency before general rates	(2,555,172)	(2,555,172)	301,961	762,719
Estimated amount to be raised from general rates	2,555,172	2,555,172	82	0
Net current assets at end of financial year - surplus/(deficit)	0	0	302,043	762,719



**Shire of Brookton**  
**Notes To The Statement Of Financial Activity**  
**For the Period Ended 31 July 2022**

**Explanation Of Material Variances**

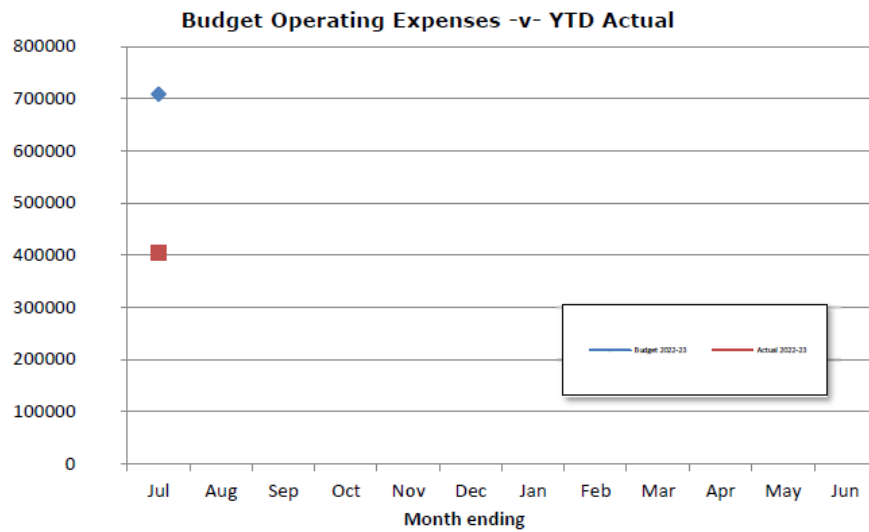
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

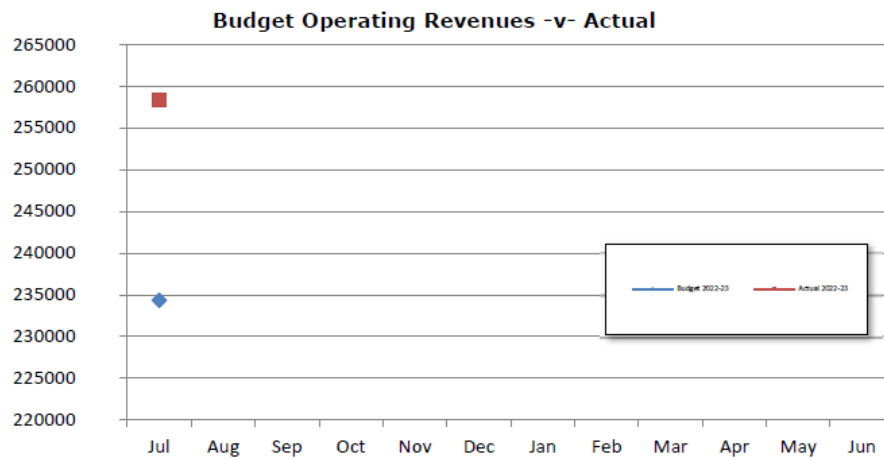
Reporting Program	Var. \$	Var. %		Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	(416)	(28.55%)			
General purpose funding	(4,628)	(65.82%)			
Law, order and public safety	(43,254)	(75.53%)	↺	Timing	ESL Capital Grant Funding not yet recognised.
Health	(15)	(60.00%)			
Education and welfare	(2,099)	(31.82%)			
Housing	(1,263)	(11.36%)			
Community amenities	(875)	(64.96%)			
Recreation and culture	(649)	(31.66%)			
Transport	(24,480)	(19.81%)	↺	Timing	Wheatbelt Secondary Freight Grant not yet received.
Economic services	101,742	455.53%	↑↑	Timing	Variance due to Budget Profiling for first installment of CRC Operating grant.
Other property and services	(37)	(2.37%)			
<b>Expenditure from operating activities</b>					
Governance	29,933	(43.25%)			
General purpose funding	5,453	27.09%			
Law, order and public safety	6,127	17.54%			
Health	1,101	32.17%			
Education and welfare	3,331	20.57%			
Housing	6,403	26.16%			
Community amenities	19,705	38.92%	↑↑	Timing	There are a number of factors that relate to the variance with the main drivers being timing issue for refuse site management, sewerage operating and depreciation not yet run for July 2022.
Recreation and culture	34,882	35.95%	↑↑	Timing	Depreciation YTD budget less than YTD actual due to depreciation not yet run for July 2022.
Transport	167,877	54.94%	↑↑	Timing	There are a number of factors that relate to the variance with the main driver being depreciation YTD budget less than YTD actual due to depreciation not yet run for July 2022
Economic services	11,165	24.93%	↑↑	Timing	CRC Employee costs lower than budget, will self correct.
Other property and services	17,262	41.06%	↑↑	Timing	There are a number of factors which relate to this variance with the main drivers being Salaries and Wages (will self correct), Plant Operating Costs and Public Works Overheads due to limited expenditure to date and Depreciation not run for July 2022.
<b>Funding Balance Adjustment</b>					
Add back Depreciation	(240,854)	(100.00%)	↺	Timing	Depreciation YTD Budget less than YTD Actuals due to depreciation not yet run for July 2022.
Adjust (Profit)/Loss on Asset Disposal	(3,058)	(100.00%)			
Correction of SSL78 adjustment	0	0.00%			
Adjust (Profit)/Loss on Asset Revaluation	581	0.00%			
Movement in Non Cash Provisions	0	0.00%			
<b>Capital Revenues</b>					
Proceeds from Disposal of Assets	(15,040)	0.00%			
Proceeds from New Debentures	(50,000)	0.00%			
Self-Supporting Loan Principal	0	0.00%			
Transfer from Reserves	0	0.00%			
<b>Capital Expenses</b>					
Land and Buildings	117,463	94.16%	↑↑	Timing	The variance relates to the Capital Program not yet substantially commenced.
Plant and Equipment	70,192	100.00%	↑↑	Timing	Purchase of Plant & Equipment YTD Actuals less than YTD Budget due to no plant items purchased to date.
Furniture and Equipment	2,408	100.00%			
Infrastructure Assets - Roads & Bridges	222,313	99.33%	↑↑	Timing	The variance relates to the Capital Road Construction Program not yet substantially commenced.
Infrastructure Assets - Sewerage	54,166	100.00%	↑↑	Timing	The variance relates to the Sewerage capital Program not yet commenced.
Infrastructure Assets - Footpath	0	0.00%			
Repayment of Debentures	(25,304)	0.00%			
Principal elements of finance lease payments	0	0.00%			
Transfer to Reserves	(815)	0.00%			
Rate Revenue	0	0.00%			
Opening Funding Surplus(Deficit)	0	0.00%			22/23 closing Audited Annual Financial Report

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2022**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Operating Expenses**



**Comments/Notes - Operating Revenues**



Note 3: NET CURRENT FUNDING POSITION

## ADJUSTED NET CURRENT ASSETS

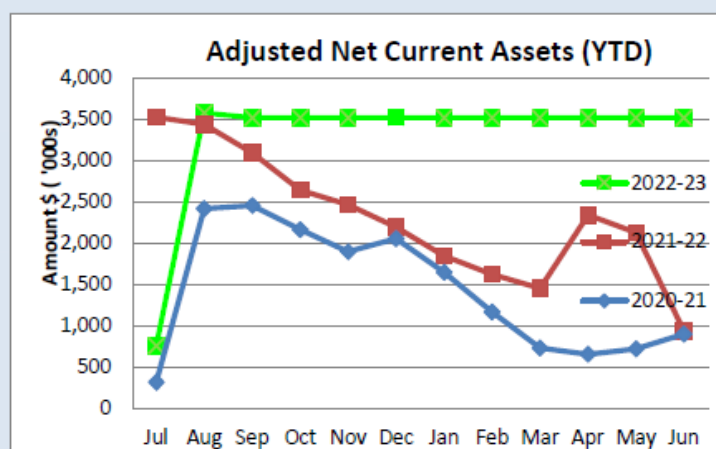
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/07/2021	Year to Date Actual 31/07/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted		1,438,705	869,858	795,450
Cash - Restricted Unspent Grants		0	0	459,194
Cash Restricted - Reserves	5	12,518,616	11,626,936	12,519,431
Cash Restricted - Bonds & Deposits		9,900	9,820	10,570
Receivables - Rates		110,375	2,766,518	94,618
Receivables - Other		75,062	230,398	332,441
ATO Holding Account		0	0	(41,433)
Other Assets Other Than Inventories		0	0	0
Inventories		65,448	232,203	73,745
		14,218,107	15,735,733	14,244,016
<b>Less: Current Liabilities</b>				
Payables		(180,764)	(83,941)	(223,126)
Contract Liabilities	17	(295,020)	0	(459,194)
Bonds & Deposits		(538)	(1,910)	(805)
Loan and Lease Liability	7	(143,929)	(111,153)	(118,625)
Provisions		(199,079)	(250,465)	(199,079)
		(819,329)	(447,470)	(1,000,829)
<b>Less: Cash Reserves</b>	5	(12,518,616)	(11,626,936)	(12,519,431)
<b>Less: Current assets not expected to be received at end of year</b>				
- Land held for resale		(53,523)	(212,551)	(53,523)
<b>Add Back: Loan and Lease Liability</b>		143,929	111,153	118,625
<b>Less: Loan Receivable - clubs/institutions</b>		(26,140)	(24,414)	(26,140)
<b>Net Current Funding Position</b>		<b>944,428</b>	<b>3,535,516</b>	<b>762,719</b>

## 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)

**\$0.76 M**

Last Year YTD

Surplus(Deficit)

**\$3.54 M**

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2022**

**Note 4: RECEIVABLES**

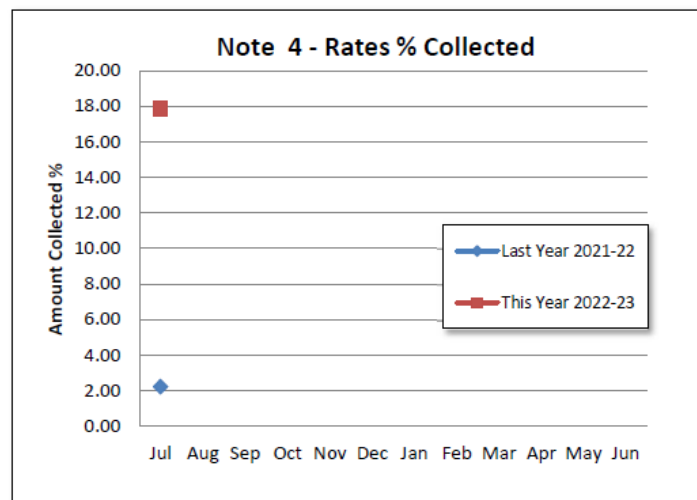
**Receivables - Rates, Sewerage and Rubbish**

Opening Arrears Previous Years  
 Rates, Sewerage & Rubbish Levied this  
 year  
Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**

% Collected

Current 2022-23	Previous Year 2021-22
\$ 110,375	\$ 98,570
0	2,763,989
(19,741)	(63,896)
<b>90,635</b>	<b>2,798,663</b>
90,635	2,798,663
17.88%	2.23%



Comments/Notes - Receivables Rates, Sewerage and Rubbish

**Receivables - General**

Current	30 Days	60 Days	90+Days
\$ 291,808	\$ 3,398	\$ 2,118	\$ 8,464
<b>Total Outstanding</b>			<b>305,789</b>

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 2022

**Note 5: Cash Backed Reserves**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Adopted Budget Closing Balance	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$
Leave Reserve	138,959	150	18	2,800	0	0	0	141,909	139,109	138,977
Plant and Vehicle Reserve and Community Bus Reserve	458,416	494	58	400,195	0	617,341	0	241,764	458,910	458,474
Land & Housing Development Reserve/Independent Living Units	1,640,520	1,769	209	87,971	0	0	0	1,730,260	1,642,289	1,640,729
Furniture and Equipment Reserve	13,584	15	2	30,000	0	17,000	0	26,599	13,599	13,586
Municipal Buildings & Facilities Reserve	607,292	655	77	9,122	0	314,209	0	302,860	607,947	607,369
Townscape and Footpath Reserve	125,231	135	16	1,584	0	0	0	126,950	125,366	125,247
Sewerage Scheme Reserve	510,977	551	65	25,435	0	50,000	0	486,963	511,528	511,042
Road and Bridge Infrastructure Reserve	296,802	320	38	330,938	0	301,489	0	326,571	297,122	296,840
Health & Wellbeing reserve	554,586	598	71	0	0	555,184	0	0	555,184	554,657
Sport & Recreation Reserve	31,667	34	4	0	0	0	0	31,701	31,701	31,671
Rehabilitation & Refuse Reserve	266,081	287	34	4,354	0	0	0	270,722	266,368	266,115
Caravan Park Reserve	354,213	382	45	7,138	0	0	0	361,733	354,595	354,258
Brookton Heritage/Museum Reserve	47,209	51	6	0	0	0	0	47,260	47,260	47,216
Kweda Hall Reserve	18,050	19	2	364	0	0	0	18,433	18,069	18,052
Railway Station Reserve	530,223	572	68	0	0	252,000	0	278,795	530,795	530,291
Madison Square Units Reserve	30,693	33	4	619	0	0	0	31,345	30,726	30,697
Cemetery Reserve	80,748	87	10	820	0	0	0	81,655	80,835	80,758
Water Harvesting Reserve	75,795	82	10	1,370	0	14,000	0	63,247	75,877	75,805
Developer Contribution	2,743	3	0	55	0	0	0	2,801	2,746	2,743
Cash Contingency Reserve	131,745	142	17	2,655	0	0	0	134,542	131,887	131,762
Brookton Aquatic Reserve	481,502	519	61	9,099	0	226,000	0	265,120	482,021	481,563
Future Fund Reserve	4,104,617	4,426	0	82,603	0	0	0	4,191,646	4,109,043	4,104,617
Innovations Fund Reserve	2,016,963	2,174	0	30,590	0	0	0	2,049,727	2,019,137	2,016,963
Brookton Community Resource fund	0	0	0	215,000	0	0	0	215,000	0	0
	<b>12,518,616</b>	<b>13,498</b>	<b>815</b>	<b>1,242,712</b>	<b>0</b>	<b>2,347,223</b>	<b>0</b>	<b>11,427,603</b>	<b>12,532,114</b>	<b>12,519,431</b>

Shire of Brookton  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 2022

**Note 6: CAPITAL DISPOSALS AND ACQUISITIONS**

Original Budgeted Profit(Loss) of Asset Disposal			Disposals	Actual Profit(Loss) of Asset Disposal			
Net Book Value	Proceeds	Profit (Loss)		Net Book Value		Proceeds	Profit (Loss)
26,700	25,000	(1,700)	<b>Governance</b> 2020 Mitsubishi Triton Dual Cab Ute	\$		\$	\$
17,600	15,000	(2,600)	<b>Transport</b> 2018 Mitsubishi Triton MQ3L20 4 X 2 Single Cab - BMO				
50,000	35,000	(15,000)	2010 Isuzu Giga 2 X 2 HP 6 Wheel Tip Body/Water Truck BO437				
52,210	35,000	(17,210)	Isuzu Giga Tip Truck-1CQL067				
10,200	10,000	(200)	2011 Isuzu Tip Truck 4.5 Tonne 1DUD178				
53,524	60,500	6,976	<b>Economic Services</b> Lot 104 - 8 Avonbank Close, Brookton				
<b>210,234</b>	<b>180,500</b>	<b>(29,734)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Comments - Capital Disposal

Summary Acquisitions				
	Budget	Current Budget	YTD Actual	Variance
	\$		\$	\$
<b>Property, Plant &amp; Equipment</b>				
Land and Buildings	1,497,020	1,497,020	7,286	1,489,734
Plant & Equipment	842,341	842,341	0	842,341
Furniture & Equipment	28,900	28,900	0	28,900
<b>Infrastructure</b>				
Roadworks & Bridge Works & Footpaths	2,685,905	2,685,905	1,502	2,684,403
Other	16,285	16,285	0	16,285
Sewerage & Drainage	650,000	650,000	0	650,000
<b>Totals</b>	<b>5,720,451</b>	<b>5,720,451</b>	<b>8,788</b>	<b>5,711,663</b>

Comments - Capital Acquisitions

Shire of Brookton  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 2022

**NOTE 7: INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Loan Purpose	Due Date	Term (yrs)	Rate (%)	Principal 1-Jul-22	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
						2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$
<b>Self Supporting Loans</b>													
*Loan 82 Country Club	Extension and Refurbishment of the Club House	15/11/2027	20	6.95	168,613	0	0	26,140	0	142,473	168,613	11,272	653
<b>Education &amp; Welfare</b>													
Loan 80 Kalkami Residency	Kalkami Residence	1/02/2026	25	5.63 *	44,707	0	0	10,264	5,061	34,443	39,647	2,375	1,423
<b>Housing</b>													
Loan 80 Staff Housing	Staff Housing	1/02/2026	25	5.63	73,766	0	0	16,935	8,350	56,831	65,416	3,918	2,501
<b>Community Amenities</b>													
Loan 80 Sewerage	Sewerage Extension	1/02/2026	25	5.63	31,295	0	0	7,185	3,543	24,110	27,753	1,662	881
Sewerage	Sewerage Upgrade				0	600,000	0	24,805	0	575,195	0	11,730	0
<b>Transport</b>													
Loan 80 Grader	New Grader	1/02/2026	25	5.63	73,766	0	0	16,935	8,350	56,831	65,416	3,918	2,374
<b>Recreation and Culture</b>													
Loan 81 Sport & Recreation	Recreation Plan	1/11/2027	20	6.95	419,296	0	0	65,003	0	354,293	419,296	28,031	1,623
					811,445	600,000	0	167,267	25,304	1,244,178	786,141	62,906	9,455

(\*) Self supporting loan financed by payments from third parties.  
All other loan repayments were financed by general purpose revenue.

