



## ORDINARY MEETING OF COUNCIL

### AGENDA

**16 FEBRUARY 2023**



PO Box 42, 14 White Street, Brookton WA 6306



9642 1106



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## **NOTICE OF MEETING**

**16 February 2023**

**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 16<sup>th</sup> February 2023 in the Council Chambers at the Shire Administration Centre commencing at 6.00 pm.

The business to be transacted is shown in the Agenda.

A handwritten signature in blue ink, appearing to read "G Sherry".

**Gary Sherry**

**CHIEF EXECUTIVE OFFICER**

9 February 2023

### **DISCLAIMER**

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

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**1.02.23 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

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

**2.02.23 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**Elected Members (Voting)

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

Staff (Non-Voting)

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

Apologies

Nil at this time

Leave of absence

Nil

Members of the Public

Nil at this time

**3.02.23 USE OF COMMON SEAL –DECEMBER 2022**

The Table below details the Use of Common Seal under delegated authority for the month of December 2022 and January 2023.

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

**4.02.23 DELEGATED AUTHORITY – ACTIONS PERFORMED – JANUARY 2023**

The Table below details the actions of Council performed under delegated authority for the month January 2023.

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

<b>BUILDING</b>			
<b>Permit No.</b>	<b>Lot &amp; Street</b>	<b>Type of Building Work</b>	<b>Date Granted</b>
9.22-23	24 Williams Street	Reroof	4/1/23

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

<b>PLANNING</b>				
<b>File Ref</b>	<b>Application Ref</b>	<b>Subject Land (incl. Scheme No.)</b>	<b>Purpose</b>	<b>Date Granted</b>

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

Nil.

**6.02.23 PUBLIC QUESTION TIME**

Nil at this time.

**7.02.23 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil at this time.

**8.02.23 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil at this time.

**9.02.23 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****9.02.23.01 ORDINARY MEETING OF COUNCIL – 15 DECEMBER 2022****OFFICER’S RECOMMENDATION**

*That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 15<sup>th</sup> December 2022, be confirmed as a true and correct record of the proceedings.*

**9.02.23.02 SPECIAL MEETING OF COUNCIL – 18 JANUARY 2023**

**OFFICER'S RECOMMENDATION**

*That the minutes of the Special Meeting of Council held in the Shire of Brookton Council Chambers, on 18<sup>th</sup> January 2023, be confirmed as a true and correct record of the proceedings.*

**9.02.23.03 AUDIT & RISK COMMITTEE MEETING – 18 JANUARY 2023**

**OFFICER'S RECOMMENDATION**

*That the minutes of the Audit and Risk Committee meeting held in the Shire of Brookton Council Chambers, on 18<sup>th</sup> January 2023, be received by Council.*

**10.02.23 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

Nil at this time.

**11.02.23 DISCLOSURE OF INTERESTS**

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

**Disclosure of Financial & Proximity Interests**

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

**Disclosure of Interest Affecting Impartiality**

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

**12.02.23 TECHNICAL & DEVELOPMENT SERVICES REPORTS**

Nil.

**13.02.23 COMMUNITY SERVICES REPORTS****13.02.23.01 APPLICATION TO KEEP MORE THAN TWO DOGS**

<b>File No:</b>	REG050F
<b>Date of Meeting:</b>	16 February 2023
<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>	Simple Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is requested to approve a formal application to keep five (5) dogs from the owner at 42 Lennard Street, Brookton.

**Description of Proposal:**

The intent of the proposal is to provide approval for the keeping of the five (5) dogs, one Pug, three Pug X and one Jack Russell Terrier subject to them being licensed and microchipped

**Background:**

The Shire of Brookton's Dogs Local Law section 3.2 limits the number of dogs permitted to be kept within a town site to 2 dogs over the age of 3 months and the young of those dogs under that age.

Under Section 26 (3) of the Dog Act 1976 a local government may grant an exemption subject to any conditions it may choose to apply (but cannot authorise the keeping of more than 6 dogs that have reached the age of 3 months unless under a kennel licence.)

In November, an application was received from Mr Munro, seeking approval to keep more than two dogs at the property of 42 Lennard Street, Brookton. They sought permission to keep 5 dogs. The application indicated that:

- Five dogs are all microchip
- There is 2 male and 3 female dogs
- 3 unregistered
- Property 1ha zoned Residential
- Secure fencing on property



Details of the dogs:

Name	Male/ Female	Breed	Age Years	Registration	Microchip #
Coconut	Male	Pug X	2	LT00255	953010006005791
Tok	Female	Pug X Cavalier King Charles	8	Unregistered	953010000175277
Ooh Foo	Female	Pug	1	LT22254	953010006005754
King Kong	Female	Pug X	2	Unregistered	953010006005757
Kasper	Male	Jack Russell Terrier	3	Unregistered	953010006005758

A copy of Mr Munro's letter is provided as Attachment 13.02.23.01A to this report.

**Consultation:**

There has been consultation between WA Contract Ranger Services and neighbouring residents to ascertain any opinions/objections. WA Contract Ranger Services are in support of this application and do not see any concerns for this application.

A copy of WA Contract Ranger Services Report is provided as Attachment 13.02.23.01B to this report.

**Statutory Environment:**

*Dog Act 1976*

*Part V — The keeping of dogs*

26. *Limitation as to numbers*

(1) *A local government may, by a local law under this Act —*

- (a) *limit the number of dogs that have reached 3 months of age that can be kept in or at premises in the local government's district; or*
- (b) *limit the number of dogs of a breed specified in the local law that can be kept in or at premises in the local government's district.*

(2) *A local law mentioned in subsection (1) —*

- (a) *may limit the number of dogs that can be kept in or at premises to 2, 3, 4, 5 or 6 only; and*
- (b) *cannot prevent the keeping in or at premises of one or 2 dogs that have reached 3 months of age and any pup of either of those dogs under that age; and*
- (c) *cannot apply to dogs kept at premises that are licensed under section 27 as an approved kennel establishment; and*
- (d) *cannot apply to dangerous dogs (declared) or dangerous dogs (restricted breed).*

(3) *Where by a local law under this Act a local government has placed a limit on the keeping of dogs in any specified area but the local government is satisfied in relation to any particular premises that the provisions of this Act relating to approved kennel establishments need not be applied in the circumstances, the local government may grant an exemption in respect of those premises but any such exemption —*

- (a) *may be made subject to conditions, including a condition that it applies only to the dogs specified in the exemption; and*
- (b) *cannot authorise the keeping in or at those premises of —*
  - (i) *more than 6 dogs that have reached 3 months of age; or*
  - (ii) *a dog under that age unless it is a pup of a dog whose keeping is authorised by the exemption;*

- and  
 (c) may be revoked or varied at any time.

*Shire of Brookton Dog Local Law 2001*

Part 3 – Requirements and Limitations on the Keeping of Dogs:

3.2 Limitation on the number of dogs

- (1) This clause does not apply to premises which have been—  
 (a) licensed under Part 4 as an approved kennel establishment; or  
 (b) granted an exemption under section 26(3) of the Act.  
 (2) (I) Other than in an area zoned ‘Farmland’ under the town planning scheme, the limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act, 2 dogs over the age of 3 months and the young of those dogs under that age.

Accordingly, Council may grant an exemption for more than two dogs pursuant to Provision 26(3) of the *Dog Act 1976*.

**Relevant Plans and Policy:**

There are no plans or policies applicable to this matter.

**Financial Implications:**

Owners will be required to apply/transfer the relevant statutory registrations, if approved.

**Risk Assessment:**

The risk in relation to this request and based on the investigation undertaken by the Shire’s Contract Ranger is deemed ‘Medium’.

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

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

**Community & Strategic Objectives:**

This 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 request for approval for a third dog applies to:

*Business Function 7. Ranger Services*

*General Functions 7.1 – Perform Cat/dog registrations*

*7.3 – Perform animal control and management*

**Comment**

In accordance with the Shire Ranger's advice, it is recommended permission be granted to keep five dogs at the premises providing all required registrations/transfers are obtained.

**OFFICER'S RECOMMENDATION**

***That Council pursuant to section 26(3) of the Dog Act 1976 grants an exemption for five dogs, including:***

<b>No.</b>	<b>Name</b>	<b>Male/Female</b>	<b>Breed</b>	<b>Microchip #</b>
<b>1</b>	<b>Coconut</b>	<b>Male</b>	<b>Pug X</b>	<b>953010006005791</b>
<b>2</b>	<b>Tok</b>	<b>Female</b>	<b>Pug X Cavalier King Charles</b>	<b>953010000175277</b>
<b>3</b>	<b>Ooh Foo</b>	<b>Female</b>	<b>Pug</b>	<b>953010006005754</b>
<b>4</b>	<b>King Kong</b>	<b>Female</b>	<b>Pug X</b>	<b>953010006005757</b>
<b>5</b>	<b>Kasper</b>	<b>Male</b>	<b>Jack Russell Terrier</b>	<b>953010006005758</b>

***to be kept at 42 Lennard Street Brookton conditional upon:***

- 1. The owner maintaining full registration (inclusive of microchipping and vaccination) of all five dogs; and***
- 2. The dogs being consistently restrained in an enclosed yard, as required by the legislation; and***
- 3. This approval only extending to the specific dogs approved by Council and does not permit any new dogs; and***
- 4. The application fee to keep more than 2 dogs of \$124.00 to be paid within 14 days of Council endorsement.***

*(Simple majority vote required)*

Gary Sherry  
Chief Executive Officer  
The Shire of Brookton  
14 White St, Brookton WA 6306

**Formal Request to Keep More Than 2 Dogs**

Dear Gary

We would like to formally apply to keep more than 2 dogs on our property.

Our property Lot 3 on the corner of Lennard Street & Reynold Street (24 Lennard Street, Brookton) is on 10,000sqm (1ha) and zoned 'Rural Residential' by the Shire of Brookton Town Planning Scheme No.4. The property has 1.2m high wire rural fencing to all 4 sides and 2 locked gates, 1 on Lennard Street and the main gate with driveway on Reynold Street. The main gate has a driveway that leads to a 700sqm yellow sand pad, which is 25m from the main road that has been fully fenced with 1.6m Colourbond fencing. The area has 3 gates with locks and is where the dogs are kept.

As required in your letter dated 1 November 2022, we have had all dogs microchipped within the last week (see attached paper work) and 2 have been registered with the Brookton Shire on the 8 November 2022.

If you require more information, I can be contacted at any time by telephoning [REDACTED] or email [brendon.munro@bigpond.com](mailto:brendon.munro@bigpond.com).

Thank you for your time and I look forward to hearing from you soon.

Yours sincerely,



Brendon Munro

13 November 2022

## **Ranger Report, Property Inspection of Lot 3 (24 Lennard Street) Brookton – Request for Permission for Multiple Dogs**

Inspection Conducted 01/12/22 08.30AM, when I noticed Brendan Munroe home out of rostered visit. Brendan Munroe was available to show me around.

The property is Lot 3 on the corner of Lennard Street & Reynold Street (24 Lennard Street, Brookton) 10,000sqm (1ha) and zoned 'Rural Residential' by the Shire of Brookton Town Planning Scheme No.4.

The property has 1.2m high wire rural fencing to all 4 sides and 2 locked gates, 1 on Lennard Street and the main gate with driveway on Reynold Street. The main gate has a driveway that leads to a 700sqm yellow sand pad, which is 25m from the main road that has been fully fenced with 1.6m Colourbond fencing. The area has 3 gates with locks and is where the dogs are kept. It has been reported dogs respect fencing and do not wander.

Multiple dogs at the property. Dogs belong to Brendan Munroe and Pornphan Piamtung. Couple are unable to have children and care for dogs like family.

5 x dogs present inside the main house yard which is fenced separately from the perimeter.

- 953010006005791 "Coconut" Desexed male fawn Pug X born 2020.
- 953010000175277 "Tok" Entire female fawn and white Pug X Cavalier King Charles Spaniel born 2014.
- 953010006005754 "Ooh Foo" Entire female tan Pug born 2001.
- 953010006005757 "King Kong" Entire female black Pug X born 2020.
- 953010006005758 "Kasper" Male white and tan Jack Russell Terrier born 2019.

Previous dog barking complaint. Information available in previous file notes – Brendan Munroe has been willing to work with Ranger Services and the Shire of Brookton to work towards compliance. Three dogs have been surrendered and transported to rehome rescue service A1 Wheatbelt Dog Rescue. Mr Munroe took verbal direction to cover gate. Gate was fixed with Colourbond which stopped dogs from being able to see out towards foot and vehicle

traffic. This decreased barking problem immensely which has been confirmed by neighbour Leah Dann and myself. Mr Munroe also complied with direction to microchip all dogs to comply with dog registration requirements. Photos attached.



Figure 1 Photo of gate and dogs Re-Nuisance dog barking



Figure 2 Photo of solution to nuisance barking

Fresh water source outside. All dogs look to be well fed. I asked about excrement clean up and Mr Munroe stated this happened often, no evidence of flies or smells.

Dogs are of small breed, are protective of property and owners and are not friendly with strangers. I do not believe the dogs pose a threat to public safety as long as continued compliance is maintained.

Dogs are exercised with supervision within boundary of property.

All dogs microchipped and vaccinated. Males sterilised to avoid breeding.

Rangers' recommendation to allow multiple dog application to be heard by council meeting early 2023. Before that time public consultation to be arranged. Ranger to visit neighbours or administration to send letters notifying of Mr Munroe's application.

Rangers would need to spot check address to make sure no extra dogs or added or breeding occurs, otherwise a kennel license would need to be applied for or enforcement from Rangers. Yearly inspections to be scheduled. Dogs' registrations must remain valid. No new dogs to be added to permit. Any contraventions of the Dog Act 1976 or Shire of Brookton Local Laws could void permit.

If you would like more information do not hesitate to contact me.

Ranger Samantha Di Candilo

23/12/2022

WA Contract Ranger Services

0474 779 374

**13.02.23.02 APPLICATION TO KEEP MORE THAN TWO DOGS**

<b>File No:</b>	REG050F
<b>Date of Meeting:</b>	16 February 2023
<b>Location/Address:</b>	A532 – 57 Richardson Street Brookton
<b>Name of Applicant:</b>	Charity Gisborne and Kevin D’Alton
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Kylie Freeman – Community Development Officer
<b>Authorising Officer:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Declaration of Interest:</b>	The author does not have an interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	Nil

**Summary of Item:**

Council is requested to approve a formal application to keep four (4) dogs from the owner and occupier at 57 Richardson Street, Brookton.

**Description of Proposal:**

The intent of the proposal is to provide approval for the keeping of the four (4) dogs, three Labradors and one Poodle subject to them being licensed and microchipped.

**Background:**

The Shire of Brookton’s Dogs Local Law section 3.2 limits the number of dogs permitted to be kept within a town site to 2 dogs over the age of 3 months and the young of those dogs under that age.

Under Section 26 (3) of the Dog Act 1976 a local government may grant an exemption subject to any conditions it may choose to apply (but cannot authorise the keeping of more than 6 dogs that have reached the age of 3 months unless under a kennel licence.)

In December 2022 an application was received from Ms Gisborne and Mr D’Alton, seeking approval to keep more than two dogs at the property of 57 Richardson Street, Brookton. They seek permission to keep 4 dogs. The application indicated that:

- Four dogs are all microchipped.
- There are 2 male and 2 female dogs

Details of the dogs:

Name	Male/Female	Breed	Years	Registration	Microchip #
Milo	Male	Labrador	8	2500039	900012001105574
Princess	Female	Labrador	4	LT0023	99100100116399
Ellie	Female	Labrador	3	LT00229	953010004033859
Benji	Male	Poodle	1	2300072	941000026717885

A copy of Ms Gisborne and Mr D’Alton’s letter is provided as Attachment 13.02.23.02A to this report.

**Consultation:**

There have been no community engagement implications that have been identified because of this report or recommendation. However, discussions have been held with Shire Officers



and WA Contract Ranger Services. WA Contract Ranger Services are in support of this application and do not see any concerns for this application.

**Statutory Environment:**

*Dog Act 1976*

*Part V — The keeping of dogs*

*26. Limitation as to numbers*

*(1) A local government may, by a local law under this Act —*

- (a) limit the number of dogs that have reached 3 months of age that can be kept in or at premises in the local government’s district; or*
- (b) limit the number of dogs of a breed specified in the local law that can be kept in or at premises in the local government’s district.*

*(2) A local law mentioned in subsection (1) —*

- (a) may limit the number of dogs that can be kept in or at premises to 2, 3, 4, 5 or 6 only; and*
- (b) cannot prevent the keeping in or at premises of one or 2 dogs that have reached 3 months of age and any pup of either of those dogs under that age; and*
- (c) cannot apply to dogs kept at premises that are licensed under section 27 as an approved kennel establishment; and*
- (d) cannot apply to dangerous dogs (declared) or dangerous dogs (restricted breed).*

*(3) Where by a local law under this Act a local government has placed a limit on the keeping of dogs in any specified area but the local government is satisfied in relation to any particular premises that the provisions of this Act relating to approved kennel establishments need not be applied in the circumstances, the local government may grant an exemption in respect of those premises but any such exemption —*

- (a) may be made subject to conditions, including a condition that it applies only to the dogs specified in the exemption; and*
- (b) cannot authorise the keeping in or at those premises of —*
  - (i) more than 6 dogs that have reached 3 months of age; or*
  - (ii) a dog under that age unless it is a pup of a dog whose keeping is authorised by the exemption;**and*
  - (c) may be revoked or varied at any time.*

*Shire of Brookton Dog Local Law 2001*

*Part 3 – Requirements and Limitations on the Keeping of Dogs:*

*3.2 Limitation on the number of dogs*

*(3) This clause does not apply to premises which have been—*

- (a) licensed under Part 4 as an approved kennel establishment; or*
- (b) granted an exemption under section 26(3) of the Act.*

*(4) (l) Other than in an area zoned ‘Farmland’ under the town planning scheme, the limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act, 2 dogs over the age of 3 months and the young of those dogs under that age.*

Accordingly, Council may grant an exemption for more than two dogs pursuant to Provision 26(3) of the *Dog Act 1976*.

**Relevant Plans and Policy:**

There are no plans or policies applicable to this matter.

**Financial Implications:**

Owners will be required to apply/transfer the relevant statutory registrations, if approved.

**Risk Assessment:**

The risk in relation to this request and based on the investigation undertaken by the Shire's Contract Ranger is deemed 'Medium'.

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 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 request for approval for a third dog applies to:

*Business Function 7. Ranger Services*

*General Functions 7.1 – Perform Cat/dog registrations*

*7.3 – Perform animal control and management*

**Comment**

In accordance with the Shire Ranger's advice, it is recommended permission be granted to keep four dogs at the premises providing all required registrations/transfers are obtained.

**OFFICER'S RECOMMENDATION**

***That Council pursuant to section 26(3) of the Dog Act 1976 grants an exemption for four dogs including:***

<b><i>Name</i></b>	<b><i>Male/Female</i></b>	<b><i>Breed</i></b>	<b><i>Registration</i></b>	<b><i>Microchip #</i></b>
<b><i>Milo</i></b>	<b><i>Male</i></b>	<b><i>Labrador</i></b>	<b><i>2500039</i></b>	<b><i>900012001105574</i></b>
<b><i>Princess</i></b>	<b><i>Female</i></b>	<b><i>Labrador</i></b>	<b><i>LT0023</i></b>	<b><i>99100100116399</i></b>
<b><i>Ellie</i></b>	<b><i>Female</i></b>	<b><i>Labrador</i></b>	<b><i>LT00229</i></b>	<b><i>953010004033859</i></b>
<b><i>Benji</i></b>	<b><i>Male</i></b>	<b><i>Poodle</i></b>	<b><i>2300072</i></b>	<b><i>941000026717885</i></b>

***to be kept at 57 Richardson Street, Brookton, conditional upon:***

- 1. The owner maintaining full registration (inclusive of microchipping and vaccination) of all five dogs; and***
- 2. The dogs being consistently restrained in an enclosed yard, as required by the legislation; and***
- 3. This approval only extending to the specific dogs approved by Council and does not permit any new dogs; and***
- 4. The application fee to keep more than 2 dogs of \$124.00 to be paid within 14 days of Council endorsement.***

*(Simple majority vote required)*

Charity Gisborne  
57 Richardson Street, Brookton  
WA, 6303

Brookton Shire Council,

**Permission to keep 4 Dogs at 57 Richardson Street, Brookton.**

I am writing to apply for permission to keep four dogs at my premises being 57 Richardson Street Brookton. I have lived at this address for the past 13 years and have in the past been granted permission by the shire to keep four dogs at my property.

This situation has come about since my Partner, Kevin D'Alton, has moved in with me at 57 Richardson Street. Kevin had 2 dogs, Ellie and Benji, and I have 2 dogs, Princess and Milo. All the dogs are registered with the Shire, as per below:

- Milo 2500039 Male Labrador
- Princess LT0023 Female Labrador
- Ellie LT00229 Female Labrador
- Benji 2300072 Male Poodle

It was my understanding that as I had previously had permission to keep 4 dogs on my premises, this permission would remain in place. I have since been advised by the local Ranger that I require further permission for the current dogs on my property.

Over the last two years I have made considerable upgrades to my fencing to ensure my dogs cannot escape from my property. I have fenced off an entire corner where my leach drain is situated due to an uncovered storm water drain that runs through the back corner of my property, the front of the property and the to my neighbour at 51/53 Richardson Street.

Unfortunately, all four dogs did get out on the 8th November due to being let out by a person or persons unknown to me. This person not only let my dogs out, but also stole my push bike from my yard. I have met with the local Ranger and have explained what happened on the day they escaped and will be working closely with her to make sure my yard is compliant. We have started locking our front two gates even whilst home to ensure no one can enter the property and let them out, and additionally installed motion detector cameras at the front and rear of the property for additional security.

All four dogs are microchipped, registered with the shire and are up to date with their vaccinations and worming. The dogs are in a healthy condition and are vet checked on a regular basis. The dogs have adequate room on my property and have access to fresh drinking water at all times. In the time that I have had these 4 dogs on at my house I have never had a noise complaint from any of my neighbours. I have never previously had a noise complaint with any of the pets that I have owned.

If any further information is required, I would be more than willing to provide it.

Thank you.

Kind regards,

Charity Gisborne.  


Kevin D'Alton  


**14.02.23 CORPORATE SERVICES REPORTS****14.02.23.01 RATE EXEMPTION – NON-RATEABLE PROPERTIES**

<b>File No:</b>	RAT001
<b>Date of Meeting:</b>	16 February 2023
<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>	Simple Majority
<b>Previous Report:</b>	19 March 2015

**Summary of Report:**

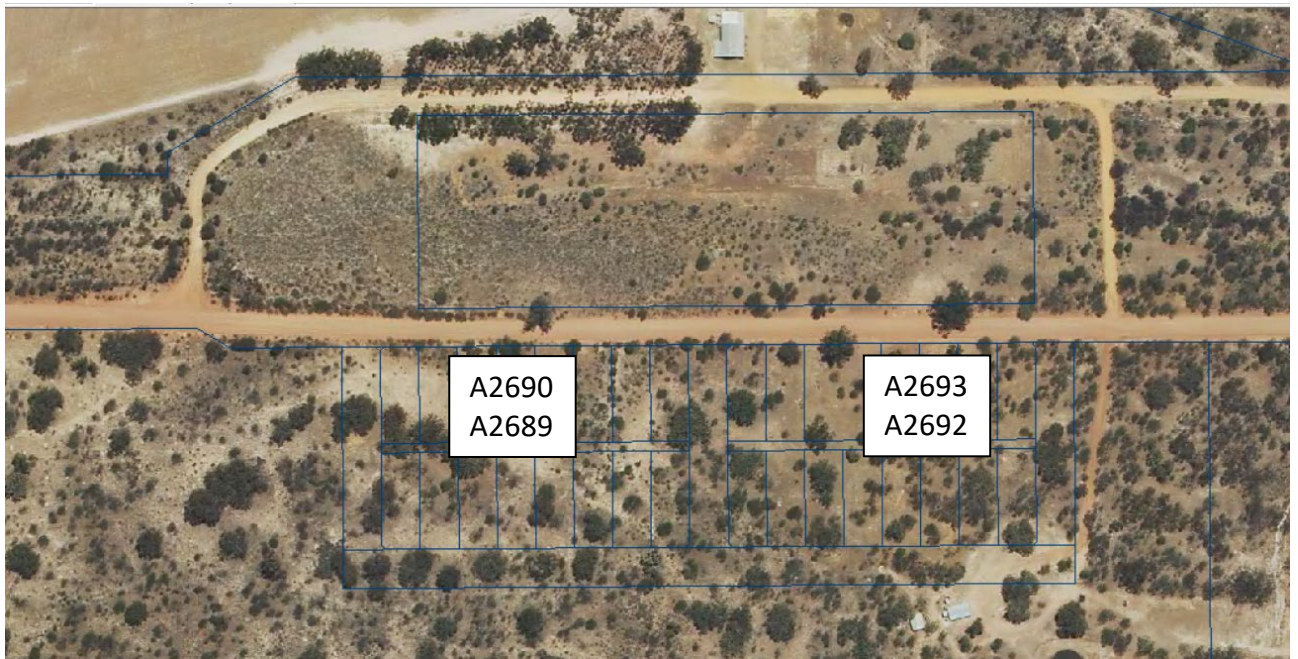
This item seeks Council's endorsement to remove the current rates exemption for private properties endorsed at the March 2015 Ordinary Meeting of Council.

**Description of Proposal:**

This proposal seeks to charge Council rates on the the following private properties located in the Aldersyde and Kweda town site to be rated, including:

Assess No.	Property Address
A2689	Lot 5 Brookton Kweda Road, Kweda
A2693	Lot 21 Brookton Kweda Road, Kweda
A2692	Lot 22 Brookton Kweda Road, Kweda
A944	26 Railway Terrace, Aldersyde
A945	28 Railway Terrace, Aldersyde
A946	30 Railway Terrace, Aldersyde
A953	44 Railway Terrace, Aldersyde
A2598	3 Turner Street, Aldersyde
A2690	Lot 4 Brookton Kweda, Kweda

The location of the properties can be seen in the aerial photographs below.



**Background:**

Section 6.26 of the Local Government Act 1995 provides that all land within a district is rateable land and provides a number of exceptions. The most common exceptions relevant are land used or held by a religious body as a place of public worship and land used exclusively for charitable purposes.

These land parcels were not rated by Council for many years.

After valuations for the properties were received from the Valuer General in 2015, Council formally decided to grant a rates exemption on the properties due to the limited facilities and services provided to the rural town sites of Kweda and Aldersyde.

This exemption granted in 2015 only applies to Council rates. The properties continue to be charged Council's waste service charge and the Emergency Services Levy. The properties also accrue penalty interest should any of these charges not be paid.

**Consultation:**

Nil.

**Statutory Environment:**

*Local Government Act 1996*

**6.26. Rateable land**

(1) *Except as provided in this section all land within a district is rateable land.*

(2) *The following land is not rateable land —*

(a) *land which is the property of the Crown and —*

(i) *is being used or held for a public purpose; or*

(ii) *is unoccupied, except —*

(I) *where any person is, under paragraph (e) of the definition of owner in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the Mining Act 1978 in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or*

(II) *where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of owner in section 1.4 occupies or makes use of the land;*

*and*

(b) *land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and*

(c) *land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and*

(d) *land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood; and*

(e) *land used exclusively by a religious body as a school for the religious instruction of children; and*

(f) *land used exclusively as a non government school within the meaning of the School Education Act 1999; and*

(g) *land used exclusively for charitable purposes; and*

(h) *land vested in trustees for agricultural or horticultural show purposes; and*

(i) *land owned by Co operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the Financial Management Act 2006) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government; and*

(j) *land which is exempt from rates under any other written law; and*

(k) *land which is declared by the Minister to be exempt from rates.*

**Relevant Plans and Policy:**

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



### Financial Implications:

If the Officer's Recommendation is supported, this may result in an increase in rate revenue.

### Risk Assessment:

The risk in relation to the proposal is assessed as "medium". Should the proposal be endorsed, it will reduce the risk of inequality and perceived unfairness across all rateable land.

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

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

### Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Brookton Corporate Business Plan <2032.

Specifically, the amended Policy supports the following Business Unit and Functions

18. *Financial Control*

18.5 *Process rates, other revenues, timely payments*

### Comment

The Officer's Recommendation seeks to rate the privately owned properties in the schedule located in the Aldersyde and Kweda town site ensuring compliance with the Local government Act 1995.

## **OFFICER'S RECOMMENDATION**

*That Council approve the schedule of privately owned, vacant land properties in the Aldersyde and Kweda town site to be rated commencing the 2022/23 rating year as follows:*

<b>No</b>	<b>Assess No.</b>	<b>Property Address</b>
<b>1</b>	<b>A2689</b>	<b>Lot 5 Brookton Kweda Road, Kweda;</b>
<b>2</b>	<b>A2693</b>	<b>Lot 21 Brookton Kweda Road, Kweda;</b>
<b>3</b>	<b>A2692</b>	<b>Lot 22 Brookton Kweda Road, Kweda;</b>
<b>4</b>	<b>A944</b>	<b>26 Railway Terrace, Aldersyde;</b>
<b>5</b>	<b>A945</b>	<b>28 Railway Terrace, Aldersyde;</b>
<b>6</b>	<b>A946</b>	<b>30 Railway Terrace, Aldersyde;</b>
<b>7</b>	<b>A953</b>	<b>44 Railway Terrace, Aldersyde;</b>
<b>8</b>	<b>A2598</b>	<b>3 Turner Street, Aldersyde; and</b>
<b>9</b>	<b>A2690</b>	<b>Lot 4 Brookton Kweda, Kweda</b>

*(Simple majority vote required)*

**14.02.23.02 POLICY 2.45 INVESTMENTS**

<b>File No:</b>	GOV031A
<b>Date of Meeting:</b>	16 February 2023
<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>	Simple Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council's endorsement is sought to amendments to Policy 2.45 Investments that guides investment of Council's surplus funds with consideration of risk and having regard for the community/local banks.

**Description of Proposal:**

The amended draft policy, included at Attachment 14.02.23.02A seeks to ensure investments made by Council comply with legislative requirements whilst enabling investment performance to be optimised within a conservative approach.

The amended draft policy provides greater clarity with regards to credit quality on the entire portfolio, including a global credit framework applying percentage limits of the portfolio exposed to any particular credit rating.

**Background:**

The investment of funds is a crucial aspect to good financial management. Council needs to ensure the funds invested are maximised within acceptable risks and having regard for community/local banks along with relevant legislation.

The investment portfolio should ensure there is sufficient liquidity to meet all reasonably anticipated cash-flow requirements, as and when they fall due.

**Consultation:**

Nil.

**Statutory Environment:**

Local Government Act 1995 S6.14  
Local Government (Financial Management) Regulations 1996  
The Trustees Amendment Act 1997 – Part III Investments  
Australian Accounting Standards

**Relevant Plans and Policy:**

The recommendation proposes amendments to the existing Policy 2.45.

### Financial Implications:

There are no known financial implications the 2022/23 budget applicable to this policy. However, the policy should present opportunities to leverage investments with best performance in the investment industry associated to legislation.