**INFORMATION ON LEASES**

(b) Lease Repayments

Particulars		Due Date	Term (yrs)	Rate (%)	Principal 1-Jul-22	New Lease		Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments	
						2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$
<b>Administration</b>													
Re-Use Water Dam LE-03	Seabrook Aboriginal Corporation	1/11/2034	25	3.4	22,018	0	0	1,467	0	20,551	22,018	715	0
					22,018	0	0	1,467	0	20,551	22,018	715	0

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2022**

**Note 8: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>								
Municipal Cash at Bank - Operating Account	0.00%	153,529				153,529	Bendigo	
Municipal Cash at Bank - Cash Management Account	0.05%	1,100,765				1,100,765	Bendigo	
Municipal cash Floats	0.00%	350				350		
Muni Cash at Bank - Restricted Cash - Contract Liabilities		(459,194)				(459,194)		
Bond Fund	0.00%		10,570			10,570	Bendigo	
Trust Cash at Bank	0.00%			13,820		13,820	Bendigo	
(b) <b>Term Deposits</b>								
Savings Account	0.05%		5,317,851			5,317,851	Bendigo	
Reserves	0.20%		7,201,580			7,201,580	Bendigo	20/09/2022
(c) <b>Investments</b>								
Bendigo Bank Shares					10,000	10,000	Bendigo	
<b>Total</b>		795,450	12,530,001	13,820	10,000	13,349,271		

Comments/Notes - Investments

Shire of Brookton  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 July 2022

**Note 9: BUDGET AMENDMENTS**

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Adopted Budget Net Asset Surplus 30 June 2022		Opening Surplus(Deficit)	\$	\$	\$	\$
							944,428
							944,428
							944,428
							944,428
							944,428
							944,428
				0	0	0	944,428
<b>Closing Funding Surplus (Deficit)</b>				0	0	0	944,428

Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Budget Review
Opening Surplus(Deficit)
Non Cash Item

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2022**

**Note 10: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance  For the Period 1 July 2022	Amount  Received	Amount  Paid	Closing Balance  For the Period Ended 31 July 2022
	\$	\$	\$	\$
Public Open Space Contributions	13,820	0	0	13,820
	13,820	0	0	13,820

**1. Public Open Space Contribution:**

T148 - Paul Webb \$13,820

Contribution to be retained in Trust as required under the Planning and Development Act 2005.



**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**WB Eva Pavilion by Nature and Type**  
**For the Period Ended 31 July 2022**

**Note 12 WB Eva Pavilion Operating Statement**

NOTE	2022/23	2022/23	2022/23	Variance
	Adopted Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual
	\$	\$	\$	\$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Hire Fees - WB Eva Pavilion	3,000	250	532	282
Sporting Club Fees	4,000	333	-	(333)
Gymnasium Income	7,020	585	800	215
	14,020	1,168	1,332	163
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs	(10,876)	(906)	(851)	55
Materials and Contracts	(9,645)	(802)	(120)	682
Utilities	(4,200)	(349)	(105)	244
Interest Expenses	(31,020)	-	(1,623)	(1,623)
Insurance	(6,122)	(3,061)	(2,955)	106
Allocations/Overheads	(12,671)	(1,055)	(717)	338
Gymnasium Operating	(14,476)	(1,203)	(653)	550
	(89,010)	(7,376)	(7,024)	352
	(74,990)	(6,208)	(5,692)	516
<b>NET RESULT</b>	<b>(74,990)</b>	<b>(6,208)</b>	<b>(5,692)</b>	<b>516</b>

Capital Loan Repayments

0

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Sewerage Programm by Nature and Type**  
**For the Period Ended 31 July 2022**

**Note 11 Sewerage Operating Statement**

	NOTE	2022/23	2022/23	2022/23	Variance
		Adopted Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual
		\$	\$	\$	\$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>					
Sewerage Connection Fees and Charges		1,690	1,690	472	(1,218)
Annual Sewerage Rates		206,977	206,977	-	(206,977)
		208,667	208,667	472	(208,195)
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>					
Employee Costs	30	(3,635)	(302)	(38)	264
Materials and Contracts	32	(58,060)	(4,837)	(5)	4,832
Utilities	38	(3,800)	(316)	-	316
Depreciation	45	(45,534)	(3,793)	-	3,793
Interest Expenses	40	(14,863)	-	(881)	(881)
Insurance	41	(67)	(33)	(32)	1
Allocations/Overheads	80	(4,311)	(358)	(31)	327
Allocation of Adminstration Expense	80	(51,299)	(4,274)	(3,965)	309
		(181,569)	(13,913)	(4,952)	8,961
		27,098	194,754	(4,480)	(199,234)
Add Back Depreciation		45,534	3,795	-	(3,793)
Non-Operating Grants, Subsidies & Contributions		0	0	0	0
Profit on Asset Disposals		0	0	0	0
Loss on Asset Disposals		0	0	0	0
Transfer to Sewerage and Drainage Reserve		(25,986)	(2,166)	0	(2,166)
Transfer from Sewerage and Drainage Reserve		(50,000)	(50,000)	0	(50,000)
<b>NET RESULT</b>		<b>(3,354)</b>	<b>146,383</b>	<b>(4,480)</b>	<b>(255,192)</b>
Capital Loan Repayments				(3,543)	

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Brookton Caravan Park and Brookton Aquatic Centre**  
**For the Period Ended 31 July 2022**

	Note	Adopted Annual Budget 2022/23	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 9	Var. % (b)-(a)/(b) 9
<b>Note 13 (a): Brookton Caravan Park</b>						
<b>Operating Revenue</b>		\$	\$	\$	\$	%
Caravan Park Fees		158,000	13,166	18,094	4,928	37.43%
<b>Total Revenue</b>		<b>158,000</b>	<b>13,166</b>	<b>18,094</b>	<b>4,928</b>	<b>37.43%</b>
<b>Operating Expenses</b>						
Brookton Caravan Park	CARAOP MARKOP	(110,255)	(9,726)	(6,009)	3,717	(38.21%)
Brookton Caravan Park		(2,000)	(166)	0		
Caravan Park Depreciation		(8,607)	(717)	0	717	(100.00%)
Caravan Park Abc Administration Expenses		(30,779)	(2,564)	(2,379)	185	(7.21%)
<b>Total</b>		<b>(151,641)</b>	<b>(13,173)</b>	<b>(8,389)</b>	<b>4,618</b>	<b>35.06%</b>
<b>Operating Surplus (Deficit)</b>		<b>6,359</b>	<b>(7)</b>	<b>9,705</b>	<b>9,546</b>	<b>136372%</b>
<b>Excluding Non Cash Adjustments</b>						
Add back Depreciation		8,607	717	0	(717)	(100.00%)
<b>Net Operating Surplus (Deficit)</b>		<b>14,966</b>	<b>710</b>	<b>9,705</b>	<b>8,829</b>	<b>1243.53%</b>
<b>Note 13 (b): Brookton Aquatic Centre</b>						
<b>Operating Revenue</b>						
POOL FEES & CHARGES		13,500	0	4	4	0.00%
<b>Total Revenue</b>		<b>13,500</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0.00%</b>
<b>Operating Expenses</b>						
POOL EMPLOYEE COSTS		(85,137)	(7,405)	(4,992)	2,413	0.00%
POOL GENERAL OPERATING EXPENSES		(62,705)	(1,883)	(721)	1,162	(61.69%)
POOL BUILDING MAINTENANCE		(12,897)	(2,393)	(2,307)	86	(3.59%)
POOL DEPRECIATION		(12,162)	(1,013)	0	1,013	(100.00%)
POOL ABC ADMINISTRATION EXPENSES		(30,779)	(2,564)	(2,379)	185	(7.21%)
<b>Total</b>		<b>(203,680)</b>	<b>(15,258)</b>	<b>(10,399)</b>	<b>4,859</b>	<b>31.84%</b>
<b>Operating Surplus (Deficit)</b>		<b>(190,180)</b>	<b>(15,258)</b>	<b>(10,396)</b>	<b>4,862</b>	<b>31.87%</b>
<b>Excluding Non Cash Adjustments</b>						
Add back Depreciation		12,162	1,013	0	(1,013)	(100.00%)
<b>Net Operating Surplus (Deficit)</b>		<b>(178,018)</b>	<b>(14,245)</b>	<b>(10,396)</b>	<b>3,849</b>	<b>27.02%</b>

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Road Program**  
**For the Period Ended 31 July 2022**

Note 14 Road Program

Description	Adopted Annual Budget	YTD Actual	% Completed	Federal Funding		State Funding				Own Source Funding		
				R2R	LRCIP Other	RRG	RRG Carryover	Direct Grant	FAGS	Reserve	Contributions	Muni
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Street Maintenance	269,240	10,021	4%									269,240
Rural Road Maintenance	552,855	85,185	15%									552,855
Bridge Maintenance	93,661	18,750	20%									93,661
<b>R2R Work Schedule</b>												
Richardson Street	13,920	0	0%	13,920								
Wood Loop Road - Drainage	45,000	0	0%	45,000								
Severin Road - Culvert replacement & gravel	26,200	0	0%	26,200								
Glenester Road - Culvert replacement & gravel	47,000	0	0%	47,000								
<b>Other Construction</b>												
Koornong Drive - Drainage	62,523	0	0%									62,523
Lennard Street Reseal - LRCI Phase 3	28,500				28,500							
Copping Road Reseal - Lrci Phase 3	38,100				38,100							
Dangin-Mears Road WBSFN	1,588,445	600	0%		1,482,549					105,896		
Reseal Strange Road - LRCI Phase 3	133,400	0	0%		133,400							
Bridge 3154A Davis Road	33,787	0	0%									33,787
Bridge 3143 Yeo Road	38,528	0	0%									38,528
<b>RRG Approved Projects</b>												
Brookton Kweda Road Reconstruct and 2 coats	630,502	0	0%			420,335				195,593		14,574
	3,601,661	114,555	3%	132,120	1,682,549	420,335	0	0	0	301,489	0	1,065,168

Note 15 Capital Works Program

Shire of Brookton  
STATEMENT OF FINANCIAL ACTIVITY  
Capital Works Program  
For the Period Ended 31 July 2022

Description	Adopted Annual Budget	Amended Budget	YTD Actual	% Completed	Capital Funding					
					Muni	Grants	Reserves	Sale of Assets	Loan	Total Funding
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Townscape - Robinson Road Replace Public Bins	42,000	42,000	0	0%		42,000				42,000
Robinson Road Toilet Upgrade - LRCI Phase 3	55,000	55,000	0	0%		55,000				55,000
Tourist Information Bay Upgrade & Tourist Signage Town Centre	17,000	17,000	0	0%			17,000			17,000
Ablution Facility at Cemetery	40,000	40,000	0	0%		40,000				40,000
Memorial Hall upgrade/constuction works	288,209	288,209	3,836	1%			288,209			288,209
Railway Station Fencing, signage & crossing improvements	292,000	292,000	0	0%		40,000	252,000			292,000
Aquatic Centre Improvements	180,000	180,000	0	0%			180,000			180,000
WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AME	573,811	573,811	0	0%		573,811				573,811
Depot Improvements - Walls & Shower in Toilet Area	9,000	9,000	3,450	38%			9,000			9,000
Purchase Furniture & Equipment - Park Furniture & Light Pole LRC	28,900	28,900	0	0%		28,900				28,900
Admin Purchase MIW Vehicle	50,000	50,000	0	0%			25,000	25,000		50,000
Admin Purchase BMO Vehicle	40,000	40,000	0	0%			25,000	15,000		40,000
Town Cctv Installation - Security & Safety	85,000	85,000	0	0%		85,000				85,000
Purchase P & E - Brookton Swimming Pool	46,000	46,000	0	0%			46,000			46,000
Purchase P&E - Tip Truck Heavy Tandem Axle	236,341	236,341	0	0%			201,341	35,000		236,341
Purchase P&E - Tip Truck Light Single Axle	65,000	65,000	0	0%			55,000	10,000		65,000
Purchase P&E - 2010 Isuzu Giga 2 X 2 Hp 6 Wheel Tip Body/Wate	320,000	320,000	0	0%			285,000	35,000		320,000
Oval Renovations	2,285	2,285	0	0%	2,285					2,285
High School access to Happy Valley Water	14,000	14,000	0	0%			14,000			14,000
=Capex - Jobs!M21	1,588,445	1,588,445	600	0%		1,482,549	105,896			1,588,445
Reseal Strange Road - LRCI Phase 3	133,400	133,400	0	0%		133,400				133,400
Koormong Drive - Drainage	62,523	62,523	0	0%	62,523					62,523
Lennard Street Reseal - LRCI Phase 3	28,500	28,500	0	0%		28,500				28,500
Copping Road Reseal - Lrci Phase 3	38,100	38,100	0	0%		38,100				38,100
Brookton Kweda Road Reconstruct and 2 coat seal to 7m	630,502	630,502	902	0%	14,574	420,335	195,593			630,502
Richardson Street - Reseal	13,920	13,920	0	0%		13,920				13,920
Wood Loop Road - Drainage	45,000	45,000	0	0%		45,000				45,000
Severin Road - Culvert replacement & gravel overlay	26,200	26,200	0	0%		26,200				26,200
Glenester Road - Culvert replacement & gravel overlay	47,000	47,000	0	0%		47,000				47,000
Bridge 3154A Davis Road	33,787	33,787	0	0%	33,787					33,787
Bridge 3143 Yeo Road	38,528	38,528	0	0%	38,528					38,528
Upgrade- Refurb/Refining Pipe Network	650,000	650,000	0	0%			50,000		600,000	650,000
	5,720,451	5,720,451	8,788		151,697	3,099,715	1,749,039	120,000	600,000	5,720,451

Note 16 Grants

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Grants, Subsidies and Contributions Register**  
**For the Period Ended 31 July 2022**

Funding Provider	Project	Operating/Non-Operating	Adopted Annual Budget	Amount Applied For	Amount Approved	Amount Invoiced/Received	% Received
			\$	\$	\$	\$	
Main Roads WA	Regional Road Group	Non Operating	(420,335)	Recurrent	(420,335)	(902)	0%
Federal Government	Roads to Recovery	Non Operating	(132,120)	Recurrent	(132,120)	-	0%
LRCI Phase 3	Various projects per LRCI schedule	Non Operating	(555,978)	-	(555,978)	-	0%
DFES	West Brookton Fire Shed	Non Operating	(573,811)	-	(573,811)	-	0%
Wheatbelt Secondary Freight Network	Dangin-Mears Road	Non Operating	(1,482,549)	-	(1,482,549)	-	0%
Department of Infrastructure, Transport, Regional Development & Communications	Railway Station Building Refurbishment	Non Operating	(40,000)	-	(40,000)	-	0%
WA Grants Commission	GPG Grants Commission - General	Operating	(112,957)	Recurrent	(112,957)	-	0%
WA Grants Commission	GPG Grants Commission - Roads	Operating	(53,116)	Recurrent	(53,116)	-	0%
DFES	ESL Grant - Emergency Services Levy - Operating	Operating	(55,745)	Recurrent	(55,745)	(13,936)	25%
Main Roads WA	Direct Grant	Operating	(98,163)	Recurrent	(98,163)	(98,163)	100%
Department of Industry, Science, Energy and Resources on behalf of the Department of Agriculture, Water and the Environment (Commonwealth)	Queen's Golden Jubilee	Operating	(8,114)	-	(8,114)	-	0%
	Citizenship Ceremony, Australia Day Ceremony & Senior Week Celebrations	Operating	(4,000)	-	(4,000)	-	0%
Department of Primary Industries and Regional Development	CRC Quarterly Funding	Operating	(353,222)	Recurrent	(353,222)	(105,031)	30%
			<b>(3,890,110)</b>		<b>(3,890,110)</b>	<b>(218,033)</b>	<b>6%</b>

**SHIRE OF BROOKTON  
RESTRICTED CASH RECONCILIATION**

**Note 17 Restricted Funds Summary**

31 July 2022

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure current year 2022/23	Restricted Funds Remaining
Department of Fire & Emergency Services	Law Order & Public Safety	WBSHEDCAP	286,905.50	0.00	286,905.50
Queen's Golden Jubilee	Recreation & Culture	RECGOP	8,114.00	0.00	8,114.00
Regional Road Group	Transport	BRkWRRG	165,077.00	902.20	164,174.80
National Volunteer Week Grant					
<b>Sub Total</b>					459,194.30
<b>Total Restricted Grant Funds</b>					<b>459,194.30</b>
Available Cash		GL/Job Account	Interest Rate		Balance
Municipal Bank	Muni Fund Bank	0A011010	0		153,529.35
Municipal Bank	Muni Fund Interest Bearing A/C	0A011010	0.05%		1,100,764.51
Municipal Bank	Till Float	0A011020			350.00
Total Cash					1,254,643.86
Less Restricted Cash					(459,194.30)
<b>Total Unrestricted Cash</b>					<b>795,449.56</b>

<b>14.09.22.03 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2022</b>
--

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	15 September 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Charlotte Cooke – Finance Officer
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate & Community
<b>Declaration of Interest:</b>	The authors have no financial interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	30 June 2022

**Summary of Item:**

The Statement of Financial Activity for period ending 31 August 2022 together with associated commentaries are present for Council's consideration.