### Risk Assessment:

The risk in relation to the amended policy is assessed as “Low”. Should the policy be adopted, any investments will carry a financial risk that will be reported as per legislative requirements.

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

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

### Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Brookton Corporate Business Plan <2032.

Specifically, the amended Policy supports the following Business Unit and Functions

18. *Financial Control*
  - 18.4 *Review/Manage financial investments*

### Comment

The Officer’s Recommendation seeks to provide greater guidance for the investment of Council funds that may not be required for immediate use, taking into account legislative requirements and risk while ensuring the Council’s liquidity requirements are being met, along with a favourable rate of return.

### OFFICER’S RECOMMENDATION

***That Council adopts the amended Council Policy 2.45 – Investments, as included at Attachment 14.02.23.02A.***

*(Simple majority vote required)*

<b>2.45 INVESTMENTS</b>
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<b>Directorate:</b>	Corporate		
<b>Statutory Environment:</b>	<i>Local Government Act 1995 S6.14  Local Government (Financial Management) Regulations 1996 The Trustees Amendment Act 1997 – Part III Investments Australian Accounting Standards</i>		
<b>Council Adoption:</b>	<b>Date:</b>	March 2021	<b>Resolution #:</b> OCM 03.21-13
<b>Last Amended:</b>	<b>Date:</b>		<b>Resolution #:</b>
<b>Review Date:</b>	June 2023		

**Objective:**

The objective of the Investment Policy is to invest the Shire of Brookton’s surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, and having regard for the community/local banks, while ensuring that its liquidity requirements are being met.

**Scope:**

This Policy applies to all funds (including general funds, reserve funds and other restricted funds) invested by the Council.

Section 6.14 of the *Local Government Act 1995* provides for monies held in the Municipal and Trust funds to be invested in accordance with Part III of the *Trustees Act 1962*. Regulation 19C of the *Local Government (Financial Management) Regulations 1996* has placed restrictions on what local governments can invest in and for how long.

**Delegation of Authority**

Delegation and sub-delegation applies to this policy – refer to the Shire of Brookton Delegation Register.

**Prudent Person Standard**

The investment will be managed with the care, diligence and skill that a prudent person would exercise.

**Ethics and Conflicts of Interest**

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council’s investment portfolio. This policy requires officers to disclose any conflict of interest to the CEO.

**Approved Investments**

The only types of authorised investments under *Local Government Act 1995* – section 6.14(1), and the

*Local Government (Financial Management) Regulations 1996* – Regulation 19C, are as follows;

- Deposits with an authorised institution and the term is to be no more than 36 months;
- Bonds that are guaranteed by the Commonwealth Government, or a State or Territory government with a term to maturity of up to 3 years, and;
- Australian currency only.

### Authorised Institutions

Investments are limited to authorised institutions, in accordance with *Local Government (Financial Management) Regulations 1996* section 19c, being:

- Authorised deposit taking institution as defined in the *Banking Act 1959* (Commonwealth) section 5; or
- The Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation 1986*.

### Prohibited Investments

This Investment Policy prohibits any investment carried out for speculative purposes including:

- Derivative based instruments;
- Principal only investments or securities that provide potentially nil or negative cash flow; and
- Stand alone securities issued that have underlying futures, options, forward contracts and swaps of any kind.

This policy also prohibits the use of leveraging (borrowing to invest) of an investment.

### Credit Risk Management

To control the credit quality on the entire portfolio, a global credit framework will apply to limit the percentage of the portfolio exposed to any particular rating category.

Investments, whenever possible are to be placed with community/local banks giving consideration to interest rates and keeping within the limitations of the global credit framework, up to a maximum of \$2,000,000 is to be invested in any non-community bank at any one time. The maximum available limits in each Standard & Poor's credit rating category are as follows:

Standard and Poors - Credit Ratings:

S & P Long Term	Maximum % in
AAA	100%
AA	100%
A	100%
BBB	100%
S & P Short Term	Maximum % in
A-1+	100%
A-1	100%
A-2	80%
A-3	20%

### Standard and Poors - Credit Ratings:

Investments obtained are to comply with three key criteria relating to:

- Portfolio Credit Framework: Limit overall exposure of the portfolio as a whole, according to credit rating.
- Counterparty Credit Framework: Limit exposure to individual counterparties/institutions, based on credit rating.
- Term to Maturity Framework: limits based upon maturity of securities to ensure adequate working capital needs are met.

If any of the Council's investments are downgraded such that they no longer fall within the investment policy, they will be divested as soon as practicable.

### Counterpart Credit Framework

The Shire of Brookton will invest funds with authorised financial institutions that provide a service to the local community by establishing branches or agencies in the Shire of Brookton. Such institutions must maintain a minimum Standard and Poors rating of A for short term investments.

### Term to Maturity Framework

The investment portfolio is to be invested within the following maturity constraints:

Investment Type	0 to 12 months		1 to 3 years	
	Min.	Max.	Min.	Max.
Deposit with authorised deposit-taking institution (ADI)	0%	100%	0%	0%
Government Bonds	0%	20%	0%	20%

### Legislative and Strategic Context

Legislation covering investments of surplus funds include:

- g) Local Government Act 1995 Section 6.14
- h) The Trustees Act 1962 – Part III Investments as amended by the Trustees Amendment Act
- i) Local Government (Financial Management) Regulations 1996 – Regulation 19, Regulation 19C, Regulation 28 and Regulation 29
- j) Australian Accounting Standards

**14.02.23.03 POLICY 2.51 CARAVAN PARK – MAXIMUM STAY**

<b>File No:</b>	GOV031A
<b>Date of Meeting:</b>	16 February 2023
<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>	Simple Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is to consider a draft policy 2.51 Caravan Park – Maximum Stay that provides guidance over the length of stay of customers using the Brookton Caravan Park.

**Description of Proposal:**

A copy of the draft policy 2.51 Caravan Park – Maximum Stay is detailed in Attachment 14.02.23.03A.

The draft policy seeks prioritise accommodation at the Brookton Caravan Park for visitors and tourists and not long term stays on caravan park or camping bays.

The draft policy imposes the following limits:

1. Caravan Park and Camping Bays
  - a. The maximum permitted stay in the Brookton Caravan Park bays is 28 days.
  - b. Any stay longer than 28 days requires the permission of the Chief Executive Officer. The Chief Executive Officer has the authority to accept or reject a stay up to a maximum of 3 months.
2. Park Chalets
  - a. the maximum number of long term (28 continuous nights or more on the one site) chalets is limited to two (2).

**Background:**

Policies are adopted by Council and establish guidelines or provide direction for the Shire's activities and actions. Policies are defined as the principles and intent behind the programs that a local government implements. A policy can also be a general plan or approach to a specific need, problem or issue. The need for such a Policy was highlighted with recent visitors at the Brookton Caravan Park.

Recently Council has seen an increase in longer than usual stays at the park. As there is no formal policy or documentation to support the operations of the park a formal policy is presented to council for endorsement.

The policy provides direction and the ability for staff to be consistent in decision making for caravan park bays and chalets, this will allow the park to be enjoyed by visitors and tourists.



**Consultation:**

Internal consultation has occurred at the December 2022 Corporate Briefing Forum with elected members.

**Statutory Environment:**

Caravan and Camping Ground Regulations 1997.

**Relevant Plans and Policy:**

The recommendation proposes an additional policy for Governance Policies.

**Financial Implications:**

Financial costs associated with annual operations of the Brookton Caravan Park are included in Council's Annual Budget.

**Risk Assessment:**

The proposed policy provides staff with guidance and consistency for long and short term stays at the Brookton Caravan Park.

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

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

**Community & Strategic Objectives:**

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

**Comment**

The Officer's Recommendation seeks to provide greater clarity for staff on the Brookton Caravan Park operations.

**OFFICER'S RECOMMENDATION**

***That Council adopt the draft Policy 2.51 Caravan Park – Maximum Stay, as presented in Attachment 14.02.23.03A.***

*(Simple majority vote required)*

<b>2.51 CARAVAN PARK – MAXIMUM STAY</b>
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<b>Directorate:</b>	Executive			
<b>Statutory Environment:</b>	Caravan Parks & Camping Ground Regulations 1997			
<b>Council Adoption:</b>	<b>Date:</b>		<b>Resolution #:</b>	
<b>Last Amended:</b>	<b>Date:</b>		<b>Resolution #:</b>	
<b>Review Date:</b>				

**Objective:**

To establish guidelines for staying in the Caravan Park.

**Definition:**

**Short Stay:** Short stay site means a site at a caravan park which is to be occupied consecutively by the one person or one group of persons, for no longer than 3 consecutive months.

**Long Stay:** Long stay site means a site at a caravan park which is to be occupied consecutively by the one person or group of persons for any period of time.

**Policy:****Caravan Park and Camping Bays**

The Brookton Caravan Park is dedicated for visitors and tourists and does not accept long term stays on caravan park or camping bays.

The maximum permitted stay in the Brookton Caravan Park bays is 28 days. Any stay longer than 28 days is to seek permission in writing from the Chief Executive Officer. The Chief Executive Officer has the authority to accept or reject a stay up to a maximum of 3 months.

**Park Chalets**

To ensure adequate chalets are available at the Brookton Caravan Park the maximum number of long term (28 continuous nights or more on the one site) chalets is limited to two (2).

Fees & Charges

Long term chalets will pay fees as set by Council in the adopted Schedule of Fees and Charges as part of the budget process each year, including weekly servicing.

Tenancy

A fixed term Tenancy Agreement is to be entered into with an agreed stay period. Should the tenant wish to renew the agreement, notice in writing to the Chief Executive Officer no later than 30 days prior to the agreement expiry date is required.

The Chief Executive Officer reserves the right to terminate any tenancy immediately at its absolute discretion, fees may apply.

**14.02.23.04 STATUTORY BUDGET REVIEW 2022/2023**

<b>File No:</b>	FIN006C
<b>Date of Meeting:</b>	16 February 2023
<b>Location/Address:</b>	Shire of Brookton
<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>	Deanne Sweeney – Manager Corporate and Community
<b>Declaration of Interest:</b>	The author and authorising officer have no interest in this matter.
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

**Summary of Item:**

Council is to consider the adoption of the Budget Review 2022/2023 as presented in the Statement of Financial Activity for the period 1 July 2022 to 31 January 2023.

**Description of Proposal:**

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

The mid-year review of the Shire's financial accounts as at 31 January 2023 has been conducted and areas identified that require amendments to initial budget allocations. These amendments have been detailed in the document for Council's review.

A copy of the 2022/23 Budget Review report is attached which details the items that have had a major effect on the closing position. Changes over \$10,000 include:

Description	Variation \$
<b>Revenue</b>	
Increase revenue Grant Funding - DFES Bushfire Mitigation Works	165,275
Increase in General Purpose Grant FAGS - LGGC	114,333
Increase in Roads Grant FAGS - LGGC	27,253
Increase investment interest return due to economic climate - Municipal Fund Investments	15,000
Increase investment interest return due to economic climate - Reserve Investments	87,000
Decrease revenue Fuel Tax Credits incorrectly budgeted to GL I148020 \$13,500 and increase \$1,182 reimbursement LGIS hearing tests	12,318
Increase revenue Fuel Tax Credits budget transfer from I148020.160 to GL I148020	13,500
Brookton CRC Decrease revenue CRC Events & Workshops 2022/23	13,000
Brookton CRC Decrease revenue CRC 2022/24 - Services & Brookton Telegraph	14,909
Increase revenue Sewerage Scheme Reserve - Sewerage System failure - Capital Works	77,429
Increase capital revenue PAV316 \$11,364 & PU32 \$4,091 trade-in higher than original Budget	15,455

Description	Variation \$
Decrease capital revenue PT10 projected trade-in from \$35,000 to \$10,000 due to engine failure	25,000
<b>Expenditure</b>	
Decrease expenditure Extraordinary Election 22/23	12,500
Grant Funding increase expenditure - DFES Bushfire Mitigation Works	165,275
Reduction Salaries & Wages Admin - vacant positions and reduced hours - Offset by BRKWRRG	110,000
Increase expenditure FBT Quarterly Instalment \$6,519 - Admin	10,076
Increase expenditure staff development & training - Admin	10,000
Decrease expenditure Audit Fees 2020/21 - accrued expense 2021/22	39,830
Additional expense IT System 3 Year Support Service - review of current system and any required changes \$30,000 plus IT support May - Oct 6 months @ \$5,880 per month \$35,280	65,280
Electronic Equipment Replacement Program 8 X Laptops - transferred to capital account ELECCAP	13,225
Decrease expenditure Salaries & Wages Pool employee cost - Works crew off-season - Offset by BRKWRRG	20,000
Remove Asset Report Pool Equipment & Pipework and include \$1,000 casual lifeguard - POOLGO	10,000
Increase loss PT10 due to engine failure WDV \$52210 Trade \$10,000 = \$42,210 (original \$17210) – Non ash item	25,000
Increase expenditure Hot Water System Laundry - replacement \$3,000 and additional \$4,000, \$5,000 Disable ramp caravan Ablution block, paving repairs \$1,500 & fire extinguishers and blankets chalets \$1,000	14,500
Decrease expenditure Sal Gross Salaries & Wages \$110000 E042020.300 (Admin) and \$20,000 E112010(Pool) - Offset by BRKWRRG - Accounting transaction only	130,000
Increase expenditure Sal Less: Salaries & Wages Allocated \$110,000 E042020.300 (Admin) and \$20,000 E112010(Pool) - Offset by BRKWRRG - Accounting transaction only	130,000
Increase expenditure Electronic Equipment Replacement Program 8 X Laptops - transferred from E042020.340	13,225
Increase in operating expenditure due to system failure - SEWEOP	20,000
Decrease expenditure Cemetery Reserve Management Plan - Project not being completed 2022/23	10,000
Increase expenditure Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP	13,931
Decrease expenditure Town Vegetation Clearing/Pruning \$20,000 reduced to \$10,000 - Offset BRKWRRG	10,000
Increase expenditure PWOH's - Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP	16,088
Decrease expenditure Annual Provision - Rural Vegetation Clearing/Pruning \$34,074 reduced to \$9,591 - Offset BRKWRRG	24,483
Decrease expenditure Fuel & Oil 2022/23. Transferred to E143020.622	20,000
Increase expenditure Parts & Repair PBH4 & PTR4 2022/23. Transferred from E143020.620	20,000
Increase expenditure Sewerage system plant & equipment - Electro Fusion Pump Manifold System, LYGT FGC421 Station Manager with Modem in steel Enclosure & pumps	74,429

Description	Variation \$
Increase expenditure BRKWRRG Consultants/Contractors. Offset by savings in OTHMRRM.327 \$1,491, TOWNOP.327 \$10,000, E042010.300 \$110,000, E112010.300 \$20,000, KOORSFC.327 \$11,666 & KOORSFC.379 \$12962	166,119
Increase expenditure BRKWRRG Other Contracts & Materials. Offset by savings in OTHMRRM.327 \$22992	22,992
Decrease expenditure Council funded capital works KOORSFC Salaries & Wages not being completed 2022/23. Transferred to TOWNOP	13,931
Decrease expenditure Council funded capital works KOORSFC Consultants/Contractors not being completed 2022/23. Transferred to BRKWRRG	11,666
Decrease expenditure Council funded capital works KOORSFC Other Contracts & Materials not being completed 2022/23. Transferred to BRKWRRG	12,962
Decrease expenditure Council funded capital works KOORSFC PWOH's not being completed 2022/23. Transferred to TOWNOP	16,088
Increase expenditure Transfer Original budget from IE Code 327 Consultants/Contractors to IE Code 379 Other Contracts & Materials WBSF1	207,354
Decrease expenditure Transfer Original budget from IE Code 327 Consultants/Contractors to IE Code 379 Other Contracts & Materials WBSF1	207,354
Increase expenditure Capital works adjustment to original budget - from BRIDGE03 to BRIDGE02	11,013
Increase expenditure Perform urgent capital works BR 3146A Boyagarra Road to ensure there is not a 2-tonne limit enforced on the bridge by MRWA	10,500
Decrease expenditure Capital works adjustment to original budget - from BRIDGE02 to BRIDGE03	11,013
Decrease expenditure RWSTOP Carried Forward Architecture Concept Design & Costing & Railway Reserve Land/Survey Tenure Costs - Operating expenditure not required 2022/23	17,255
Decrease expenditure Projected deferred CEMABLU - LRCI Phase 3 variation transferred to ROBABLU	40,000
Increase expenditure ROBABLU - LRCI Phase 3 variation transferred to ROBABLU	66,408
Decrease expenditure Park furniture & Light Poles - LRCI Phase 3 variation transferred to ROBABLU	15,851
Increase expenditure 22/23 Brookton Oval Reticulation - OVALBRK	30,000
Increase expenditure Depot improvements - Eye wash \$5,000 and shower \$9,000	14,000
Increase expenditure various appliances Caravan Park Camp Kitchen	10,010
Increase expenditure Flying Fox repairs following LGIS Risk Assessment	25,596
Increase expenditure RAMM data Update - after FV \$5,250 plus \$18,000 complete RAMM review	23,250

**Background:**

In accordance with the *Local Government (Financial Management) Regulations 1996*, regulation 33A, Council is required to carry out a review of its annual budget for that year by 31 March. This requirement recognises the dynamic nature of local government activities and the need to continually reassess projects competing for limited funds, to ensure that community benefit from available funding is maximised.

**Consultation:**

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

**Statutory Environment:**

*Local Government (Financial Management) Regulations 1996*

Regulation 33A

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

**Relevant Plans and Policy:**

Nil.

**Financial Implications:**

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

**Risk Assessment:**

The risk in relation to this matter is assessed as 'Low'. The Budget Review is required to be submitted to Council within 30 days after the review date of 31 January 2023 and a copy of the review and determination lodged with the Department of Local Government, Sport and Cultural Industries by 30 March 2023.

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

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

### Community & Strategic Objectives:

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, this funding payment aligns to:

18 *Financial Management*

18.1 – *Prepare annual budget/conduct statutory budget review*

### Comment:

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

### **OFFICER'S RECOMMENDATION**

***That Council, pursuant to Regulation 33A of the Local Government (Financial Management) Regulations 1996:***

- 1. Adopt the 2022/2023 Budget Review for the period ending 31 January 2023 in Attachment 14.02.23.04A; and***
- 2. Forward a copy of the 2022/2023 Budget Review to the Department of Local Government, Sport and Cultural Industries***

*(Absolute Majority vote required)*

**SHIRE OF BROOKTON**

**BUDGET REVIEW REPORT**

**FOR THE PERIOD ENDED 31 JANUARY 2023**

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

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SHIRE OF BROOKTON  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 31 JANUARY 2023

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)		
	\$	\$	\$	\$		
<b>OPERATING ACTIVITIES</b>						
Net current assets at start of financial year surplus/(deficit)	4.5.2	944,428	873,428	(71,000)	873,428	▼
<b>Revenue from operating activities (excluding rates)</b>						
Specified area rates and ex gratia rates	4.1.1	36,880	40,567	0	36,880	
Operating grants, subsidies and contributions	4.1.2	700,317	600,351	294,247	994,564	▲
Fees and charges	4.1.3	852,164	645,569	(3,000)	849,164	▼
Interest earnings	4.1.5	41,797	71,189	102,000	143,797	▲
Other revenue	4.1.6	236,859	88,491	(6,605)	230,254	▼
Profit on asset disposals	4.1.7	6,977	9,780	2,804	9,781	▲
		1,874,994	1,455,947	389,446	2,264,440	
<b>Expenditure from operating activities</b>						
Employee costs	4.2.1	(2,268,611)	(1,025,326)	86,587	(2,182,024)	▼
Materials and contracts	4.2.2	(1,706,273)	(671,748)	(159,890)	(1,866,163)	▲
Utility charges	4.2.3	(196,100)	(68,589)	(1,160)	(197,260)	▲
Depreciation on non-current assets	4.2.4	(2,890,397)	(1,113,625)	0	(2,890,397)	
Interest expenses	4.2.5	(70,753)	(20,166)	0	(70,753)	
Insurance expenses	4.2.6	(220,653)	(217,164)	(2,725)	(223,378)	▲
Other expenditure	4.2.7	(81,609)	(28,329)	(644)	(82,253)	▲
Loss on asset disposals	4.2.8	(36,710)	0	(20,700)	(57,410)	▲
		(7,471,106)	(3,144,946)	(98,532)	(7,569,638)	
Non-cash amounts excluded from operating activities		2,920,130	1,103,845	17,896	2,938,026	▲
<b>Amount attributable to operating activities</b>		(1,731,554)	288,274	237,810	(1,493,744)	
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	4.3.1	3,204,793	482,087	0	3,204,793	
Purchase land and buildings	4.4.2	(1,497,020)	(84,355)	(65,061)	(1,562,081)	▲
Purchase plant and equipment	4.4.3	(842,341)	(155,731)	(69,835)	(912,176)	▲
Purchase furniture and equipment	4.4.4	(28,900)	(15,623)	2,626	(26,274)	▼
Purchase and construction of infrastructure-roads	4.4.5	(2,685,905)	(574,648)	(126,588)	(2,812,493)	▲
Purchase and construction of infrastructure-other	4.4.6	(666,285)	(22,621)	(46,836)	(713,121)	▲
Proceeds from self supporting loans	4.3.6	26,140	12,847	0	26,140	
Proceeds from disposal of assets	4.3.2	180,501	115,955	(9,545)	170,956	▲
		(2,309,017)	(242,090)	(315,239)	(2,624,256)	
Non-cash amounts excluded from investing activities		0	0	0	0	
<b>Amount attributable to investing activities</b>		(2,309,017)	(242,090)	(315,239)	(2,624,256)	
<b>FINANCING ACTIVITIES</b>						
Repayment of debentures	4.4.8	(167,267)	(70,097)	0	(167,267)	
Principal elements of finance lease payments		(1,467)	(1,467)	0	(1,467)	
Proceeds from new borrowings	4.3.3	600,000	0	0	600,000	
Transfers to cash backed reserves (restricted assets)	4.5.10	(1,256,210)	(1,066,445)	0	(1,256,210)	
Transfers from cash backed reserves (restricted assets)	4.5.11	2,347,223	568,858	77,429	2,424,652	▼
<b>Amount attributable to financing activities</b>		1,522,279	(569,150)	77,429	1,599,708	
<b>Budget deficiency before general rates</b>		(2,518,292)	(522,966)	0	(2,518,292)	
<b>Estimated amount to be raised from general rates</b>	4.5.1	2,518,292	2,519,539	0	2,518,292	
<b>Closing funding surplus(deficit)</b>	3 (c)	0	1,996,573	0	0	

## 1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

### *Local Government Act 1995* requirements

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements.

### Rounding off figures

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

### 2022-23 actual balances

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

### Budget comparative figures

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

### Judgements, estimates and assumptions

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

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

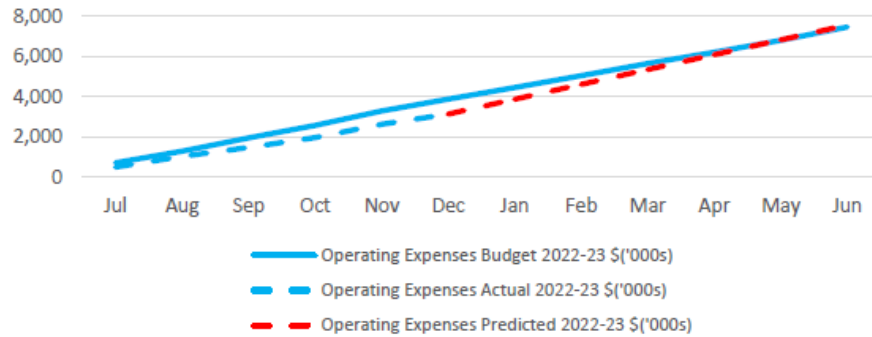
The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

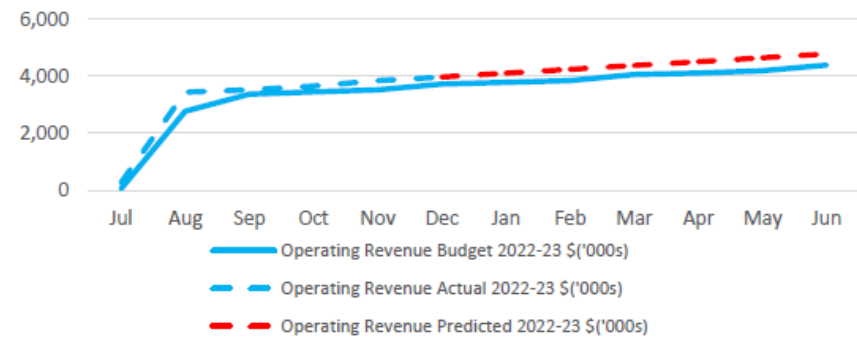
**SHIRE OF BROOKTON  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**2. SUMMARY GRAPHS - BUDGET REVIEW**

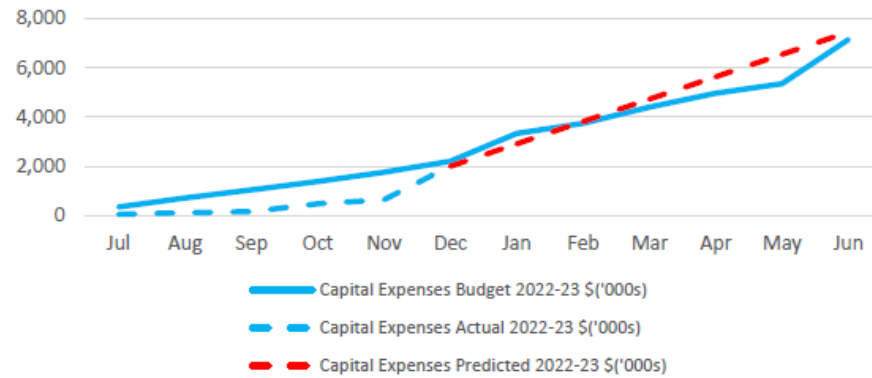
**Operating Expenses**



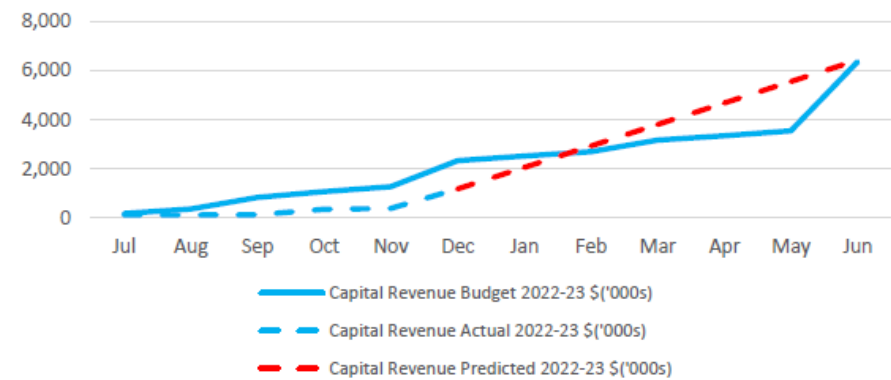
**Operating Revenue**



**Capital Expenditure**



**Capital Revenue**



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

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 8.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 31 January 2023
<b>Adjustments to operating activities</b>			\$	\$
Less: Profit on asset disposals	(16,272)	(15,972)	(6,977)	(9,780)
Less: Fair value adjustment to financial assets as fair value through profit & loss	(3,353)	(3,353)	0	0
Add: Loss on asset disposals	105,615	105,315	38,710	0
Add: Depreciation on non-current assets	2,916,900	2,916,899	2,890,397	1,113,625
<b>Non-cash movements in non-current assets and liabilities:</b>				
Movement in inventory LHFR	0	(5,931)	0	0
Pensioner deferred rates	(6,135)	(6,135)	0	0
Employee benefit provisions	(9,896)	(9,896)	0	0
<b>Non-cash amounts excluded from operating activities</b>	<b>2,987,059</b>	<b>2,981,127</b>	<b>2,920,130</b>	<b>1,103,845</b>

(b) Current assets and liabilities excluded from budgeted deficiency

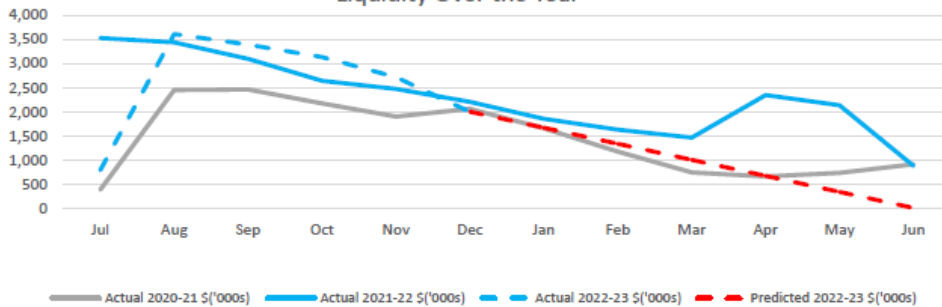
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

<b>Adjustments to net current assets</b>				
Less: Restricted cash	(12,518,616)	(12,518,616)	(11,427,603)	(13,016,203)
Less: Financial assets at amortised cost - self supporting loans	(26,140)	(26,140)	(26,140)	(13,293)
Land held for resale	(53,524)	(59,454)	0	0
Add: current portion of borrowings	142,462	142,462	575,195	72,365
Add: current portion of lease liability	1,467	1,467	0	0
<b>Total adjustments to net current assets</b>	<b>(12,454,351)</b>	<b>(12,460,281)</b>	<b>(10,878,548)</b>	<b>(12,957,131)</b>

(c) Composition of estimated net current assets

<b>Current assets</b>				
Cash unrestricted	1,167,405	1,462,416	208,345	2,715,447
Cash restricted	12,813,636	12,518,616	11,722,623	13,016,203
Financial assets - unrestricted	26,140	26,140	26,140	0
Receivables - rates and rubbish	103,760	85,089	151,511	500,641
Receivables - other	55,538	74,209	39,554	247,262
Other current assets	0	0	0	34,120
Inventories	65,449	71,379	(3,210)	0
	<b>14,231,928</b>	<b>14,237,849</b>	<b>12,142,963</b>	<b>16,513,673</b>
<b>Less: current liabilities</b>				
Payables	(195,121)	(266,112)	(195,121)	(69,179)
Contract liabilities	(295,020)	(295,020)	(295,020)	(1,219,347)
Lease liabilities	(1,467)	(1,467)	0	0
Long term borrowings	(142,462)	(142,462)	(575,195)	(72,365)
Provisions	(199,079)	(199,079)	(199,079)	(199,079)
	<b>(833,149)</b>	<b>(904,140)</b>	<b>(1,264,415)</b>	<b>(1,559,969)</b>
<b>Net current assets</b>	<b>13,398,779</b>	<b>13,333,709</b>	<b>10,878,548</b>	<b>14,953,704</b>
<b>Less: Total adjustments to net current assets</b>	<b>(12,454,351)</b>	<b>(12,460,281)</b>	<b>(10,878,548)</b>	<b>(12,957,131)</b>
<b>Closing funding surplus / (deficit)</b>	<b>944,428</b>	<b>873,428</b>	<b>0</b>	<b>1,996,573</b>

Liquidity Over the Year



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

**SIGNIFICANT ACCOUNTING POLICIES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**INVENTORIES**

**General**

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

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire of Brookton prior to the end of the financial year that are unpaid and arise when the Shire of Brookton becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**PREPAID RATES**

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

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

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

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

**PROVISIONS**

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

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

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Brookton are recognised as a liability until such time as the Shire of Brookton satisfies its obligations under the agreement.