**Description of Proposal:**

That Council receives the Statement of Financial Activity for the period ended 31 August 2022, as presented.

**Background:**

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

**Consultation:**

Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**

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

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

**Relevant Plans and Policy:**

There is no Council Policy relevant to this item.

**Financial Implications:**

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



Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within Attachment 14.09.22.03A.

#### **Risk Assessment:**

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

<b>Consequence</b>	<b>Insignificant</b>	<b>Minor</b>	<b>Moderate</b>	<b>Major</b>	<b>Extreme</b>
<b>Likelihood</b>					
<b>Almost Certain</b>	Medium	High	High	Severe	Severe
<b>Likely</b>	Low	Medium	High	High	Severe
<b>Possible</b>	Low	Medium	Medium	High	High
<b>Unlikely</b>	Low	Low	Medium	Medium	High
<b>Rare</b>	Low	Low	Low	Low	Medium

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

#### **Community & Strategic Objectives:**

Responsible financial management is critical to deliver on the Strategic Community Plan.

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

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

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

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

#### **Comment**

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

### **OFFICER'S RECOMMENDATION**

***That Council receives the Monthly Statements of Financial Activity for the 31 August 2022, in accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995 as included at Attachment 14.09.22.03A.***

### **Attachments**

**Attachment 14.09.22.03A – Statement of Financial Activity for period ended 31 August 2022.**

**Shire of Brookton**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 August 2022**

**TABLE OF CONTENTS**

Statement of Financial Activity by Function & Activity
Statement of Financial Activity by Nature & Type
Note 1 - Major Variances
Note 2 - Graphical Representation of Statement of Financial Activity
Note 3 - Net Current Funding Position
Note 4 - Receivables
Note 5 - Cash Backed Reserves
Note 6 - Capital Disposals and Acquisitions
Note 7 - Information on Borrowings
Note 8 - Cash and Investments
Note 9 - Budget Amendments
Note 10 - Trust Fund
Note 11 - Sewerage Operating Statement
Note 12 - WB Eva Pavilion and Gymnasium Operating Statement
Note 13 - Brookton Caravan Park & Acquatic Centre Financial Reports
Note 14 - Road Program
Note 15 - Capital Works Program
Note 16 - Grants
Note 17 - Restricted Funds Summary

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 August 2022**

	Note	Adopted Annual Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) (c)	Var. % (b)-(a)/(b) 9	Var.
<b>Operating Revenues</b>		\$		\$	\$	\$	%	
Governance		21,510	21,510	2,914	2,111	(803)	(27.57%)	
General Purpose Funding		853,532	853,532	48,642	124,247	75,605	155.43%	☺
Law, Order and Public Safety		747,283	747,283	114,536	14,014	(100,522)	(87.76%)	☹
Health		300	300	50	(6)	(56)	(112.72%)	
Education and Welfare		79,165	79,165	13,192	8,994	(4,198)	(31.82%)	
Housing		133,397	133,397	22,230	18,306	(3,924)	(17.65%)	
Community Amenities		418,023	418,023	2,694	403,460	400,766	14876.23%	☺
Recreation and Culture		46,342	46,342	4,100	2,567	(1,533)	(37.38%)	
Transport		2,138,967	2,138,967	345,253	101,534	(243,719)	(70.59%)	☹
Economic Services		621,268	621,268	44,670	225,579	180,909	404.99%	☺
Other Property and Services		18,700	18,700	3,114	1,520	(1,594)	(51.18%)	
<b>Total (Excluding Rates)</b>		<b>5,078,487</b>	<b>5,078,487</b>	<b>601,395</b>	<b>902,325</b>	<b>300,930</b>	<b>50.04%</b>	
<b>Operating Expense</b>								
Governance		(580,714)	(580,714)	(96,184)	(76,145)	20,039	(20.83%)	
General Purpose Funding		(254,060)	(254,060)	(40,254)	(31,010)	9,244	22.96%	
Law, Order and Public Safety		(343,249)	(343,249)	(61,316)	(45,979)	15,337	25.01%	☺
Health		(41,545)	(41,545)	(6,743)	(5,398)	1,345	19.95%	
Education and Welfare		(179,000)	(179,000)	(31,914)	(22,155)	9,759	30.58%	
Housing		(262,781)	(262,781)	(47,598)	(31,958)	15,640	32.86%	☺
Community Amenities		(617,820)	(617,820)	(108,138)	(71,790)	36,348	33.61%	☺
Recreation and Culture		(1,097,996)	(1,097,996)	(179,621)	(109,309)	70,312	39.14%	☺
Transport		(3,563,077)	(3,563,077)	(601,615)	(258,643)	342,972	57.01%	☺
Economic Services		(522,546)	(522,546)	(86,365)	(75,763)	10,602	12.28%	☺
Other Property and Services		(8,318)	(8,318)	(32,026)	(23,592)	8,434	26.33%	
<b>Total</b>		<b>(7,471,106)</b>	<b>(7,471,106)</b>	<b>(1,291,774)</b>	<b>(751,742)</b>	<b>540,032</b>	<b>41.81%</b>	
<b>Funding Balance Adjustment</b>								
Add back Depreciation		2,890,397	2,890,397	481,708	0	(481,708)	(100.00%)	☹
Adjust (Profit)/Loss on Asset Disposal	6	36,710	36,710	6,116	0	(6,116)	(100.00%)	
Correction of SSL78 adjustment		0	0	0	0	0	0.00%	
Adjust (Profit)/Loss on Asset Revaluation		(6,976)	(6,976)	(1,162)	0	1,162	0.00%	
Adjustment (rounding)		0	0	0	1	1	0.00%	
Movement in LG House Trust-Non Cash		0	0	0	0	0	0.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Non Cash Provisions		0	0	0	0	0	0.00%	
<b>Net Operating (Ex. Rates)</b>		<b>527,512</b>	<b>527,512</b>	<b>(203,717)</b>	<b>150,584</b>	<b>353,138</b>	<b>(173.35%)</b>	
<b>Capital Revenues</b>								
Proceeds from Disposal of Assets	6	180,500	180,500	30,080	60,500	30,420	0.00%	
Proceeds from New Debentures	5	600,000	600,000	100,000	0	(100,000)	0.00%	
Self-Supporting Loan Principal		26,140	26,140	0	0	0	0.00%	
Transfer from Reserves	5	2,347,223	2,347,223	0	0	0	0.00%	
<b>Total</b>		<b>3,153,863</b>	<b>3,153,863</b>	<b>130,080</b>	<b>60,500</b>	<b>(69,580)</b>		
<b>Capital Expenses</b>								
Land and Buildings	6	(1,497,020)	(1,497,020)	(249,498)	(63,704)	185,794	74.47%	☺
Plant and Equipment	6	(842,341)	(842,341)	(140,384)	0	140,384	100.00%	☺
Furniture and Equipment	6	(28,900)	(28,900)	(4,816)	0	4,816	100.00%	
Infrastructure Assets - Roads & Bridges	6	(2,685,905)	(2,685,905)	(447,632)	(3,679)	443,953	99.18%	☺
Infrastructure Asset - Other	7	(16,285)	(16,285)	(2,712)	(2,285)	427	15.74%	
Infrastructure Assets - Sewerage	6	(650,000)	(650,000)	(108,332)	0	108,332	100.00%	☺
Infrastructure Assets - Footpath	6	0	0	0	0	0	0.00%	
Repayment of Debentures	7	(167,267)	(167,267)	(25,658)	(25,304)	354	1.38%	
Principal elements of finance lease payments	7	(1,467)	(1,467)	0	0	0	0.00%	
Transfer to Reserves	5	(1,256,210)	(1,256,210)	0	(3,186)	(3,186)	0.00%	
<b>Total</b>		<b>(7,145,395)</b>	<b>(7,145,395)</b>	<b>(979,032)</b>	<b>(98,158)</b>	<b>880,874</b>	<b>89.97%</b>	
<b>Net Capital</b>		<b>(3,991,532)</b>	<b>(3,991,532)</b>	<b>(848,952)</b>	<b>(37,658)</b>	<b>811,294</b>	<b>(95.56%)</b>	
<b>Total Net Operating + Capital</b>		<b>(3,464,020)</b>	<b>(3,464,020)</b>	<b>(1,052,669)</b>	<b>112,927</b>	<b>1,164,433</b>	<b>110.62%</b>	
Rate Revenue		2,519,592	2,519,592	2,519,592	2,519,591	(1)	0.00%	
Opening Funding Surplus(Deficit)		<b>944,428</b>	<b>944,428</b>	944,428	944,428	0	0.00%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>2,411,351</b>	<b>3,576,947</b>	<b>1,164,432</b>		

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2023**

**BY NATURE OR TYPE**

**OPERATING ACTIVITIES**

Net current assets at start of financial year - surplus/(deficit)

**Revenue from operating activities (excluding rates)**

Operating grants, subsidies and

Fees and charges

Interest earnings

Other revenue

Profit on asset disposals

**Expenditure from operating activities**

Employee costs

Materials and contracts

Utility charges

Depreciation on non-current assets

Interest expenses

Insurance expenses

Other expenditure

Loss on asset disposals

**Operating activities excluded from budget**

(Profit) on asset disposals

Loss on disposal of assets

Depreciation on assets

Movement in Deferred Pensioner Rates/ESL

Movement in employee benefit provisions (non-current)

Adjustment (rounding)

Movement in LG House Trust-Non Cash

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

Non-operating grants, subsidies and contributions

Purchase property, plant and equipment

Purchase and construction of infrastructure

Proceeds from disposal of assets

Proceeds from financial assets at amortised cost - self supporting loans

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

Repayment of borrowings

Principal elements of finance lease payments

Proceeds from new borrowings

Transfers to cash backed reserves (restricted assets)

Transfers from cash backed reserves (restricted assets)

**Amount attributable to financing activities**

**Budgeted deficiency before general rates**

**Estimated amount to be raised from general rates**

**Net current assets at end of financial year - surplus/(deficit)**

2022/23 Adopted Budget	2022/23 Current Budget	2022/23 YTD Budget	2022/23 YTD Actual
\$	\$		\$
944,428	944,428	944,428	944,428
944,428	944,428		944,428
685,317	685,317	98,829	386,775
852,164	852,164	72,068	463,452
41,797	41,797	5,084	5,089
251,859	251,859	40,118	5,183
6,977	6,977	1,162	0
1,838,114	1,838,114	217,261	860,498
(2,003,317)	(2,003,317)	(324,202)	(384,500)
(2,052,132)	(2,052,132)	(336,250)	(223,212)
(196,100)	(196,100)	(32,638)	(24,277)
(2,890,397)	(2,890,397)	(481,708)	0
(70,753)	(70,753)	(13,269)	(9,455)
(220,653)	(220,653)	(97,419)	(110,298)
(1,044)	(1,044)	(172)	(0)
(36,710)	(36,710)	(6,116)	0
(7,471,106)	(7,471,106)	(1,291,774)	(751,742)
(6,976)	(6,976)	(1,162)	0
36,710	36,710	6,116	0
2,890,397	2,890,397	481,708	0
0	0	0	0
0	0	0	0
0	0	0	1
0	0	0	0
(1,768,433)	(1,768,433)	356,577	1,053,186
3,204,793	3,204,793	349,390	1,260
(2,368,261)	(2,368,261)	(394,698)	(63,704)
(3,352,190)	(3,352,190)	(558,676)	(5,964)
180,500	180,500	30,080	60,500
26,140	26,140	0	0
(2,309,018)	(2,309,018)	(573,904)	(7,908)
(167,267)	(167,267)	(25,658)	(25,304)
(1,467)	(1,467)	0	0
600,000	600,000	100,000	0
(1,256,210)	(1,256,210)	0	(3,186)
2,347,223	2,347,223	0	0
1,522,279	1,522,279	74,342	(28,490)
(2,555,172)	(2,555,172)	(142,985)	1,016,788
2,555,172	2,555,172	2,554,336	2,560,158
0	0	2,411,351	3,576,947



**Shire of Brookton**  
**Notes To The Statement Of Financial Activity**  
**For the Period Ended 31 August 2022**

**Explanation Of Material Variances**

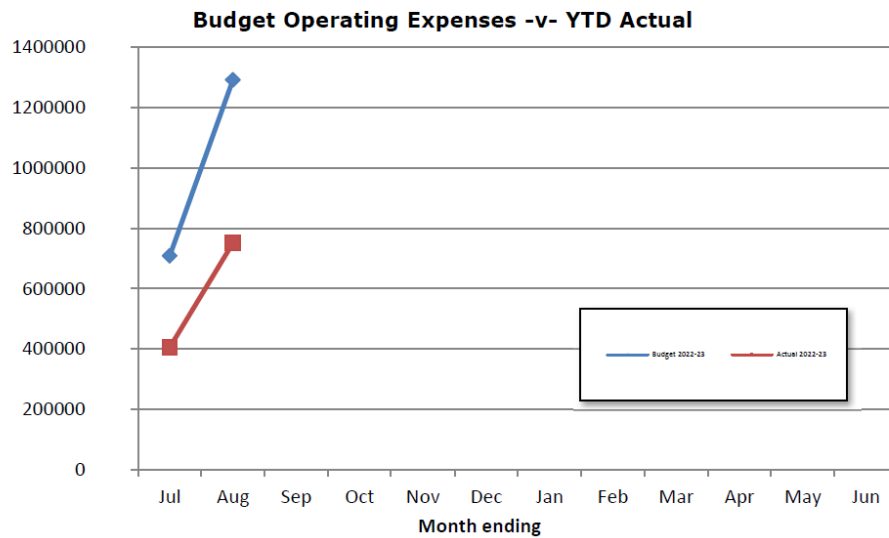
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