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 SPECIFIED AREA RATES</b>		
No material variance		0
<b>4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Grant Funding - DFES Bushfire Mitigation Works	165,275	
Increase in General Purpose Grant FAGS - LGGC	114,333	
Increase in Roads Grant FAGS - LGGC	27,253	
Business Administration Trainee Incentive payment - Dept of Training and Workforce Development	1,275	
Senior Week Celebrations grant funding decrease \$4000 to \$1000	(3,000)	
Increase in Main Roads Direct Grant allocation 2022/23	2,111	
Brookton CRC Decrease revenue CRC Events & Workshops 2022/23	(13,000)	
<b>4.1.3 FEES AND CHARGES</b>		
Increase in Planning Fees from adopted 2022/23 budget	4,000	
Reduced revenue animal registrations	(2,000)	
Decrease revenue Cemetery Fees	(2,500)	
Projected increase in kiosk sales 2022/23 pool season	500	
Decrease revenue gym memberships 2022/23	(3,000)	
<b>4.1.5 INTEREST EARNINGS</b>		
Increase investment return due to economic climate - Municipal Fund Investments	15,000	
Increase investment return due to economic climate - Reserve Investments	87,000	
<b>4.1.6 OTHER REVENUE</b>		
Correction of ESL Annexure A 2018/19 & 2019/20	2,700	
Bring to account BBL Shares - Brookton Senior Citizens Committee dissolved 17/18	5,000	
Decrease revenue Sundry debtor write off - Rent & utilities	(2,760)	
Fuel Tax Credits incorrectly budgeted to GL I148020 \$13500 and increase \$1182 reimbursement LGIS hearing tests	(12,318)	
Refund of overpayment of Seabrook Dam Lease in 21/22 paid twice in error	2,182	
Fuel Tax Credits budget transfer from I148020.160 to GL I148020	13,500	
Brookton CRC Decrease revenue CRC 2022/24 - Services & Brookton Telegraph	(14,909)	
<b>4.1.7 PROFIT ON ASSET DISPOSAL</b>		
PAV316 \$7303 & PU32 \$1432 original budgeted loss. Actual profit due to increased trade	8,735	
Decrease in Budget Profit Lot 104 8 Avonbank Close - Due to FV of assets	(5,931)	
	Predicted Variances Carried Forward	389,446 0
	Predicted Variances Brought Forward	389,446 0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Reduction Salaries & Wages Admin - vacant positions and reduced hours - Offset by BRKWRRG	110,000	
Increase in FBT Quarterly Instalment \$6519 - Admin	(10,076)	
Decrease expenditure staff recruitment - Admin	2,000	
Increase expenditure staff development & training - Admin	(10,000)	
Reduction Salaries & Wages Pool employee cost - Works crew off-season - Offset by BRKWRRG	20,000	
Savings \$110000 E042020.300 (Admin) and \$20000 E112010(Pool) - Offset by BRKWRRG	130,000	
Savings \$110000 E042020.300 (Admin) and \$20000 E112010(Pool) - Offset by BRKWRRG	(130,000)	
Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP	(13,931)	
PWOH's - Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP	(16,088)	
Decrease in PWOH employee costs - Workcare	6,748	
Increase in PWOH employee costs FBT Quarterly Instalment \$4346 Less refund due overpayment 21/22 \$5800	(2,084)	
Reduced expenditure Staff Conferences Works Coordinator - Not attending 2022/23	2,000	
Brookton CRC Pro-rata staff training - Not included in original Budget	(1,982)	
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
Community Christmas Party refreshments budgeted in E115040	1,500	
Decrease expenditure Elected Members Electronic Equipment	1,600	
Decrease expenditure Attend Grievances/Resolve complaints	3,000	
Decrease expenditure Extraordinary Election 22/23.	12,500	
Recurrent budget movement for IE Code 350 to 379 - FIREGO	1,650	
Recurrent budget movement for IE Code 350 to 379 FIREGO - Firebreak Notices and SynergySoft data extraction	(1,650)	
Grant Funding expenditure - DFES Bushfire Mitigation Works	(165,275)	
Emergency Services Levy - Budget movement for IE Code 379 to 742	9,407	
Emergency Services Levy - Budget movement for IE Code 379 to 742 - PPE	(9,407)	
Project not expected to be completed 22/23 - Brookton Community Health Plan	1,000	
Increase expenditure Building Consultants/Contractor	(4,000)	
Decrease expenditure Brand Update & information Brochures	1,000	
Costs & Disbursements Lot 104 8 Avonbank Close	(6,530)	
Increase expenditure - Auditors accommodation	(1,000)	
Decrease expenditure Audit Fees 2020/21 - accrued expense 2021/22	39,830	

SHIRE OF BROOKTON  
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
 FOR THE PERIOD ENDED 31 JANUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Additional expense IT System 3 Year Support Service - review of current system and any required changes \$30000 plus IT support May - Oct 6 months @ \$5880 per month \$35280	(65,280)	
Increase expenditure- refreshments Admin	(1,250)	
Electronic Equipment Replacement Program 8 X Laptops - transferred to capital account ELECCAP	13,225	
Decrease expenditure - Printing and stationery - Admin	5,000	
Increase in IT Vision Licences 9 to 10	(4,000)	
Increase expenditure cleaning consumables -POOLGO	(200)	
Remove Asset Report Pool Equipment & Pipework and include \$1000 casual lifeguard - POOLGO	10,000	
\$3000 transferred to POOLGO.379 - Septic Tank replacement. Original budget for well - covered under RFQ & increase \$1120 reimbursement LGIS shade sail	1,880	
\$3000 transferred from POOLGO.340 - Septic Tank replacement. Original budget for well covered under RFQ. Increase expenditure \$1600 Chemical, \$700 Kiosk sales	(5,300)	
Senior Week Celebrations expenditure decrease due to grant funding decrease \$4000 to \$1000	3,000	
Hot Water System Laundry - replacement \$3000 and additional \$4000, \$5000 Disable ramp caravan Ablution block, paving repairs \$1500 & fire extinguishers and blankets chalets \$1000	(14,500)	
Increase expenditure Great Southern Waste Disposal Bulk Waste & Cardboard Collection	(4,200)	
Budget provision not required 2022/23 - IE Code 379 Other Contracts & Materials - Refuse Site	3,500	
Increase in operating expenditure due to system failure - SEWEOP	(20,000)	
Increase expenditure cleaning consumables RRTLOP - offset by transferred from WBOP.325	(1,000)	
Cemetery Reserve Management Plan - Project not being completed 2022/23	10,000	
New Ground assessment and report on irrigation system - Town Oval \$2600 & additional \$2000	(4,600)	
Projected decrease expenditure - Other Contracts & Materials MEMPOP	2,000	
Town Vegetation Clearing/Pruning \$20000 reduced to \$10000 - Offset BRKWRRG	10,000	
Increase expenditure - Other Contracts & Materials TOWNOP	(2,000)	
POC's Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP	(7,876)	
Annual Provision - Rural Vegetation Clearing/Pruning \$34074 reduced to \$9591 - Offset BRKWRRG	24,483	
Depot Provision - Minor equipment reduced 2022/23. Transferred to DEPOOP.379	3,000	
Increase expenditure Depot Other Contracts & Materials. Transferred from DEPOOP.340	(3,000)	
RAMM data Update - after FV \$5250 plus \$18000 complete RAMM review	(23,250)	
Provision - Decrease expenditure Fuel & Oil 2022/23. Transferred to E143020.622	20,000	
Provision - Increase Parts & Repair PBH4 & PTR4 2022/23. Transferred from E143020.620	(20,000)	
ADMPOP Provision Consultants/Contractors not required 2022/23. Transferred to IE Code 379	1,500	
ADMPOP Transfer \$1500 from IE 327 plus projected increased expenditure \$3000 & Paving repairs \$1800	(6,300)	
U12WS Decrease on maintenance expenditure - Painting	1,500	
U140WS Decrease on maintenance expenditure - Painting	750	
U233WS Decrease on maintenance expenditure - Painting	3,180	
U240WS Decrease on maintenance expenditure - Painting	750	
U340WS Decrease on maintenance expenditure - Painting	750	
U440WS Decrease on maintenance expenditure - Painting	750	
U540WS Decrease on maintenance expenditure - Painting	2,550	
U640WS Decrease on maintenance expenditure - Painting, includes replacement of air conditioner	1,500	
U740WS Decrease on maintenance expenditure - Painting	2,550	
10MAOP Decrease on maintenance expenditure - Painting	5,900	
23WHITOP Decrease on maintenance expenditure - Painting	3,900	
25WHITOP Decrease on unspecified maintenance expenditure	1,500	
28AWSOP Decrease on unspecified maintenance expenditure	1,500	
28BWSOP Decrease on maintenance expenditure - Painting	3,870	
U2MSUOP Decrease on maintenance expenditure - Painting, includes replacement of air conditioner	4,000	
U4MSOP Decrease on maintenance expenditure - Painting	2,000	
WBOP Decrease expenditure cleaning consumables - Transferred to RRTLOP.325	1,000	
RWSTOP Carried Forward Architecture Concept Design & Costing & Railway Reserve Land/Survey Tenure Costs - Operating	17,255	
Brookton CRC Projected increase expenditure Printing & Stationery	(1,000)	
Brookton CRC Projected increase expenditure telephone charges	(1,040)	
Shelving - Fire Container	(1,200)	
Shelving Brookton Library	(6,302)	
Gym equipment - Materix Endurance Recumbent	(4,000)	
Various appliances Caravan Park Camp Kitchen	(10,010)	
<b>4.2.3 UTILITY CHARGES</b>		
Recurrent Budget Movement - increase in electricity expenditure - SEWEOP	(4,500)	
Recurrent Budget Movement - decrease in water expenditure OVALOP	4,000	
Recurrent Budget Movement - increase water expenditure. Standpipe charges Parks & Gardens TOWNOP	(360)	
ADMPOP Recurrent Budget Movement - water expenditure	(1,100)	
SENIOP Allocated is direct to individual units - 40 White Street	2,800	
U133WS Water allocation not in original 2022/23 Budget	(1,000)	
25WHITOP Electricity expenditure not in original 2022/23 Budget	(1,000)	
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>		
No material variance	0	
<b>4.2.5 INTEREST EXPENSES</b>		
No material variance	0	
<b>4.2.6 INSURANCE EXPENSES</b>		
LGIS Motor vehicle Adjustment 2021/22 and Actual Wages Declaration 2021/22	(2,725)	

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.2.7 OTHER EXPENDITURE</b>		
Increase in expenditure Sundry Debtor # 458 write off	(644)	
<b>4.2.8 LOSS ON ASSET DISPOSAL</b>		
PAV316 \$1700 & PU32 \$2600 original budgeted loss. Actual profit due to increased trade	4,300	
Increase loss PT10 due to engine failure WDV \$52210 Trade \$10000 = \$42210 (original \$17210)	(25,000)	
Predicted Variances Carried Forward	290,914	0
Predicted Variances Brought Forward	290,914	0
<b>4.3 CAPITAL REVENUE</b>		
<b>4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
No material variance	0	
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>		
Increase capital revenue PAV316 \$11364 & PU32 \$4091 trade-in higher than original Budget	15,455	
Decrease capital revenue PT10 projected trade-in from \$35000 to \$10000 due to engine failure	(25,000)	
<b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>		
No material variance	0	
<b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>		
No material variance	0	
<b>4.3.5 PROCEEDS FROM ADVANCES</b>		
No material variance	0	
<b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>		
No material variance	0	
<b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
Predicted Variances Carried Forward	281,369	0
Predicted Variances Brought Forward	281,369	0
<b>4.4 CAPITAL EXPENSES</b>		
<b>4.4.1 LAND HELD FOR RESALE</b>		
No material variance	0	
<b>4.4.2 LAND AND BUILDINGS</b>		
Projected savings ROBICAP - LRCI Phase 3 variation transferred to ROBABLU	943	
Projected deferred CEMABLU - LRCI Phase 3 variation transferred to ROBABLU	40,000	
Increase expenditure ROBABLU - LRCI Phase 3 variation transferred to ROBABLU	(66,408)	
Depot improvements - Eye wash \$5000 and shower \$9000	(14,000)	
Flying Fox repairs following LGIS Risk Assessment	(25,596)	
<b>4.4.3 PLANT AND EQUIPMENT</b>		
Water Fountain - Brookton Aquatic Centre	(5,020)	
Sewerage system plant & equipment - Electro Fusion Pump Manifold System, LYGT FGC421 Station Manager with Modem in steel Enclosure & pumps	(74,429)	
Projected savings CCTV- LRCI Phase 3 variation transferred to ROBABLU	9,614	
<b>4.4.4 FURNITURE AND EQUIPMENT</b>		
Electronic Equipment Replacement Program 8 X Laptops - transferred from E042020.340	(13,225)	
Projected savings Park furniture & Light Poles - LRCI Phase 3 variation transferred to ROBABLU	15,851	
<b>4.4.5 INFRASTRUCTURE ASSETS - ROADS</b>		
Increase expenditure BRKWRRG Consultants/Contractors. Offset by savings in OTHMRRM.327 \$1491, TOWNOP.327 \$10000, E042010.300 \$110000, E112010.300 \$20000, KOORSFC.327 \$11666 & KOORSFC.379 \$12962	(166,119)	
Increase expenditure BRKWRRG Other Contracts & Materials . Offset by savings in OTHMRRM.327 \$22992	(22,992)	
Council funded capital works KOORSFC Salaries & Wages not being completed 2022/23. Transferred to TOWNOP	13,931	
Council funded capital works KOORSFC Consultants/Contractors not being completed 2022/23. Transferred to BRKWRRG	11,666	
Council funded capital works KOORSFC Other Contracts & Materials not being completed 2022/23. Transferred to BRKWRRG	12,962	
Council funded capital works KOORSFC PWOH's not being completed 2022/23. Transferred to TOWNOP	16,088	
Council funded capital works KOORSFC POC's not being completed 2022/23. Transferred to TOWNOP	7,876	
Transfer Original budget from IE Code 327 Consultants/Contractors to IE Code 379 Other Contracts & Materials WBSF1	(207,354)	
Transfer Original budget from IE Code 327 Consultants/Contractors to IE Code 379 Other Contracts & Materials WBSF1	207,354	
<b>4.4.6 INFRASTRUCTURE ASSETS - OTHER</b>		
Capital works adjustment to original budget - from BRIDGE03 to BRIDGE02	(11,013)	



SHIRE OF BROOKTON  
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4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Perform urgent capital works BR 3146A Boyagarra Road to ensure there is not a 2-tonne limit enforced on the bridge by MRWA	(10,500)	
Capital works adjustment to original budget - from BRIDGE02 to BRIDGE03	11,013	
Increase capital expenditure High School access to Happy Valley Water Works	(6,336)	
22/23 Brookton Oval Reticulation	(30,000)	
<b>4.4.7 PURCHASES OF INVESTMENT</b>		
No material variance	0	
<b>4.4.8 REPAYMENT OF DEBENTURES</b>		
No material variance	0	
<b>4.4.9 ADVANCES TO COMMUNITY GROUPS</b>		
No material variance	0	
Predicted Variances Carried Forward	(24,325)	0
Predicted Variances Brought Forward	(24,325)	0
<b>4.5 OTHER ITEMS</b>		
<b>4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>		
No material variance	0	
<b>4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
Sewerage Scheme Reserve - Sewerage System failure - Capital Works	77,429	
<b>4.5.1 RATE REVENUE</b>		
No material variance	0	
<b>4.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>		
As a result of End of Year Audit for the annual financial statements, this has resulted in a permanent change to the balance brought forward	(71,000)	
<b>4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)</b>		
See 4.1.7 and 4.2.8 above for explanation of the change in net Profit (Loss)	17,896	
<b>Total Predicted Variances as per Annual Budget Review</b>	<b>0</b>	<b>0</b>

5. 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	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus/(Deficit)				0	
	Adjustment of C/F Surplus Budgeted for 2021/2022		Opening Surplus/(Deficit)			(71,000)	(71,000)	
E112530.327	Purchase Plant & Equipment	OCM 12.22-04	Capital Expenses			(5,020)	(76,020)	Water Fountain - Brookton Aquatic Centre
E041020.338	Memb General Operating Expenses		Operating Expenses		1,500		(74,520)	Community Christmas Party refreshments budgeted in E115040
E041020.340	Memb General Operating Expenses		Operating Expenses		1,600		(72,920)	Decrease expenditure Elected Members Electronic Equipment
E041020.349	Memb General Operating Expenses		Operating Expenses		3,000		(69,920)	Decrease expenditure Attend Grievances/Resolve complaints
E041020.604	Memb General Operating Expenses		Operating Expenses		12,500		(57,420)	Decrease expenditure Extraordinary Election 22/23.
FIREGO.350	Fire General Operating Expenses		Operating Expenses		1,650		(55,770)	Recurrent budget movement for IE Code 350 to 379 - FIREGO
FIREGO.379	Fire General Operating Expenses		Operating Expenses			(1,650)	(57,420)	Recurrent budget movement for IE Code 350 to 379 FIREGO - Firebreak Notices and SynergySoft data extraction
FIREM.327	Fire General Operating Expenses		Operating Expenses			(165,275)	(222,695)	Grant Funding expenditure - DFES Bushfire Mitigation Works
E054100.379	Esl Emergency Services Levy		Operating Expenses		9,407		(213,288)	Emergency Services Levy - Budget movement for IE Code 379 to 742
E054100.742	Esl Emergency Services Levy		Operating Expenses			(9,407)	(222,695)	Emergency Services Levy -Budget movement for IE Code 379 to 742 - PPE
I051020.150	Fire Grants & Subsidies		Operating Revenue		165,275		(57,420)	Grant Funding - DFES Bushfire Mitigation Works
E072020.327	Hea-Bk General Operating Expenses		Operating Expenses		1,000		(56,420)	Project not expected to be completed 22/23 - Brookton Community Health Plan
E104030.327	Tpb General Operating Expenses		Operating Expenses			(4,000)	(60,420)	Increase expenditure Building Consultants/Contractor
I104010.129	Tpb Fees & Charges		Operating Revenue		4,000		(56,420)	Increase in Planning Fees from adopted 2022/23 budget
MARKOP.379	Marketing & Promotional Material		Operating Expenses		1,000		(55,420)	Decrease expenditure Brand Update & information Brochures
KOOROP.379	Avon Bank Estate Lots - Resale		Operating Expenses			(6,530)	(61,950)	Costs & Disbursements Lot 104 8 Avonbank Close
I032010.150	Gpg Grants Commission - General		Operating Revenue		114,333		52,383	Increase in General Purpose Grant FAGS - LGGC
I032020.150	Gpg Grants Commission - Roads		Operating Revenue		27,253		79,636	Increase in Roads Grant FAGS - LGGC
I033020.140	Genfin Interest On Investments		Operating Revenue		15,000		94,636	Increase investment return due to economic climate - Municipal Fund Investments
I033020.142	Genfin Interest On Investments		Operating Revenue		87,000		181,636	Increase investment return due to economic climate - Reserve Investments
I033550.230	Transfer From Reserve To Muni		Capital Revenue		77,429		259,065	Sewerage Scheme Reserve - Sewerage System failure - Capital Works
E042010.300	Admin Employee Costs		Operating Expenses		110,000		369,065	Reduction Salaries & Wages Admin - vacant positions and reduced hours - Offset by BRKWRRG

E042010.305	Admin Employee Costs	Operating Expenses		(10,076)	358,989	Increase in FBT Quarterly Instalment \$6519 - Admin
E042010.309	Admin Employee Costs	Operating Expenses	2,000		360,989	Decrease expenditure staff recruitment - Admin
E042010.311	Admin Employee Costs	Operating Expenses		(10,000)	350,989	Increase expenditure staff development & training - Admin
E042020.320	Admin General Operating Expenses	Operating Expenses		(1,000)	349,989	Increase expenditure - Auditors accommodation
E042020.323	Admin General Operating Expenses	Operating Expenses	39,830		389,819	Decrease expenditure Audit Fees 2020/21 - accrued expense 2021/22
E042020.335	Admin General Operating Expenses	Operating Expenses		(65,280)	324,539	Additional expense IT System 3 Year Support Service - review of current system and any required changes \$30000 plus IT support May - Oct 6 months @ \$5880 per month \$35280
E042020.338	Admin General Operating Expenses	Operating Expenses		(1,250)	323,289	Increase expenditure- refreshments Admin Electronic Equipment Replacement Program 8 X Laptops - transferred to capital account ELECCAP
E042020.340	Admin General Operating Expenses	Operating Expenses	13,225		336,514	Decrease expenditure - Printing and stationery - Admin
E042020.343	Admin General Operating Expenses	Operating Expenses	5,000		341,514	Increase in IT Vision Licences 9 to 10
E042020.349	Admin General Operating Expenses	Operating Expenses		(4,000)	337,514	LGIS Motor vehicle Adjustment 2021/22 and Actual Wages Declaration 2021/22
E042020.413	Admin General Operating Expenses	Operating Expenses		(2,725)	334,789	PAV316 \$1700 & PU32 \$2600 original budgeted loss. Actual profit due to increased trade
E042499.440	Admin Loss On Sale Of Asset	Operating Expenses	4,300		334,789	Business Administration Trainee Incentive payment - Dept of Training and Workforce Development
I042020.152	Admin Grants & Subsidies	Operating Revenue	1,275		336,064	Correction of ESL Annexure A 2018/19 & 2019/20
I042040.191	Admin Other Revenue	Operating Revenue	2,700		338,764	PAV316 \$7303 & PU32 \$1432 original budgeted loss. Actual profit due to increased trade
I042499.210	Admin Profit On Sale Of Asset	Operating Revenue	8,735		338,764	Reduced revenue animal registrations
I052010.111	Anim Fees & Charges	Operating Revenue		(2,000)	336,764	Bring to account BBL Shares - Brookton Senior Citizens Committee dissolved 17/18
I087040.169	Independent Living Units - Other Income	Operating Revenue	5,000		341,764	Decrease revenue Sundry debtor write off - Rent & utilities
I091030.160	Staffh Reimbursements & Donations	Operating Revenue		(2,760)	339,004	Decrease revenue Cemetery Fees
I105010.115	Amen Fees & Charges	Operating Revenue		(2,500)	336,504	Reduction Salaries & Wages Pool employee cost - Works crew off-season - Offset by BRKWRRG
E112010.300	Pool Employee Costs	Operating Expenses	20,000		356,504	Increase expenditure cleaning consumables - POOLGO
POOLGO.325	Swimming Pool General Operating	Operating Expenses		(200)	356,304	Remove Asset Report Pool Equipment & Pipework and include \$1000 casual lifeguard - POOLGO
POOLGO.327	Swimming Pool General Operating	Operating Expenses	10,000		366,304	\$3000 transferred to POOLGO.379 - Septic Tank replacement. Original budget for well - covered under RFQ & increase \$1120
POOLGO.340	Swimming Pool General Operating	Operating Expenses	1,880		368,184	reimbursement LGIS shade sail
POOLGO.379	Swimming Pool General Operating	Operating Expenses		(5,300)	362,884	\$3000 transferred from POOLGO.340 - Septic Tank replacement. Original budget for well covered under RFQ. Increase expenditure \$1600 Chemical, \$700 Kiosk sales

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E115040.338	Oth-Cult Community Events	Operating Expenses		3,000	365,884	Senior Week Celebrations expenditure decrease due to grant funding decrease \$4000 to \$1000	
I112010.122	Pool Fees & Charges	Operating Revenue		500	366,384	Projected increase in kiosk sales 2022/23 pool season	
I113010.139	Oth-Rec Fees & Charges	Operating Revenue			(3,000)	363,384	Decrease revenue gym memberships 2022/23
I115020.150	Oth-Cult Grants & Subsidies	Operating Revenue			(3,000)	360,384	Senior Week Celebrations grant funding decrease \$4000 to \$1000
E123499.440	Poc Loss On Sale Of Asset	Operating Expenses	(25,000)			360,384	Increase loss PT10 due to engine failure WDV \$52210 Trade \$10000 = \$42210 (original \$17210)
I122010.150	Infra Mrwa Direct Grant	Operating Revenue		2,111		362,495	Increase in Main Roads Direct Grant allocation 2022/23
CARAOP.379	Caravan Park	Operating Expenses			(14,500)	347,995	Hot Water System Laundry - replacement \$3000 and additional \$4000, \$5000 Disable ramp caravan Ablution block, paving repairs \$1500 & fire extinguishers and blankets chalets \$1000
I136499.210	Econ Profit On Sale Of Asset	Operating Revenue	(5,931)			347,995	Decrease in Budget Profit Lot 104 8 Avonbank Close - Due to FV of assets
E147010.300	Sal Gross Salaries & Wages	Operating Expenses		130,000		477,995	Savings \$110000 E042020.300 (Admin) and \$20000 E112010(Pool) - Offset by BRKWRRG
E147030.810	Sal Less: Salaries & Wages Allocated	Operating Expenses			(130,000)	347,995	Savings \$110000 E042020.300 (Admin) and \$20000 E112010(Pool) - Offset by BRKWRRG
E148010.420	Unclas Write-Offs Prior Years	Operating Expenses			(644)	347,351	Increase in expenditure Sundry Debtor # 458 write off
I148020.160	Unclas Reimbursements	Operating Revenue			(12,318)	335,033	Fuel Tax Credits incorrectly budgeted to GL I148020 \$13500 and increase \$1182 reimbursement LGIS hearing tests
ELECCAP.340	Purchase Furniture & Equipment	Capital Expenses			(13,225)	321,808	Electronic Equipment Replacement Program 8 X Laptops - transferred from E042020.340
I042497.201	Admin - Realisation On Disposal Of Assets	Non Cash Item	(15,455)			321,808	PAV316 \$25000 & PU32 \$15000 increased to \$38364 & \$19091 . Accounting transaction only
I042498.200	Admin - Proceeds On Disposal Of Assets	Capital Revenue		15,455		337,263	Increase capital revenue PAV316 \$11364 & PU32 \$4091 trade-in higher than original Budget
I143497.201	Poc - Realisation On Disposal Of Assets	Non Cash Item	25,000			337,263	PT10 reduced from \$35000 to \$10000 due to engine failure. Accounting transaction only
I143498.200	Poc - Proceeds On Disposal Of Assets	Capital Revenue			(25,000)	312,263	Decrease capital revenue PT10 projected trade-in from \$35000 to \$10000 due to engine failure
RUBBOP.614	Waste Collection	Operating Expenses			(4,200)	308,063	Increase expenditure Great Southern Waste Disposal Bulk Waste & Cardboard Collection Budget provision not required 2022/23 - IE Code 379 Other Contracts & Materials - Refuse Site
TIPOP.379	Refuse Site			3,500		311,563	Increase in operating expenditure due to system failure - SEWEOP
SEWEOP.379	Sewerage Treatment Works	Operating Expenses			(20,000)	291,563	Recurrent Budget Movement - increase in electricity expenditure - SEWEOP
SEWEOP.380	Sewerage Treatment Works	Operating Expenses			(4,500)	287,063	

RRTLOP.325	Public Toilets Robinson Road	Operating Expenses		(1,000)	286,063	Increase expenditure cleaning consumables RRTLOP - offset by transferred from WBOP.325
CEMOP.327	Cemetery	Operating Expenses	10,000		296,063	Cemetery Reserve Management Plan - Project not being completed 2022/23
I107030.160	Water Reimbursements & Donations	Operating Expenses	2,182		298,245	Refund of overpayment of Seabrook Dam Lease in 21/22 paid twice in error
OVALOP.379	Oval Maintenance	Operating Expenses		(4,600)	293,645	New Ground assessment and report on irrigation system - Town Oval \$2600 & additional \$2000
OVALOP.381	Oval Maintenance	Operating Expenses	4,000		297,645	Recurrent Budget Movement - decrease in water expenditure OVALOP
MEMPOP.379	Memorial Park	Operating Expenses	2,000		299,645	Projected decrease expenditure - Other Contracts & Materials MEMPOP
TOWNOP.300	Town Street Maintenance	Operating Expenses		(13,931)	285,714	Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP
TOWNOP.327	Town Street Maintenance	Operating Expenses	10,000		295,714	Town Vegetation Clearing/Pruning \$20000 reduced to \$10000 - Offset BRKWRRG
TOWNOP.379	Town Street Maintenance	Operating Expenses		(2,000)	293,714	Increase expenditure - Other Contracts & Materials TOWNOP
TOWNOP.381	Town Street Maintenance	Operating Expenses		(360)	293,354	Recurrent Budget Movement - increase water expenditure. Standpipe charges Parks & Gardens TOWNOP
TOWNOP.801	Town Street Maintenance	Operating Expenses		(16,088)	277,266	PWOH's - Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP
TOWNOP.802	Town Street Maintenance	Operating Expenses		(7,876)	269,390	POC's Council funded capital works KOORSFC not being completed 2022/23 transferred to TOWNOP
OTHMRRM.327	Other Road Maintenance	Operating Expenses	24,483		293,873	Annual Provision - Rural Vegetation Clearing/Pruning \$34074 reduced to \$9591 - Offset BRKWRRG
DEPOOP.340	Shire Depot - Building Maintenance	Operating Expenses	3,000		296,873	Depot Provision - Minor equipment reduced 2022/23. Transferred to DEPOOP.379
DEPOOP.379	Shire Depot - Building Maintenance	Operating Expenses		(3,000)	293,873	Increase expenditure Depot Other Contracts & Materials. Transferred from DEPOOP.340
E122090.379	Infra Ramm (Previously Roman)	Operating Expenses		(23,250)	270,623	RAMM data Update - after FV \$5250 plus \$18000 complete RAMM review
E142010.302	Pw-Oh Employee Costs	Operating Expenses	6,748		277,371	Decrease in PWOH employee costs - Workcare
E142010.305	Pw-Oh Employee Costs	Operating Expenses		(2,084)	275,287	Increase in PWOH employee costs FBT Quarterly Instalment \$4348 Less refund due overpayment 21/22 \$5800
E142010.307	Pw-Oh Employee Costs	Operating Expenses	2,000		277,287	Reduced expenditure Staff Conferences Works Coordinator - Not attending 2022/23
E143020.620	Poc General Operating Expenses	Operating Expenses	20,000		297,287	Provision - Decrease expenditure Fuel & Oil 2022/23. Transferred to E143020.622
E143020.622	Poc General Operating Expenses	Operating Expenses		(20,000)	277,287	Provision - Increase Parts & Repair PBH4 & PTR4 2022/23. Transferred from E143020.620
I143030.160	Poc Reimbursements & Donations	Operating Revenue	13,500		290,787	Fuel Tax Credits budget transfer from I148020.160 to GL I148020
E102530.502	Purchase Plant & Equipment	Capital Expenses		(74,429)	216,358	Sewerage system plant & equipment - Electro Fusion Pump Manifold System, LYGT FGC421 Station Manager with Modem in steel Enclosure & pumps

BRKWRRG.327	Brookton-Kweda Road	Capital Expenses	(166,119)	50,239	Increase expenditure BRKWRRG Consultants/Contractors. Offset by savings in OTHMRRM.327 \$1491, TOWNOP.327 \$10000, ED42010.300 \$110000, E112010.300 \$20000, KOORSFC.327 \$11666 & KOORSFC.379 \$12962
BRKWRRG.379	Brookton-Kweda Road	Capital Expenses	(22,992)	27,247	Increase expenditure BRKWRRG Other Contracts & Materials . Offset by savings in OTHMRRM.327 \$22992
KOORSFC.300	Koormong Drive - Drainage	Capital Expenses	13,931	41,178	Council funded capital works KOORSFC Salaries & Wages not being completed 2022/23. Transferred to TOWNOP
KOORSFC.327	Koormong Drive - Drainage	Capital Expenses	11,866	52,844	Council funded capital works KOORSFC Consultants/Contractors not being completed 2022/23. Transferred to BRKWRRG
KOORSFC.379	Koormong Drive - Drainage	Capital Expenses	12,962	65,806	Council funded capital works KOORSFC Other Contracts & Materials not being completed 2022/23. Transferred to BRKWRRG
KOORSFC.801	Koormong Drive - Drainage	Capital Expenses	16,088	81,894	Council funded capital works KOORSFC PWOH's not being completed 2022/23. Transferred to TOWNOP
KOORSFC.802	Koormong Drive - Drainage	Capital Expenses	7,876	89,770	Council funded capital works KOORSFC POC's not being completed 2022/23. Transferred to TOWNOP
WBSF1.327	Dangin-Mears Road Wheatbelt Secondary Freight Network	Capital Expenses	(207,354)	(117,584)	Transfer Original budget from IE Code 327 Consultants/Contractors to IE Code 379 Other Contracts & Materials WBSF1
WBSF1.379	Dangin-Mears Road Wheatbelt Secondary Freight Network	Capital Expenses	207,354	89,770	Transfer Original budget from IE Code 327 Consultants/Contractors to IE Code 379 Other Contracts & Materials WBSF1
BRIDGE02.327	Bridge 3154A Davis Road	Capital Expenses	(11,013)	78,757	Capital works adjustment to original budget - from BRIDGE03 to BRIDGE02
BRIDGE04.379	Bridge 3146A Boyagarra Road	Capital Expenses	(10,500)	68,257	Perform urgent capital works BR 3146A Boyagarra Road to ensure there is not a 2-tonne limit enforced on the bridge by MRWA
BRIDGE03.327	Bridge 3143 Yeo Road	Capital Expenses	11,013	79,270	Capital works adjustment to original budget - from BRIDGE02 to BRIDGE03
ADMIOF.327	Administration Centre	Operating Expenses	1,500	80,770	ADMIOF Provision Consultants/Contractors not required 2022/23. Transferred to IE Code 379
ADMIOF.379	Administration Centre	Operating Expenses	(6,300)	74,470	ADMIOF Transfer \$1500 from IE 327 plus projected increased expenditure \$3000 & Paving repairs \$1800
ADMIOF.381	Administration Centre	Operating Expenses	(1,100)	73,370	ADMIOF Recurrent Budget Movement - water expenditure
SENIOP.380	Senior Citizen Homes - Common Area	Operating Expenses	2,800	76,170	SENIOP Allocated is direct to individual units - 40 White Street
U133WS.379	Unit 1 33 Whittington Street Brookton - Independent Living Units	Operating Expenses	1,500	77,670	U122WS Decrease on maintenance expenditure - Painting
U133WS.381	Unit 1 33 Whittington Street Brookton - Independent Living Units	Operating Expenses	(1,000)	76,670	U133WS Water allocation not in original 2022/23 Budget
U140WS.379	Unit 1 40 White Street Brookton - Independent Living Units	Operating Expenses	750	77,420	U140WS Decrease on maintenance expenditure - Painting
U233WS.379	Unit 2 33 Whittington Street Brookton - Independent Living Units	Operating Expenses	3,180	80,600	U233WS Decrease on maintenance expenditure - Painting

U240WS.379	Unit 2 40 White Street Brookton - Independent Living Units	Operating Expenses	750		81,350	U240WS Decrease on maintenance expenditure - Painting
U340WS.379	Unit 3 40 White Street Brookton - Independent Living Units	Operating Expenses	750		82,100	U340WS Decrease on maintenance expenditure - Painting
U440WS.379	Unit 4 40 White Street Brookton - Independent Living Units	Operating Expenses	750		82,850	U440WS Decrease on maintenance expenditure - Painting
U540WS.379	Unit 5 40 White Street Brookton - Independent Living Units	Operating Expenses	2,550		85,400	U540WS Decrease on maintenance expenditure - Painting
U640WS.379	Unit 6 40 White Street Brookton - Independent Living Units	Operating Expenses	1,500		86,900	U640WS Decrease on maintenance expenditure - Painting, includes replacement of air conditioner
U740WS.379	Unit 7 40 White Street Brookton - Independent Living Units	Operating Expenses	2,550		89,450	U740WS Decrease on maintenance expenditure - Painting
10MAOP.379	10 Marsh Ave Brookton	Operating Expenses	5,900		95,350	10MAOP Decrease on maintenance expenditure - Painting
23WHITOP.379	23 Whittington Street Brookton	Operating Expenses	3,900		99,250	23WHITOP Decrease on maintenance expenditure - Painting
25WHITOP.379	25 Whittington Street Brookton	Operating Expenses	1,500		100,750	25WHITOP Decrease on unspecified maintenance expenditure
25WHITOP.380	26 Whittington Street Brookton	Operating Expenses		(1,000)	99,750	25WHITOP Electricity expenditure not in original 2022/23 Budget
28AWSOP.379	U5 28 William Street	Operating Expenses	1,500		101,250	28AWSOP Decrease on unspecified maintenance expenditure
28BWSOP.379	U6 28 William Street	Operating Expenses	3,870		105,120	28BWSOP Decrease on maintenance expenditure - Painting
U2MSUOP.379	U2 4 Matthew Street	Operating Expenses	4,000		109,120	U2MSUOP Decrease on maintenance expenditure - Painting, includes replacement of air conditioner
U4MSOP.379	Unit 4 Madison Square Units	Operating Expenses	2,000		111,120	U4MSOP Decrease on maintenance expenditure - Painting
WBOP.325	Wb Eva Pavilion	Operating Expenses	1,000		112,120	WBOP Decrease expenditure cleaning consumables - Transferred to RRTLOP.325
RWSTOP.327	Brookton Railway Station	Operating Expenses	17,255		129,375	RWSTOP Carried Forward Architecture Concept Design & Costing & Railway Reserve Land/Survey Tenure Costs - Operating expenditure not required 2022/23
E107541.379	Water Infrastructure	Capital Expenses		(6,336)	123,039	Increase capital expenditure High School access to Happy Valley Water Works
E136100.311	Crc Employee Costs	Operating Expenses		(1,982)	121,057	Brookton CRC Pro-rata staff training - Not included in original Budget
E136101.343	Crc General Operating Expenses	Operating Expenses		(1,000)	120,057	Brookton CRC Projected increase expenditure Printing & Stationery
E136101.350	Crc General Operating Expenses	Operating Expenses		(1,040)	119,017	Brookton CRC Projected increase expenditure telephone charges
I136100.170	Crc Community Events & Programs Revenue	Operating Revenue		(13,000)	106,017	Brookton CRC Decrease revenue CRC Events & Workshops 2022/23
I136100.191	Crc Community Events & Programs Revenue	Operating Revenue		(14,909)	91,108	Brookton CRC Decrease revenue CRC 2022/24 - Services & Brookton Telegraph
CCTV.327	Town Cctv Installation - Security & Safety	Capital Expenses	9,614		100,722	Projected savings CCTV- LRCI Phase 3 variation transferred to ROBABLU
ROBICAP.500	Townscape - Robinson Road	Capital Expenses	943		101,665	Projected savings ROBICAP - LRCI Phase 3 variation transferred to ROBABLU
CEMABLU.500	Cemetery Ablution Facility	Capital Expenses	40,000		141,665	Projected deferred CEMABLU - LRCI Phase 3 variation transferred to ROBABLU
ROBABLU.327	Robinson Road Toilet Upgrade - Lrci Phase 3	Capital Expenses		(66,408)	75,257	Increase expenditure ROBABLU - LRCI Phase 3 variation transferred to ROBABLU

E113520.501	Purchase Furniture & Equipment	Capital Expenses	15,851		91,108	Projected savings Park furniture & Light Poles -
OVALBRK.504	Brookton Oval Reticulation	Capital Expenses		(30,000)	61,108	LRCI Phase 3 variation transferred to
				(14,000)		ROBABLU
E142519.500	Shire Depot Improvements	Capital Expenses			47,108	22/23 Brookton Oval Reticulation
FIREGO.340	Fire General Operating Expenses	Operating Expenses		(1,200)	45,908	Depot improvements - Eye wash \$5000 and
E114020.340	Libr General Operating Expenses	Operating Expenses		(6,302)	39,606	shower \$9000
				(4,000)		Shelving - Fire Container
GYMOP.340	Gymnasium Operating	Operating Expenses			35,606	Shelving Brookton Library
				(10,010)		Gym equipment - Materix Endurance
CARAOP.340	Caravan Park	Operating Expenses			25,596	Recumbent
				(25,596)		Various appliances Caravan Park Camp
NATPLACAP.379	Youth Precinct - Nature Play Area	Capital Expenses			0	Kitchen
						Flying Fox repairs following LGIS Risk
	Amended Budget Cash Position as per Council Resolution		(8,351)	1,392,139	(1,392,139)	Assessment
						0



## 14.02.23.05 LIST OF PAYMENTS – DECEMBER 2022

<b>File No:</b>	FIN005
<b>Date of Meeting:</b>	16 February 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Leigh Anderson – Finance Administration Officer - Creditors
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate and Community
<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>	15 December 2022

### Summary of Item

The purpose of this report is to present the list of payments for the month of December 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

*Local Government (Financial Management) Regulations 1996*

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

(1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*

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

(2) *A list of accounts for approval to be paid is to be prepared each month showing –*

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

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

- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
- (b) *recorded in the minutes of that meeting.*

## 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 14.02.23.05B is a detailed transaction listing of credit card expenditure paid for the period ended 31 December 2022.

**OFFICER'S RECOMMENDATION**

***That Council receives the list of accounts, totalling \$612,728.92 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of December 2022, as contained within Attachment 14.02.23.05A.***

*(Simple majority vote required)*

**Attachments**

Attachment 14.02.23.05A – List of Payments for December 2022

Attachment 14.02.23.05B – List of Credit Card Transactions for December 2022

## List of Payments for December 2022

Chq/EFT	Date	Name	Description	Amount
EFT13909	05/12/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT13910	05/12/2022	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	SEWERAGE TREATMENT WORKS - SUPPLY AND INSTALL NEW ELECTRO FUSION PUMP MANIFOLD SYSTEM, INCLUDING TO SUPPLY AND INSTALL NEW CONCRETE TANK WITH MANHOLE WITH ISOLATION AND NON-RETURN VALVE SET MAKING CONNECTION TO RISING MAIN INCLUDING VACUUM TRUCK HIRE, BACKFILLING, MAKE GOOD AREA. INSTALL 2 X DISCHARGE CONNECTIONS SUPPLIED BY THE SHIRE OF BROOKTON ALONG WITH CHEMICAL ANCHORING KITS.	\$55,792.34
EFT13911	05/12/2022	LGRCEU	PAYROLL DEDUCTIONS	\$152.50
EFT13912	05/12/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT13913	05/12/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$780.00
EFT13935	19/12/2022	ROSS EVANS	BOND RETURN MEMORIAL HALL HIRE RECEIPT 37569	\$250.00
EFT13936	19/12/2022	ST JOHN AMBULANCE BROOKTON	BOND RETURN - WB PAVILION RECEIPT 37898	\$500.00
EFT13937	19/12/2022	SUE NASCIMENTO	BOND - GYM KEY RETURN RECEIPT 36334	\$70.00
EFT13938	16/12/2022	J I WALTERS	BOND RETURN - WB PAVILION HIRE RECEIPT 37414	\$500.00
EFT13939	20/12/2022	ATO	BAS RETURN - NOVEMBER 2022	\$19,323.00
EFT13940	20/12/2022	BROOKTON RURAL TRADERS	VARIOUS HARDWARE PURCHASES UNDER \$100 FOR DEPOT, ADMIN, CARAVAN PARK, TOWN MAINTENANCE + POOL CHEMICALS, PIPE DRAINS, HUSQVARNA BRUSHCUTTER, BOOTS & CLOTHES J BENNELL & G THRIFT, ROAD MARKING PAINT, CEMENT, WEED & FEED	\$7,181.04
EFT13941	20/12/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT13942	20/12/2022	LGRCEU	PAYROLL DEDUCTIONS	\$152.50
EFT13943	20/12/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT13944	20/12/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$780.00

Chq/EFT	Date	Name	Description	Amount
EFT13945	20/12/2022	SJ & VJ CONSTRUCTION	TOWN STREET MAINTENANCE - INSTALL 12MTRS OF BOX DRAIN 'PLASTIC' - RECTIFY TRIP HAZARDS TO EXISTING BOX DRAIN - SUPPLY OF SAND, LABOUR, CEMENT AND LOCK TIGHT - RECTIFY 6 TO 8 OTHER AREAS OF TRIP HAZARDS ON MAIN STREET	\$6,770.50
EFT13946	21/12/2022	3E ADVANTAGE PTY LTD	PRINTING COSTS FOR NOV 22 ADMIN & CRC	\$3,009.35
EFT13947	21/12/2022	ALCOLIZER TECHNOLOGY	CALIBRATION OF HH4 BREATHALYZER (12 MONTH CALIBRATION)	\$290.40
EFT13948	21/12/2022	ALLWEST PLANT HIRE AUSTRALIA PTY LTD	ONGOING HIRE OF MULTI TYRED ROLLER. 01/11/2022 - 30/11/2022 (BROOKTON-KWEDA ROAD (RRG))	\$5,060.00
EFT13949	21/12/2022	AMAZING 50'S CATERING	10 X COUNCILOR & STAFF DINNERS FOR NOVEMBER COUNCIL MEETING	\$250.00
EFT13950	21/12/2022	BOB WADDELL & ASSOCIATES PTY LTD	MONTHLY FINANCIAL REPORTING TEMPLATE INCLUDING POPULATION AND RESTRUCTURE OF SYSTEM GENERAL LEDGER IN THE APPROPRIATE FORMAT FOR PRODUCTION OF FINANCIAL REPORTING	\$3,506.25
EFT13951	21/12/2022	BOC GASES	OXY BOTTLE HIRE 29/10/22 TO 27/11/22 DEPOT	\$54.66
EFT13952	21/12/2022	BOHAN (WA) PTY LTD T/A VINES MEDICAL PRACTICE	EMPLOYMENT MEDICAL 2 X DEPOT & 1 X ADMIN	\$450.00
EFT13953	21/12/2022	BROOKTON 24/7 TOWING	VEHICLE SERVICE & REPAIRS - PU37 1HDJ517 (100294 KMS), VEHICLE SERVICE & REPAIRS - PT15 - BO5593, (58164 KMS), VEHICLE SERVICE & REPAIRS - PT13 - 1DUD 178	\$2,930.70
EFT13954	21/12/2022	BROOKTON GIRL GUIDES	CONTRIBUTION TO GIRL GUIDES & BROOKTON BANDICOOTS FOR AUSTRALIA DAY CELEBRATIONS 2023	\$440.00
EFT13955	21/12/2022	BROOKTON PLUMBING	KITCHEN TAP REPAIRS UNIT 4 40 WHITE STREET & PUBLIC TOILETS ROBINSON ROAD - UNBLOCK MENS URINAL	\$555.50
EFT13956	21/12/2022	BROOKTON PROFESSIONAL SERVICES CENTRE	BROOKTON CRC RENT 1 JAN TO 31 JAN 2023	\$935.00
EFT13957	21/12/2022	BROOKTON TYRE SERVICE	PT14 - KUMHO DRIVE TYRES 11R22.5 INCLUDES FITTING	\$1,655.50
EFT13958	21/12/2022	CORSIGN WA PTY LTD	RURAL ADDRESS PLATES - 240MM X 150MM P/C HERITAGE	\$458.70
EFT13959	21/12/2022	CROSSLAND CONSTRUCTIONS PTY LTD	HIRE OF 6 WHEELER WATER CART & DRIVER BROOKTON-KWEDA ROAD (RRG)	\$16,571.50
EFT13960	21/12/2022	EMMA DRAPER	OCTOBER GYM INDUCTIONS	\$80.00

Chq/EFT	Date	Name	Description	Amount
EFT13961	21/12/2022	FULLPOWER ELECTRICS (WA) PTY LTD	WB EVA PAVILION -, REPLACE FAULTY LIGHT FITTINGS X 3 IN PASSAGE WAY AND FOYER, OVAL MAINTENANCE -, REPLACE LIGHT TOWER GPO'S X 2, REPAIR FAULTY CABLING TRIPPING OUT RCD, SEWERAGE TREATMENT WORKS -, RECONNECT SUBMERSIBLE EFFLUENT PUMPS AT PUMP TANK, ANNUAL AIR CONDITIONER CLEANING ALL SHIRE PROPERTIES, UNIT 6 40 WHITE STREET - SUPPLY AND INSTALL 3.5KW REVERSE CYCLE SPLIT SYSTEM.	\$7,594.40
EFT13962	21/12/2022	GREAT SOUTHERN FUEL SUPPLIES	6950 LITRES OF DIESEL DELIVERED TO THE SHIRE DEPOT	\$13,396.26
EFT13963	21/12/2022	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC RUBBISH & RECYCLING COLLECTION LANDFILL SITE LABOUR & MACHINE HOURS, BULK WASTE & RECYCLING COLLECTION OF BINS	\$15,004.66
EFT13964	21/12/2022	HERSEY SAFETY PTY LTD	LIFTING STRAPS FOR DRAINAGE, TIE DOWN STRAPS FOR UTES.	\$188.65
EFT13965	21/12/2022	INTEGRATED ICT	AGREEMENT NAME: MANAGED SERVICE AGREEMENT IT SERVICES NOVEMBER 2022	\$5,987.39
EFT13966	21/12/2022	INTERFIRE AGENCIES (AUST) PTY LTD	BUSHFIRE PPE AS PER QUOTE	\$10,347.34
EFT13967	21/12/2022	JES-KY BUILDING AND SUPPLIES	SEWERAGE TREATMENT WORKS - REINSTATE EFFLUENT PUMP STATION FENCING REPLACING DAMAGED MATERIALS ALSO. KANGA HIRE WITH BORER TO INSTALL BOLLARDS AND SIGN POSTS AS DIRECTED. CARAVAN PARK -, DUMP POINT PUMP OUT. SUPPLY AND LOCATE FEATURE ROCK SUITABLE TO FIX A4 SIZED PLAQUE NEAR JACARANDA/LAUNDRY. SEWERAGE TREATMENT WORKS - URGENT EFFLUENT TANK PUMPOUTS.	\$3,130.00
EFT13968	21/12/2022	KENNEDYS TREE SERVICES	WESTERN POWER 90 DAY NOTICE - PRUNING OF TREES NEAR POWERLINES	\$3,080.00
EFT13969	21/12/2022	LES VIDOVICH	MIW CONTRACT - REIMBURSEMENT OF INTERNET EXPENSES - 03/11/22 - 02/12/22	\$80.27
EFT13970	21/12/2022	MJ & KP DAVIS	GRAVEL ROYALTIES BROOKTON/KWEDA ROAD WORKS FOR 4400 CUBIC METRES AT \$1.50 PER CUBIC METRE.	\$7,260.00
EFT13971	21/12/2022	NIXON MECHANICAL	REPAIRS TO PF8 - 2009 ISUZU FIRE TENDER - 1DCS 131. CHAIN OFF ON REEL RETRACT MOTOR,	\$1,780.35
EFT13972	21/12/2022	OFFICE OF THE AUDITOR GENERAL	AUDIT FEES 2020/2021	\$79,431.00

Chq/EFT	Date	Name	Description	Amount
EFT13973	21/12/2022	OFFICEWORKS BUSINESS DIRECT	GENERAL STATIONARY ORDER DEFLECTO WALL A4 MOUNT PORTRAIT BROCHURE HOLDERS, KEJI CLIP FOLDER A4 BLACK, KEJI A4 CLIP FOLDER BLACK, DELIVERY	\$526.00
EFT13974	21/12/2022	RESONLINE	SHIRE OF BROOKTON CARAVAN PARK ONLINE BOOKING - NOVEMBER 2022	\$242.00
EFT13975	21/12/2022	RICHARD GILL	4 PACKS CABLE COVER FOR CHAMBERS	\$179.80
EFT13976	21/12/2022	SGS	SEWERAGE POND WATER TESTING	\$761.56
EFT13977	21/12/2022	SHERRIN RENTALS PTY LTD	ONGOING HIRE OF 15 TONNE SMOOTH DRUM ROLLER BROOKTON- KWEDA ROAD (RRG)	\$4,807.00
EFT13978	21/12/2022	SIMS CIVIL	SUPPLY AND INSTALL OF VARIOUS PRECAST HEADWALL DANGIN- MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK	\$37,722.30
EFT13979	21/12/2022	STATE LIBRARY OF WA	INTER-LIBRARY LOANS DELIVERY CHARGES - 6 MONTH INVOICE - 1ST JULY TO 31 DECEMBER 2022	\$173.54
EFT13980	21/12/2022	VIZONA PTY LTD	BASSO SOLAR BOLLARD LIGHTS - 25% DEPOSIT	\$2,637.25
EFT13981	21/12/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES 22/11/22 - 23/12/22, 29/12/22, 01/12/22	\$1,567.50
EFT13982	21/12/2022	WHEATBELT ELECTRICS	CALLOUT U3, 40 WHITE STREET TO RESTORE POWER, CHECK KITCHEN POWER & APPLIANCES	\$121.00
EFT13983	21/12/2022	XYLEM WATER SOLUTIONS AUSTRALIA LIMITED	SEWERAGE TREATMENT WORKS - SUPPLY FLYGT FGC421 STATION MANAGER WITH MODEM IN STEEL ENCLOSURE AS PER QUOTE NO: DAR 262869	\$8,749.13
EFT13984	23/12/2022	ELLA MILLS	BOND RETURNED AS CUSTOMER CHARGED TWICE ON 38137 & 38054	\$70.00
EFT13985	23/12/2022	H RUSHTON & CO	BOND: COMMUNITY BUS RETURN, RECEIPT 37890	\$350.00
EFT13986	23/12/2022	STUMPY'S GATEWAY ROADHOUSE	BOND: COMMUNITY BUS RETURN, RECEIPT 38028	\$350.00
EFT13987	23/12/2022	ALLWEST PLANT HIRE AUSTRALIA PTY LTD	ONGOING HIRE SKID STEER 08/11/2022 - 30/11/2022 DANGIN- MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK	\$4,915.00
EFT13988	23/12/2022	ARM SECURITY	2022/23 ADMIN ALARM MONITORING CHARGES - NOVEMBER 2022	\$196.13
EFT13989	23/12/2022	AUSTRALIA POST	POSTAGE TRANSACTIONS FOR THE MONTH OF NOVEMBER 22	\$342.47
EFT13990	23/12/2022	AWARDS & TROPHIES	AUSTRALIA DAY AWARD - VOLUNTARY ACT OF THE YEAR 2023 - TROPHY INCLUDES DELIVERY	\$135.85
EFT13991	23/12/2022	B & N EYRE BROOKTON NEWSAGENCY	A4 PAPER, ENVELOPES MONTHLY WEST AUST & PINGELLY TIMES	\$138.45
EFT13992	23/12/2022	BEDFORD ARMS HOTEL	SUPPLY OF ALCOHOL FOR END OF YEAR FUNCTION & COUNCILOR &	\$544.30

Chq/EFT	Date	Name	Description	Amount
			STAFF DINNERS FOR DECEMBER COUNCIL MEETING	
EFT13993	23/12/2022	BEST OFFICE SYSTEMS	SERVICE CALL-OUT FOR BROOKTON CRC PRINTER	\$77.00
EFT13994	23/12/2022	BROOKTON 24/7 TOWING	20,000KM SERVICE PAV6 CX8 & CALL OUT FOR MULTI TYRED ROLLER PR8 FOR LEAKING FUEL	\$517.00
EFT13995	23/12/2022	BROOKTON DELI	SENIORS WEEK - CELEBRATE OUR SENIORS - 10TH NOVEMBER 2022 - CATERING - 30 ROUNDS OF SANDWICHES @ \$7.50 = \$225.00, 50 X SLICES SELECTION @ \$4.50 = \$225.00	\$450.00
EFT13996	23/12/2022	BROOKTON PERFORMING ARTS INC.	REFUND OF UNUSED BOOKINGS DUE TO MEMORIAL HALL CLOSURE	\$212.00
EFT13997	23/12/2022	BROOKTON RURAL TRADERS	VARIOUS HARDWARE PURCHASES UNDER \$100 FOR DEPOT, ADMIN, CARAVAN PARK, TOWN MAINTENANCE + POTTING MIX FOR JACARANDA TREES, CHAINSAW CHAPS, DEPOT STAFF PROTECTIVE CLOTHING ORDER, WORK BOOTS, ACROD SAFETY SIGNS WB EVA PAVILLION, PPE UNIFORM CLEANERS, LINE MARKING PAINT	\$9,154.45
EFT13998	23/12/2022	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	NOVEMBER BCITF TRANSACTIONS - PROJECT 8.22-23 & 7.22-23	\$640.34
EFT13999	23/12/2022	BUILDING & ENERGY	PAYMENT OF BSL - NOVEMBER 2022 5.22-23, 8.22/23 & 7.22/23	\$551.39
EFT14000	23/12/2022	CBH CORRIGIN	REFUND OF INVOICES 8703 & 8879 RECEIPT 37641 & 37720 RAISED AND PAID IN ERROR	\$330.00
EFT14001	23/12/2022	CE HARTL	2ND QUARTER 2022 COUNCILLOR PAYMENT, COUNCILLOR SITTING FEES & TRAVEL EXPENSES (1 OCTOBER 2022 - 31 DECEMBER 2022)	\$579.56
EFT14002	23/12/2022	CHARLENE HAYDEN	2ND QUARTER 2022 COUNCILLOR PAYMENT, COUNCILLOR SITTING FEES & TRAVEL EXPENSES (1 OCTOBER 2022 - 31 DECEMBER 2022)	\$400.00
EFT14003	23/12/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT14004	23/12/2022	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	SEWERAGE TREATMENT WORKS EFFECT URGENT REPAIRS TO BROKEN EFFLUENT PIPELINE, ADMINISTRATION CENTRE SUPPLY AND INSTALL REPLACEMENT KITCHEN URN, SEWERAGE TREATMENT WORKS CLEAR FOOT VALVE OF OBSTRUCTION, REPRIME TEMPORARY PUMP DURING	\$3,973.81



Chq/EFT	Date	Name	Description	Amount
			EMERGENCY WORKS	
EFT14005	23/12/2022	ELLA MILLS	REFUND GYM MEMBERSHIP PAID TWICE	\$90.00
EFT14006	23/12/2022	EMMA DRAPER	NOVEMBER GYM INDUCTIONS 16/11 - KIM - \$30 + TRAVEL (\$50) 30/11 - HARRY - \$30 TOTAL - \$110	\$110.00
EFT14007	23/12/2022	FLASH AS TRANSPORT	CART 80T RIP RAP FROM NARROGIN QUARRY TO SHIRE OF BROOKTON COMPOUND YARD DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK	\$1,430.00
EFT14008	23/12/2022	G & K BASSETT	LOADER HIRE TO PUSH FALLEN TREE FROM ROAD.	\$220.00
EFT14009	23/12/2022	G & M DETERGENTS AND HYGIENE SERVICES	SLIMLINE HAND TOWEL WB EVA PAVILION, TOILET PAPER CARAVAN PARK, DISINFECTANT MEMORIAL HALL	\$256.70
EFT14010	23/12/2022	GREAT SOUTHERN FUEL SUPPLIES	NOVEMBER 2022 STATEMENT FUEL PURCHASES PAV3, PAV6, PAV5, PU35	\$1,243.58
EFT14011	23/12/2022	HAROLD ATHOL BELL	2ND QUARTER 2022 COUNCILLOR PAYMENT, COUNCILLOR SITTING FEES & TRAVEL EXPENSES (1 OCTOBER 2022 - 31 DECEMBER 2022)	\$950.00
EFT14012	23/12/2022	HI PLANT SERVICES	CASE SKID PTR4 REPAIRS INCLUDING PARTS AND LABOUR FOR RADIATOR, CONDENSER AND COMPRESSOR	\$16,610.42
EFT14013	23/12/2022	INDUSTRIAL AUTOMATION GROUP PTY LTD (WATERMAN IRRIGATION)	WATER INFRASTRUCTURE HAPPY VALLEY BORE FIELD T SECTION BETWEEN OVAL & HIGH SCHOOL INSTALL MOTORISED CONTROL VALVES, PROCESSOR IN CONTROL PANEL LINKED TO CENTRAL CONTROLLER VIA WIRELESS ROUTER, SUPPLY AND INSTALL LEVEL SENSOR REPLACEMENT	\$11,043.45
EFT14014	23/12/2022	IT VISION	K MULLER - ALTUS RECORDS TRAINING ADMIN 23/11/2022	\$825.00
EFT14015	23/12/2022	JOMAR CONTRACTING	BRIDGE NO:3143 YEO ROAD – PRELIMINARIES, ROUTINE MAINTENANCE AND FUNGICIDE TREATMENT TO OUTSIDE TIMBER STRINGERS INCLUDING TRAFFIC MANAGEMENT	\$29,062.00
EFT14016	23/12/2022	KATRINA LOUISE CRUTE	2ND QUARTER 2022 COUNCILLOR PAYMENT, COUNCILLOR SITTING FEES & TRAVEL EXPENSES (1 OCTOBER 22- 31 DECEMBER 22)	\$3,052.84
EFT14017	23/12/2022	KEEN'S TRUCK DRIVER TRAINING BUNBURY	2 DAY HR UNRESTRICTED ROAD RANGER COURSE, WHICH INCLUDES 9 HRS OF ONE-ON-ONE DRIVER TRAINING WITH WRITTEN THEORY & PRACTICAL DRIVING ASSESSMENT. P SYNGE	\$1,750.00