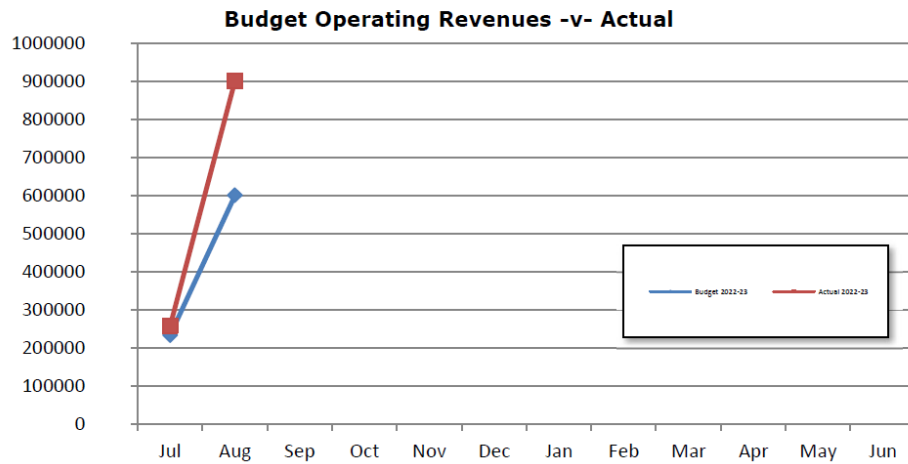
Reporting Program	Var. \$	Var. %		Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	(803)	(27.57%)			
General purpose funding	75,605	155.43%	↑↑	Timing	WALGA - 1st quarter 22/23 General & Roads grant received - Budget Profiling.
Law, order and public safety	(100,522)	(87.76%)	↱	Timing	ESL Capital Grant Funding not yet recognised.
Health	(56)	(112.72%)			
Education and welfare	(4,198)	(31.82%)			
Housing	(3,924)	(17.65%)			
Community amenities	400,766	14876.23%	↑↑	Timing	Variance due to YTD Budget Profiling - Refuse & Sewerage rates raised, will correct over time.
Recreation and culture	(1,533)	(37.38%)			
Transport	(243,719)	(70.59%)	↱	Timing	Wheatbelt Secondary Freight Grant not yet received.
Economic services	180,909	404.99%	↑↑	Timing	Variance due to Budget Profiling for first installment of CRC Operating grant.
Other property and services	(1,594)	(51.18%)			
<b>Expenditure from operating activities</b>					
Governance	20,039	(20.83%)			
General purpose funding	9,244	22.96%			
Law, order and public safety	15,337	25.01%	↑↑	Timing	Variance due to YTD Budget Profiling - Emergency management costs lower than expected and depreciation not yet run for 2021/22.
Health	1,345	19.95%			
Education and welfare	9,759	30.58%			
Housing	15,640	32.86%	↑↑		There are a number of factors that relate to the variance with the main drivers being maintenance program on Units not substantially commenced and depreciation not yet run for 2021/22.
Community amenities	36,348	33.61%	↑↑	Timing	There are a number of factors that relate to the variance with the main drivers being timing issue for refuse site management, sewerage operating loan interest and depreciation not yet run for 2021/22.
Recreation and culture	70,312	39.14%	↑↑	Timing	The main variances relate to depreciation not yet run for 2021/22 & pool employees cost under budget.
Transport	342,972	57.01%	↑↑	Timing	There are a number of factors that relate to the variance with the main driver being depreciation not yet run for 2021/22.
Economic services	10,602	12.28%	↑↑	Timing	The variance relates to CRC Employee costs lower than budget, will self correct.
Other property and services	8,434	26.33%			
<b>Funding Balance Adjustment</b>					
Add back Depreciation	(481,708)	(100.00%)	↱	Timing	Depreciation YTD Budget less than YTD Actuals due to depreciation not yet run for 2021/22.
Adjust (Profit)/Loss on Asset Disposal	(6,116)	(100.00%)			
Correction of SSL78 adjustment	0	0.00%			
Adjust (Profit)/Loss on Asset Revaluation	1,162	0.00%			
Movement in Non Cash Provisions	0	0.00%			
<b>Capital Revenues</b>					
Proceeds from Disposal of Assets	30,420	0.00%			
Proceeds from New Debentures	(100,000)	0.00%			
Self-Supporting Loan Principal	0	0.00%			
Transfer from Reserves	0	0.00%			
<b>Capital Expenses</b>					
Land and Buildings	185,794	74.47%	↑↑	Timing	The variance relates to the Capital Program not yet substantially commenced.
Plant and Equipment	140,384	100.00%	↑↑	Timing	Purchase of Plant & Equipment YTD Actuals less than YTD Budget due to no plant items purchased to date.
Furniture and Equipment	4,816	100.00%			
Infrastructure Assets - Roads & Bridges	443,953	99.18%	↑↑	Timing	The variance relates to the Capital Road Construction Program not yet substantially commenced.
Infrastructure Assets - Sewerage	108,332	100.00%	↑↑	Timing	The variance relates to the Sewerage capital Program not yet commenced.
Infrastructure Assets - Footpath	0	0.00%			
Repayment of Debentures	354	1.38%			
Principal elements of finance lease payments	0	0.00%			
Transfer to Reserves	(3,186)	0.00%			
Rate Revenue	(1)	0.00%			
Opening Funding Surplus(Deficit)	0	0.00%			22/23 closing surplus Audited Annual Financial Report

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2022**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Operating Expenses**



**Comments/Notes - Operating Revenues**

Note 3: NET CURRENT FUNDING POSITION

## ADJUSTED NET CURRENT ASSETS

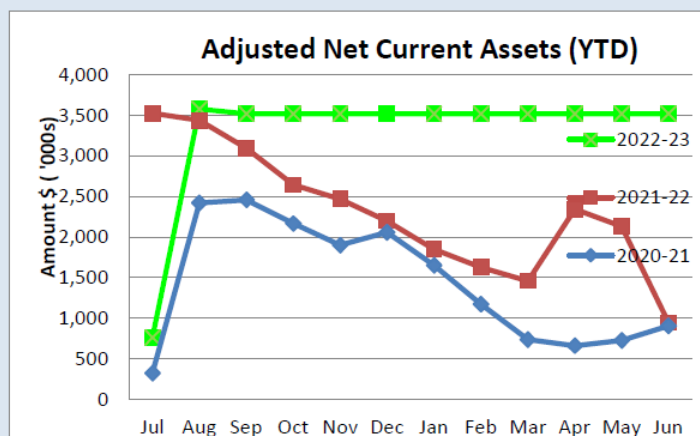
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/08/2021	Year to Date Actual 31/08/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted		1,438,705	2,526,619	886,752
Cash - Restricted Unspent Grants		0	0	842,011
Cash Restricted - Reserves	5	12,518,616	11,627,124	12,521,803
Cash Restricted - Bonds & Deposits		9,900	10,000	10,490
Receivables - Rates		110,375	1,235,065	2,920,324
Receivables - Other		75,062	119,855	107,269
ATO Holding Account		0	0	0
Other Assets Other Than Inventories		0	0	0
Inventories		65,448	235,242	73,617
		14,218,107	15,753,904	17,362,266
<b>Less: Current Liabilities</b>				
Payables		(180,764)	(192,134)	(141,831)
Contract Liabilities	17	(295,020)	0	(842,011)
Bonds & Deposits		(538)	836	(933)
Loan and Lease Liability	7	(143,929)	(111,153)	(118,625)
Provisions		(199,079)	(250,465)	(199,079)
		(819,329)	(552,916)	(1,302,480)
Less: Cash Reserves	5	(12,518,616)	(11,627,124)	(12,521,803)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(53,523)	(212,551)	(53,523)
Add Back: Loan and Lease Liability		143,929	111,153	118,625
Less : Loan Receivable - clubs/institutions		(26,140)	(24,414)	(26,140)
<b>Net Current Funding Position</b>		<b>944,428</b>	<b>3,448,053</b>	<b>3,576,946</b>

**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)****\$3.58 M****Last Year YTD****Surplus(Deficit)****\$3.45 M**



**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2022**

**Note 4: RECEIVABLES**

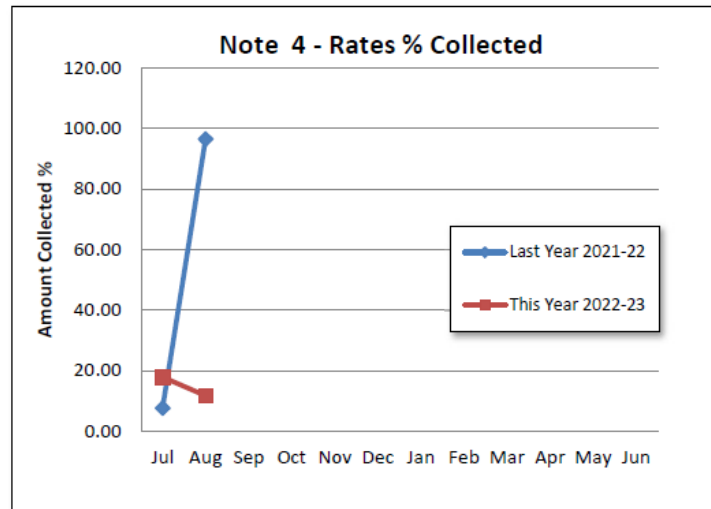
**Receivables - Rates, Sewerage and Rubbish**

Opening Arrears Previous Years  
 Rates, Sewerage & Rubbish Levied  
 this year  
Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**

% Collected

Current 2022-23	Previous Year 2021-22
\$	\$
110,375	98,570
2,961,991	2,797,889
(359,554)	(1,594,972)
<b>2,712,813</b>	<b>1,301,488</b>
2,712,813	1,301,488
11.70%	55.07%

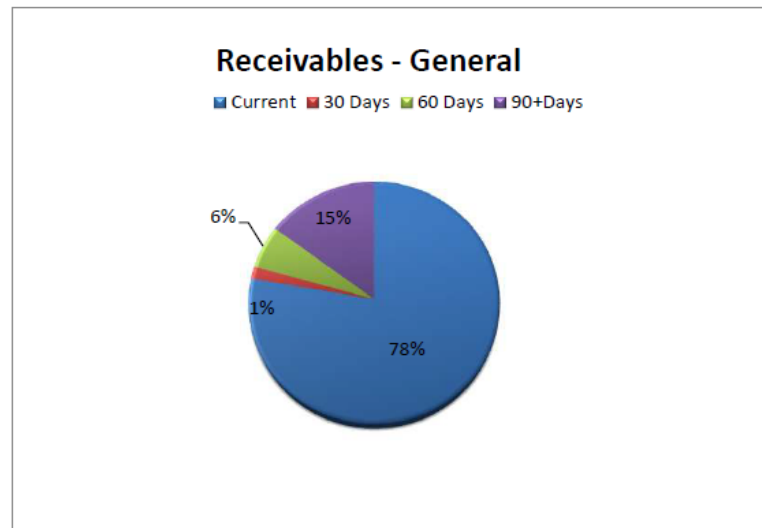


Comments/Notes - Receivables Rates, Sewerage and Rubbish

**Receivables - General**

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
45,799	961	3,398	8,760
<b>Total Outstanding</b>			<b>58,918</b>

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 August 2022

**Note 5: Cash Backed Reserves**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Adopted Budget Closing Balance	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$
Leave Reserve	138,959	150	69	2,800	0	0	0	141,909	139,109	139,028
Plant and Vehicle Reserve and Community Bus Reserve	458,416	494	228	400,195	0	617,341	0	241,764	458,910	458,644
Land & Housing Development Reserve/Independent Living Units	1,640,520	1,769	817	87,971	0	0	0	1,730,260	1,642,289	1,641,337
Furniture and Equipment Reserve	13,584	15	7	30,000	0	17,000	0	26,599	13,599	13,591
Municipal Buildings & Facilities Reserve	607,292	655	303	9,122	0	314,209	0	302,860	607,947	607,595
Townscape and Footpath Reserve	125,231	135	62	1,584	0	0	0	126,950	125,366	125,293
Sewerage Scheme Reserve	510,977	551	255	25,435	0	50,000	0	486,963	511,528	511,232
Road and Bridge Infrastructure Reserve	296,802	320	148	330,938	0	301,489	0	326,571	297,122	296,950
Health & Wellbeing reserve	554,586	598	276	0	0	555,184	0	0	555,184	554,862
Sport & Recreation Reserve	31,667	34	16	0	0	0	0	31,701	31,701	31,683
Rehabilitation & Refuse Reserve	266,081	287	133	4,354	0	0	0	270,722	266,368	266,214
Caravan Park Reserve	354,213	382	176	7,138	0	0	0	361,733	354,595	354,389
Brookton Heritage/Museum Reserve	47,209	51	24	0	0	0	0	47,260	47,260	47,233
Kweda Hall Reserve	18,050	19	9	364	0	0	0	18,433	18,069	18,059
Railway Station Reserve	530,223	572	264	0	0	252,000	0	278,795	530,795	530,487
Madison Square Units Reserve	30,693	33	15	619	0	0	0	31,345	30,726	30,708
Cemetery Reserve	80,748	87	40	820	0	0	0	81,655	80,835	80,788
Water Harvesting Reserve	75,795	82	38	1,370	0	14,000	0	63,247	75,877	75,833
Developer Contribution	2,743	3	1	55	0	0	0	2,801	2,746	2,744
Cash Contingency Reserve	131,745	142	66	2,655	0	0	0	134,542	131,887	131,811
Brookton Aquatic Reserve	481,502	519	240	9,099	0	226,000	0	265,120	482,021	481,742
Future Fund Reserve	4,104,617	4,426	0	82,603	0	0	0	4,191,646	4,109,043	4,104,617
Innovations Fund Reserve	2,016,963	2,174	0	30,590	0	0	0	2,049,727	2,019,137	2,016,963
Brookton Community Resource fund	0	0	0	215,000	0	0	0	215,000	0	0
	<b>12,518,616</b>	<b>13,498</b>	<b>3,186</b>	<b>1,242,712</b>	<b>0</b>	<b>2,347,223</b>	<b>0</b>	<b>11,427,603</b>	<b>12,532,114</b>	<b>12,521,803</b>

Shire of Brookton  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2022

**Note 6: CAPITAL DISPOSALS AND ACQUISITIONS**

Original Budgeted Profit(Loss) of Asset Disposal			Disposals	Actual Profit(Loss) of Asset Disposal			
Net Book Value	Proceeds	Profit (Loss)		Net Book Value		Proceeds	Profit (Loss)
26,700	25,000	(1,700)	<b>Governance</b> 2020 Mitsubishi Triton Dual Cab Ute	\$		\$	\$
17,600	15,000	(2,600)	2018 Mitsubishi Triton MQ3L20 4 X 2 Single Cab - BMO				
			<b>Transport</b> 2010 Isuzu Giga 2 X 2 HP 6 Wheel Tip Body/Water				
50,000	35,000	(15,000)	Truck BO437				
52,210	35,000	(17,210)	Isuzu Giga Tip Truck-1CQL067				
10,200	10,000	(200)	2011 Isuzu Tip Truck 4.5 Tonne 1DUD178				
			<b>Economic Services</b> Lot 104 - 8 Avonbank Close, Brookton				
53,524	60,500	6,976		53,524		60,500	
<b>210,234</b>	<b>180,500</b>	<b>(29,734)</b>		<b>53,524</b>	<b>0</b>	<b>60,500</b>	<b>0</b>

Comments - Capital Disposal

Summary Acquisitions				
	Budget	Current Budget	YTD Actual	Variance
<b>Property, Plant &amp; Equipment</b>	\$		\$	\$
Land and Buildings	1,497,020	1,497,020	63,704	1,433,316
Plant & Equipment	842,341	842,341	0	842,341
Furniture & Equipment	28,900	28,900	0	28,900
<b>Infrastructure</b>				
Roadworks & Bridge Works & Footpaths	2,685,905	2,685,905	3,678	2,682,227
Other	16,285	16,285	2,285	14,000
Sewerage & Drainage	650,000	650,000	0	650,000
<b>Totals</b>	<b>5,720,451</b>	<b>5,720,451</b>	<b>69,667</b>	<b>5,650,784</b>

Comments - Capital Acquisitions

**Shire of Brookton**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2022**

**NOTE 7: INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Loan Purpose	Due Date	Term (yrs)	Rate (%)	Principal 1-Jul-22	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
						2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$
<b>Self Supporting Loans</b>													
*Loan 82 Country Club	Extension and Refurbishment of the Club House	15/11/2027	20	6.95	168,613	0	0	26,140	0	142,473	168,613	11,272	653
<b>Education &amp; Welfare</b>													
Loan 80 Kalkarni Residency	Kalkarni Residence	1/02/2026	25	5.63 *	44,707	0	0	10,264	5,061	34,443	39,647	2,375	1,423
<b>Housing</b>													
Loan 80 Staff Housing	Staff Housing	1/02/2026	25	5.63	73,766	0	0	16,935	8,350	56,831	65,416	3,918	2,501
<b>Community Amenities</b>													
Loan 80 Sewerage	Sewerage Extension	1/02/2026	25	5.63	31,295	0	0	7,185	3,543	24,110	27,753	1,662	881
Sewerage	Sewerage Upgrade				0	600,000	0	24,805	0	575,195	0	11,730	0
<b>Transport</b>													
Loan 80 Grader	New Grader	1/02/2026	25	5.63	73,766	0	0	16,935	8,350	56,831	65,416	3,918	2,374
<b>Recreation and Culture</b>													
Loan 81 Sport & Recreation	Recreation Plan	1/11/2027	20	6.95	419,296	0	0	65,003	0	354,293	419,296	28,031	1,623
					811,445	600,000	0	167,267	25,304	1,244,178	786,141	62,906	9,455

(\*) Self supporting loan financed by payments from third parties.  
All other loan repayments were financed by general purpose revenue.

**INFORMATION ON LEASES**

(b) Lease Repayments

Particulars		Due Date	Term (yrs)	Rate (%)	Principal 1-Jul-22	New Lease		Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments	
						2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$	2022/23 Budget \$	2022/23 Actual \$
<b>Administration</b>													
Re-Use Water Dam LE-03	Seabrook Aboriginal Corporation	1/11/2034	25	3.4	22,018	0	0	1,467	0	20,551	22,018	715	0
					22,018	0	0	1,467	0	20,551	22,018	715	0

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2022**

**Note 8: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>								
Municipal Cash at Bank - Operating Account	0.00%	186,809				186,809	Bendigo	
Municipal Cash at Bank - Cash Management Account	0.05%	1,541,604				1,541,604	Bendigo	
Municipal cash Floats	0.00%	350				350		
Muni Cash at Bank - Restricted Cash - Contract Liabilities		(842,011)				(842,011)		
Bond Fund	0.00%		10,420			10,420	Bendigo	
Trust Cash at Bank	0.00%			13,820		13,820	Bendigo	
(b) <b>Term Deposits</b>								
Savings Account	0.05%		5,320,222			5,320,222	Bendigo	
Reserves	0.20%		7,201,580			7,201,580	Bendigo	20/09/2022
(c) <b>Investments</b>								
Bendigo Bank Shares					10,000	10,000	Bendigo	
<b>Total</b>		886,752	12,532,223	13,820	10,000	13,442,795		

**Comments/Notes - Investments**

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2022**

### Note 9: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Adopted Budget Net Asset Surplus 30 June 2022		Opening Surplus(Deficit)	\$	\$	\$	\$
							944,428
							944,428
							944,428
							944,428
							944,428
							944,428
	Closing Funding Surplus (Deficit)			0	0	0	944,428

Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Budget Review
Opening Surplus(Deficit)
Non Cash Item

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2022**

**Note 10: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance For the Period 1 July 2022	Amount Received	Amount Paid	Closing Balance For the Period Ended 31 August 2022
	\$	\$	\$	\$
Public Open Space Contributions	13,820	0	0	13,820
	13,820	0	0	13,820

**1. Public Open Space Contribution:**

T148 - Paul Webb \$13,820

Contribution to be retained in Trust as required under the Planning and Development Act 2005.