Chq/EFT	Date	Name	Description	Amount
EFT14018	23/12/2022	LEIGH ANDERSON	REFUND FOR EXPENSES WHILST IN PERTH ON PAYROLL TRAINING, PARKING AND MEAL	\$50.59
EFT14019	23/12/2022	LGIS RISK MANAGEMENT	REGIONAL RISK CO-ORDINATOR FEE DECEMBER 2022	\$6,900.30
EFT14020	23/12/2022	LGRCEU	PAYROLL DEDUCTIONS	\$152.50
EFT14021	23/12/2022	MARILYN GAIL MACNAB	2ND QUARTER 2022 COUNCILLOR PAYMENT, COUNCILLOR SITTING FEES & TRAVEL EXPENSES (1 OCTOBER 2022 - 31 DECEMBER 2022)	\$800.00
EFT14022	23/12/2022	NARROGIN TOYOTA	\$300 EXCESS ON REPAIRS TO PAV5 - MAZDA CX-30 ON 21/11/2022 - REGO 1B0	\$330.00
EFT14023	23/12/2022	NEIL WALKER	2ND QUARTER 2022 COUNCILLOR PAYMENT, COUNCILLOR SITTING FEES & TRAVEL EXPENSES (1 OCTOBER 2022 - 31 DECEMBER 2022)	\$687.35
EFT14024	23/12/2022	ONEMUSIC AUSTRALIA	MUSIC FOR COUNCILS - RURAL LGA POPULATION 929	\$203.29
EFT14025	23/12/2022	SEABROOK ABORIGINAL CORPORATION	ANNUAL LEASE GLENROY FARM, LE-03 WATER REUSE POND	\$2,400.03
EFT14026	23/12/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14027	23/12/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$780.00
EFT14028	23/12/2022	STUMPY'S GATEWAY ROADHOUSE	MINOR TOOLS & GARDEN EQUIPMENT FUEL PURCHASES FOR NOV 22	\$309.27
EFT14029	23/12/2022	TAMARA LILLY	2ND QUARTER 2022 COUNCILLOR PAYMENT, COUNCILLOR SITTING FEES & TRAVEL EXPENSES (1 OCTOBER 2022 - 31 DECEMBER 2022)	\$1,050.00
EFT14030	23/12/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES 01/07/22 TO 31/12/23 @ \$95.00 PER HOUR - DECEMBER 2022	\$783.75
EFT14031	23/12/2022	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	STORAGE OF ARCHIVE BOXES 28/10/2022 TO 25/11/2022	\$49.20
DD6434.1	06/12/2022	SYNERGY	ELECTRICITY CHARGES, CARAVAN PARK, OVAL, WB PAVILION 13 OCT - 09 NOV 2022	\$1,103.32
DD6438.1	01/12/2022	WATER CORPORATION OF WA	DIRECT DEBIT CORRECTION 01/12/22	\$4,205.32
DD6447.1	07/12/2022	SYNERGY	ELECTRICITY CHARGES MEMORIAL HALL 17/09/22 - 16/11/222	\$202.83
DD6449.1	08/12/2022	SYNERGY	ELECTRICITY CHARGES MEMORIAL PARK RETIC & LIGHTS, OVAL TANK / REC GROUND, SWIMMING POOL, DEPOT, SEWERAGE PUMP STATION, MENS SHED 20/09/22 - 17/11/22	\$4,184.69
DD6451.1	12/12/2022	SYNERGY	ELECTRICITY CHARGES 28A WILLIAMS ST UNIT 5 & UNIT 6, MADISON SQ RETIC, COMMUNITY	\$475.95

Chq/EFT	Date	Name	Description	Amount
			HOUSING COMMON AREA 17/09/22 - 17/11/22	
DD6453.1	13/12/2022	SYNERGY	ELECTRICITY CHARGES POND PUMP, CRC, ADMIN, RAILWAY STATION, WATER HARVESTING DAM, SALINITY PUMP, U2 2 MONTGOMERY 17/09/22 - 18/11/22	\$2,458.02
DD6456.1	13/12/2022	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$305.30
DD6456.2	13/12/2022	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$841.69
DD6456.3	13/12/2022	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$154.81
DD6456.4	13/12/2022	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$20.80
DD6456.5	13/12/2022	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$91.35
DD6456.6	13/12/2022	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6456.7	13/12/2022	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$349.19
DD6456.8	13/12/2022	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,415.62
DD6456.9	13/12/2022	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$878.21
DD6462.1	14/12/2022	SYNERGY	191 681 400 - U1 4 MATTHEW FOR THE PERIOD 20/09/2022-17/11/2022	\$70.19
DD6462.2	14/12/2022	SHIRE OF BROOKTON - MASTERCARD - CESM	CESM - CREDIT CARD STATEMENT - NOVEMBER 2022 TRANSACTIONS	\$4.00
DD6462.3	14/12/2022	SHIRE OF BROOKTON - MASTERCARD - MIE	MIE - CREDIT CARD STATEMENT - NOVEMBER 2022 TRANSACTIONS	\$4.00
DD6462.4	14/12/2022	SHIRE OF BROOKTON - MASTERCARD - MCC	MCC - CREDIT CARD STATEMENT - NOVEMBER 2022 TRANSACTIONS	\$831.54
DD6462.5	14/12/2022	SHIRE OF BROOKTON - MASTERCARD - CEO	CEO - CREDIT CARD TRANSACTIONS - NOVEMBER 2022	\$762.81
DD6464.1	15/12/2022	WATER CORPORATION OF WA	9007657073 - CARAVAN PARK & WB EVA PAVILION CHARGES FOR THE PERIOD 19/10/2022-16/11/2022	\$53.15
DD6466.1	16/12/2022	SYNERGY	281 861 690 - HAPPY VALLEY BORE FIELD USAGE PERIOD 6/09-22-3/11/22	\$312.61
DD6470.1	19/12/2022	TELSTRA CORPORATION	TELSTRA CHARGES ADMIN & CRC USAGE CHARGES & EQUIPMENT RENTAL TO 22/12/22	\$346.16
DD6472.1	27/12/2022	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$304.16
DD6472.2	27/12/2022	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$841.69

Chq/EFT	Date	Name	Description	Amount
DD6472.3	27/12/2022	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$85.99
DD6472.4	27/12/2022	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$91.35
DD6472.5	27/12/2022	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6472.6	27/12/2022	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$341.78
DD6472.7	27/12/2022	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,420.89
DD6472.8	27/12/2022	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$877.38
DD6472.9	27/12/2022	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6478.1	21/12/2022	TELSTRA CORPORATION	306 3520 757 SERVICE & EQUIPMENT MOBILE CHARGES FOR THE PERIOD 2/12/22-01/01/2023	\$701.95
DD6480.1	23/12/2022	SYNERGY	502 310 670 - STREETLIGHTS = 184 FOR THE PERIOD 25/10/2022-24/11/2022	\$3,686.08
1001.1	01/12/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1001.1	01/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$7.47
1002.1	05/12/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$4.54
1003.1	07/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.60
1003.1	08/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
1003.1	09/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.32
1003.1	12/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.21
1004.1	14/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.29
1004.1	15/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1005.1	19/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$31.15
1006.1	21/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.96
1006.1	22/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.25

Chq/EFT	Date	Name	Description	Amount
1007.1	30/12/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$214.51
1007.1	23/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.52
1007.1	28/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1007.1	29/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1007.1	30/12/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.58
DD6456.10	13/12/2022	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6456.11	13/12/2022	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6456.12	13/12/2022	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,815.24
DD6456.13	13/12/2022	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6456.14	13/12/2022	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
DD6472.10	27/12/2022	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6472.11	27/12/2022	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,605.58
DD6472.12	27/12/2022	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6472.13	27/12/2022	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
PAYJRUN *1108	29/11/2022	SALARIES & WAGES	WEEK22	\$343.20
PAYJRUN *1112	13/12/2022	SALARIES & WAGES	WEEK24	\$67,665.20
PAYJRUN *1115	27/12/2022	SALARIES & WAGES	WEEK26	\$60,249.09
			<b>TOTAL</b>	<b>\$612,728.92</b>

## List of Credit Card Transactions Paid in December 2022

## Shire of Brookton - Bendigo Bank Mastercard – MIE

Direct Debit	Date	Description	Amount
DD6462.3	14/12/2022	BENDIGO BANK CARD FEE	4.00
<b>TOTAL</b>			<b>\$4.00</b>

## Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD6462.2	14/12/2022	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
DD6462.4	14/12/2022	BENDIGO BANK CARD FEE	4.00
		TELSTRA CRC	133.07
		TARGET - 26 X SIDE SLEEPER PILLOWS, WALL CLOCK, 2 X LAMP CARAVAN PARK	428.00
		BNB PRODUCTS - 100 X INDIVIDUAL, 50 X INDIVIDUAL SHAMPOO & CONDITIONER PACK CARAVAN PARK	101.48
		12 MONTHS CANVA SUBSCRIPTION FOR CRC TELEGRAPH	164.99
<b>TOTAL</b>			<b>\$831.54</b>

## Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD6462.5	14/12/2022	VISTA PRINT – 250 BUSINESS CARDS K D'ALTON	27.44
		VISTA PRINT - 250 BUSINESS CARDS H BELL	27.43
		CROWN PROMENADE ACCOMMODATION G SHERRY LG PROFESSIONALS WA STATE CONFERENCE	703.94
		BENDIGO BANK CARD FEE	4.00
<b>TOTAL</b>			<b>\$762.81</b>

**14.02.23.06 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2022**

<b>File No:</b>	FIN007
<b>Date of Meeting:</b>	16 February 2023
<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 – Senior 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 November 2022

**Summary of Item:**

The Statement of Financial Activity for period ending 31 December 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 December 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 14.02.23.06A.

**Risk Assessment:**

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

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

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

**Community & Strategic Objectives:**

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

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

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

Specifically, the contract services 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 December 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 presented in Attachment 14.02.23.06A.***

*(Simple majority vote required)*

**Attachments**

**Attachment 14.02.23.06A - Statement of Financial Activity for Period 31 December 2022.**



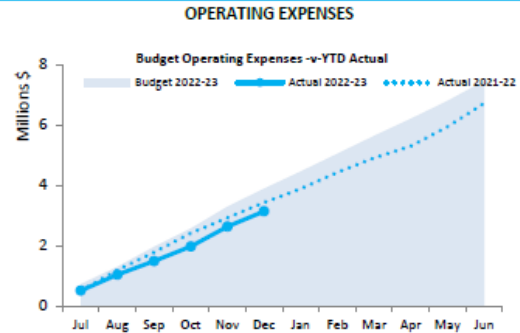
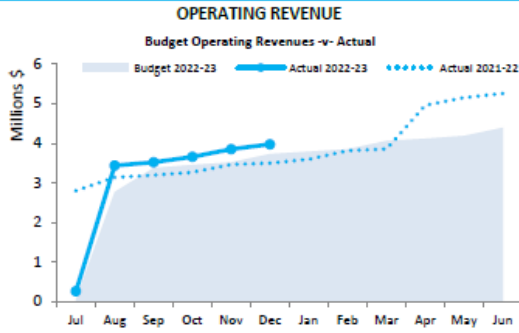
**SHIRE OF BROOKTON**  
**MONTHLY FINANCIAL REPORT**  
 (Containing the Statement of Financial Activity)  
**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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

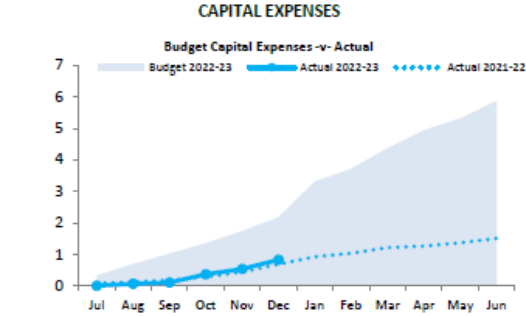
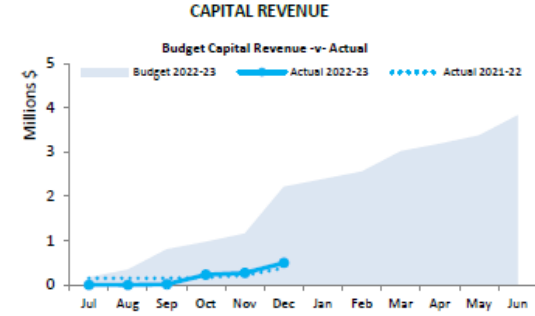
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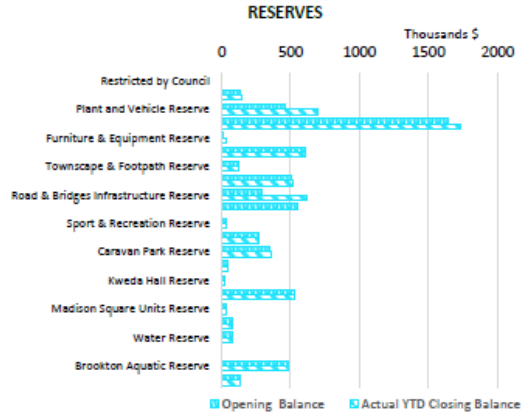
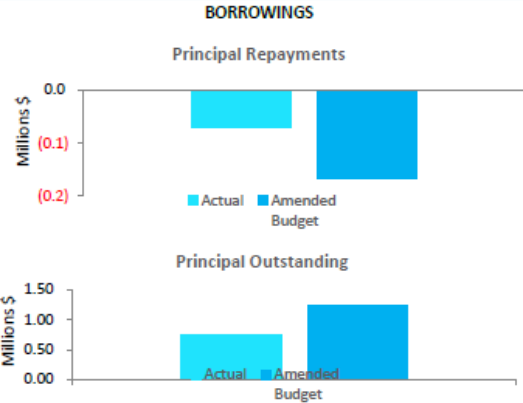
OPERATING ACTIVITIES



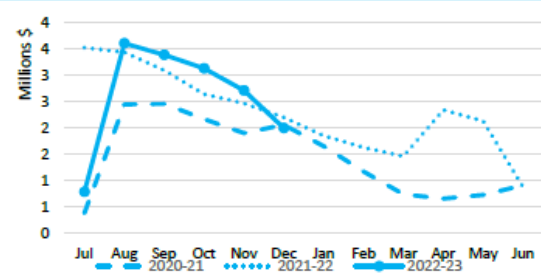
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.94 M	\$0.87 M	\$0.87 M	\$0.00 M
Closing	\$0.00 M	\$2.31 M	\$2.00 M	(\$0.31 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$15.73 M	17.3%
Restricted Cash	\$13.02 M	82.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.07 M	
0 to 30 Days	\$0.03 M	(44.6%)
Over 30 Days		144.6%
Over 90 Days		194%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.80 M	82.3%
Trade Receivable	\$0.25 M	
Over 30 Days		7.5%
Over 90 Days		0.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.16 M)	\$1.30 M	\$1.93 M	\$0.64 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.56 M	
YTD Budget	\$2.55 M	0.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.60 M	
YTD Budget	\$0.40 M	48.9%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.65 M	
YTD Budget	\$0.63 M	2.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.31 M)	(\$0.37 M)	(\$0.24 M)	\$0.13 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.12 M	
Adopted Budget	\$0.18 M	(35.8%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.85 M	
Adopted Budget	\$5.72 M	(85.1%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.46 M	
Adopted Budget	\$3.10 M	(85.3%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.52 M	\$0.51 M	(\$0.57 M)	(\$1.08 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.07 M
Interest expense	\$0.02 M
Principal due	\$0.74 M

Refer to Note 9 - Borrowings

Reserves		
	\$	%
Reserves balance	\$13.02 M	
Interest earned	\$0.05 M	0.0%

Refer to Note 11 - Cash Reserves

Lease Liability	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.02 M

Refer to Note 10 - Lease Liabilities

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

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

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

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

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b)) / (b)	Var.
	Note	(a)		(b)	(c)	(c) - (b)		
Opening funding surplus / (deficit)	1(c)	\$ 944,428	\$ 873,428	\$ 873,428	\$ 873,428	\$ 0	0.00%	
<b>Revenue from operating activities</b>								
Rates		2,518,292	2,518,292	2,517,784	2,519,539	1,755	0.07%	
Rates (excluding general rate)		36,880	36,880	36,880	40,567	3,687	10.00%	
Operating grants, subsidies and contributions	13	700,317	700,317	403,293	600,351	197,058	48.86%	▲
Fees and charges		852,164	852,164	629,084	645,569	16,485	2.62%	
Interest earnings		41,797	41,797	20,888	71,189	50,301	240.81%	▲
Other revenue		236,859	236,859	117,557	88,491	(29,066)	(24.73%)	▼
Profit on disposal of assets	7	6,977	6,977	3,486	9,780	6,294	180.56%	
		<b>4,393,286</b>	<b>4,393,286</b>	<b>3,728,972</b>	<b>3,975,486</b>	<b>246,514</b>	<b>6.61%</b>	
<b>Expenditure from operating activities</b>								
Employee costs		(2,268,611)	(2,268,611)	(1,164,012)	(1,025,326)	138,686	11.91%	▲
Materials and contracts		(1,706,273)	(1,706,273)	(869,456)	(671,748)	197,708	22.74%	▲
Utility charges		(196,100)	(196,100)	(97,914)	(68,589)	29,325	29.85%	▲
Depreciation on non-current assets		(2,890,397)	(2,890,397)	(1,445,124)	(1,113,625)	331,499	22.94%	▲
Interest expenses		(70,753)	(70,753)	(35,732)	(20,166)	15,566	43.56%	▲
Insurance expenses		(220,653)	(220,653)	(220,615)	(217,164)	3,451	1.56%	
Other expenditure		(81,609)	(81,609)	(40,730)	(28,329)	12,401	30.45%	▲
Loss on disposal of assets	7	(36,710)	(36,710)	(18,348)	0	18,348	100.00%	▲
		<b>(7,471,106)</b>	<b>(7,471,106)</b>	<b>(3,891,931)</b>	<b>(3,144,946)</b>	<b>746,985</b>	<b>(19.19%)</b>	
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,920,130	1,459,986	1,103,845	(356,141)	(24.39%)	▼
Amount attributable to operating activities		<b>(157,690)</b>	<b>(157,690)</b>	<b>1,297,027</b>	<b>1,934,384</b>	<b>637,357</b>	<b>49.14%</b>	
<b>Investing activities</b>								
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	1,602,412	482,087	(1,120,325)	(69.91%)	▼
Proceeds from disposal of assets	7	180,501	180,501	120,495	115,955	(4,540)	(3.77%)	
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(5,725,471)	(2,107,090)	(852,978)	1,254,112	59.52%	▲
Amount attributable to investing activities		<b>(2,309,017)</b>	<b>(2,314,037)</b>	<b>(371,113)</b>	<b>(242,090)</b>	<b>129,023</b>	<b>(34.77%)</b>	
<b>Financing Activities</b>								
Proceeds from new debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer from reserves	11	2,347,223	2,347,223	0	568,858	568,858	0.00%	▲
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	
Repayment of debentures	9	(167,267)	(167,267)	(83,631)	(70,097)	13,534	16.18%	▲
Transfer to reserves	11	(1,256,210)	(1,256,210)	(5,664)	(1,066,445)	(1,060,781)	(18728.47%)	▼
Amount attributable to financing activities		<b>1,522,279</b>	<b>1,522,279</b>	<b>509,238</b>	<b>(569,150)</b>	<b>(1,078,388)</b>	<b>(211.77%)</b>	
Closing funding surplus / (deficit)	1(c)	0	(76,020)	2,308,580	1,996,573	(312,007)	(13.52%)	▼

KEY INFORMATION

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

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

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

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

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	944,428	873,428	873,428	873,428	0	0.00%		
<b>Revenue from operating activities</b>									
Governance		21,510	21,510	12,742	28,543	15,801	124.00%	▲	\$
General Purpose Funding - Rates	6	2,518,292	2,518,292	2,517,784	2,519,539	1,755	0.07%	▲	\$
General Purpose Funding - Other		258,854	258,854	147,850	272,804	124,954	84.51%	▲	\$
Law, Order and Public Safety		173,472	173,472	88,878	60,317	(28,941)	(32.14%)	▼	\$
Health		300	300	150	34	(116)	(77.37%)	▼	\$
Education and Welfare		79,165	79,165	39,576	35,184	(4,392)	(11.10%)	▼	\$
Housing		133,397	133,397	66,690	51,431	(15,299)	(22.88%)	▼	\$
Community Amenities		418,023	418,023	409,915	415,683	5,768	1.41%	▲	\$
Recreation and Culture		46,342	46,342	27,262	34,485	7,223	26.50%	▲	\$
Transport		103,963	103,963	98,163	100,456	2,293	2.34%	▲	\$
Economic Services		621,268	621,268	310,620	436,000	125,380	40.36%	▲	\$
Other Property and Services		18,700	18,700	9,342	21,011	11,669	124.91%	▲	\$
		<b>4,393,286</b>	<b>4,393,286</b>	<b>3,728,972</b>	<b>3,975,486</b>				
<b>Expenditure from operating activities</b>									
Governance		(580,714)	(580,714)	(339,917)	(240,988)	98,929	29.10%	▲	\$
General Purpose Funding		(254,060)	(254,060)	(127,000)	(101,143)	25,857	20.36%	▲	\$
Law, Order and Public Safety		(343,249)	(343,249)	(179,568)	(199,374)	(19,806)	(11.03%)	▼	\$
Health		(41,545)	(41,545)	(20,865)	(17,642)	3,223	15.45%	▲	\$
Education and Welfare		(179,000)	(179,000)	(91,234)	(78,763)	12,471	13.67%	▲	\$
Housing		(262,781)	(262,781)	(134,769)	(95,848)	38,921	28.88%	▲	\$
Community Amenities		(617,820)	(617,820)	(309,711)	(284,898)	24,813	8.01%	▲	\$
Recreation and Culture		(1,097,996)	(1,097,996)	(562,986)	(508,805)	54,181	9.62%	▲	\$
Transport		(3,563,077)	(3,563,077)	(1,805,811)	(1,361,039)	444,772	24.63%	▲	\$
Economic Services		(522,546)	(522,546)	(266,156)	(226,485)	39,671	14.91%	▲	\$
Other Property and Services		(8,318)	(8,318)	(53,914)	(29,961)	23,853	44.43%	▲	\$
		<b>(7,471,106)</b>	<b>(7,471,106)</b>	<b>(3,891,931)</b>	<b>(3,144,946)</b>				
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,920,130	1,459,986	1,103,845	(256,141)	(24.39%)	▼	
Amount attributable to operating activities		(157,690)	(157,690)	1,297,027	1,934,384	637,357	49.14%		
<b>Investing Activities</b>									
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	1,602,412	482,087	(1,120,325)	(69.91%)	▼	\$
Proceeds from Disposal of Assets	7	180,501	180,501	120,495	115,955	(4,540)	(3.77%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	▼	\$
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(5,725,471)	(2,107,090)	(852,978)	1,254,112	59.52%	▲	\$
Amount attributable to investing activities		(2,309,017)	(2,314,037)	(371,113)	(242,090)				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼	\$
Transfer from Reserves	11	2,347,223	2,347,223	0	568,858	568,858		▲	\$
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	▲	\$
Repayment of Debentures	9	(167,267)	(167,267)	(83,631)	(70,097)	13,534	16.18%	▲	\$
Proceeds from Advances		0	0	0	0	0			
Transfer to Reserves	11	(1,256,210)	(1,256,210)	(5,664)	(1,066,445)	(1,060,781)	(18728.47%)	▼	\$
Amount attributable to financing activities		1,522,279	1,522,279	509,238	(569,150)				
Closing Funding Surplus(Deficit)	1	0	(76,020)	2,308,580	1,996,573				

KEY INFORMATION

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

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



#### BASIS OF PREPARATION

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

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

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

#### SIGNIFICANT ACCOUNTING POLICES

##### CRITICAL ACCOUNTING ESTIMATES

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

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

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

##### GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

##### ROUNDING OFF FIGURES

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

##### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 May 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
<b>Non-cash items excluded from operating activities</b>					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(6,977)	(6,977)	(3,486)	(9,780)
Add: Loss on asset disposals	7	36,710	36,710	18,348	0
Add: Depreciation on assets		2,890,397	2,890,397	1,445,124	1,113,625
<b>Total non-cash items excluded from operating activities</b>		<b>2,920,130</b>	<b>2,920,130</b>	<b>1,459,986</b>	<b>1,103,845</b>

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening	Amended Budget Opening	Last Year Closing	Year to Date
		30 June 2022	30 June 2022	30 June 2022	31 December 2022
<b>Adjustments to net current assets</b>					
Less: Reserves - restricted cash	11	(12,518,616)	(12,518,616)	(12,518,616)	(13,016,203)
Less: - Financial assets at amortised cost - self supporting loans	4	(26,140)	(26,140)	(26,140)	(13,293)
Less: - Land held for resale		(53,524)	(59,454)	(59,454)	0
Add: Borrowings	9	142,462	142,462	142,462	72,365
Add: Lease liabilities	10	1,467	1,467	1,467	0
<b>Total adjustments to net current assets</b>		<b>(12,454,351)</b>	<b>(12,460,281)</b>	<b>(12,460,281)</b>	<b>(12,957,131)</b>

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

**Current assets**

Cash and cash equivalents	2	13,981,041	13,981,032	13,981,032	15,731,650
Financial assets at amortised cost	4	26,140	0	0	0
Rates receivables	3	103,760	102,783	102,783	500,641
Receivables	3	55,538	42,705	42,705	247,262
Other current assets	4	65,449	97,519	97,519	34,120
<b>Less: Current liabilities</b>					
Payables	5	(195,121)	(252,302)	(252,302)	(69,179)
Borrowings	9	(142,462)	(142,462)	(142,462)	(72,365)
Contract liabilities	12	(295,020)	(295,020)	(295,020)	(1,219,347)
Lease liabilities	10	(1,467)	(1,467)	(1,467)	0
Provisions	12	(199,079)	(199,079)	(199,079)	(199,079)
<b>Less: Total adjustments to net current assets</b>	<b>1(b)</b>	<b>(12,454,351)</b>	<b>(12,460,281)</b>	<b>(12,460,281)</b>	<b>(12,957,131)</b>
<b>Closing funding surplus / (deficit)</b>		<b>944,428</b>	<b>873,428</b>	<b>873,428</b>	<b>1,996,573</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

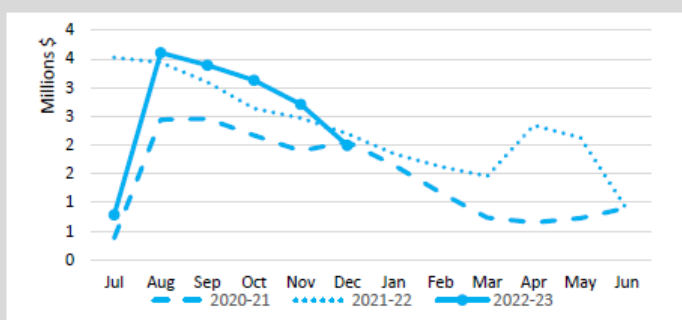
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/12/2021	Year to Date Actual 31/12/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	1,462,415	1,840,674	2,715,447
Cash Restricted - Reserves	2	12,518,616	11,634,181	13,016,203
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	102,783	456,167	500,641
Receivables - Other	3	42,705	169,576	247,262
Other Financial Assets	4	26,140	12,415	13,293
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	71,379	239,679	20,827
		<u>14,224,038</u>	<u>14,352,693</u>	<u>16,513,673</u>
<b>Less: Current Liabilities</b>				
Payables	5	(251,764)	(41,596)	(68,917)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(295,020)	0	(1,219,347)
Bonds & Deposits	5	(538)	(2,377)	(261)
Loan and Lease Liability	9	(143,929)	(69,318)	(72,365)
Provisions	12	(199,079)	(250,465)	(199,079)
		<u>(890,329)</u>	<u>(363,756)</u>	<u>(1,559,969)</u>
Less: Cash Reserves	11	(12,518,616)	(11,634,181)	(13,016,203)
Add Back: Component of Leave Liability not Required to be funded		0	0	0
Add Back: Loan and Lease Liability		143,929	69,318	72,365
Less : Loan Receivable - clubs/institutions		(26,140)	(12,415)	(13,293)
Less : Land Held For Resale		(59,454)	(212,551)	0
Less : Trust Transactions Within Muni		0	0	0
<b>Net Current Funding Position</b>		<b>873,428</b>	<b>2,199,107</b>	<b>1,996,573</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.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2. M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.2 M</b>

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

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash Floats	Cash and cash equivalents	460		460		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	159,816		159,816		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	1,542,902		1,542,902		Bendigo	0.65%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,001,438		1,001,438		Bendigo	1.30%	19/01/2023
Bond Cash At Bank	Cash and cash equivalents	10,830		10,830		Bendigo	0.00%	N/A
Trust Cash At Bank	Cash and cash equivalents				13,820	Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		13,016,203	13,016,203		Bendigo	3.20%	20/06/2023
<b>Total</b>		<b>2,715,447</b>	<b>13,016,203</b>	<b>15,731,650</b>	<b>13,820</b>			
Comprising								
Cash and cash equivalents		2,715,447	13,016,203	15,731,650	13,820			
		<b>2,715,447</b>	<b>13,016,203</b>	<b>15,731,650</b>	<b>13,820</b>			

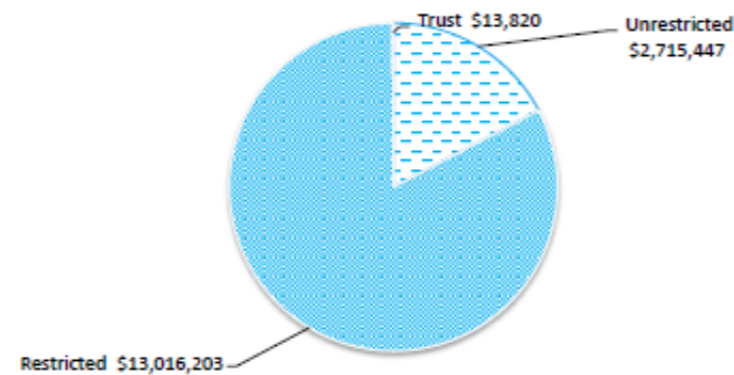
**KEY INFORMATION**

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

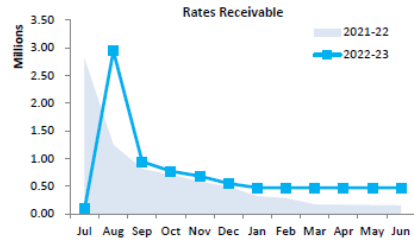
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 Jun 2022	31 Dec 2022
	\$	\$
Opening arrears previous years	118,641	153,188
Levied this year	2,801,953	2,962,827
Less - collections to date	(2,767,406)	(2,564,968)
Gross rates collectable	153,188	551,047
Net rates collectable	153,188	551,047
% Collected	94.8%	82.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(60)	206,795	13,770	1,788	1,095	223,387
Percentage	0.0%	92.6%	6.2%	0.8%	0.5%	
Balance per trial balance						
Sundry receivable						223,387
GST receivable						(32,990)
Other Receivables						56,865
<b>Total receivables general outstanding</b>						<b>247,262</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

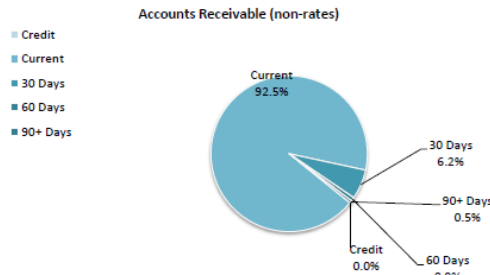
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 December 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	26,140	0	(12,847)	13,293
<b>Inventory</b>				
Fuel and materials (including gravel)	11,925	8,901	0	20,827
<b>Land held for resale</b>				
Cost of acquisition	59,454	0	(59,454)	0
<b>Total other current assets</b>	<b>97,519</b>	<b>8,901</b>	<b>(72,301)</b>	<b>34,120</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

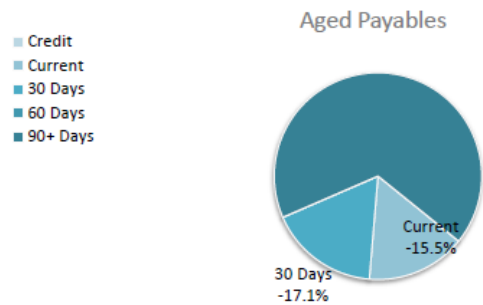
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	(12,877)	(14,246)	0	55,971	28,848
Percentage	0%	-44.6%	-49.4%	0%	194%	
<b>Balance per trial balance</b>						
Sundry creditors						28,848
Other creditors						27,731
ATO liabilities						0
Accrued interest on borrowings						0
Payroll creditors						0
Bonds and deposits held						261
Prepaid (Excess) Rates						12,338
<b>Total payables general outstanding</b>						<b>69,179</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Residential	0.09620	249	2,960,210	284,772	0	0	284,772	284,772	743	0	285,516
Industrial	0.09620	5	78,870	7,587	0	0	7,587	7,587	0	0	7,587
Commercial	0.09620	21	660,464	63,537	0	0	63,537	63,537	0	0	63,537
GRV	0.09620	2	303,500	29,197	500	0	29,697	29,197	0	0	29,197
<b>Unimproved value</b>											
Unimproved	0.00850	205	215,291,000	1,829,974	500	0	1,830,474	1,829,974	39	0	1,830,012
<b>Non Rateable</b>											
Non Rateable	0.00000	246	118,755	0	0	0	0	0	0	0	0
Exempt Property	0.00000	18	54,240	0	0	0	0	0	0	0	0
Sub-Total		746	219,467,039	2,215,067	1,000	0	2,216,067	2,215,066	782	0	2,215,849
<b>Minimum payment</b>	Minimum \$										
<b>Gross rental value</b>											
Residential	835	66	170,415	55,110	0	0	55,110	55,110	0	0	55,110
Industrial	835	2	9,280	1,670	0	0	1,670	1,670	0	0	1,670
Commercial	835	10	51,660	8,350	0	0	8,350	8,350	0	0	8,350
GRV	835	1	7,000	835	0	0	835	835	0	0	835
<b>Unimproved value</b>											
Unimproved	1,420	168	16,258,463	238,560	0	0	238,560	238,560	0	0	238,560
Sub-total		247	16,496,818	304,525	0	0	304,525	304,525	0	0	304,525
		993	235,963,857	2,519,592	1,000	0	2,520,592	2,519,591	782	0	2,520,374
Discount							(2,300)				(835)
Amount from general rates							2,518,292				2,519,539
Ex-gratia rates (CBH)	Tonnage	2	481,945	36,880	0	0	36,880	40,567	0	0	40,567
Total general rates							2,555,172				2,560,106

KEY INFORMATION

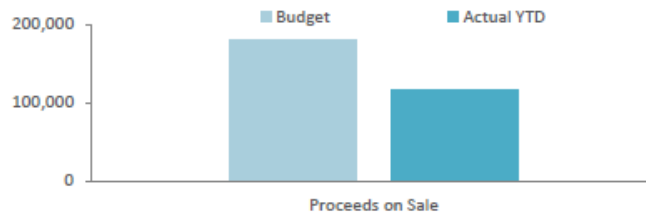
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2022 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



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

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
6918	Land held for resale LOT 104 - 8 AVONBANK CLOSE, BROOKTON - A2775	53,524	60,501	6,977	0	59,454	60,500	1,046	0
	<b>Plant and equipment</b>								
	<b>Governance</b>								
PAV316	2020 MITSUBISHI TRITON DUAL CAB UTE	26,700	25,000	0	(1,700)	29,061	36,364	7,303	0
PV32	2018 MITSUBISHI TRITON MQ3L20 4 X 2 SINGLE CAB - MO	17,600	15,000	0	(2,600)	17,659	19,091	1,432	0
	<b>Transport</b>								
PT12	2010 ISUZU GIGA 2 X 2 HP TIP BODY BO437	50,000	35,000	0	(15,000)	0	0	0	0
PT10	ISUZU GIGA TIPTRUCK-1CQL067	52,210	35,000	0	(17,210)	0	0	0	0
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,200	10,000	0	(200)	0	0	0	0
		<b>210,234</b>	<b>180,501</b>	<b>6,977</b>	<b>(36,710)</b>	<b>106,174</b>	<b>115,955</b>	<b>9,780</b>	<b>0</b>



Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	1,497,020	1,497,020	238,602	84,355	(154,247)
Furniture and equipment	28,900	28,900	14,448	15,623	1,175
Plant and equipment	842,341	847,361	178,012	155,731	(22,281)
Infrastructure - roads	2,685,905	2,685,905	1,342,896	574,648	(768,248)
Infrastructure - parks and gardens	2,285	2,285	1,140	2,285	1,145
Infrastructure - sewerage	650,000	650,000	324,996	0	(324,996)
Infrastructure - water	14,000	14,000	6,996	20,336	13,340
<b>Payments for Capital Acquisitions</b>	<b>5,720,451</b>	<b>5,725,471</b>	<b>2,107,090</b>	<b>852,978</b>	<b>(1,254,112)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,099,705	3,099,715	1,117,674	456,542	(661,132)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	120,000	120,000	59,994	55,455	(4,539)
Cash backed reserves					
Plant and Vehicle Reserve	591,341	591,341	0	0	0
Municipal Building & Facility Reserve	314,209	314,209	0	0	0
Sewerage Scheme Reserve	50,000	50,000	0	0	0
Road & Bridges Infrastructure Reserve	301,489	301,489	0	0	0
Railway Station Reserve	252,000	252,000	0	0	0
Water Reserve	14,000	14,000	0	0	0
Brookton Aquatic Reserve	226,000	226,000	0	0	0
Contribution - operations	151,707	156,717	(239,436)	(227,877)	11,559
<b>Capital funding total</b>	<b>5,720,451</b>	<b>5,725,471</b>	<b>2,107,090</b>	<b>852,978</b>	<b>(1,254,112)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

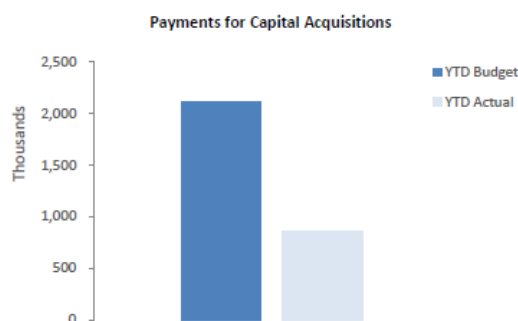
Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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

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

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

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**  
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.





Repayments - borrowings

Particulars	Loan No.	1 July 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>														
Kalkarni Residency (20%)	80	44,707	0	0	0	(5,061)	(10,264)	(10,264)	39,647	34,443	34,443	(300)	(2,693)	(2,693)
<b>Housing</b>														
Staff Housing (33%)	80	73,767	0	0	0	(8,350)	(16,935)	(16,935)	65,417	56,832	56,832	(780)	(4,443)	(4,443)
<b>Community amenities</b>														
Sewerage (14%)	80	31,295	0	0	0	(3,543)	(7,185)	(7,185)	27,753	24,110	24,110	(151)	(1,885)	(1,885)
Effluent Loan	83	0	0	600,000	600,000	0	(24,805)	(24,805)	0	575,195	575,195	0	(12,978)	(12,978)
<b>Recreation and culture</b>														
Sport & Recreation	81	419,295	0	0	0	(31,946)	(65,003)	(65,003)	387,349	354,292	354,292	(14,697)	(31,020)	(31,020)
<b>Other property and services</b>														
Grader (33%)	80	73,767	0	0	0	(8,350)	(16,935)	(16,935)	65,417	56,832	56,832	(653)	(4,543)	(4,543)
		642,832	0	600,000	600,000	(57,250)	(141,127)	(141,127)	585,582	1,101,705	1,101,705	(16,661)	(57,562)	(57,562)
<b>Self supporting loans</b>														
<b>General purpose funding</b>														
Country Club	82	168,613	0	0	0	(12,847)	(26,140)	(26,140)	155,767	142,473	142,473	(2,791)	(12,476)	(12,476)
		168,613	0	0	0	(12,847)	(26,140)	(26,140)	155,767	142,473	142,473	(2,791)	(12,476)	(12,476)
<b>Total</b>		811,445	0	600,000	600,000	(70,097)	(167,267)	(167,267)	741,349	1,244,178	1,244,178	(19,451)	(70,038)	(70,038)
Current borrowings		142,462							72,365					
Non-current borrowings		668,983							668,983					
		811,445							741,349					

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

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

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**FINANCING ACTIVITIES**

**NOTE 10**

**LEASE LIABILITIES**

**Movement in carrying amounts**

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

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

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

OPERATING ACTIVITIES  
NOTE 11  
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Leave Reserve	138,959	150	355	2,800	2,800	0	0	141,909	142,114
Plant and Vehicle Reserve	458,416	494	1,751	400,195	231,817	(617,341)	0	241,764	691,984
Land and Housing Development Reserv	1,640,520	1,769	4,224	87,971	87,971	0	0	1,730,260	1,732,716
Furniture & Equipment Reserve	13,584	15	46	30,000	30,000	(17,000)	(14,272)	26,599	29,358
Municipal Building & Facility Reserve	607,292	655	1,541	9,122	0	(314,209)	0	302,860	608,833
Townscape & Footpath Reserve	125,231	135	319	1,584	1,584	0	0	126,950	127,134
Sewerage Scheme Reserve	510,977	551	1,296	25,435	0	(50,000)	0	486,963	512,273
Road & Bridges Infrastructure Reserve	296,802	320	1,572	330,938	322,769	(301,489)	0	326,571	621,142
Health & Wellbeing Reserve	554,586	598	0	0	0	(555,184)	(554,586)	(0)	0
Sport & Recreation Reserve	31,667	34	80	0	0	0	0	31,701	31,747
Rehabilitation & Refuse Reserve	266,081	287	678	4,354	4,354	0	0	270,722	271,113
Caravan Park Reserve	354,213	382	904	7,138	7,138	0	0	361,733	362,254
Brookton Musuem/Heritage Reserve	47,209	51	120	0	0	0	0	47,260	47,329
Kweda Hall Reserve	18,050	19	46	364	364	0	0	18,433	18,460
Railway Station Reserve	530,223	572	1,345	0	0	(252,000)	0	278,795	531,568
Madison Square Units Reserve	30,693	33	78	619	619	0	0	31,345	31,390
Cemetery Reserve	80,748	87	205	820	820	0	0	81,655	81,774
Water Reserve	75,795	82	192	1,370	0	(14,000)	0	63,247	75,988
Developer Contribution Reserve	2,743	3	7	55	55	0	0	2,801	2,805
Brookton Aquatic Reserve	481,502	519	1,223	9,099	0	(226,000)	0	265,120	482,726
Cash Contingency Reserve	131,745	142	334	2,655	2,655	0	0	134,542	134,734
Future Fund Reserve	4,104,617	4,426	19,219	82,603	82,603	0	0	4,191,646	4,206,439
Innovations Fund Reserve	2,016,963	2,174	9,404	30,590	30,590	0	0	2,049,727	2,056,957
Brookton Community Resource Centre	0	0	153	215,000	215,214	0	0	215,000	215,367
	12,518,616	13,498	45,091	1,242,712	1,021,353	(2,347,223)	(568,858)	11,427,603	13,016,203

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2022
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		8,114	0	82,638	(8,114)	82,638
- Capital grant/contribution liabilities		286,906	0	1,306,346	(456,542)	1,136,709
<b>Total other liabilities</b>		<b>295,020</b>	<b>0</b>	<b>1,388,984</b>	<b>(464,656)</b>	<b>1,219,346.95</b>
<b>Employee Related Provisions</b>						
Annual leave		137,121	0	0	0	137,121
Long service leave		61,957	0	0	0	61,957
<b>Total Employee Related Provisions</b>		<b>199,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199,079</b>
<b>Total other current assets</b>		<b>494,098</b>	<b>0</b>	<b>1,388,984</b>	<b>(464,656)</b>	<b>1,418,425</b>
Amounts shown above include GST (where applicable)						

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

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

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

NOTE 13  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2022	Current Liability 31 Dec 2022	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>									
<b>Governance</b>									
Dept of Training & Workforce Development	0	0	0	0	0	0	0	0	1,275
<b>General purpose funding</b>									
Grants Commission - General (WALGGC)	0	0	0	0	0	112,957	56,478	112,957	113,645
Grants Commission - Roads (WALGGC)	0	0	0	0	0	53,116	26,558	53,116	40,185
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	55,745	27,872	55,745	27,873
DFES Grant - Fire Mitigation Activity Fund	0	82,638	0	82,638	82,638	0	0	0	0
<b>Recreation and culture</b>									
Queens Golden Jubilee Grant	8,114.00	0	(8,114)	0	0	8,114	8,114	8,114	8,114
Seniors Week Grant	0	0	0	0	0	4,000	1,998	4,000	1,000
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	98,163	98,163	98,163	100,274
<b>Economic services</b>									
CRC - Operating Grants Income	0	0	0	0	0	353,222	176,610	353,222	307,986
	<b>8,114</b>	<b>82,638</b>	<b>(8,114)</b>	<b>82,638</b>	<b>82,638</b>	<b>685,317</b>	<b>395,793</b>	<b>685,317</b>	<b>600,351</b>
<b>Operating contributions</b>									
CRC - Community Events & Programs Income	0	0	0	0	0	15,000	7,500	15,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>7,500</b>	<b>15,000</b>	<b>0</b>
<b>TOTALS</b>	<b>8,114</b>	<b>82,638</b>	<b>(8,114)</b>	<b>82,638</b>	<b>82,638</b>	<b>700,317</b>	<b>403,293</b>	<b>700,317</b>	<b>600,351</b>



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

NOTE 14

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2022	Current Liability 31 Dec 2022	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>									
<b>General purpose funding</b>									
LRCI - Waterless Public Toilet Cemetery	0	30,000	0	30,000	30,000	40,000	20,000	40,000	0
LRCI - Robinson Rd Toilets, Upgrade including Planting	0	41,250	0	41,250	41,250	55,000	27,500	55,000	0
LRCI - Replacement Public Bins - Robinson Road	0	31,500	0	31,500	31,500	42,000	21,000	42,000	0
LRCI - Park Furniture & Light Pole Railway Station Park	0	21,675	0	21,675	21,675	28,900	14,450	28,900	0
LRCI - Copping Road Reseal	0	28,575	0	28,575	28,575	38,100	19,050	38,100	0
LRCI - Lennard Street Reseal	0	21,375	0	21,375	21,375	28,500	14,250	28,500	0
LRCI - Strange Road Reseal	0	100,050	0	100,050	100,050	133,400	66,700	133,400	0
LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	63,750	0	63,750	63,750	85,000	42,500	85,000	0
LRCI - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees	0	45,000	0	45,000	45,000	60,000	30,000	60,000	0
LRCI - Caravan Park Upgrade - Stage 1	0	0	0	0	0	43,849	21,924	43,849	24,849
LRCI - Youth Precinct - Nature Play Area	0	0	0	0	0	1,229	614	1,229	696
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	20,000	40,000	0
<b>Law, order, public safety</b>									
DFES Capital Grant Income (West Brookton BFB Shed)	286,906	0	0	286,906	286,906	573,811	286,914	573,811	0
<b>Transport</b>									
RRG - Brookton-Kweda Road - Income	0	330,154	(330,154)	0	0	420,335	210,168	420,335	330,154
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	13,920	6,960	13,920	0
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	26,200	13,100	26,200	0
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	47,000	23,500	47,000	0
R2R - Woods Loop Road - Income	0	0	0	0	0	45,000	22,500	45,000	0
WSFN - Dangin-Mears Road - Income	0	593,017	(126,388)	466,629	466,629	1,482,549	741,282	1,482,549	126,388
	<b>286,906</b>	<b>1,306,346</b>	<b>(456,542)</b>	<b>1,136,709</b>	<b>1,136,709</b>	<b>3,204,793</b>	<b>1,602,412</b>	<b>3,204,793</b>	<b>482,087</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 15  
TRUST FUND**

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

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Dec 2022
	\$	\$	\$	\$
<b>Trust Funds</b>				
Public Open Space Contributions	13,820	0	0	13,820
<b>Sub-Total</b>	13,820	0	0	13,820
	13,820	0	0	13,820

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

NOTE 16  
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>						0
	Accrued Expense Recognised – Office Auditor						
	General Audit Fees year end 30/06/2021 received 07/12/22		Opening Surplus(Deficit)			(71,000)	(71,000)
							(71,000)
	Water Drinking Fountain - Brookton Aqautic Centre	OCM 12.22-04	Capital Expenses			(5,020)	(76,020)
							(76,020)
				0	0	(76,020)	(76,020)

KEY INFORMATION

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.  
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
<b>Revenue from operating activities</b>	\$	%				
Operating grants, subsidies and contributions	197,058	48.86%	▲			
			▲ Variance relates to Budget profiling for several grants received in advance of budget profiling, with the main grants received being CRC funds transferred, WALGSC General/Roads & DEFS Grant			
Interest earnings	50,301	240.81%	▲			
				Increase in investment interest due to higher than budgeted interest rates and invested amounts		
Other revenue	(29,066)	(24.73%)	▼			
					Variance relates to Budget Profiling for CESM re-coup and CRC events	
<b>Expenditure from operating activities</b>						
Employee costs	138,686	11.91%	▲			
			▲ Variance relates to a number of vacant positions budgeted in 22/23			
Materials and contracts	197,708	22.74%	▲			
			▲ There are a number of variances with the major being Admin general operating, increase in sewerage repairs and limited expenditure in Town Street & Bridge Maintenance with an impact on POC's due to limited expenditure. Expenditure due to increase early 2023.			
Utility charges	29,325	29.95%	▲			
			▲ There are a number of variances with the main being budget profiling and timing for Brookton Aquatic centre, Parks & Gardens & Standpipe usage			
Depreciation on non-current assets	331,499	22.94%	▲			
			▲ Depreciation not yet run for 2022/23			
Interest expenses	15,566	43.56%	▲			
					The variance relates to interest payment for Loan 81 & 82 and budget profiling	
Other expenditure	12,401	30.45%	▲			
			▲ Various other expenditure budget phasing is in advance of actual other expenditure incurred.			
Loss on disposal of assets	18,348	100.00%	▲			
			▲ No disposals year to date			
Non-cash amounts excluded from operating activities	(356,141)	(24.39%)	▼			
					Depreciation expense has not been run for 2022/23. This is a non-cash expense which is added back in the financial statement	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(1,120,325)	(69.91%)	▼			
					The major variances relate to the budget profiling and recognition of revenue for LRCI Phase 3, DFES and Wheatbelt Secondary freight grant funding	
Payments for inventories, property, plant and equipment and infrastructure	1,254,112	59.52%	▲			
			▲ The variance relates to the Capital Program not yet substantially commenced. Expected early 2023			
<b>Financing activities</b>						
Proceeds from new debentures	(600,000)	(100.00%)	▼			
Transfer from reserves	568,858	0.00%	▲			
Repayment of debentures	13,534	16.18%	▲			
			▲ Budget Profiling due to Effluent Loan not drawn down			
Transfer to reserves	(1,060,781)	(18728.47%)	▼			
					The variance relates to budget profiling. Half yearly transfers done prior to Budget review and Term Deposit investment	
<b>Closing funding surplus / (deficit)</b>	<b>(312,007)</b>	<b>13.52%</b>	▼			
			▼ This is a timing issue and will self correct overtime			

<b>14.02.23.07 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2023</b>
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<b>File No:</b>	FIN007
<b>Date of Meeting:</b>	16 February 2023
<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 – Senior 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>	31 December 2022

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**Summary of Item:**

The Statement of Financial Activity for period ending 31 January 2023 together with associated commentaries are present for Council’s consideration.

**Description of Proposal:**

That Council receives the Statement of Financial Activity for the period ended 31 January 2023, as presented.

**Background:**

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

**Consultation:**

Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**

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

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

**Relevant Plans and Policy:**

There is no Council Policy relevant to this item.

**Financial Implications:**

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

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within Attachment 14.02.23.07A.

**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 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

<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:

- 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 January 2023, in accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995 as presented in Attachment 14.02.23.07A.***

*(Simple majority vote required)*

**Attachments**

**Attachment 14.02.23.07A - Statement of Financial Activity for Period 31 January 2023.**



## SHIRE OF BROOKTON

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 JANUARY 2023

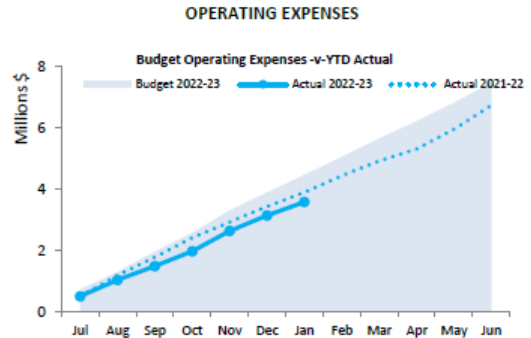
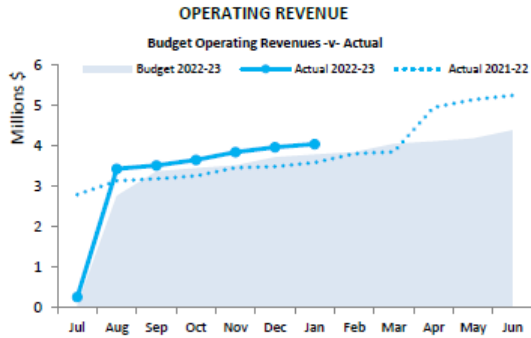
*LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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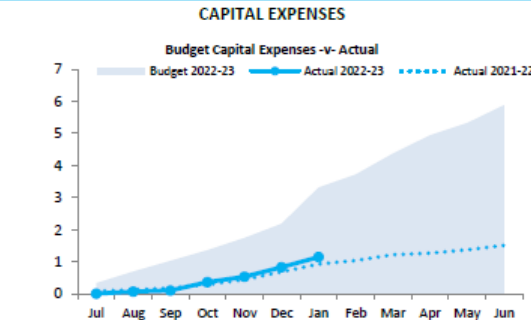
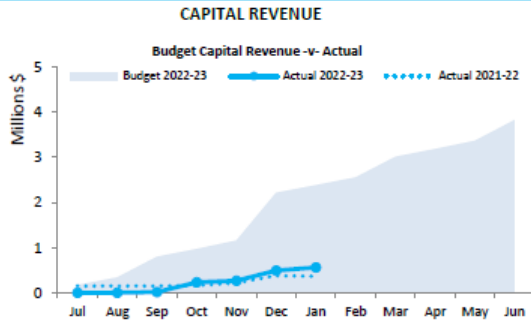
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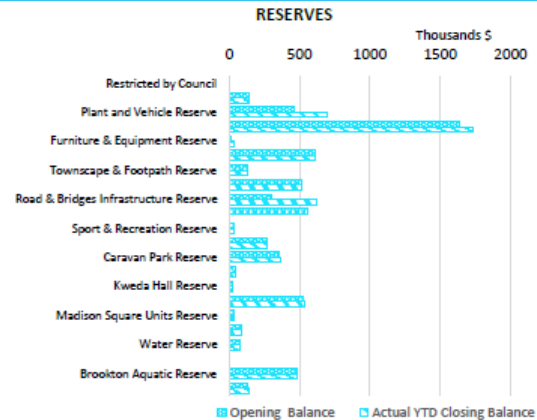
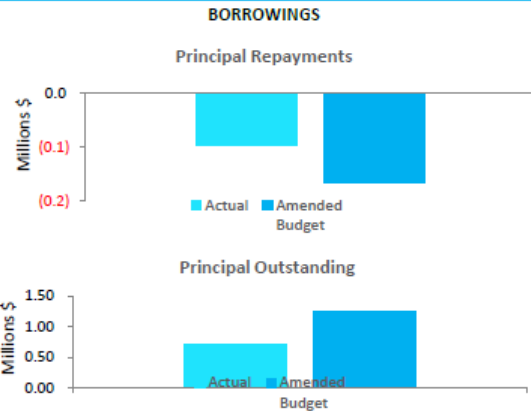
OPERATING ACTIVITIES



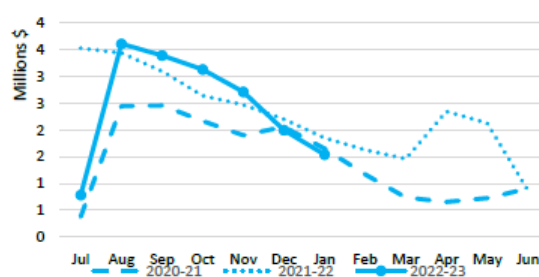
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.94 M	\$0.87 M	\$0.87 M	\$0.00 M
Closing	\$0.00 M	\$1.09 M	\$1.54 M	\$0.45 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.42 M	15.7%
Restricted Cash	\$13.02 M	84.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.09 M	
0 to 30 Days	\$0.00 M	105.1%
Over 30 Days		(5.1%)
Over 90 Days		-5.1%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.59 M	
Trade Receivable	\$0.47 M	84.8%
Over 30 Days	\$0.12 M	36.5%
Over 90 Days		9.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.16 M)	\$1.03 M	\$1.75 M	\$0.73 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.56 M	
YTD Budget	\$2.55 M	0.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.61 M	
YTD Budget	\$0.40 M	51.7%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.70 M	
YTD Budget	\$0.67 M	4.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.31 M)	(\$1.32 M)	(\$0.49 M)	\$0.83 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.12 M	
Adopted Budget	\$0.18 M	(35.8%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.17 M	
Adopted Budget	\$5.72 M	(79.5%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.52 M	
Adopted Budget	\$3.10 M	(83.1%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.52 M	\$0.51 M	(\$0.60 M)	(\$1.10 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.10 M
Interest expense	\$0.03 M
Principal due	\$0.72 M

Refer to Note 9 - Borrowings

Reserves		
	\$	%
Reserves balance	\$13.02 M	
Interest earned	\$0.05 M	0.0%

Refer to Note 11 - Cash Reserves

Lease Liability	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.02 M

Refer to Note 10 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

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

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	944,428	873,428	873,428	873,428	0	0.00%	
<b>Revenue from operating activities</b>								
Rates		2,518,292	2,510,292	2,517,866	2,519,539	1,673	0.07%	
Rates (excluding general rate)		36,880	36,880	36,880	40,567	3,687	10.00%	
Operating grants, subsidies and contributions	13	700,317	700,317	404,876	614,288	209,412	51.72%	▲
Fees and charges		852,164	852,164	667,367	696,192	28,825	4.32%	
Interest earnings		41,797	41,797	23,430	74,090	50,660	216.22%	▲
Other revenue		236,859	236,859	136,366	98,039	(38,327)	(28.11%)	▼
Profit on disposal of assets	7	6,977	6,977	4,067	9,780	5,713	140.48%	
		<b>4,393,286</b>	<b>4,393,286</b>	<b>3,790,852</b>	<b>4,052,495</b>	<b>261,643</b>	<b>6.90%</b>	
<b>Expenditure from operating activities</b>								
Employee costs		(2,268,611)	(2,268,611)	(1,333,208)	(1,181,012)	152,196	11.42%	▲
Materials and contracts		(1,706,273)	(1,706,273)	(1,010,363)	(735,285)	275,078	27.23%	▲
Utility charges		(196,100)	(196,100)	(114,233)	(91,925)	22,308	19.55%	▲
Depreciation on non-current assets		(2,890,397)	(2,890,397)	(1,685,978)	(1,301,158)	384,820	22.82%	▲
Interest expenses		(70,753)	(70,753)	(35,732)	(28,770)	6,962	19.45%	
Insurance expenses		(220,653)	(220,653)	(220,615)	(217,164)	3,451	1.56%	
Other expenditure		(81,609)	(81,609)	(4,069)	(29,655)	14,414	32.71%	▲
Loss on disposal of assets	7	(36,710)	(36,710)	(21,406)	0	21,406	100.00%	▲
		<b>(7,471,106)</b>	<b>(7,471,106)</b>	<b>(4,465,604)</b>	<b>(3,584,969)</b>	<b>880,635</b>	<b>(19.72%)</b>	
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,920,130	1,703,317	1,286,378	(416,939)	(24.48%)	▼
Amount attributable to operating activities		<b>(157,690)</b>	<b>(157,690)</b>	<b>1,028,565</b>	<b>1,753,904</b>	<b>725,339</b>	<b>70.52%</b>	
<b>Investing activities</b>								
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	1,773,778	548,783	(1,224,995)	(69.06%)	▼
Proceeds from disposal of assets	7	180,501	180,501	130,494	115,955	(14,539)	(11.14%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(5,725,471)	(3,236,748)	(1,170,386)	2,066,360	63.84%	▲
Amount attributable to investing activities		<b>(2,309,017)</b>	<b>(2,314,037)</b>	<b>(1,319,404)</b>	<b>(492,802)</b>	<b>826,602</b>	<b>(62.65%)</b>	
<b>Financing Activities</b>								
Proceeds from new debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer from reserves	11	2,347,223	2,347,223	0	568,858	568,858	0.00%	▲
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	
Repayment of debentures	9	(167,267)	(167,267)	(85,698)	(96,113)	(10,415)	(12.15%)	▼
Transfer to reserves	11	(1,256,210)	(1,256,210)	(6,608)	(1,066,445)	(1,059,837)	(16038.69%)	▼
Amount attributable to financing activities		<b>1,522,279</b>	<b>1,522,279</b>	<b>506,227</b>	<b>(595,166)</b>	<b>(1,101,393)</b>	<b>(217.57%)</b>	
Closing funding surplus / (deficit)	1(c)	0	(76,020)	1,088,816	1,539,365	450,549	(41.38%)	▲