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Sewerage Programm by Nature and Type**  
**For the Period Ended 31 August 2022**

**Note 11 Sewerage Operating Statement**

NOTE		2022/23	2022/23	2022/23	Variance
		Adopted Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual
		\$	\$	\$	\$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>					
Sewerage Connection Fees and Charges		1,690	1,690	472	(1,218)
Annual Sewerage Rates		206,977	206,977	206,977	(0)
		208,667	208,667	207,449	(1,218)
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>					
Employee Costs	30	(3,635)	(604)	(82)	522
Materials and Contracts	32	(58,060)	(9,674)	(9)	9,665
Utilities	38	(3,800)	(632)	(1,568)	(936)
Depreciation	45	(45,534)	(7,586)	-	7,586
Interest Expenses	40	(14,863)	(7,431)	(881)	6,550
Insurance	41	(67)	(33)	(32)	1
Allocations/Overheads	80	(4,311)	(716)	(82)	634
Allocation of Adminstration Expense	80	(51,299)	(8,548)	(7,677)	871
		(181,569)	(35,224)	(10,331)	24,893
		27,098	173,443	197,118	23,675
Add Back Depreciation		45,534	7,589	-	(7,586)
Non-Operating Grants, Subsidies & Contributions		0	0	0	0
Profit on Asset Disposals		0	0	0	0
Loss on Asset Disposals		0	0	0	0
Transfer to Sewerage and Drainage Reserve		(25,986)	(4,331)	0	(4,331)
Transfer from Sewerage and Drainage Reserve		(50,000)	(50,000)	0	(50,000)
<b>NET RESULT</b>		<b>(3,354)</b>	<b>126,701</b>	<b>197,118</b>	<b>(38,242)</b>
Capital Loan Repayments				(3,543)	



**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**WB Eva Pavilion by Nature and Type**  
**For the Period Ended 31 August 2022**

**Note 12 WB Eva Pavilion Operating Statement**

NOTE	2022/23 Adopted Budget \$	2022/23 YTD Budget \$	2022/23 YTD Actual \$	Variance YTD Budget vs YTD Actual \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Hire Fees - WB Eva Pavilion	3,000	500	682	182
Sporting Club Fees	4,000	667	-	(667)
Gymnasium Income	7,020	1,170	1,718	548
	<b>14,020</b>	<b>2,337</b>	<b>2,400</b>	<b>63</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs	(10,876)	(1,812)	(1,161)	651
Materials and Contracts	(9,645)	(1,604)	(1,043)	561
Utilities	(4,200)	(698)	(424)	274
Interest Expenses	(31,020)	-	(1,623)	(1,623)
Insurance	(6,122)	(3,061)	(2,955)	106
Allocations/Overheads	(12,671)	(2,110)	(1,075)	1,035
Gymnasium Operating	(14,476)	(2,406)	(653)	1,753
	<b>(89,010)</b>	<b>(11,691)</b>	<b>(8,935)</b>	<b>2,756</b>
	<b>(74,990)</b>	<b>(9,354)</b>	<b>(6,535)</b>	<b>2,820</b>
<b>NET RESULT</b>	<b>(74,990)</b>	<b>(9,354)</b>	<b>(6,535)</b>	<b>2,820</b>

Capital Loan Repayments

0

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Brookton Caravan Park and Brookton Aquatic Centre**  
**For the Period Ended 31 August 2022**

	Note	Adopted Annual Budget 2022/23	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 9	Var. % (b)-(a)/(b) 9
<b>Note 13 (a): Brookton Caravan Park</b>						
<b>Operating Revenue</b>		\$	\$	\$	\$	%
Caravan Park Fees		158,000	26,332	27,978	1,646	6.25%
<b>Total Revenue</b>		<b>158,000</b>	<b>26,332</b>	<b>27,978</b>	<b>1,646</b>	<b>6.25%</b>
<b>Operating Expenses</b>						
Brookton Caravan Park	CARAOP MARKOP	(110,255)	(18,802)	(16,558)	2,244	(11.94%)
Brookton Caravan Park		(2,000)	(332)	0		
Caravan Park Depreciation		(8,607)	(1,434)	0	1,434	(100.00%)
Caravan Park Abc Administration Expenses		(30,779)	(5,128)	(4,606)	522	(10.17%)
<b>Total</b>		<b>(151,641)</b>	<b>(25,696)</b>	<b>(21,164)</b>	<b>4,200</b>	<b>16.34%</b>
<b>Operating Surplus (Deficit)</b>		<b>6,359</b>	<b>636</b>	<b>6,814</b>	<b>5,846</b>	<b>-919%</b>
<b>Excluding Non Cash Adjustments</b>						
Add back Depreciation		8,607	1,434	0	(1,434)	(100.00%)
<b>Net Operating Surplus (Deficit)</b>		<b>14,966</b>	<b>2,070</b>	<b>6,814</b>	<b>4,412</b>	<b>213.12%</b>
<b>Note 13 (b): Brookton Aquatic Centre</b>						
<b>Operating Revenue</b>						
POOL FEES & CHARGES		13,500	0	4	4	0.00%
<b>Total Revenue</b>		<b>13,500</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0.00%</b>
<b>Operating Expenses</b>						
POOL EMPLOYEE COSTS		(85,137)	(13,831)	(7,689)	6,142	(44.41%)
POOL GENERAL OPERATING EXPENSES		(62,705)	(3,766)	(1,112)	2,654	(70.48%)
POOL BUILDING MAINTENANCE		(12,897)	(3,201)	(2,954)	247	(7.73%)
POOL DEPRECIATION		(12,162)	(2,026)	0	2,026	(100.00%)
POOL ABC ADMINISTRATION EXPENSES		(30,779)	(5,128)	(4,606)	522	(10.17%)
<b>Total</b>		<b>(203,680)</b>	<b>(27,952)</b>	<b>(16,361)</b>	<b>11,591</b>	<b>41.47%</b>
<b>Operating Surplus (Deficit)</b>		<b>(190,180)</b>	<b>(27,952)</b>	<b>(16,357)</b>	<b>11,595</b>	<b>41.48%</b>
<b>Excluding Non Cash Adjustments</b>						
Add back Depreciation		12,162	2,026	0	(2,026)	(100.00%)
<b>Net Operating Surplus (Deficit)</b>		<b>(178,018)</b>	<b>(25,926)</b>	<b>(16,357)</b>	<b>9,569</b>	<b>36.91%</b>

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Road Program**  
**For the Period Ended 31 August 2022**

Note 14 Road Program

Description	Adopted Annual Budget	YTD Actual	% Completed	Federal Funding		State Funding				Own Source Funding		
				R2R	LRCIP Other	RRG	RRG Carryover	Direct Grant	FAGS	Reserve	Contributions	Muni
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Street Maintenance	269,240	35,448	13%									269,240
Rural Road Maintenance	552,855	163,095	30%									552,855
Bridge Maintenance	93,661	18,750	20%									93,661
<b>R2R Work Schedule</b>												
Richardson Street	13,920	0	0%	13,920								
Wood Loop Road - Drainage	45,000	0	0%	45,000								
Severin Road - Culvert replacement & gravel overlay	26,200	0	0%	26,200								
Glenester Road - Culvert replacement & gravel overlay	47,000	0	0%	47,000								
<b>Other Construction</b>												
Koornong Drive - Drainage	62,523	0	0%									62,523
Lennard Street Reseal - LRCI Phase 3	28,500				28,500							
Copping Road Reseal - LRCI Phase 3	38,100				38,100							
Dangin-Mears Road WBSFN	1,588,445	2,418	0%		1,482,549					105,896		
Reseal Strange Road - LRCI Phase 3	133,400	0	0%		133,400							
Bridge 3154A Davis Road	33,787	0	0%									33,787
Bridge 3143 Yeo Road	38,528	0	0%									38,528
<b>RRG Approved Projects</b>												
Brookton Kweda Road Reconstruct and 2 coats of seal	630,502	0	0%			420,335				195,593		14,574
	3,601,661	219,710	6%	132,120	1,682,549	420,335	0	0	0	301,489	0	1,065,168

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Capital Works Program**  
**For the Period Ended 31 August 2022**

**Note 15 Capital Works Program**

Description	Adopted Annual Budget	Amended Budget	YTD Actual	% Completed	Capital Funding					
					Muni	Grants	Reserves	Sale of Assets	Loan	Total Funding
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Townscape - Robinson Road Replace Public Bins	42,000	42,000	0	0%		42,000				42,000
Robinson Road Toilet Upgrade - LRCI Phase 3	55,000	55,000	0	0%		55,000				55,000
Tourist Information Bay Upgrade & Tourist Signage Town Centre	17,000	17,000	0	0%			17,000			17,000
Ablution Facility at Cemetery	40,000	40,000	0	0%		40,000				40,000
Memorial Hall upgrade/constuction works	288,209	288,209	60,254	21%			288,209			288,209
Railway Station Fencing, signage & crossing improvements	292,000	292,000	0	0%		40,000	252,000			292,000
Aquatic Centre Improvements	180,000	180,000	0	0%			180,000			180,000
WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AME	573,811	573,811	0	0%		573,811				573,811
Depot Improvements - Walls & Shower in Toilet Area	9,000	9,000	3,450	38%			9,000			9,000
Purchase Furniture & Equipment - Park Furniture & Light Pole LRC	28,900	28,900	0	0%		28,900				28,900
Admin Purchase MIW Vehicle	50,000	50,000	0	0%			25,000	25,000		50,000
Admin Purchase BMO Vehicle	40,000	40,000	0	0%			25,000	15,000		40,000
Town Cctv Installtion - Security & Safety	85,000	85,000	0	0%		85,000				85,000
Purchase P & E - Brookton Swimming Pool	46,000	46,000	0	0%			46,000			46,000
Purchase P&E - Tip Truck Heavy Tandem Axle	236,341	236,341	0	0%			201,341	35,000		236,341
Purchase P&E - Tip Truck Light Single Axle	65,000	65,000	0	0%			55,000	10,000		65,000
Purchase P&E - 2010 Isuzu Giga 2 X 2 Hp 6 Wheel Tip Body/Wat	320,000	320,000	0	0%			285,000	35,000		320,000
Oval Renovations	2,285	2,285	2,285	100%	2,285					2,285
High School access to Happy Valley Water	14,000	14,000	0	0%			14,000			14,000
=Capex - Jobs\IM21	1,588,445	1,588,445	2,418	0%		1,482,549	105,896			1,588,445
Reseal Strange Road - LRCI Phase 3	133,400	133,400	0	0%		133,400				133,400
Koornong Drive - Drainage	62,523	62,523	0	0%	62,523					62,523
Lennard Street Reseal - LRCI Phase 3	28,500	28,500	0	0%		28,500				28,500
Copping Road Reseal - Lrci Phase 3	38,100	38,100	0	0%		38,100				38,100
Brookton Kweda Road Reconstruct and 2 coat seal to 7m	630,502	630,502	1,260	0%	14,574	420,335	195,593			630,502
Richardson Street - Reseal	13,920	13,920	0	0%		13,920				13,920
Wood Loop Road - Drainage	45,000	45,000	0	0%		45,000				45,000
Severin Road - Culvert replacement & gravel overlay	26,200	26,200	0	0%		26,200				26,200
Glenester Road - Culvert replacement & gravel overlay	47,000	47,000	0	0%		47,000				47,000
Bridge 3154A Davis Road	33,787	33,787	0	0%	33,787					33,787
Bridge 3143 Yeo Road	38,528	38,528	0	0%	38,528					38,528
Upgrade- Refurb/Refining Pipe Network	650,000	650,000	0	0%			50,000		600,000	650,000
	5,720,451	5,720,451	69,667		151,697	3,099,715	1,749,039	120,000	600,000	5,720,451

**Note 16 Grants**

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Grants, Subsidies and Contributions Register**  
**For the Period Ended 31 August 2022**

Funding Provider	Project	Operating/Non-Operating	Adopted Annual Budget	Amount Applied For	Amount Approved	Amount Invoiced/Received	% Received
			\$	\$	\$	\$	
Main Roads WA	Regional Road Group	Non Operating	(420,335)	Recurrent	(420,335)	(1,260)	0%
Federal Government	Roads to Recovery	Non Operating	(132,120)	Recurrent	(132,120)	-	0%
LRCI Phase 3	Various projects per LRCI schedule	Non Operating	(555,978)	-	(555,978)	-	0%
DFES	West Brookton Fire Shed	Non Operating	(573,811)	-	(573,811)	-	0%
Wheatbelt Secondary Freight Network	Dangin-Mears Road	Non Operating	(1,482,549)	-	(1,482,549)	-	0%
Department of Infrastructure, Transport, Regional Development & Communications	Railway Station Building Refurbishment	Non Operating	(40,000)	-	(40,000)	-	0%
WA Grants Commission	GPG Grants Commission - General	Operating	(112,957)	Recurrent	(112,957)	(56,823)	50%
WA Grants Commission	GPG Grants Commission - Roads	Operating	(53,116)	Recurrent	(53,116)	(20,092)	38%
DFES	ESL Grant - Emergency Services Levy - Operating	Operating	(55,745)	Recurrent	(55,745)	(13,936)	25%
Main Roads WA	Direct Grant	Operating	(98,163)	Recurrent	(98,163)	(100,274)	102%
Department of Industry, Science, Energy and Resources on behalf of the Department of Agriculture, Water and the Environment (Commonwealth)	Queen's Golden Jubilee	Operating	(8,114)	-	(8,114)	-	0%
	Citizenship Ceremony, Australia Day Ceremony & Senior Week Celebrations	Operating	(4,000)	-	(4,000)	-	0%
Department of Primary Industries and Regional Development	CRC Quarterly Funding	Operating	(353,222)	Recurrent	(353,222)	(195,650)	55%
			(3,890,110)		(3,890,110)	(388,035)	10%

**SHIRE OF BROOKTON  
RESTRICTED CASH RECONCILIATION**

**Note 17 Restricted Funds Summary**

**31 August 2022**

<b>Restricted Grants/Funds Received</b>	<b>Projects</b>	<b>GL/Job Account</b>	<b>Total Restricted Funds</b>	<b>Actual Expenditure current year 2022/23</b>	<b>Restricted Funds Remaining</b>
Department of Fire & Emergency Services	Law Order & Public Safety	WBSHEDCAP	286,905.50	0.00	286,905.50
Queen's Golden Jubilee	Recreation & Culture	RECGOP	8,114.00	0.00	8,114.00
Regional Road Group	Transport	BRKWRRG	165,077.00	1,260.05	163,816.95
LRCI Phase 3	Community Amenities	ROBICAP	31,500.00	0.00	31,500.00
LRCI Phase 3	Community Amenities	CEMABLU	30,000.00	0.00	30,000.00
LRCI Phase 3	Community Amenities	ROBABLU	41,250.00	0.00	41,250.00
LRCI Phase 3	Recreation & Culture	E113520	21,675.00	0.00	21,675.00
LRCI Phase 3	Transport	COPRSFC	28,575.00	0.00	28,575.00
LRCI Phase 3	Transport	LENNSFC	21,375.00	0.00	21,375.00
LRCI Phase 3	Transport	STRASFC	100,050.00	0.00	100,050.00
LRCI Phase 3	Law, Order & Public Safety	CCTV	63,750.00	0.00	63,750.00
LRCI Phase 3	Transport	STGAROP	45,000.00	0.00	45,000.00
<b>Sub Total</b>					<b>842,011.45</b>
<b>Total Restricted Grant Funds</b>					<b>842,011.45</b>
<b>Available Cash</b>		<b>GL/Job Account</b>	<b>Interest Rate</b>		<b>Balance</b>
Municipal Bank	Muni Fund Bank	0A011010	0		186,809.24
Municipal Bank	Muni Fund Interest Bearing A/C	0A011010	0.05%		1,541,604.47
Municipal Bank	Till Float	0A011020			350.00
Total Cash					1,728,763.71
Less Restricted Cash					(842,011.45)
<b>Total Unrestricted Cash</b>					<b>886,752.26</b>

#### 14.09.22.04 LIST OF PAYMENTS – AUGUST 2022

File No:	N/A
Date of Meeting:	15 September 2022
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Leigh Anderson – Finance Administration Officer - Creditors
Authorising Officer:	Deanne Sweeney - Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item.
Voting Requirements:	Simple Majority
Previous Report:	18 August 2022

#### Summary of Item

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

#### Description of Proposal

To present to Council, the accounts paid under Delegation 1.1, Power to Make Payments.

#### Background

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

#### Consultation

There has been no consultation on this matter.