KEY INFORMATION

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

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

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

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

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2023

	Note	Amended			YTD Actual (b)	Var. 5 (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲ ▼	Significant Var. S
		Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (c)					
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	944,428	873,428	873,428	873,428	0	0.00%		
<b>Revenue from operating activities</b>									
Governance		21,510	21,510	14,199	30,678	16,479	116.06%	▲ S	
General Purpose Funding - Rates	6	2,518,292	2,518,292	2,517,866	2,519,539	1,673	0.07%	▲	
General Purpose Funding - Other		258,854	258,854	151,466	276,619	125,153	82.63%	▲ S	
Law, Order and Public Safety		173,472	173,472	98,329	74,353	(23,976)	(14.38%)	▼ S	
Health		300	300	175	34	(141)	(80.78%)	▼	
Education and Welfare		79,165	79,165	46,172	45,157	(1,015)	(2.20%)	▼	
Housing		133,397	133,397	77,805	61,349	(16,456)	(12.15%)	▼ S	
Community Amenities		418,023	418,023	411,262	423,217	11,955	2.91%	▲	
Recreation and Culture		46,342	46,342	31,561	37,713	6,152	19.49%	▲	
Transport		103,963	103,963	98,163	100,456	2,293	2.34%	▲	
Economic Services		621,268	621,268	332,955	462,305	129,350	38.85%	▲ S	
Other Property and Services		18,700	18,700	10,899	21,077	10,178	93.39%	▲ S	
		<b>4,393,286</b>	<b>4,393,286</b>	<b>3,790,852</b>	<b>4,052,495</b>				
<b>Expenditure from operating activities</b>									
Governance		(580,714)	(580,714)	(366,996)	(264,787)	102,209	27.85%	▲ S	
General Purpose Funding		(254,060)	(254,060)	(147,127)	(115,831)	31,296	21.27%	▲ S	
Law, Order and Public Safety		(343,249)	(343,249)	(205,958)	(235,406)	(29,448)	(14.30%)	▼ S	
Health		(41,545)	(41,545)	(24,185)	(20,036)	4,149	17.16%	▲	
Education and Welfare		(179,000)	(179,000)	(105,610)	(91,994)	13,616	12.89%	▲ S	
Housing		(262,781)	(262,781)	(155,666)	(110,268)	45,398	29.16%	▲ S	
Community Amenities		(617,820)	(617,820)	(359,786)	(323,398)	36,388	10.11%	▲ S	
Recreation and Culture		(1,097,996)	(1,097,996)	(652,254)	(591,938)	60,316	9.25%	▲	
Transport		(3,563,077)	(3,563,077)	(2,098,663)	(1,535,094)	563,549	26.85%	▲ S	
Economic Services		(522,546)	(522,546)	(307,733)	(255,882)	51,851	16.85%	▲ S	
Other Property and Services		(8,318)	(8,318)	(41,626)	(40,335)	1,291	3.10%	▲	
		<b>(7,471,106)</b>	<b>(7,471,106)</b>	<b>(4,465,604)</b>	<b>(3,584,969)</b>				
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,920,130	1,703,317	1,286,378	(416,939)	(24.48%)	▼	
Amount attributable to operating activities		(157,690)	(157,690)	1,028,565	1,753,904	725,339	70.52%		
<b>Investing Activities</b>									
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	1,773,778	548,783	(1,224,995)	(89.06%)	▼ S	
Proceeds from Disposal of Assets	7	180,501	180,501	130,494	115,955	(14,539)	(11.14%)	▼ S	
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	▼	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(5,725,471)	(3,236,746)	(1,170,386)	2,066,360	63.84%	▲ S	
Amount attributable to investing activities		(2,309,017)	(2,314,037)	(1,319,404)	(482,802)				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼ S	
Transfer from Reserves	11	2,347,223	2,347,223	0	568,858	568,858		▲ S	
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	▲	
Repayment of Debentures	9	(167,267)	(167,267)	(85,698)	(96,113)	(10,415)	(12.15%)	▼ S	
Proceeds from Advances		0	0	0	0	0			
Transfer to Reserves	11	(1,256,210)	(1,256,210)	(6,608)	(1,066,445)	(1,059,837)	(16038.69%)	▼ S	
Amount attributable to financing activities		<b>1,522,279</b>	<b>1,522,279</b>	<b>506,227</b>	<b>(595,166)</b>				
Closing Funding Surplus(Deficit)	1	0	(76,020)	1,088,816	1,539,365				

KEY INFORMATION

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

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

**BASIS OF PREPARATION**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 07 May 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(6,977)	(6,977)	(4,067)	(9,780)
Movement in share investment (non-current)		0	0	0	(5,000)
Add: Loss on asset disposals	7	36,710	36,710	21,406	0
Add: Depreciation on assets		2,890,397	2,890,397	1,685,978	1,301,158
<b>Total non-cash items excluded from operating activities</b>		<b>2,920,130</b>	<b>2,920,130</b>	<b>1,703,317</b>	<b>1,286,378</b>

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening	Amended Budget Opening	Last Year Closing	Year to Date
		30 June 2022	30 June 2022	30 June 2022	31 January 2023
<b>Adjustments to net current assets</b>					
Less: Reserves - restricted cash	11	(12,518,616)	(12,518,616)	(12,518,616)	(13,016,203)
Less: - Financial assets at amortised cost - self supporting loans	4	(26,140)	(26,140)	(26,140)	(13,293)
Less: - Land held for resale		(53,524)	(59,454)	(59,454)	0
Add: Borrowings	9	142,462	142,462	142,462	46,349
Add: Lease liabilities	10	1,467	1,467	1,467	0
<b>Total adjustments to net current assets</b>		<b>(12,454,351)</b>	<b>(12,460,281)</b>	<b>(12,460,281)</b>	<b>(12,983,147)</b>

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

**Current assets**

Cash and cash equivalents	2	13,981,041	13,981,032	13,981,032	15,439,864
Financial assets at amortised cost	4	26,140	0	0	0
Rates receivables	3	103,760	102,783	102,783	422,460
Receivables	3	55,538	42,705	42,705	121,365
Other current assets	4	65,449	97,519	97,519	23,425
<b>Less: Current liabilities</b>					
Payables	5	(195,121)	(252,302)	(252,302)	(86,523)
Borrowings	9	(142,462)	(142,462)	(142,462)	(46,349)
Contract liabilities	12	(295,020)	(295,020)	(295,020)	(1,152,651)
Lease liabilities	10	(1,467)	(1,467)	(1,467)	0
Provisions	12	(199,079)	(199,079)	(199,079)	(199,079)
<b>Less: Total adjustments to net current assets</b>	<b>1(b)</b>	<b>(12,454,351)</b>	<b>(12,460,281)</b>	<b>(12,460,281)</b>	<b>(12,983,147)</b>
<b>Closing funding surplus / (deficit)</b>		<b>944,428</b>	<b>873,428</b>	<b>873,428</b>	<b>1,539,365</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

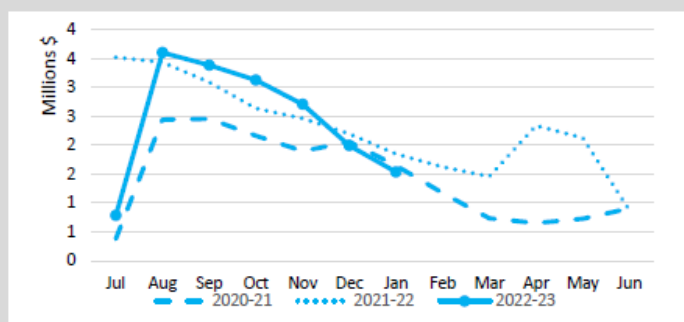
Adjusted Net Current Assets	Note	Last Years Closing	This Time Last Year	Year to Date Actual
		30/06/2022	31/01/2022	31/01/2023
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	1,462,415	2,015,076	2,423,661
Cash Restricted - Reserves	2	12,518,616	11,634,370	13,016,203
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	102,783	286,176	422,460
Receivables - Other	3	42,705	51,918	121,365
Other Financial Assets	4	26,140	12,415	13,293
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	71,379	241,118	10,132
		14,224,038	14,241,072	16,007,113
<b>Less: Current Liabilities</b>				
Payables	5	(251,764)	(279,191)	(85,737)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(295,020)	0	(1,152,651)
Bonds & Deposits	5	(538)	(2,377)	(786)
Loan and Lease Liability	9	(143,929)	(44,707)	(46,349)
Provisions	12	(199,079)	(250,465)	(199,079)
		(890,329)	(576,740)	(1,484,602)
Less: Cash Reserves	11	(12,518,616)	(11,634,370)	(13,016,203)
Add Back: Component of Leave Liability not Required to be funded		0	0	0
Add Back: Loan and Lease Liability		143,929	44,707	46,349
Less : Loan Receivable - clubs/institutions		(26,140)	(12,415)	(13,293)
Less : Land Held For Resale		(59,454)	(212,551)	0
Less : Trust Transactions Within Muni		0	0	0
<b>Net Current Funding Position</b>		<b>873,428</b>	<b>1,849,704</b>	<b>1,539,365</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.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$1.54 M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$1.85 M</b>

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash Floats	Cash and cash equivalents	460		460		N/A	NIL	On hand
<b>At Call Deposits</b>								
Municipal Cash At Bank	Cash and cash equivalents	182,464		182,464		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	1,226,723		1,226,723		Bendigo	1.10%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,002,544		1,002,544		Bendigo	1.50%	19/02/2023
Bond Cash At Bank	Cash and cash equivalents	11,470		11,470		Bendigo	0.00%	N/A
Trust Cash At Bank	Cash and cash equivalents				13,820	Bendigo	0.00%	N/A
<b>Term Deposits</b>								
Reserves Cash At Bank	Cash and cash equivalents		13,016,203	13,016,203		Bendigo	3.20%	20/06/2023
<b>Total</b>		<b>2,423,661</b>	<b>13,016,203</b>	<b>15,439,864</b>	<b>13,820</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,423,661	13,016,203	15,439,864	13,820			
		2,423,661	13,016,203	15,439,864	13,820			

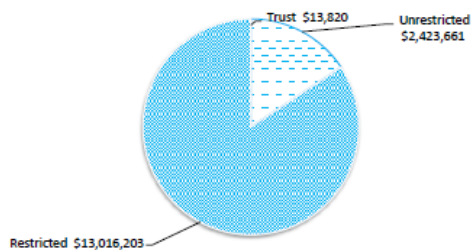
**KEY INFORMATION**

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

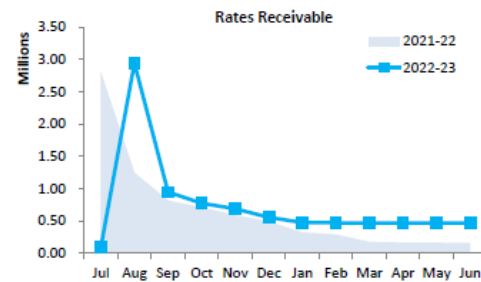
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2022	31 Jan 2023
	\$	\$
Opening arrears previous years	118,641	153,188
Levied this year	2,801,953	2,962,827
Less - collections to date	(2,767,406)	(2,643,150)
<b>Gross rates collectable</b>	<b>153,188</b>	<b>472,865</b>
<b>Net rates collectable</b>	<b>153,188</b>	<b>472,865</b>
% Collected	94.8%	84.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(223)	18,256	3,489	4,293	2,571	28,387
Percentage	(0.8%)	64.3%	12.3%	15.1%	9.1%	
Balance per trial balance						
Sundry receivable						28,387
GST receivable						34,616
Other Receivables						58,362
<b>Total receivables general outstanding</b>						<b>121,365</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

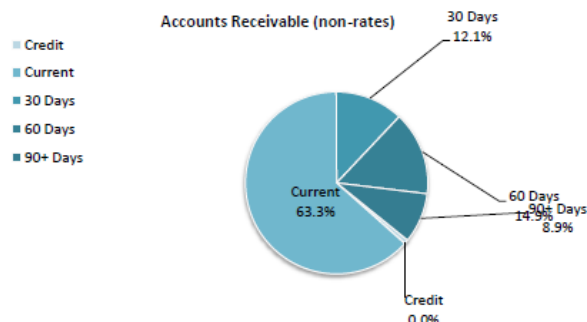
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 January 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	26,140	0	(12,847)	13,293
<b>Inventory</b>				
Fuel and materials (including gravel)	11,925	0	(1,793)	10,132
<b>Land held for resale</b>				
Cost of acquisition	59,454	0	(59,454)	0
<b>Total other current assets</b>	<b>97,519</b>	<b>0</b>	<b>(74,094)</b>	<b>23,425</b>
Amounts shown above include GST (where applicable)				

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

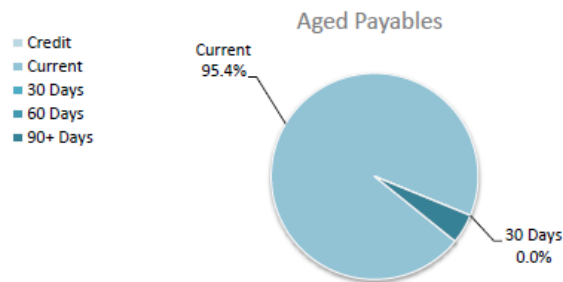
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,740	0	0	(85)	1,655
Percentage	0%	105.1%	0%	0%	-5.1%	
Balance per trial balance						
Sundry creditors						1,655
Other creditors						27,731
ATO liabilities						4,471
Accrued interest on borrowings						0
Payroll creditors						37,520
Bonds and deposits held						786
Prepaid (Excess) Rates						14,360
<b>Total payables general outstanding</b>						<b>86,523</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

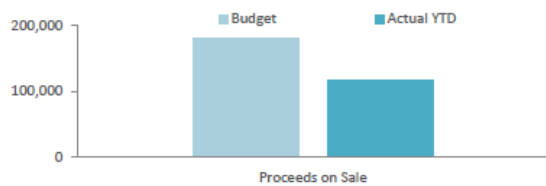


General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Residential	0.09620	249	2,960,210	284,772	0	0	284,772	284,772	743	0	285,516
Industrial	0.09620	5	78,870	7,587	0	0	7,587	7,587	0	0	7,587
Commercial	0.09620	21	660,464	63,537	0	0	63,537	63,537	0	0	63,537
GRV	0.09620	2	303,500	29,197	500	0	29,697	29,197	0	0	29,197
<b>Unimproved value</b>											
Unimproved	0.00850	205	215,291,000	1,829,974	500	0	1,830,474	1,829,974	39	0	1,830,012
<b>Non Rateable</b>											
Non Rateable	0.00000	246	118,755	0	0	0	0	0	0	0	0
Exempt Property	0.00000	18	54,240	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		<b>746</b>	<b>219,467,039</b>	<b>2,215,067</b>	<b>1,000</b>	<b>0</b>	<b>2,216,067</b>	<b>2,215,066</b>	<b>782</b>	<b>0</b>	<b>2,215,849</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
Residential	835	66	170,415	55,110	0	0	55,110	55,110	0	0	55,110
Industrial	835	2	9,280	1,670	0	0	1,670	1,670	0	0	1,670
Commercial	835	10	51,660	8,350	0	0	8,350	8,350	0	0	8,350
GRV	835	1	7,000	835	0	0	835	835	0	0	835
<b>Unimproved value</b>											
Unimproved	1,420	168	16,258,463	238,560	0	0	238,560	238,560	0	0	238,560
<b>Sub-total</b>		<b>247</b>	<b>16,496,818</b>	<b>304,525</b>	<b>0</b>	<b>0</b>	<b>304,525</b>	<b>304,525</b>	<b>0</b>	<b>0</b>	<b>304,525</b>
		<b>993</b>	<b>235,963,857</b>	<b>2,519,592</b>	<b>1,000</b>	<b>0</b>	<b>2,520,592</b>	<b>2,519,591</b>	<b>782</b>	<b>0</b>	<b>2,520,374</b>
Discount							(2,300)				(835)
Amount from general rates							2,518,292				2,519,539
Ex-gratia rates (CBH)	Tonnage	2	481,945	36,880	0	0	36,880	40,567	0	0	40,567
<b>Total general rates</b>							<b>2,555,172</b>				<b>2,560,106</b>

**KEY INFORMATION**

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2022 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
6918	Land held for resale LOT 104 - 8 AVONBANK CLOSE, BROOKTON - A2775	53,524	60,501	6,977	0	59,454	60,500	1,046	0
	Plant and equipment								
	Governance								
PAV316	2020 MITSUBISHI TRITON DUAL CAB UTE	26,700	25,000	0	(1,700)	29,061	36,364	7,303	0
PU32	2018 MITSUBISHI TRITON MQ3L20 4 X 2 SINGLE CAB - MO	17,600	15,000	0	(2,600)	17,659	19,091	1,432	0
	Transport								
PT12	2010 ISUZU GIGA 2 X 2 HP TIP BODY BO437	50,000	35,000	0	(15,000)	0	0	0	0
PT10	ISUZU GIGA TIPTRUCK-1CQL067	52,210	35,000	0	(17,210)	0	0	0	0
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,200	10,000	0	(200)	0	0	0	0
		210,234	180,501	6,977	(36,710)	106,174	115,955	9,780	0



Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	1,497,020	1,497,020	1,075,180	89,755	(985,425)
Furniture and equipment	28,900	28,900	16,856	16,743	(114)
Plant and equipment	842,341	847,361	189,344	157,911	(31,433)
Infrastructure - roads	2,685,905	2,685,905	1,566,712	883,357	(683,355)
Infrastructure - parks and gardens	2,285	2,285	1,330	2,285	955
Infrastructure - sewerage	650,000	650,000	379,162	0	(379,162)
Infrastructure - water	14,000	14,000	8,162	20,336	12,174
<b>Payments for Capital Acquisitions</b>	<b>5,720,451</b>	<b>5,725,471</b>	<b>3,236,746</b>	<b>1,170,386</b>	<b>(2,066,360)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,099,705	3,099,715	1,117,674	523,238	(594,436)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	120,000	120,000	59,994	55,455	(4,539)
Cash backed reserves					
Plant and Vehicle Reserve	591,341	591,341	0	0	0
Municipal Building & Facility Reserve	314,209	314,209	0	0	0
Sewerage Scheme Reserve	50,000	50,000	0	0	0
Road & Bridges Infrastructure Reserve	301,489	301,489	0	0	0
Railway Station Reserve	252,000	252,000	0	0	0
Water Reserve	14,000	14,000	0	0	0
Brookton Aquatic Reserve	226,000	226,000	0	0	0
Contribution - operations	151,707	156,717	890,220	22,836	(867,384)
<b>Capital funding total</b>	<b>5,720,451</b>	<b>5,725,471</b>	<b>3,236,746</b>	<b>1,170,386</b>	<b>(2,066,360)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

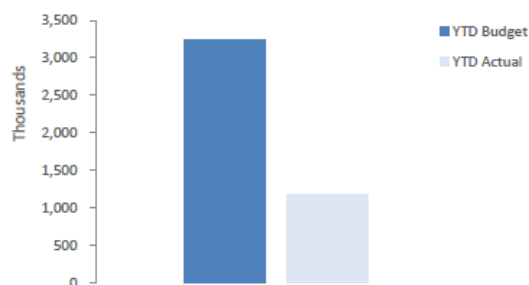
Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

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

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**  
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions







Repayments - borrowings

Particulars	Loan No.	1 July 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>														
Kalkarni Residency (20%)	80	44,707	0	0	0	(10,264)	(10,264)	(10,264)	34,443	34,443	34,443	(1,664)	(2,693)	(2,693)
<b>Housing</b>														
Staff Housing (33%)	80	73,767	0	0	0	(16,935)	(16,935)	(16,935)	56,832	56,832	56,832	(2,899)	(4,443)	(4,443)
<b>Community amenities</b>														
Sewerage (14%)	80	31,295	0	0	0	(7,185)	(7,185)	(7,185)	24,110	24,110	24,110	(1,050)	(1,885)	(1,885)
Effluent Loan	83	0	0	600,000	600,000	0	(24,805)	(24,805)	0	575,195	575,195	0	(12,978)	(12,978)
<b>Recreation and culture</b>														
Sport & Recreation	81	419,295	0	0	0	(31,946)	(65,003)	(65,003)	387,349	354,292	354,292	(16,253)	(31,020)	(31,020)
<b>Other property and services</b>														
Grader (33%)	80	73,767	0	0	0	(16,935)	(16,935)	(16,935)	56,832	56,832	56,832	(2,773)	(4,543)	(4,543)
		642,832	0	600,000	600,000	(83,266)	(141,127)	(141,127)	559,566	1,101,705	1,101,705	(24,638)	(57,562)	(57,562)
<b>Self supporting loans</b>														
<b>General purpose funding</b>														
Country Club	82	168,613	0	0	0	(12,847)	(26,140)	(26,140)	155,767	142,473	142,473	(3,417)	(12,476)	(12,476)
		168,613	0	0	0	(12,847)	(26,140)	(26,140)	155,767	142,473	142,473	(3,417)	(12,476)	(12,476)
<b>Total</b>		811,445	0	600,000	600,000	(96,113)	(167,267)	(167,267)	715,333	1,244,178	1,244,178	(28,055)	(70,038)	(70,038)
Current borrowings		142,462							46,349					
Non-current borrowings		668,983							668,983					
		811,445							715,333					

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

New borrowings 2022-23

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

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

**FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES**

**Movement in carrying amounts**

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

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Leave Reserve	138,959	150	355	2,800	2,800	0	0	141,909	142,114
Plant and Vehicle Reserve	458,416	494	1,751	400,195	231,817	(617,341)	0	241,764	691,984
Land and Housing Development Reserve	1,640,520	1,769	4,224	87,971	87,971	0	0	1,730,260	1,732,716
Furniture & Equipment Reserve	13,584	15	46	30,000	30,000	(17,000)	(14,272)	26,599	29,358
Municipal Building & Facility Reserve	607,292	655	1,541	9,122	0	(314,209)	0	302,860	608,833
Townscape & Footpath Reserve	125,231	135	319	1,584	1,584	0	0	126,950	127,134
Sewerage Scheme Reserve	510,977	551	1,296	25,435	0	(50,000)	0	486,963	512,273
Road & Bridges Infrastructure Reserve	296,802	320	1,572	330,938	322,769	(301,489)	0	326,571	621,142
Health & Wellbeing Reserve	554,586	598	0	0	0	(555,184)	(554,586)	(0)	0
Sport & Recreation Reserve	31,667	34	80	0	0	0	0	31,701	31,747
Rehabilitation & Refuse Reserve	266,081	287	678	4,354	4,354	0	0	270,722	271,113
Caravan Park Reserve	354,213	382	904	7,138	7,138	0	0	361,733	362,254
Brookton Museum/Heritage Reserve	47,209	51	120	0	0	0	0	47,260	47,329
Kweda Hall Reserve	18,050	19	46	364	364	0	0	18,433	18,460
Railway Station Reserve	530,223	572	1,345	0	0	(252,000)	0	278,795	531,568
Madison Square Units Reserve	30,693	33	78	619	619	0	0	31,345	31,390
Cemetery Reserve	80,748	87	205	820	820	0	0	81,655	81,774
Water Reserve	75,795	82	192	1,370	0	(14,000)	0	63,247	75,988
Developer Contribution Reserve	2,743	3	7	55	55	0	0	2,801	2,805
Brookton Aquatic Reserve	481,502	519	1,223	9,099	0	(226,000)	0	265,120	482,726
Cash Contingency Reserve	131,745	142	334	2,655	2,655	0	0	134,542	134,734
Future Fund Reserve	4,104,617	4,426	19,219	82,603	82,603	0	0	4,191,646	4,206,439
Innovations Fund Reserve	2,016,963	2,174	9,404	30,590	30,590	0	0	2,049,727	2,056,957
Brookton Community Resource Centre	0	0	153	215,000	215,214	0	0	215,000	215,367
	12,518,616	13,498	45,091	1,242,712	1,021,353	(2,347,223)	(568,858)	11,427,603	13,016,203

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2023
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		8,114	0	82,638	(8,114)	82,638
- Capital grant/contribution liabilities		286,906	0	1,306,346	(523,238)	1,070,013
<b>Total other liabilities</b>		<b>295,020</b>	<b>0</b>	<b>1,388,984</b>	<b>(531,352)</b>	<b>1,152,650.68</b>
<b>Employee Related Provisions</b>						
Annual leave		137,121	0	0	0	137,121
Long service leave		61,957	0	0	0	61,957
<b>Total Employee Related Provisions</b>		<b>199,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199,079</b>
<b>Total other current assets</b>		<b>494,098</b>	<b>0</b>	<b>1,388,984</b>	<b>(531,352)</b>	<b>1,351,729</b>
Amounts shown above include GST (where applicable)						

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

#### KEY INFORMATION

##### Provisions

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

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

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2023	Current Liability 31 Jan 2023	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>									
<b>Governance</b>									
Dept of Training & Workforce Development	0	0	0	0	0	0	0	0	1,275
<b>General purpose funding</b>									
Grants Commission - General (WALGGC)	0	0	0	0	0	112,957	56,478	112,957	113,645
Grants Commission - Roads (WALGGC)	0	0	0	0	0	53,116	26,558	53,116	40,185
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	55,745	27,872	55,745	41,809
DFES Grant - Fire Mitigation Activity Fund	0	82,638	0	82,638	82,638	0	0	0	0
<b>Recreation and culture</b>									
Queens Golden Jubilee Grant	8,114.00	0	(8,114)	0	0	8,114	8,114	8,114	8,114
Seniors Week Grant	0	0	0	0	0	4,000	2,331	4,000	1,000
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	98,163	98,163	98,163	100,274
<b>Economic services</b>									
CRC - Operating Grants income	0	0	0	0	0	353,222	176,610	353,222	307,986
<b>TOTALS</b>	<b>8,114</b>	<b>82,638</b>	<b>(8,114)</b>	<b>82,638</b>	<b>82,638</b>	<b>700,317</b>	<b>404,876</b>	<b>700,317</b>	<b>614,288</b>
<b>Operating contributions</b>									
CRC - Community Events & Programs Income	0	0	0	0	0	15,000	8,750	15,000	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>8,750</b>	<b>15,000</b>	<b>0</b>

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue						
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2023	Current Liability 31 Jan 2023	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>												
<b>General purpose funding</b>												
LRC - Waterloo Public Toilet Cemetery	0	30,000	0	30,000	30,000	40,000	20,000	40,000	0	40,000	0	(20,000)
LRC - Robinson Rd Toilets, Upgrade Including Planting	0	41,250	0	41,250	41,250	55,000	27,500	55,000	0	55,000	0	(27,500)
LRC - Replacement Public Bins - Robinson Road	0	31,500	0	31,500	31,500	42,000	21,000	42,000	0	42,000	0	(21,000)
LRC - Park Furniture & Light Pole Railway Station Park	0	21,675	0	21,675	21,675	28,900	14,450	28,900	0	28,900	0	(14,450)
LRC - Coppings Road Reseal	0	28,575	0	28,575	28,575	38,100	19,050	38,100	0	38,100	0	(19,050)
LRC - Lennard Street Reseal	0	21,375	0	21,375	21,375	28,500	14,250	28,500	0	28,500	0	(14,250)
LRC - Strange Road Reseal	0	100,050	0	100,050	100,050	133,400	66,700	133,400	0	133,400	0	(66,700)
LRC - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	63,750	(2,180)	61,570	61,570	85,000	42,500	85,000	0	85,000	2,180	(40,320)
LRC - Street Gardens - White & Cumming Streets Replace	0	45,000	0	45,000	45,000	60,000	30,000	60,000	0	60,000	0	(30,000)
Boitborough Trees												
LRC - Caravan Park Upgrade - Stage 1	0	0	0	0	0	43,849	21,924	43,849	0	43,849	24,849	2,924
LRC - Youth Precinct - Nature Play Area	0	0	0	0	0	1,229	614	1,229	0	1,229	696	81
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	20,000	40,000	0	40,000	0	(20,000)
<b>Law, order, public safety</b>												
DFES Capital Grant Income (West Brookton BFB Shed)	286,906	0	(900)	286,006	286,006	573,811	334,733	573,811	0	573,811	900	(238,178)
<b>Transport</b>												
RRG - Brookton-Kweda Road - Income	0	330,154	(330,154)	0	0	420,335	210,168	420,335	0	420,335	330,154	119,987
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	13,920	6,960	13,920	0	13,920	0	(6,960)
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	26,200	13,100	26,200	0	26,200	0	(13,100)
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	47,000	23,500	47,000	0	47,000	0	(23,500)
R2R - Woods Loop Road - Income	0	0	0	0	0	45,000	22,500	45,000	0	45,000	0	(22,500)
WSFN - Dengin-Mears Road - Income	0	593,017	(190,004)	403,013	403,013	1,482,549	864,829	1,482,549	0	1,482,549	190,004	(427,716)
<b>TOTALS</b>	<b>286,906</b>	<b>1,306,346</b>	<b>(523,238)</b>	<b>1,070,013</b>	<b>1,070,013</b>	<b>3,204,793</b>	<b>1,773,778</b>	<b>3,204,793</b>	<b>0</b>	<b>3,204,793</b>	<b>548,783</b>	<b>(882,232)</b>

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

**NOTE 15  
TRUST FUND**

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

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Jan 2023
	\$	\$	\$	\$
<b>Trust Funds</b>				
Public Open Space Contributions	13,820	0	0	13,820
<b>Sub-Total</b>	<b>13,820</b>	<b>0</b>	<b>0</b>	<b>13,820</b>
	<b>13,820</b>	<b>0</b>	<b>0</b>	<b>13,820</b>

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

**NOTE 16  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>						0
	Accrued Expense Recognised – Office Auditor						
	General Audit Fees year end 30/06/2021 received 07/12/22		Opening Surplus(Deficit)			(71,000)	(71,000)
							(71,000)
	Water Drinking Fountain - Brookton Aquatic Centre	OCM 12.22-04	Capital Expenses			(5,020)	(76,020)
							(76,020)
				0	0	(76,020)	(76,020)

**KEY INFORMATION**

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
<b>Revenue from operating activities</b>						
Operating grants, subsidies and contributions	209,412	51.72%	▲	Variance relates to Budget profiling for several grants received in advance of budget profiling., with the main grants received being CRC funds transferred, WALGGC General/Roads & DEFS Grant		
Interest earnings	50,660	216.22%	▲	Increase in investment interest due to higher than budgeted interest rates and invested amounts		
Other revenue	(38,327)	(28.11%)	▼		Variance relates to Budget Profiling for CESH re-coup and CRC events	
<b>Expenditure from operating activities</b>						
Employee costs	152,196	11.42%	▲	Variance relates to a number of vacant positions early in FY 22/23		
Materials and contracts	275,078	27.23%	▲	There are a number of variances with the major expense areas being Admin general operating, Brookton Caravan Park and increase in sewerage repairs. Limited expenditure in CRC Operating, Railway Station, Town Street & Bridge Maintenance with an impact on POC's. Expenditure due to increase early 2023.		
Utility charges	22,308	19.53%	▲	There are a number of variances with the main being budget profiling and timing for Brookton Aquatic centre, Parks & Gardens & Standpipe usage		
Depreciation on non-current assets	384,820	22.82%	▲	Depreciation set on prior year budgeting, Fair-Value review done 30 June 2022		
Loss on disposal of assets	21,406	100.00%	▲	No loss on disposals year to date		
Non-cash amounts excluded from operating activities	(416,939)	(24.48%)	▼		Non-cash expense which is added back in the financial statement	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(1,224,995)	(69.06%)	▼		The major variances relate to the budget profiling and recognition of revenue for LRCI Phase 3, DFES and Wheatbelt Secondary freight grant funding	
Proceeds from disposal of assets	(14,539)	(11.14%)	▼		Variance due to Budget profiling as assets remain to be disposed of in FY22/23	
Payments for inventories, property, plant and equipment and infrastructure	2,066,360	63.84%	▲	The variance relates to the Capital Program not yet substantially commenced. Expected early 2023		
<b>Financing activities</b>						
Repayment of debentures	(10,415)	(12.15%)	▼	Budget Profiling due to Effluent Loan not drawn down		
Transfer to reserves	(1,059,837)	(16038.69%)	▼		The variance relates to budget profiling. Half yearly transfers done prior to Budget review and Term Deposit investment	
<b>Closing funding surplus / (deficit)</b>	<b>450,549</b>	<b>(41.38%)</b>	▲	This is a timing variance and will self correct overtime		



## 14.02.23.08 LIST OF PAYMENTS – JANUARY 2023

<b>File No:</b>	FIN005
<b>Date of Meeting:</b>	16 February 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Leigh Anderson – Finance Administration Officer - Creditors
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate and Community
<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>	15 December 2022

### Summary of Item

The purpose of this report is to present the list of payments for the month of January 2023, 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

*Local Government (Financial Management) Regulations 1996*

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

(1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*

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

(2) *A list of accounts for approval to be paid is to be prepared each month showing –*

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

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

- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
- (b) *recorded in the minutes of that meeting.*

## 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 Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

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

## Community & Strategic Objectives

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

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

### 18. Financial Control

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

## Comment

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

The payment schedule is provided to Councilors' 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 14.02.23.08B is a detailed transaction listing of credit card expenditure paid for the period ended 31 January 2023.