#### Statutory Environment

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

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

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*
  - (a) *the payee's name; and*
  - (b) *the amount of the payment; and*
  - (c) *the date of the payment; and*
  - (d) *sufficient information to identify the transaction.*
- (2) *A list of accounts for approval to be paid is to be prepared each month showing –*
  - (a) *for each account which requires council authorisation in that month –*
    - (i) *the payee's name; and*
    - (ii) *the amount of the payment; and*
    - (iii) *sufficient information to identify the transaction; and*
  - (b) *the date of the meeting of the council to which the list is to be presented.*

- (3) A list prepared under sub-regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

### 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 Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

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

#### 18. Financial Control

- 18.2 Conduct external/internal audits and reporting
- 18.5 Process rates, other revenues, timely payments



### **Comment**

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be provide to Council, where such delegation is made.

The payment schedule is provided to Councillors' separately and not published on the Shire of Brookton website to mitigate against the potential of fraudulent activity that can arise from this practice. Members of the public can obtain the schedule from the Shire of Brookton Administration Office.

Contained within Attachment 14.09.22.04B is a detailed transaction listing of credit card expenditure paid for the period ended 31 August 2022.

### **OFFICER'S RECOMMENDATION**

**That Council receives the list of accounts, totalling \$592,392.95, paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of August 2022, as contained within Attachment 14.09.22.04A.**

*(Simple majority vote required)*

### **Attachments**

Attachment 14.09.22.04A – List of Payments for August 2022

Attachment 14.09.22.04B – List of Credit Card Transactions for August 2022



## List of Payments for August 2022

Chq/EFT	Date	Name	Description	Amount
950.1	01/08/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$1.95
950.1	01/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.18
950.1	01/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$33.00
950.1	02/08/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$84.11
950.1	02/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
951.1	04/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.54
951.1	04/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.40
951.1	04/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
951.1	03/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
951.1	03/08/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$1.60
951.1	04/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.54
951.1	03/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	-\$0.72
951.1	10/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
951.1	11/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.31

Chq/EFT	Date	Name	Description	Amount
951.1	16/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.08
951.1	12/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.49
951.1	10/08/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$3.00
951.1	03/08/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	-\$1.60
951.1	04/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	-\$11.54
951.1	04/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	-\$0.40
951.1	03/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	-\$0.72
951.1	03/08/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$1.60
951.1	03/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
952.1	17/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.03
952.1	18/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.80
952.1	18/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.03
953.1	22/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.03
954.1	23/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$62.44
955.1	24/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
956.1	25/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$15.25
956.1	26/08/2022	EWAY - CARAVAN	CARAVAN PARK BOOKING	\$4.30

Chq/EFT	Date	Name	Description	Amount
		PARK BOOKING SYSTEM FEES	SYSTEM FEES	
957.1	29/08/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$7.72
DD6194.1	09/08/2022	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$5,830.03
DD6194.10	09/08/2022	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$691.34
DD6194.11	09/08/2022	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6194.12	09/08/2022	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,277.02
DD6194.13	09/08/2022	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6194.2	09/08/2022	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$315.33
DD6194.3	09/08/2022	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$841.69
DD6194.4	09/08/2022	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$64.95
DD6194.5	09/08/2022	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$136.40
DD6194.6	09/08/2022	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$87.54
DD6194.7	09/08/2022	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$307.12
DD6194.8	09/08/2022	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$345.89
DD6194.9	09/08/2022	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$871.98
DD6198.1	10/08/2022	SYNERGY	MEMORIAL HALL ELECTRICITY SUPPLY 21/05/22 - 20/07/22	\$389.97
DD6200.1	11/08/2022	SYNERGY	MEMORIAL PARK, SEWERAGE TREATMENT WORKS, SHIRE DEPOT, OVAL, SWIMMING POOL, MENS SHED, ELECTRICITY SUPPLY 24/05/22 - 21/07/22	\$2,412.52
DD6202.1	12/08/2022	SYNERGY	MADISON SQUARE PARK, U5 28 WILLIAM STREET, COMMON AREA MADISON SQUARE UNITS, ELECTRICITY SUPPLY 20/05/22 - 20/07/22	\$256.41

Chq/EFT	Date	Name	Description	Amount
DD6204.1	03/08/2022	SYNERGY	HAPPY VALLEY ELECTRICITY CHARGES 10/05/22 - 13/07/22	\$173.12
DD6206.1	02/08/2022	SYNERGY	CARAVAN PARK, OVAL, WB EVA PAVILLION ELECTRICITY CHARGES 08/06/22 - 12/07/22	\$1,289.41
DD6216.1	15/08/2022	SYNERGY	WATER HARVESTING PROJECT, ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$115.73
DD6217.1	15/08/2022	TELSTRA CORPORATION	TELSTRA SERVICE CHARGE ADMIN 23/07/22 - 22/08/22	\$235.73
DD6218.1	15/08/2022	SYNERGY	WHITTINGTON STREET BROOKTON, ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$186.78
DD6219.1	15/08/2022	SYNERGY	CRC ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$693.91
DD6220.1	15/08/2022	SYNERGY	U1 4 MATTHEW STREET, ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$70.58
DD6221.1	15/08/2022	SYNERGY	ADMINISTRATION ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$1,264.51
DD6222.1	15/08/2022	SYNERGY	LOT 1 U PUMP TILLER ST, DRAIN, ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$115.43
DD6225.1	15/08/2022	SYNERGY	BROOKTON RAILWAY STATION, ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$287.12
DD6231.1	14/08/2022	SHIRE OF BROOKTON - MASTERCARD - MIE	CREDIT CARD PURCHASES MIE AUGUST 2022	\$251.00
DD6231.2	14/08/2022	SHIRE OF BROOKTON - MASTERCARD - CESM	MASTERCARD STATEMENT AUGUST 2022	\$4.00
DD6231.3	14/08/2022	SHIRE OF BROOKTON - MASTERCARD - MCC	MASTERCARD STATEMENT AUGUST 2022	\$4.00
DD6231.4	14/08/2022	SHIRE OF BROOKTON - MASTERCARD - CEO	MASTERCARD STATEMENT AUGUST 2022	\$2,004.00

Chq/EFT	Date	Name	Description	Amount
DD6233.1	15/08/2022	SYNERGY	SEWERAGE TREATMENT WORKS, ELECTRICITY CHARGES 21/05/22 - 20/07/22	\$632.84
DD6244.1	22/08/2022	SYNERGY	STREETLIGHTS ELECTRICITY CHARGES 25/06/22 - 24/07/22	\$3,547.69
DD6245.1	23/08/2022	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$7,042.16
DD6245.10	23/08/2022	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$687.29
DD6245.11	23/08/2022	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6245.12	23/08/2022	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$2,147.92
DD6245.13	23/08/2022	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.82
DD6245.2	23/08/2022	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$312.17
DD6245.3	23/08/2022	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$907.69
DD6245.4	23/08/2022	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$85.98
DD6245.5	23/08/2022	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$209.51
DD6245.6	23/08/2022	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$88.31
DD6245.7	23/08/2022	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$307.12
DD6245.8	23/08/2022	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$355.51
DD6245.9	23/08/2022	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$883.82
DD6246.1	22/08/2022	TELSTRA CORPORATION	TELSTRA MOBILE CHARGES 02/08/22 - 01/09/22	\$780.79
DD6252.1	30/08/2022	SYNERGY	CARAVAN PAARK, OVAL, WB EVA PAVILION, ELECTRICITY SUPPLY 13/07/22 - 09/08/22	\$1,052.61
DD6256.1	31/08/2022	SYNERGY	UNITS 1 TO 8, 40 WHITE ST ELECTRICITY CHARGES 01/07/22 - 20/07/22	\$2,414.40
DD6263.1	12/08/2022	SYNERGY	U6 28 WILLIAM STREET CORRECTION FOR INV 2081578440 WRONG DATE ENTERED FOR	-\$89.66

Chq/EFT	Date	Name	Description	Amount
			DIRECT DEBIT	
DD6265.1	12/08/2022	SYNERGY	U6 28 WILLIAM STREET ELECTRICITY SUPPLY 20/05/22 - 20/07/22	\$89.66
EFT13531	02/08/2022	AVON VALLEY NISSAN AVM NORTHAM PTY LTD	RUBBER MAT SET - FRONT AND REAR (HIGH EDGE)PAV3	\$93.80
EFT13532	02/08/2022	BOC GASES	OXY BOTTLE HIRE JULY 2022	\$56.49
EFT13533	02/08/2022	BROOKTON COMMUNITY RESOURCE CENTRE	2022/23 BROOKTON CRC DIRECTORY	\$140.00
EFT13534	02/08/2022	BROOKTON PROFESSIONAL SERVICES CENTRE	BROOKTON CRC OFFICE RENT 01/08/22 TO 31/08/22	\$935.00
EFT13535	02/08/2022	BROOKTON TYRE SERVICE	2 X TYRES FOR PU35 - 1GYK393 - 2020 MR4V47 MR TRITON GLX-R 2.4L D 6A/T 4X4 DC	\$698.50
EFT13536	02/08/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$103.99
EFT13537	02/08/2022	FUEL DISTRIBUTORS OF WA	7000 LITRES OF DEISEL DELIVERED TO THE SHIRE DEPOT 28/07/22 AT \$1.83278 PER LITRE \$12,829.46	\$12,829.46
EFT13538	02/08/2022	LGIS INSURANCE	LOCAL GOVERNMENT SPECIAL RISKS PROPERTY 1ST INSTALMENT	\$141,107.92
EFT13539	02/08/2022	LGRCEU	PAYROLL DEDUCTIONS	\$174.50
EFT13540	02/08/2022	NARROGIN AUTO CENTRE	REPLACE RHR ABS SENSOR & WIRING 33BO	\$592.55
EFT13541	02/08/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$60.00
EFT13542	02/08/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$480.00
EFT13543	02/08/2022	THE LOCAL GUYS - TEST AND TAG WA TNT	APPLIANCE TEST & TAGGING RCD'S: PUSH BUTTON TESTING RCD'S: TIMED TESTING MICROWAVE LEAKAGE TESTING EMERGENCY EXIT LIGHT TESTING FIRE EXTINGUISHER TESTING (6 MONTHLY & 12 MONTHLY SMOKE DETECTOR TESTING	\$738.10

Chq/EFT	Date	Name	Description	Amount
EFT13544	02/08/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES INCLUDING TRAVEL 13/07/22 & 20/07/22	\$731.50
EFT13545	02/08/2022	WATER CORPORATION OF WA	90 07658 543 WATER USE & SERVICE CHARGES 09/05/22 - 12/07/22	\$1,103.45
EFT13546	02/08/2022	WORK HEALTH PROFESIONALS	ONSITE REGIONAL BASELINE/SUB (AIRCONDUCTION) HEARING TESTS X 12	\$1,181.40
EFT13547	17/08/2022	3E ADVANTAGE PTY LTD	PRINTING COSTS FOR PHOTOCOPIER BROOKTON CRC 01/07 - 31/07/22	\$2,893.72
EFT13548	17/08/2022	ALLWEST PLANT HIRE AUSTRALIA PTY LTD	HIRE OF GRADER FOR WINTER ROAD MAINTENANCE GRADING 06/07 - 31/07/22	\$10,450.00
EFT13549	17/08/2022	AMAZING 50'S CATERING	COUNCIL MEETING DINNER 21ST JULY 2022 COUNCILLORS DINNER	\$150.00
EFT13550	17/08/2022	APV VALUERS AND ASSET MANAGEMENT	VALUATION OF LAND, BUILDING, OTHER STRUCTURE, PARK & GARDEN ASSETS AND ROAD, SEWERAGE INFRASTRUCTURE ASSETS 45% OF FEE	\$9,679.73
EFT13551	17/08/2022	AUSQ TRAINING	WORKSITE TRAFFIC MANAGEMENT & TRAFFIC CONTROLLER COURSE - 9- 11 AUGUST 5 X EMPLOYEES	\$1,952.50
EFT13552	17/08/2022	AUSTRALIA POST	POSTAL CHARGES JULY 2022	\$209.42
EFT13553	17/08/2022	B & N EYRE BROOKTON NEWSAGENCY	PRINTER CARTRIDGES DEPOT	\$624.55
EFT13554	17/08/2022	BCA CONSULTANTS	ELECTRICAL SERVICES - SCHEMATIC DESIGN BROOKTON MEMORIAL HALL	\$8,635.00
EFT13555	17/08/2022	BOB WADDELL & ASSOCIATES PTY LTD	PROFESSIONAL ASSISTANCE ASSET REGISTER RECONCILIATION QUERIES	\$866.25
EFT13556	17/08/2022	BOHAN (WA) PTY LTD T/A VINES MEDICAL PRACTICE	PRE-EMPLOYMENT MEDICAL	\$150.00
EFT13557	17/08/2022	BROOKTON	BROOKTON CRC RENT	\$935.00



Chq/EFT	Date	Name	Description	Amount
		PROFESSIONAL SERVICES CENTRE	01/09/22 - 30/09/22	
EFT13558	17/08/2022	BROOKTON RURAL TRADERS	WAX BUG OFF, ATOM BLADE, BAG OF RAGS, TORCH WORK LAMP / BATTERIES, SPRAY TRIGGER, BROOM COBWEB, DRILL BIT, STAPLE WIRE, RIVET, HINGE, QICKSPRAY SATIN WHITE, DUST PAN SET, WINDEX, GARBAGE BAGS, HOLDER TOILET ROLL, EXTENSION LEAD, GLOBES, SQUEEGEE, MICROFIBRE CLOTHS, EUCALYPTUS SOLUTION, PISTOL GRIP GREASE GUN, BLADE MOWER, CAP PVC THREAD, CHAIN SAW CHAIN, DEGREASER, POWER GRIP, SOLENOID VALVE FLOW CONTROL, GLOVES RIGGER X5, NITRILE GLOVE PACK 100, WINDEX TRIGGER.	\$792.24
EFT13559	17/08/2022	BROOKTON TYRE SERVICE	1 X 10.00/11.00-20 TR78A TUBE HD, 10.00/11.00-20 TR78A TUBE HD PLUS EXTRAS AS PER QUOTE QU00007017	\$842.60
EFT13560	17/08/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$159.65
EFT13561	17/08/2022	COLAS	2 X DRUMS CRS EMULSION	\$583.00
EFT13562	17/08/2022	CONPLANT PTY LTD	HIRE OF MULTI TYRED ROLLER FOR WINTER GRADING 05/07 - 31/07/22	\$5,489.00
EFT13563	17/08/2022	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	HIRE DEPOT - ANNUAL BACKFLOW DEVICE TESTING AT LOT 500-507 LENNARD ST BROOKTON WA 6306 - REF 47657	\$1,021.90
EFT13564	17/08/2022	EDGE PLANNING & PROPERTY	2022/23 TOWN PLANNING ADVICE SERVICES JULY 2022	\$976.38
EFT13565	17/08/2022	FLICK ANTICIMEX	SANITARY, BACTERIAL	\$4,311.37

Chq/EFT	Date	Name	Description	Amount
			TREATMENT AND TOILET SANITISER - 6 MONTHLY SERVICE	
EFT13566	17/08/2022	FULLPOWER ELECTRICS (WA) PTY LTD	REPLACEMENT OF EXISTING AIRCON - FUJITSU 5KW U2 4 MATTHEW STREET	\$2,525.60
EFT13567	17/08/2022	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD STATEMENT JULY 2022	\$1,159.70
EFT13568	17/08/2022	HAZEL MARTIN	TRAVEL REIMBURSEMENT TO ATTEND REPORTING TRAINING CORRIGIN	\$372.80
EFT13569	17/08/2022	HW & ASSOCIATES	PREPARE AN UPDATE TO THE OPTION 2B CONCEPT DESIGN SCHEMATIC DESIGN COST ESTIMATE	\$3,300.00
EFT13570	17/08/2022	INDUSTRIAL AUTOMATION GROUP PTY LTD (WATERMAN IRRIGATION)	REMOTE ACCESS OPERATIONAL COST FROM 1 JULY 2022 TO 31 DECEMBER 2022	\$1,596.65
EFT13571	17/08/2022	INTEGRATED ICT	AGREEMENT NAME: MANAGED SERVICE AGREEMENT MANAGED SERVICE AGREEMENT PER USER @\$85 PLUS GST PER MONTH	\$5,259.20
EFT13572	17/08/2022	JES-KY BUILDING AND SUPPLIES	CARAVAN PARK - PUMPOUT SEPTIC TANKS X 3, INSTALL NEW DAVEY SUMP PUMP, REPAIR ALL DAMAGED PVC FITTINGS, MAKE GOOD AREA AFTER EXCAVATION.	\$2,860.00
EFT13573	17/08/2022	KYLIE PATRICIA FREEMAN	REIMBURSEMENT - TRAVEL NMTAFE MARGARET RIVER	\$925.00
EFT13574	17/08/2022	LES VIDOVIICH	TELSTRA 03/07/22 - 02/08/22 REIMBURSEMENT OF INTERNET EXPENSES AS PER EMPLOYMENT CONTRACT	\$80.27
EFT13575	17/08/2022	LGRCEU	PAYROLL DEDUCTIONS	\$196.50
EFT13576	17/08/2022	LIWA AQUATICS	LIWA AQUATICS ANNUAL STATE CONFERENCE AND TRADE EXHIBITION 2022	\$440.00
EFT13577	17/08/2022	LLEWELLYN RINTOUL	CANCELLED BOOKING 10979718 02/08-03/08/22	\$270.00
EFT13578	17/08/2022	LOCAL GOVERNMENT	2022 - 2023 BRONZE LOCAL GOVERNMENT	\$735.00

Chq/EFT	Date	Name	Description	Amount
		PROFESSIONALS AUSTRALIA WA	SUBSCRIPTION	
EFT13579	17/08/2022	MCPEST PEST CONTROL	ANNUAL TERMITE INSPECTIONS TO SHIRE BUILDINGS	\$2,750.00
EFT13580	17/08/2022	NARROGIN AUTO CENTRE	60,000 KLM SERVICE OF 1HBB542 2020 GLX MR MITSUBISHI TRITON 4X4 AUTO	\$4,309.74
EFT13581	17/08/2022	NARROGIN GLASS	MENS SHED - REPLACE BROKEN 3MM CLEAR OBSCURE GLASS TO REAR WINDOW	\$369.40
EFT13582	17/08/2022	NORTH METROPOLITAN TAFE	NMTAFE - ENROLMENT - SEMESTER TWO - DIPLOMA COMMUNITY DEVELOPMENT - KYLIE FREEMAN	\$2,402.85
EFT13583	17/08/2022	NOURISH BROOKTON	MONTHLY PURCHASES FOR JULY 2022	\$204.23
EFT13584	17/08/2022	PROCESSWORX	BOOKING CANCELLATION 10968340 2/08/22	\$135.00
EFT13585	17/08/2022	QUALITY PRESS	2 X BOX 500 DLX WINDOW PRE-PRINTED FACE ENVELOPES - 140046 (RATES MAILOUT)	\$297.00
EFT13586	17/08/2022	RESONLINE	CARAVAN PARK ONLINE BOOKING SYSTEM JULY 22	\$242.00
EFT13587	17/08/2022	ROYAL LIFE SAVING SOCIETY - AUSTRALIA	GUIDELINES TO SAFE POOL OPERATIONS SUBSCRIPTION	\$99.00
EFT13588	17/08/2022	SEEK LIMITED	JOB ADVERTISEMENT - MANAGER PROJECTS	\$302.50
EFT13589	17/08/2022	SHED BUILD WA	CANCELLED BOOKING RECEIPT NUMBER 36183	\$555.00
EFT13590	17/08/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$60.00
EFT13591	17/08/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$480.00
EFT13592	17/08/2022	SHIRE OF PINGELLY	COUNCILLOR TRAINING - STRATEGIC DECISION MAKING 03/08/2022 - CR WALKER, LILLY AND MACNAB. LG ASSET MANAGEMENT 04/08/2022 - CR CRUTE, WALKER, LILLY AND MACNAB.	\$1,925.00
EFT13593	17/08/2022	SPIRITED THINKING PTY LTD	MEMORIAL HALL DESIGN - STAGE 2.1 DESIGN/ADVICE	\$5,959.25

Chq/EFT	Date	Name	Description	Amount
			REPORT - LAYOUT WORKSHOP AND REPORT	
EFT13594	17/08/2022	ST JOHN AMBULANCE WESTERN AUSTRALIA	BOOKING REFUND 10638944 PAID TWICE	\$9,120.00
EFT13595	17/08/2022	STUMPY'S GATEWAY ROADHOUSE	FUEL PURCHASES FOR JULY 2022	\$10.40
EFT13597	17/08/2022	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM TUTT BRYANT	\$26.04
EFT13598	17/08/2022	UDLA	MEMORIAL HALL LANDSCAPE ARCHITECTURAL CONSULTANCY SERVICES	\$1,100.00
EFT13599	17/08/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES 27/07 & 03/08 & 05/08/22	\$940.50
EFT13600	17/08/2022	WHEATBELT ELECTRICS	CRC BUILDING - REMOVE FLOOR MOUNTED GPO & MAKE SAFE REPLACE TOILET AND VANITY ROOM LIGHT FITTINGS X 2	\$842.96
EFT13601	17/08/2022	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	STORAGE OF ARCHIVE BOXES JULY 2022	\$49.20
EFT13602	17/08/2022	BROOKTON COMMUNITY RESOURCE CENTRE	BOND RETURN WB EVA PAVILION HIRE 03/11/2020	\$ 250.00
EFT13603	17/08/2022	CHRISTINE PENNY	BOND PAYMENT RETURN WB EVA PAVILION HIRE 28/07/22 REC#36105	\$250.00
EFT13604	17/08/2022	TAHLYA MICHIE	BOND RETURN WB EVA PAVILION REC# 36143	\$250.00
EFT13605	22/08/2022	ATO	JULY 2022 BAS RETURN	\$41,433.00
EFT13606	31/08/2022	ABCO PRODUCTS	3 X BOXES TORK SOAP REFILLS	\$536.75
EFT13607	31/08/2022	AMBER NIKOLA	EMPLOYEE REIMBURSEMENT FOR POLICE CLEARANCE	\$58.70
EFT13608	31/08/2022	BEDFORD ARMS HOTEL	12 X GREAT NORTHERN SUPER CRISP - WARM 12 X CARONA - WARM	\$94.00
EFT13609	31/08/2022	BEST OFFICE SYSTEMS	CRC - PRINTER STAPLES REFILL - TYPE V & TYPE W	\$450.00
EFT13610	31/08/2022	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH PROVIDING RATES SERVICES	\$1,402.50
EFT13611	31/08/2022	BOC GASES	OXY BOTTLE HIRE AUGUST	\$56.49

Chq/EFT	Date	Name	Description	Amount
			2022	
EFT13612	31/08/2022	BROOKTON MEATS	REFRESHMENTS FOR TOOLBOX MORNING MEETING	\$80.19
EFT13613	31/08/2022	BURKE ELECTRICAL SERVICES	OVAL MAINTENANCE - EXCAVATE AND REPAIR FUSED CABLES TO LIGHT POLE TRIPPING OUT.	\$9,539.00
EFT13614	31/08/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT13615	31/08/2022	DEANNE SWEENEY	REIMBURSEMENT OF GIFT: EMPLOYEE SERVICE, GRATUITY & FAREWELL - J ANDERSON FAREWELL GIFT	\$480.00
EFT13616	31/08/2022	FCM TRAVEL SOLUTIONS	CARAVAN PARK BOOKING OVERCHARGE BOOKING # 17733942	\$70.00
EFT13617	31/08/2022	G & M DETERGENTS AND HYGIENE SERVICES	VARIOUS CLEANING SUPPLIES	\$1,358.90
EFT13618	31/08/2022	GO-GO ON-HOLD	ON HOLD TELEPHONE MESSAGE - 12 MONTHS JULY 22 TO JUN 23	\$828.00
EFT13619	31/08/2022	GREAT SOUTHERN FUEL SUPPLIES	7000 LITRES OF DIESEL @ \$1.86 PER LITRE TO BE DELIVERED TO THE SHIRE OF BROOKTON DEPOT	\$12,992.44
EFT13620	31/08/2022	GREAT SOUTHERN WASTE DISPOSAL	RUBBISH COLLECTION 28/06/22 - 25/07/22	\$14,949.66
EFT13621	31/08/2022	LGIS INSURANCE	POLICY 63 4000482 VFT MOTOR VEHICLE ADJUSTMENT FOR PERIOD 30/06/21 TO 30/06/22	\$3,010.42
EFT13622	31/08/2022	LGRCEU	PAYROLL DEDUCTIONS	\$174.50
EFT13623	31/08/2022	LHAAC LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	ANNUAL LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE SUBSCRIPTION - 2022-23	\$396.00
EFT13624	31/08/2022	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2022-23 MEMBERSHIP SUBSCRIPTION - CEO	\$531.00
EFT13625	31/08/2022	NARROGIN AUTO CENTRE	60,000 KLM SERVICE OF MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY - BO039	\$1,261.44

Chq/EFT	Date	Name	Description	Amount
EFT13626	31/08/2022	NOURISH BROOKTON	MILK & HANDEE TOWEL	\$10.34
EFT13627	31/08/2022	PATRICIA MAXWELL	CARAVAN BOOKING 10980361 CANCELLATION 01/09/22	\$26.00
EFT13628	31/08/2022	PHILLIP SYNGE	EMPLOYEE REIMBURSEMENT: MEDICAL & POLICE CLEARANCE	\$138.70
EFT13629	31/08/2022	QUALITY PRESS	RATES BROCHURE 2022/23	\$1,325.50
EFT13630	31/08/2022	SHAZMAC PTY LTD T/AS SHAZMAC PLUMBING	CLEAR BLOCKAGE MALE TOILETS - ROBINSON ROAD	\$129.00
EFT13631	31/08/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$60.00
EFT13632	31/08/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$480.00
EFT13633	31/08/2022	STEPHEN CARRICK ARCHITECTS PTY LTD AS TRUSTEE FOR THE S&S CARRICK FAMILY TRUST	FINAL CONCEPT DESIGN & COSTING ESTIMATE -100% DESIGN DEVELOPMENT & COST ESTIMATE - 90%	\$38,720.00
EFT13634	31/08/2022	TELSTRA CORPORATION	BROOKTON CRC TELSTRA PHONE & INTERNET 24/07/22 - 23/08/22	\$233.62
EFT13635	31/08/2022	TESG TOTAL ESSENTIAL SERVICES GROUP PTY LTD	STAGE 1 & STAGE 2 MEMORIAL HALL DESIGN - STAGE 2.1 DESIGN/ADVICE REPORT - LAYOUT WORKSHOP AND REPORT	\$4,345.00
EFT13636	31/08/2022	TOLL TRANSPORT PTY LTD	TUTT BRYANT FREIGHT FOR PART # 05542121 ANGULAR UNION	\$11.01
EFT13637	31/08/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES 10/08 & 18/08/22	\$679.25
EFT13638	31/08/2022	WA LOCAL GOVERNMENT ASSN	WALGA MEMBERSHIP 2022/23	\$26,842.16
PAYRUN *1086	09/08/2022	SALARIES & WAGES	WEEK 6 - PPE 09/08/2022	\$52,770.26
PAYRUN *1088	23/08/2022	SALARIES & WAGES	WEEK 8 - PPE 23/08/2022	\$69,371.80
PAYMENTS TOTAL				\$592,392.95



### List of Credit Card Transactions Paid in August 2022

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

Direct Debit	Date	Description	Amount
DD6231.1	14/08/2022	BLUEDOG TRAINING WHITE CARD K LILLY	\$59.00
		CORRIGIN TYRE POWER BACKHOE TYRE PUNCTURE REPAIR	\$188.00
		BENDIGO BANK CARD FEE	\$4.00
		<b>TOTAL</b>	<b>\$251.00</b>

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

Direct Debit	Date	Description	Amount
DD6231.2	14/08/2022	BENDIGO BANK CARD FEE	\$4.00
		<b>TOTAL</b>	<b>\$4.00</b>

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

Direct Debit	Date	Description	Amount
DD6231.3	14/08/2022	BENDIGO BANK CARD FEE	\$4.00
		<b>TOTAL</b>	<b>\$4.00</b>

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

Direct Debit	Date	Description	Amount
DD6231.4	14/08/2022	DEPARTMENT WATER & ENVIRONMENT CLEARING PERMIT APPLICATION FEE - GRAVEL FROM LOT 19556 KWEDA NORTH RD FOR CONSTRUCTION OF DANGIN MEARS RD WHEATBELT SECONDARY FREIGHT NETWORK	\$2,000.00
		BENDIGO BANK CARD FEE	\$4.00
		<b>TOTAL</b>	<b>\$2,004.00</b>

**14.09.22.05 WRITE OFF OF DEBTOR – BUILDING CHARGES**

<b>File No:</b>	FIN004A
<b>Date of Meeting:</b>	15 <sup>th</sup> September 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Gary Sherry – Chief Executive Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is requested to write off a debt relating to the late issue of building consent for a certified building application.

**Description of Proposal:**

Council has 10 working days, under S23 pf the Building Act (Building Act 2011) and R20 (Building Regulations 2012), to complete the issue of building consent for Certified Applications.

Council received a Certified Application for residential building to be constructed in White Street Brookton on 16th February 2022. At this time the Shire of Brookton did not have an employed Building Surveyor.

Building consent was issued on the 15<sup>th</sup> March 2022 when the Shire of Brookton engaged the City of Kalamunda to complete the issue of the building consent. This building consent was issued outside of the 10 day period permitted under S23 pf the Building Act (Building Act 2011) and R20 (Building Regulations 2012).

The City of Kalamunda advised the Shire of Brookton of this inability to charge in March 2022. Invoice 8514 was created in May 2022 to allow building record returns to be completed for March 2022.

Invoice 8514 was issued in the name of the builder for \$1,195.87. The Officer's Recommendation seeks to write of this invoice.

This report to Council has been delayed by an annual review of Council's Delegation Register where the authority for the Chief Executive Officer was amended. The write off of this debtor invoice is outside of the permitted limits of the Chief Executive Officer.

**Background:**

Building Applications can be received by a local government as either Certified or Uncertified applications. For Uncertified applications the local government's registered Building Surveyor completes the compliance review of the building plans prior to deciding the application.



A Certified Application is received with a Certificate of Design Compliance completed by a private, registered Building Surveyor with no links to the Local Government. A Certified Building application required for all commercial buildings. Upon receipt the local government's registered Building Surveyor issues the building consent.

**Consultation:**

No additional consultation has occurred.

**Statutory Environment:**

**Building Act 2011**

**23. Time for deciding application for building or demolition permit**

- (1) The permit authority to which an uncertified application is made must decide whether or not to grant the building permit —
  - (a) if there is no requirement under section 18(1), before the expiration of the period —
    - (i) that is prescribed for the purposes of this subsection for the classification of the building that is the subject of the application; and
    - (ii) starting on the day after the application is made;
  - or
  - (b) if there is a requirement under section 18(1) that is complied with within the specified time, before the expiration of the balance of the period mentioned in paragraph (a)(i) starting on the day after the compliance.
- (2) The permit authority to which a certified application or an application for a demolition permit is made must decide whether or not to grant the building permit or demolition permit —
  - (a) if there is no requirement under section 18(1), before the expiration of the period —
    - (i) that is prescribed for the purposes of this subsection for the classification of the building that is the subject of the application; and
    - (ii) starting on the day after the application is made;
  - or
  - (b) if there is a requirement under section 18(1) that is complied with within the specified time, before the expiration of the balance of the period mentioned in paragraph (a)(i) starting on the day after the compliance.
- (3) If the permit authority has not made a decision in the time mentioned in subsection (1) or (2) the permit authority is to be taken to have refused to grant the building permit or demolition permit.
- (4) If the permit authority has not made a decision within the time mentioned in subsection (1) or (2) —
  - (a) the permit authority must refund to the applicant the fee mentioned in section 16(l) that accompanied the application; and
  - (b) the amount of the fee paid is recoverable in any court of competent jurisdiction as a debt due to affected the applicant.

**Building Regulations 2012**

**20. Time for deciding application for building or demolition permit (s. 23)**

- (2) For the purposes of section 23(2)(a), the period for buildings of all classifications is 10 business days, or such longer period as is agreed in writing between the applicant and the permit authority.

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 —
- (a) when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or
  - (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.

\* Absolute majority required.

**Relevant Plans and Policy:**

Delegation 1.51 *Write Off of Rates and Sundry Debts*, included in Council's Delegation Register provides the Chief Executive Officer:

The authority to write off debts in the following manner:

1. Where a Sundry Debtor invoice has:
  - a. a value of less than \$500;
  - b. has been outstanding for at least 90 days; and
  - c. in the Chief Executive Officer's opinion, will not be economically practical to pursue debt recovery of that invoice.
2. Where a Sundry Debtor invoice, less than \$500 in value, has been raised in error, the Chief Executive Officer may authorise that that invoice be written off.
3. Where a Rates Debtor account has a balance of less than \$10 the Chief Executive Officer may authorise that that amount be written off.
4. Where a Rates Debtor charge of an amount of less than \$500 was raised in error, the Chief Executive Officer may approve that that charge be written off.

**Financial Implications:**

Acceptance of the Officer's Recommendation will result in a reduction of the current assets of the Shire of Brookton.

**Risk Assessment:**

There are no identified risks with this decision.

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:** Nil

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

***That Council authorises the write off of the sundry debtor invoice 8514 of Debtor 458 totaling \$1,195.87.***

*(Absolute majority vote required)*

## 15.09.22 GOVERNANCE REPORTS

### 15.09.22.01 REVIEW OF DELEGATION OF AUTHORITY – PURCHASING AUTHORITY

<b>File No:</b>	ADM 0427
<b>Date of Meeting:</b>	15 <sup>th</sup> September 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Gary Sherry – Chief Executive Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

#### Summary of Report:

The Council is to review a component of Council's Delegation Register with the employment of a CRC Coordinator as part of Council's taking control of the Brookton Community Resource Centre.

#### Description of Proposal:

The Officer's Recommendation seeks to adjust Delegation 1.36 Purchasing Authority by:

- Providing purchasing authority to the CRC Coordinator to a limit of \$3,000. This authority is line with similar Shire of Brookton staff; and
- Providing purchasing authority to the Community Emergency Service Manager (CESM) to a limit of \$1,500. This authority is line with Council's Credit Card Policy that provides the CESM with a corporate credit card to complete purchases within the limit of \$1,500.

Included in attachment 15.09.22.01A is the proposed amended delegation with the amendments and deletions highlighted.

#### Background:

Local Governments are authorised under various pieces of State Government legislation to perform certain duties and exercise certain powers. Under the Local Government Act, 1995 Council can delegate its authority the Chief Executive Officer (CEO).

#### Consultation:

As the proposed amendments to the current Delegation Register are relatively minor, there has been no prior discussion on this matter.

#### Statutory Environment:

Local Government Act 1995

#### 5.42. Delegation of some powers and duties to CEO

1. A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
  - (a) this Act other than those referred to in section 5.43; or

(b) the Planning and Development Act 2005 section 214(2), (3) or (5).

\* Absolute majority required.

2. A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

#### 5.44. CEO may delegate powers and duties to other employees

1. A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.
2. A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

#### Relevant Plans and Policy:

There are no plans or policies directly applicable to this report, however compliance with Council Policy is required with the exercise of delegated authority by staff.

#### Financial Implications:

There are no direct financial implications arising from this report.

#### Risk Assessment:

Risk exists for Council that:

- In not ensuring appropriate level of delegation and sub-delegation, and maintaining an up to date delegation register, the Shire of Brookton will find it difficult to operate in an effective and efficient manner.
- Officers who are delegated authority exceeding that authority.

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 Council business and services. This indirectly supports achieving community and strategic objectives.

**Comment:** Nil at this time

### **OFFICER'S RECOMMENDATION**

***That Council adopt the amended Council delegation 1.36 Purchasing Authority, as included at Attachment 15.09.22.01A.***

*(Simple Majority Vote Required)*

### **Attachments**

Attachment 15.09.22.01A– Amended Delegation - 1.36 Purchasing Authority

## 1.36 Purchasing Authority

<b>Delegator:</b>	Council		
<b>Express Power to Delegate:</b>	<i>Local Government Act, 1995</i> ✓ S.5.42 Delegation of some powers or duties to the CEO ✓ S.5.43 Limitations on delegations to the CEO		
<b>Delegated to:</b>	Chief Executive Officer		
<b>Delegated Function:</b>	Complete purchasing authority across all Budget lines (in accordance with Council's Policies and the tender threshold of \$249,999 (GST Exclusive).		
<b>Conditions of Delegation:</b>	Provision made for purchase in the Council's Budget. Compliance with Council Policy including but not limited to; ✓ 2.20 Purchasing.		
<b>Delegation adopted by Council:</b>	<b>Meeting:</b>	<b>Date:</b> 21 Oct 2021	<b>Minute:</b> OCM 10.21-08
<b>Delegation reviewed by Council:</b>	<b>Meeting:</b>	<b>Date:</b>	<b>Minute:</b>

<b>Sub-delegator:</b>	Chief Executive Officer		
<b>Express Power to Sub-delegate:</b>	<i>Local Government Act, 1995</i> ✓ S.5.44 CEO may delegate some powers and duties to other employees		
<b>Subdelegated to:</b>	Complete purchasing authority across all Budget lines up to the following limits: ✓ Manager Corporate and Community \$49,999 ✓ Manager Infrastructure and Works \$49,999 ✓ Works Coordinator \$5,000 ✓ Building Maintenance Officer \$5,000 ✓ Executive Governance Officer \$3,000 ✓ CRC Coordinator \$3,000 ✓ Community Emergency Service Manager \$1,500		
<b>Additional conditions of Sub-delegation:</b>	For expediency and practicality, the above officers also have general purchasing authority, across all Budget lines, subject to provision being contained in the Budget, regardless of the relevant 'Responsible Officer'.		
<b>Sub-delegation approved by:</b>	<b>Name:</b>	<b>Signature:</b>	<b>Date:</b>

<b>Compliance References:</b>	✓ <i>Local Government Act, 1995</i> ✓ <i>Council Procurement Policy 2.36</i>
<b>Record Keeping:</b>	The delegate (or sub-delegate) must keep a written record of the exercise the power or discharge the duty including the persons or classes of persons directly affected and ensure all evidentiary documents accord with Regulation 19 of the Local Government (Admin) Regulations, 1996.
<b>Version No.</b>	13

**15.09.22.02 FIREBREAK ORDER 2022/23**

<b>File No:</b>	EME001
<b>Date of Meeting:</b>	15 September 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Gary Sherry – Chief Executive Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is to consider the recommendations of the Shire of Brookton's Bush Fire Advisory Committee (BFAC) to adopt the draft Firebreak Order 2022/23.

**Description of Proposal:**

The Firebreak Notice 2022/23 is Council's declaration of the conditions required for compliance by landowners for this forthcoming fire season.

The draft Firebreak Notice 2022/23, included at attachment 15.09.22.02A, is very similar to that from previous years.

The BFAC supported the draft Firebreak Notice 2022/23.

With approval by Council, the draft Firebreak Notice 2022/23 will be:

1. prepared in a professional looking document with additional, pertinent, local fire prevention information;
2. made publicly available on Council's website;
2. incorporated into a folded DL size pamphlet similar to previous years. Council will provide this pamphlet:
  - a. to local residents by direct mail at the Brookton Post Office;
  - b. to absentee owners by addressed mail; and
  - c. from the Shire Administration and CRC office counters.

**Background:**

The Shire of Brookton's BFAC held a meeting on Wednesday 7<sup>th</sup> September 2022. Unconfirmed minutes of that meeting have been separately provided to Council and are available on the Shire of Brookton website. This BFAC meeting endorsed the contents of a Firebreak Notice that is to be considered by Council.

**Consultation:**

The Shire of BFAC have endorsed the draft Firebreak Order 2022/23.

The Shire will extensively advertise the adopted Fire Break Order 2022/23.



### **Statutory Environment:**

#### **Bush Fires Act 1954**

#### **33. Local government may require occupier of land to plough or clear fire break**

- (1) Subject to subsection (2) a local government at any time, and from time to time, may, and if so required by the Minister shall, as a measure for preventing the outbreak of a bush fire, or for preventing the spread or extension of a bush fire which may occur, give notice in writing to an owner or occupier of land situated within the district of the local government or shall give notice to all owners or occupiers of land in its district by publishing a notice in the Government Gazette and in a newspaper circulating in the area requiring him or them as the case may be within a time specified in the notice to do or to commence to do at a time so specified all or any of the following things —
  - (a) to plough, cultivate, scarify, burn or otherwise clear upon the land fire breaks in such manner, at such places, of such dimensions, and to such number, and whether in parallel or otherwise, as the local government may and is hereby empowered to determine and as are specified in the notice, and thereafter to maintain the fire breaks clear of inflammable matter;
  - (b) to act as and when specified in the notice with respect to anything which is upon the land, and which in the opinion of the local government or its duly authorised officer, is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire,and the notice may require the owner or occupier to do so —
  - (c) as a separate operation, or in coordination with any other person, carrying out a similar operation on adjoining or neighbouring land; and
  - (d) in any event, to the satisfaction of either the local government or its duly authorised officer, according to which of them is specified in the notice.
- (2) A notice in writing under subsection (1) may be given to an owner or occupier of land by posting it to him at his last postal address known to the local government and may be given to an owner of land by posting it to him at the address shown in the rate record kept by the local government pursuant to the Local Government Act 1995, as his address for the service of rate notices.
- (2a) The provisions of subsection (2) are in addition to and not in derogation of those of sections 75 and 76 of the Interpretation Act 1984.
- (3) The owner or occupier of land to whom a notice has been given under subsection (1) and who fails or neglects in any respect duly to comply with the requisitions of the notice is guilty of an offence.  
Penalty: \$5,000.
- (4) Where an owner or occupier of land who has received notice under subsection (1) fails or neglects to comply with the requisitions of the notice within the time specified in the notice —
  - (a) the local government may direct its bush fire control officer, or any other officer of the local government, to enter upon the land of the owner or occupier and to carry out the requisitions of the notice which have not been complied with; and

- (b) the bush fire control officer or other officer may, in pursuance of the direction, enter upon the land of the owner or occupier with such servants, workmen, or contractors, and with such vehicles, machinery, and appliances as he deems fit, and may do such acts, matters and things as may be necessary to carry out the requisitions of the notice.
- (5) The amount of any costs and expenses incurred by the bush fire control officer or other officer in doing the acts, matters, or things provided for in subsection (4) —
  - (a) shall be ascertained and fixed by the local government and a certificate signed by the mayor or president of the local government shall be prima facie evidence of the amount; and
  - (b) may be recovered by the local government in any court of competent jurisdiction as a debt due from the owner or occupier of land to the local government.
- (5a) A local government may make local laws in accordance with subdivision 2 of Division 2 of Part 3 of the Local Government Act 1995 —
  - (a) requiring owners and occupiers of land in its district to clear fire breaks in such manner, at such places, at such times, of such dimensions and to such number, and whether in parallel or otherwise, as are specified in the local laws and to maintain the fire– breaks clear of inflammable matter;
  - (b) providing that things required by the local laws to be done shall be done to the satisfaction of the local government or its duly authorised officer.
- (5b) Where an owner or occupier of land fails or neglects in any respect to comply with the requirements of local laws made under subsection (5a) the provisions of subsections (3), (4) and (5) apply mutatis mutandis as if those requirements were the requisitions of a notice given under subsection (1).
- (5c) Nothing in subsection (5a) affects the power of a local government to give notice under subsection (1) nor its duty to do so if so required by the Minister.
- (5d) Where the provisions of local laws made under subsection (5a) are inconsistent with those of a notice given under subsection (1) or under section 34 or 35, the provisions of that notice shall, to the extent of the inconsistency, prevail.
- (6) A local government may, at the request of the owner or occupier of land within its district, carry out on the land, at the expense of the owner or occupier, any works for the removal or abatement of a fire danger, and the amount of the expense, if not paid on demand, may be recovered from the owner or occupier by the local government in a court of competent jurisdiction as a debt due from the owner or occupier to the local government.
- (7) Nothing in this section authorises a local government —
  - (a) to set fire to the bush, or to require an owner or occupier of land to set fire to the bush, contrary to the provisions of section 17; or
  - (b) to make local laws authorising or requiring bush to be set on fire contrary to the provisions of section 17.

- (8) Any amount recoverable by a local government under this section as a debt due from the owner or occupier of land is, until paid in full —
- a debt due from each subsequent owner in succession; and
  - a charge against the land with the same consequences as if it were a charge under the Local Government Act 1995 for unpaid rates; and
  - recoverable by the local government in the same manner as rates imposed in respect of the land are recoverable under that Act.
- (9) In this section —
- owner or occupier of land includes a prescribed department of the Public Service that occupies land or a prescribed State agency or instrumentality that owns or occupies land.

**Relevant Plans and Policy:** Nil at this time

**Financial Implications:**

Council will develop the Fire Break Notice into a pamphlet with other fire prevention information. This information will be direct mailed to every resident receiving mail from the Brookton Post Office and to every ratepayer with a mailing address outside the Shire of Brookton.

The labour cost of enforcement of the conditions included in the Shire of Brookton's draft Firebreak Order 2022/23 will be significant for the Shire of Brookton staff and volunteers.

**Risk Assessment:**

Council's Firebreak Order 2022/23 Information is a risk management strategy to:

- ameliorate the risks to the community of bush fire; and
- reduce liability of Council's responsibilities arising in the Bush Fire Act 1954.

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 responsibility of the Shire of Brookton.

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

*That Council adopt the draft Firebreak Order 2022/23 as included at Attachment 15.09.22.02A.*

**Attachments**

Attachment 15.09.22.02A – Draft Firebreak Order 2022/23

### Fire Break Order

All owners and occupiers of land within the Shire of Brookton are required, before 1<sup>st</sup> November in each year, to clear fire breaks and take measures in accordance with this order up to and including 14<sup>th</sup> April the following year.

**TOWNSITE LAND:** Is all land within the Brookton Townsite.

All townsite properties equal to or less than 2,023m<sup>2</sup> in size are required to be fire hazard reduced by:

- A. Reduction of the vegetation fire hazard to a maximum height of 75mm. All slashed material is to be removed.

All townsite properties **over 2,023m<sup>2</sup>** in size are required to be fire hazard reduced by:

- A. Construction and maintenance of a 3m wide minimum bare earth unobstructed trafficable firebreak within 3.0m of the property boundaries (footpaths and roads or road verges are not to be accepted as firebreaks).
- B. Reduction of the vegetation fire hazard to a maximum height of 75mm including the removal of slashed material,

unless an exemption is granted by the Chief Executive Officer in consultation with the Chief Bush Fire Control Officer and VFRS Captain.

**RURAL LAND:** Is all land outside the Brookton Townsite

All rural properties **equal to or less than 100 hectares in size** are required to be fire hazard reduced by:

- A. Construction and maintenance of a 3.0m wide minimum bare earth unobstructed trafficable firebreak within 30.0m of the boundary of the property.
- B. Any activity that may start a fire on the property requires an operational independent mobile water filled firefighting unit with a water capacity of not less than 450 litres to be at the ready *throughout the restricted and prohibited burning period*. Trailer type units must be attached to a towing vehicle and slip-on units must be attached to the tray of the vehicle in accordance with manufacturer's instructions.
- C. Construction of a 5.0m wide minimum bare earth unobstructed trafficable firebreak within 15.0m of and surrounding all buildings, sheds, fuel storage including drums and flammable chemicals, silos and fodder stacks as well as hay stacks within a shed or within 400.0m from any infrastructure including operational generators and stationary motors.

All rural properties and aggregated land within the Shire of Brookton **over** 100 hectares in size are required to be fire hazard reduced by:

- A. Construction of a 5.0m wide minimum bare earth unobstructed trafficable firebreak within 15.0m of and surrounding all buildings, sheds, fuel storage including drums and flammable chemicals, silos and fodder stacks as well as hay stacks within a shed or within 400.0m from any infrastructure including operational generators and stationary motors. Excluding seed cleaners as they are deemed part of the harvest operations.
- B. Provision on the property of an operational independent mobile water filled firefighting unit with a water capacity of not less than 450 litres to be at the ready throughout the restricted and prohibited burning period. Any activity that may start a fire must be accompanied by a trailer type unit that must be attached to a towing vehicle and/or a slip-on unit that must be attached to the tray of the vehicle in accordance with manufacturer's instructions.

Note:

- Hay and straw stacks in open paddock areas awaiting pickup and removal are not required to be surrounded by a firebreak.
- During any period when harvesting operations are being conducted an operational independent mobile firefighting unit must be located in the same paddock, or within 50.0m of the paddock and be kept full of water at all times. The responsibility to supply the firefighting unit is that of the landowner.
- Harvesting operations includes the use of augers and seed cleaning units, other than when used in a silo compound where surrounded by more than 15 metres cleared area.

**PLANTATIONS:** Is any area of planted trees, other than a windbreak, within the gazetted townsites exceeding 3 hectares and outside of a townsite exceeding 10 hectares.

- A. Boundary firebreaks: a 15.0m clear area is required on all boundaries of plantations and along public roads. This clear area must have a minimum trafficable surface of 5.0m minimum of clear bare earth and a minimum vertical clearance of 4.0m. The remaining 10m must be maintained in a low fuel condition, ie. Closely mowed, grazed or sprayed.
- B. Compartment firebreaks: internal firebreaks between compartments of up to 30 hectares must be a minimum of 6.0m wide and for compartments over 30 hectares a minimum of 10.0m wide. In all cases a 5.0m trafficable surface and a minimum 4.0m vertical clearance should be maintained to allow access by firefighting appliances.
- C. Firefighting water supplies: must be designed and constructed to enable heavy duty firefighting equipment to access the water supply in accordance with DFES Guidelines for Plantation Fire Protection 2011 or as revised. A copy of these Guidelines is available from the Shire Administration office upon request.

- D. Firefighting equipment must be provided by the plantation owner to the minimum standards recommended in the DFES Guidelines for Plantation Fire Protection 2011 or as revised.
- E. Paragraphs A to D do not apply to established plantations which have received planning approval and have an approved Fire Management Plan as part of that planning approval. Owners and managers of such plantations must comply with the conditions of their Fire Management Plan.

### **HARVESTING MACHINES & HEADERS – REGULATIONS 38**

Pursuant to regulations 38 of the Bush Fires regulations 1954, a person shall not operate harvesting machinery or header in any crop during the prohibited burning times or restricted burning times set out unless a fire extinguisher is carried in the machine.

### **SLASHER AND ROTARY MOWER BAN**

A ban applies to the use of slasher and rotary mowers from 1<sup>st</sup> December to 28<sup>th</sup> February during the hours of 6:00am to 6:00pm and from 6:00pm on the day before an extreme or above fire danger rating is forecast from Bureau of Meteorology, unless the use is:

- A. On a property within a townsite, of any size that is reticulated or;
- B. On a property outside the townsite, with the area being slashed or mowed is irrigated or reticulated and is less than 1 hectare.

<b>16.09.22</b>	<b>ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN</b>
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Nil.

<b>17.09.22</b>	<b>NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING</b>
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Nil at this time.

<b>18.09.22</b>	<b>CONFIDENTIAL REPORTS</b>
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<b>19.09.22</b>	<b>NEXT MEETING &amp; CLOSURE</b>
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The next Ordinary meeting of the Council will be held on Thursday 20<sup>th</sup> October 2022 commencing at 6.00 pm.