#### **OFFICER'S RECOMMENDATION**

***That Council receives the list of accounts, totalling \$642,489.58 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of January 2023, as contained within Attachment 14.02.23.08A.***

*(Simple majority vote required)*

#### **Attachments**

Attachment 14.02.23.08A – List of Payments for January 2023

Attachment 14.02.23.08B– List of Credit Card Transactions for January 2023

## List of Payments for January 2023

Chq/EFT	Date	Name	Description	Amount
EFT14032	06/01/2023	ALDERSYDE AGRICULTURAL HALL INC	CATERING FOR END OF YEAR FUNCTION 2022	\$500.00
EFT14033	06/01/2023	AVON VALLEY NISSAN AVM NORTHAM PTY LTD	PURCHASE MITSUBISHI 4X4 GLS AS PER QUOTE 7906 + TRADE IN CREDIT FOR 2020 MITSUBISHI TRITON DUAL CAB UTE	\$16,055.47
EFT14034	06/01/2023	AVON VALLEY TOYOTA	PURCHASE 2022 IZUZU D-MAX 4X2 SINGLE CAB + TRADE IN CREDIT FOR 2018 MITSUBISHI TRITON MQ3L20 4 X 2 SINGLE CAB - MO	\$12,877.24
EFT14035	06/01/2023	DELTA AGRIBUSINESS WA-BROOKTON RURAL TRADERS	NOVEMBER 2022 STATEMENT FOR SMALL ITEMS UNDER \$100 PER TRANSACTION + BULK ACID POOL CHEMICALS, DIGITAL LOCK FOR GYMNASIUM, DEPOT PPE, BOOTS	\$4,137.87
EFT14036	06/01/2023	G & M DETERGENTS AND HYGIENE SERVICES	1 X CHUX ROLL, 1 X CLOTHS, 1 X 5L WINDOW CLEANER, 1 X JUMBO TOILET ROLL FOR CARAVAN PARK, WB EVA PAVILION & PUBLIC TOILETS	\$90.70
EFT14037	06/01/2023	H RUSHTON & CO	CRANK LINK SUNDRY PLANT	\$39.21
EFT14038	06/01/2023	MAD COW ENTERTAINMENT COMPANY OF WA	1 X ALL AGES BOUNCY CASTLE AND 1 X JUNGLE OBSTACLE COURSE. INCLUDES TRAVEL AND STAFF + COMMUNITY CHRISTMAS PARTY 2022 - ENTERTAINMENT - WATER SLIDE	\$1,580.00
EFT14039	06/01/2023	NOURISH BROOKTON	SWIMMING POOL KIOSK CONFECTIONARY ITEMS FOR THE MONTH OF NOVEMBER 2022 + SENIORS WEEK WATER, SPOONS, MILK + MILK, COFFEE, TEA CONSUMABLES FOR ADMIN & DEPOT	\$1,951.77
EFT14040	06/01/2023	STEPHEN CARRICK ARCHITECTS PTY LTD AS TRUSTEE FOR THE S&S CARRICK FAMILY TRUST	INCEPTION MEETING ON 19/12/2022 BROOKTON RAILWAY STATION ITEM 1 SLA RFQ5-2022	\$4,950.00
EFT14041	19/01/2023	3E ADVANTAGE PTY LTD	ADMIN PRINTING COSTS DECEMBER 2022	\$1,208.12
EFT14042	19/01/2023	ABCO PRODUCTS	JUMBO TOILET TISSUE CTN, SOAP DISPENSER, LIQUID SOAP CTN, ANTI BAC WIPES CTN FOR GYM & SWIMMING POOL	\$625.38
EFT14043	19/01/2023	ALLWEST PLANT HIRE AUSTRALIA PTY LTD	ONGOING HIRE OF MULTI DRUM ROLLER. DECEMBER 2022 BROOKTON-KWEDA ROAD (RRG)	\$3,542.00
EFT14044	19/01/2023	AMPAC DEBT RECOVERY	DEBT RECOVERY SERVICES DECEMBER 2022	\$728.00
EFT14045	19/01/2023	ATO	DECEMBER 2022 - BAS RETURN	\$32,990.00
EFT14046	19/01/2023	AUSTRALIA POST	ADMIN & CRC POSTAGE COSTS DEC 2022	\$238.68

Chq/EFT	Date	Name	Description	Amount
EFT14047	19/01/2023	AVON TRADING CO	6 STATION ORBIT RETICULATION CONTROLLER FOR RAILWAY STATION PARK	\$199.00
EFT14048	19/01/2023	B & N EYRE BROOKTON NEWSAGENCY	ADMIN & CRC STATIONERY SUPPLIES A4 PAPER, LEVER ARCH FILES, ARTLINE PENS, SNAP FRAMES, NEWSPAPER, PINGELLY TIMES.	\$213.12
EFT14049	19/01/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH SETUP OF NEW ANNUAL BUDGET TEMPLATE FOR 2023/24 + ASSISTANCE WITH FINANCIAL STATEMENTS	\$4,702.50
EFT14050	19/01/2023	BOC GASES	DEPOT 3X GAS BOTTLE EXCHANGE + OXY BOTTLE HIRE DEC 22	\$263.69
EFT14051	19/01/2023	BROOKTON 24/7 TOWING	PF8 - CENTRAL FIRE TENDER - CALL OUT TO FIRE STATION WILLIAMS STREET - FAULTY WIRING RE-ATTACHED.	\$126.50
EFT14052	19/01/2023	BROOKTON CRICKET CLUB	COMMUNITY CHEST GRANT APPLICATION - OCM 12.22-03 FUNDING FOR A SEALED STORAGE AND SHELVING SYSTEM	\$325.00
EFT14053	19/01/2023	BROOKTON PLUMBING	CHECK PUMP AT HAPPY VALLEY BORE - IMPELLER SEIZED	\$242.00
EFT14054	19/01/2023	BROOKTON PROFESSIONAL SERVICES CENTRE	BROOKTON CRC RENT FEBRUARY 2023 AS PER LEASE AGREEMENT	\$935.00
EFT14055	19/01/2023	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	DECEMBER 2022 STATEMENT FOR SMALL ITEMS UNDER \$100 PER TRANSACTION FOR DEPOT, WORKS, ADMIN & TOWN MAINTENANCE + 4M TOWBAR BOOM RPL1-33, BULK POOL CHEMICALS, OVAL MAINTENANCE - MERIDIAN 1KG LAWN BEETLE TREATMENT, JET DRY GLOSS HD, SAFETY BOOTS - L NIKOLA & B EVENIS, REPAIRS TO STIHL WHIPPER SNIPPER, CARAVAN PARK ANTI FATIGUE MATS X 2, 12 HALOGEN GLOBES	\$5,011.81
EFT14056	19/01/2023	BROOKTON TYRE SERVICE	SHIRE BRANDED POLO SHIRTS ADMIN & CLEANERS - SHORT SLEEVE, PT12 - 2 X REAR TYRES - KUMHO LD856 11R22.5, PBH4 - BO 5418 SFLTM, STRIP & FIT - LARGE TYRE MACHINE PRT AG, PUNCTURE PATCHES	\$3,458.40
EFT14057	19/01/2023	BURGESS RAWSON (WA) PTY LTD	BROOKTON RAILWAY STATION PARK WATER USAGE 09/11/22 - 10/01/23 AS PER LEASE L3542-3	\$2,356.75
EFT14058	19/01/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT14059	19/01/2023	COPYRIGHT AGENCY LTD	ANNUAL LICENCE - COPYRIGHT 12 MONTHS COMMENCING JANUARY 2023	\$1,310.39
EFT14060	19/01/2023	CROSSLAND CONSTRUCTIONS PTY LTD	HIRE OF 6 WHEELER WATER CART & DRIVER WORKING DOCKETS 446 - 355 CR883 + DOCKETS 439-445, CR883 BROOKTON-KWEDA ROAD (RRG)	\$18,911.75
EFT14061	19/01/2023	EDGE PLANNING & PROPERTY	PLANNING SERVICES DECEMBER 2022 TOWN PLANNING ADVICE SERVICES	\$867.90

Chq/EFT	Date	Name	Description	Amount
EFT14062	19/01/2023	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC, RECYCLING, REFUSE SITE LABOUR & MACHINERY HOURS + BULK WASTE RUBBISH COLLECTION 28/11/22 - 26/12/22	\$15,279.44
EFT14063	19/01/2023	GREENFIELD TECHNICAL SERVICES	RAMM DATABASE UPLOAD FROM FAIR VALUE 2021/22	\$1,963.50
EFT14064	19/01/2023	INTEGRATED ICT	AGREEMENT NAME: MANAGED SERVICE AGREEMENT MANAGED SERVICE AGREEMENT PER USER, HARDWARE - BROOKTON CRC INFORMATION TECHNOLOGY, HP PROBOOK 450, TELEPHONY & NBN MONTHLY SERVICE & EQUIPMENT CHARGES	\$8,303.28
EFT14065	19/01/2023	INTERFIRE AGENCIES (AUST) PTY LTD	BUSHFIRE PPE AS PER QUOTE # 16260	\$6,768.23
EFT14066	19/01/2023	IT VISION	L ANDERSON - 5 & 6 DECEMBER 2022 SYNERGYSOFT PAYROLL ESSENTIALS TRAINING, DATA EXTRACT SYNERGYSOFT 2022/23 FIRE MAILOUT & CREATE NEW USER REPORT, AMEND RATES INSTALMENT NOTICES TO FIX SPELLING MISTAKE	\$3,174.60
EFT14067	19/01/2023	JES-KY BUILDING AND SUPPLIES	HOT WATER SYSTEM MATERIALS & LABOUR 250LT AT CARAVAN PARK LAUNDRY, PUMP OUT RV DUMP POINT & SUPPLY AND INSTALL REPLACEMENT FOR BLOWN HWU ELEMENT - BROOKTON CARAVAN PARK	\$2,776.00
EFT14068	19/01/2023	JOMAR CONTRACTING	BRIDGE NO:3154A DAVIS ROAD - PRELIMINARIES & HALF CAP REPLACEMENT	\$27,500.00
EFT14069	19/01/2023	LANDGATE (DOLA)	RURAL UV INTERIM VALUATION SCHEDULE R2022/2 15/10/22 - 09/12/22	\$86.94
EFT14070	19/01/2023	LES VIDOVICH	MIW CONTRACT - REIMBURSEMENT OF INTERNET EXPENSES - 03/12/22 - 02/01/2023	\$80.27
EFT14071	19/01/2023	LGRCEU	PAYROLL DEDUCTIONS	\$152.50
EFT14072	19/01/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	INTRODUCTION TO LOCAL GOVERNMENT PROGRAM J MASON, PROFESSIONAL DEVELOPMENT - K FREEMAN - CDO - ELEARNING PROGRAM - GOVERNANCE FUNDAMENTALS	\$510.00
EFT14073	19/01/2023	NARROGIN GLASS	UNIT 4 MADISON SQUARE - REGLAZE BROKEN KITCHEN WINDOW FIXED PANEL	\$193.96
EFT14074	19/01/2023	NARROGIN QUARRY OPERATIONS	PURCHASE OF 80 TON RIPRAP @ \$34.65 PER TONNE + GST DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK	\$3,050.72

Chq/EFT	Date	Name	Description	Amount
EFT14075	19/01/2023	NOURISH BROOKTON	POOL KIOSK STOCK, CHIPS, DRINKS, LOLLIES, CARAVAN PARK ABLUTION BLOCK SUPPLY AND CONNECT 45KG GAS BOTTLE, CHRISTMAS BBQ SOFT DRINKS, GLAD WRAP, ROASTER PANS ETC, PURCHASES FROM DECEMBER STATEMENT REFRESHMENTS	\$1,135.86
EFT14076	19/01/2023	REDFISH TECHNOLOGIES PTY LTD	REDFISH TECHNOLOGIES TO PRODUCE A SCOPE OF WORK THAT IS IN LINE WITH THE REQUIREMENTS OF THE SHIRE WITH REGARDS TO THE INSTALLATION OF CCTV CAMERAS IN AND AROUND BROOKTON AS PER QUOTE NO. 32028	\$2,398.00
EFT14077	19/01/2023	RICHARD GILL	EMPLOYEE REIMBURSEMENT OLIVER SAFETY SHOES	\$160.00
EFT14078	19/01/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14079	19/01/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$780.00
EFT14080	19/01/2023	SIMS CIVIL	ADDITIONAL 2 CULVERTS FOUND ON INSPECTION - DANGIN-MEARS RD SUPPLY AND INSTALL: 1 X 300MM RCP CULVERT 13M WITH PRECAST HEAD WALLS NTH BARON ROAD	\$18,979.40
EFT14081	19/01/2023	STUMPY'S GATEWAY ROADHOUSE	WORKS & GARDEN FUEL PURCHASES MINOR EQUIPMENT & PCB1 DIESEL DEC 2022	\$319.87
EFT14082	19/01/2023	SUBSURFACE MAPPING	CABLE MAPPING BFBB BUILDING YORK-WILLIAMS ROAD	\$990.00
EFT14083	19/01/2023	T/AS DOWNER EDI LTD DOWNER EDI WORKS PTY LTD	TWO COAT SEAL ON BROOKTON KWEDA ROAD - 20/12/2022 TO 22/12/2022 SLK 13.44 TO 15.81 (2370 X 7M) - THIS INCLUDES MOB/DEMOB	\$219,647.67
EFT14084	19/01/2023	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM INTERFIRE, CORSIGN GNANGARA, SGS WATER SAMPLES	\$261.30
EFT14085	19/01/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES INC TRAVEL 21/12/22	\$470.25
EFT14086	19/01/2023	WA LOCAL GOVERNMENT ASSN	PRESENTING WITH CONFIDENCE TRAINING 13/03/2023 - MCC	\$638.00
EFT14087	19/01/2023	WA TREASURY CORPORATION	SCHEDULED PAYMENT LOAN 80 FOR PERIOD 01 JAN 23 TO 31 MAR 23 & GOVERNMENT GUARANTEE FEE ANNUITY LENDING FOR PERIOD ENDING 31.12.22	\$34,619.37
EFT14088	19/01/2023	WATER CORPORATION OF WA	WATER CHARGES 09/01/22 - 10/01/23 MEMORIAL PARK, OVAL & UNITS AT 33 WHITTINGTON STREET, STANDPIPE 50MM METER, DEPOT, MADISON SQ UNITS, UNITS MATTHEW STREET, ADMIN, 23 WHITTINGTON STREET, SWIMMING POOL	\$13,932.23
EFT14089	19/01/2023	WESFARMERS KLEENHEAT GAS PTY LTD	45KG VAP CYL - FACILITY FEE / CYLINDER SERVICE CHARGE YR U1 4 MATTHEW STREET	\$46.75
EFT14090	19/01/2023	WESFARMERS KLEENHEAT GAS PTY LTD	45KG VAP CYL - FACILITY FEE / CYLINDER SERVICE CHARGE YR UNITS 6, 28 WILLIAMS STREET BROOKTON	\$280.50

Chq/EFT	Date	Name	Description	Amount
EFT14091	19/01/2023	WHEATBELT ELECTRICS	RAILWAY STATION RETICULATION FIX RETICULATION BOX WIRING	\$242.00
EFT14092	19/01/2023	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	STORAGE OF ARCHIVE BOXES DEC22	\$49.20
EFT14093	20/01/2023	CHARLENE HAYDEN	BOND RETURN R:38277 HIRE OF WB PAVILION 03/01/2023	\$500.00
DD6489.1	05/01/2023	SYNERGY	293922670 - 40 WHITE STREET UNITS USAGE FOR THE PERIOD 17/09/22-16/11/2022	\$2,454.64
DD6493.1	10/01/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$304.07
DD6493.2	10/01/2023	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$841.69
DD6493.3	10/01/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$77.13
DD6493.4	10/01/2023	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$119.04
DD6493.5	10/01/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$79.17
DD6493.6	10/01/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6493.7	10/01/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$344.11
DD6493.8	10/01/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,292.44
DD6493.9	10/01/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$876.15
DD6498.1	13/01/2023	SYNERGY	409966190 - CARAVAN PARK, OVAL & WB EVA PAVILION - USAGE PERIOD 10/11/2022-14/12/2022	\$1,774.96
DD6500.1	14/01/2023	SHIRE OF BROOKTON - MASTERCARD - MIE	MIE CREDIT CARD STATEMENT FOR DECEMBER 2022	\$149.00
DD6500.2	14/01/2023	SHIRE OF BROOKTON - MASTERCARD - MCC	MCC CREDIT CARD STATEMENT FOR DECEMBER 2022	\$522.38
DD6500.3	14/01/2023	SHIRE OF BROOKTON - MASTERCARD - CEO	CEO CREDIT CARD STATEMENT FOR DECEMBER 2022	\$4.00
DD6500.4	14/01/2023	SHIRE OF BROOKTON - MASTERCARD - CESM	CESM CREDIT CARD STATEMENT FOR DECEMBER 2022	\$4.00
DD6503.1	17/01/2023	TELSTRA CORPORATION	ADMINISTRATION BUILDING, CRC & TELSTRA INTEGRATED MESSAGING FOR SMS USAGE UP TO 22/12/22. SERVICE & RENTAL CHARGES UP TO 22/01/2023	\$714.45
DD6514.1	23/01/2023	TELSTRA CORPORATION	306 3520 757 - MOBILE SERVICE CHARGES ADMIN & DEPOT 02/01/23-01/02/23	\$608.00
DD6517.1	24/01/2023	SYNERGY	502 310 670 - USAGE PERIOD 25/11/2022-24/12/2022 184 STREET LIGHTS	\$3,567.19



Chq/EFT	Date	Name	Description	Amount
DD6518.1	24/01/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$301.73
DD6518.2	24/01/2023	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$841.69
DD6518.3	24/01/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$88.57
DD6518.4	24/01/2023	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$109.12
DD6518.5	24/01/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$39.59
DD6518.6	24/01/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6518.7	24/01/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$403.30
DD6518.8	24/01/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,388.77
DD6518.9	24/01/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$879.76
1008.1	05/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.70
1008.1	06/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.60
1008.1	01/01/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1008.1	03/01/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$43.17
1008.1	04/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
1009.1	09/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.08
1010.1	10/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.03
1010.1	11/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.00
1010.1	12/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$9.56
1011.1	16/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.65
1013.1	18/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1014.1	19/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1015.1	20/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1016.1	23/01/2023	EWAY - CARAVAN	CARAVAN PARK BOOKING SYSTEM	\$0.72

Chq/EFT	Date	Name	Description	Amount
		PARK BOOKING SYSTEM FEES	FEES	
1017.1	30/01/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$293.36
1017.1	25/01/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$3.40
1017.1	25/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.63
1017.1	27/01/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.86
DD6493.10	10/01/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6493.11	10/01/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6493.12	10/01/2023	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,336.70
DD6493.13	10/01/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6493.14	10/01/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
DD6518.10	24/01/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6518.11	24/01/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6518.12	24/01/2023	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,378.08
DD6518.13	24/01/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6518.14	24/01/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
PAYJRUN *1116	10/01/2023	SALARIES & WAGES	WEEK 28	\$62,075.31
PAYJRUN *1119	24/01/2023	SALARIES & WAGES	WEEK 30	\$59,887.33
			<b>TOTAL</b>	<b>\$642,489.58</b>

## List of Credit Card Transactions Paid in January 2023

## Shire of Brookton - Bendigo Bank Mastercard – MIE

Direct Debit	Date	Description	Amount
DD6500.1	14/01/2023	ADMIRAL BUNBURY ACCOMMODATION P SYNGE WHILST TRAINING	\$145.00
		BENDIGO BANK CARD FEE	\$4.00
		<b>TOTAL</b>	<b>\$149.00</b>

## Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD6500.4	14/01/2023	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
DD6500.2	14/01/2023	BENDIGO BANK CARD FEE	\$4.00
		BROADWATER COMO ACCOMMODATION L ANDERSON WHILST TRAINING	\$183.60
		TELSTRA SEWERAGE ALARM	\$10.08
		AWARDS & TROPHIES A4 PLAQUE FOR QUEENS JUBILEE	\$324.70
		<b>TOTAL</b>	<b>\$522.38</b>

## Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD6500.3	14/01/2023	BENDIGO BANK CARD FEE	\$4.00
		<b>TOTAL</b>	<b>\$4.00</b>

**14.02.23.09 INFORMATION COMMUNICATION TECHNOLOGY SYSTEM 3 YEARS SUPPORT SERVICE**

<b>File No:</b>	COR005
<b>Date of Meeting:</b>	16 February 2023
<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 quotations for the provision of Information Communication and Technology (ICT) System Support Service for the 3-year period 23 April 2022 to 22 April 2025.

**Description of Proposal:**

An invitation was extended for Request for Quotes in November 2022 for ICT system 3-year support service with the primary objective to receive submissions from suitably qualified and experienced contractors to provide Council’s ICT System support service and assist with improvement of business processes through the effective use of current and future technologies.

Respondents are required to deliver the Shire’s long-term technological needs, with an initial 3-year contractual period and fixed for the term of the Contract with the option of a further 3-year period.

Submissions were invited through the E- Quotes on the WALGA preferred supplier list with three quotes received.

<b>Respondent Integrated ICT</b>	<b>Respondent JH Computers</b>	<b>Respondent Wallis Computer Solutions</b>
<b>\$ Cost (exc. GST)</b>	<b>\$ Cost (exc. GST)</b>	<b>\$ Cost (exc. GST)</b>
\$32,580	\$58,800	\$70,568

The compliant submissions were assessed against the qualitative criteria as listed in the below table:

<b>Criteria</b>	<b>Weighting</b>
Demonstrated Understanding and Methodology	35%
Relevant Company Skills and Experience of previous similar work	30%
Company resources and availability	25%
Key Personnel Skills	10%

The assessment of the submissions adopted a best value for money approach to this Request. This means that, although price is considered, the Response containing the lowest price will not necessarily be accepted, nor will the offer rank the highest on the Qualitative Criteria.

The Officer's evaluation is included at Attachment 14.02.23.09A.

**Background:**

The Shire's current ICT Contract expired 22 October 2022. In September 2022 the Chief Executive Officer used the delegation allowed under 1.36 Purchasing Authority to extend the contract for a period of six months ending 22 April 2023.

**Consultation:**

Internal consultation has occurred with the Chief Executive Officer.

**Statutory Environment:**

*Local Government Act 1995* and the Local Government (Functions and General) Regulation 1996.

**Relevant Plans and Policy:**

Council's Policy 2.36 – Procurement provides where the value of procurement is between \$40,001 - \$250,000 at least three written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services.

Certain circumstances may arise where it is not reasonably practicable to adhere to the requirements of the Policy, with the purchasing exemption requirements including:

- The supply of goods or services obtained through the Western Australian Local Government Association ("WALGA") Preferred Suppliers Program.

**Financial Implications:**

The 2022/23 operating budget has an allocation of \$74,575 for the provision of Information Communication Technology (ICT) system support services and software. The RFQ received from Wallis Computer Solutions will require an additional estimated budget allocation for the current financial year of \$65,280, this includes \$30,000 for a thorough review of our current system and any required changes along with \$35,280 for the period 22 April 2023 to 31 October 2023 to bring inline for annual billing. The additional budget allocation has been included in the 2022/23 Budget Review.

**Risk Assessment:**

The key risk is for council to manage its Information Communication & Technology to best meet community needs and priorities. Should Council not authorise this request for quotation, then the potential risk could include potential loss of data, increase in cyber security threats, inefficient ICT solutions. Therefore, potentially not meeting expectations of service delivery and business continuity.

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

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

### Community & Strategic Objectives:

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

#### 21. IT Management

21.1 - Review computer hardware and software operating system

21.2 - Review ITC back system

### Comment

Wallis Computer Solutions have met the requirements of the quotation and recognise our business needs. The company has completed various Local government projects with support provide to the Shires of Boddington, Quairading, Pingelly, Cuballing and Corrigin within the Wheatbelt area of Western Australia.

### OFFICER'S RECOMMENDATION

***That Council accepts the Request for Quotation received from Wallis Computer Solutions for Information Communication and Technology (ICT) System Support Service for an initial three-year period.***

*(Absolute majority vote required)*

### Attachments

Confidential Attachment 14.02.23.09A – IT System 3 Year Support Service Recommendation

Confidential Attachment 14.02.23.09B– Evaluation of Request for Quotation

**15.02.23 GOVERNANCE REPORTS****15.02.23.01 APPOINTMENT OF SENIOR EMPLOYEES – REVISED POLICY**

<b>File No:</b>	GOV031A
<b>Date of Meeting:</b>	16 February 2023
<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:**

This report seeks to clarify Council Policy relating to Senior Employees and in particular the process for appointing temporary replacements for Senior Employees for periods of annual leave or similar.

**Description of Proposal:**

A revised draft policy 1.11 SENIOR EMPLOYEES is included at Attachment 15.02.23.01A.

The revised draft policy includes:

1. Adding to the positions currently identified as Senior Employees under section 37(1) of the Local Government Act 1996 (LGA);
2. Setting out a revised policy process for the employment of Senior Employees to permanent positions; and
3. Outlines policy for the appointment of Temporary staff when an employed Senior Employee is absent on leave or terminates their employment. This policy only allows for an appointment for up to 3 months in any 2 year period.

The amendments are highlighted in red, with deletions included as a strikethrough font.

**Background:**

Council has adopted policy to identify those employees who are designated Senior Employees and set out a policy for appointment of such Senior Employees.

**Consultation:**

Department of Local Government, Sport and Cultural Industries.

**Statutory Environment:**

Local Government Act 1996

5.37. Senior employees

- (1) A local government may designate employees or persons belonging to a class of employee to be senior employees.
- (2) The CEO is to inform the council of each proposal to employ or dismiss a senior employee, other than a senior employee referred to in section 5.39(1a), and the council may accept or reject the CEO's recommendation but if the council rejects a recommendation, it is to inform the CEO of the reasons for its doing so.

- (3) Unless subsection (4A) applies, if the position of a senior employee of a local government becomes vacant, it is to be advertised by the local government in the manner prescribed, and the advertisement is to contain such information with respect to the position as is prescribed.
- (4A) Subsection (3) does not require a position to be advertised if it is proposed that the position be filled by a person in a prescribed class.
- (4) For the avoidance of doubt, subsection (3) does not impose a requirement to advertise a position where a contract referred to in section 5.39 is renewed.

5.39. Contracts for CEO and senior employees

- (1) Subject to subsection (1a), the employment of a person who is a CEO or a senior employee is to be governed by a written contract in accordance with this section.
- (1a) Despite subsection (1) —
  - (a) an employee may act in the position of a CEO or a senior employee for a term not exceeding one year without a written contract for the position in which he or she is acting; and
  - (b) a person may be employed by a local government as a senior employee for a term not exceeding 3 months, during any 2 year period, without a written contract.

Local Government (Administration) Regulations 1996

18A. Vacancy in position of CEO or senior employee to be advertised (Act s. 5.36(4) and 5.37(3))

- (1) If a position of CEO, or of a senior employee, of a local government becomes vacant, the local government must give Statewide public notice of the position unless it is proposed that the position be filled by —
  - (a) a person who is, and will continue to be, employed by another local government and who will fill the position on a contract or contracts for a total period not exceeding 5 years; or
  - (b) a person who will be acting in the position for a term not exceeding one year.

**Relevant Plans and Policy:**

Council policy “1.11 SENIOR EMPLOYEES” is relevant to this report.

**Financial Implications:**

There are no direct financial implications in regard to this matter. Council does budget for staff to complete higher duties during a financial year.

**Risk Assessment:**

The report seeks to reduce the risk of confusion arising from temporary appointments to Senior Employee positions. Such confusion is possible, with moderate consequences.

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



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

**Community & Strategic Objectives:** Nil at this time.

**Comment:** Nil

**OFFICER’S RECOMMENDATION**

***That Council adopt the revised draft policy 1.11 SENIOR EMPLOYEES included at Attachment 15.02.23.01A***

*(Simple majority vote required)*

**Attachments**

Attachment 15.02.23.01A – Draft revised policy 1.11 SENIOR EMPLOYEES

<b>1.11 SENIOR EMPLOYEES</b>
------------------------------

<b>Directorate:</b>	Executive			
<b>Statutory Environment:</b>	Local Government Act 1995 s. 5.37			
<b>Council Adoption:</b>	<b>Date:</b>	Aug 2009	<b>Resolution #:</b>	13.04.09.03
<b>Last Amended:</b>	<b>Date:</b>	December 2021	<b>Resolution #:</b>	OCM 12.21-16
<b>Review Date:</b>	June 2023			

**Objective:**

To ~~nominate~~ designate Senior Employee positions and define employment processes for these Senior Employee positions. ~~assist the CEO with the selection and performance evaluation of these employee positions.~~

**Policy:**

- The following positions are ~~nominated~~ designated as Senior Employees under Section 5.37(1) of the *Local Government Act 1995*:
  - Manager Corporate and Community Services (MCC);\*
  - Manager Infrastructure and ~~Works-Assets~~ (MIWA); and
  - Manager Projects (MP)
- The CEO shall:
  - advertise any permanent vacancy of a Senior Employee position as required by Section 5.37(3) of the *Local Government Act 1995*;
  - prepare a short list of suitable candidates for interview;
  - conduct the interviews with the participation from two members of the Employment Committee; and
  - ~~proceed to~~ report to Council on the appointment the successful candidate.
- The CEO shall:
  - appoint suitably qualified and experienced persons to Temporary Senior Employee roles to for up to 3 months in any two year period; and
  - advise Councillors of any such appointments at the earliest opportunity.

~~Note: \* Designated Acting CEO – refer to Council Policy 1.18 – Appointment of Acting CEO~~

**15.02.23.02 PROVISION OF MUTUAL AID FOR RECOVERY DURING EMERGENCIES –  
MEMORANDUM OF UNDERSTANDING (MOU)**

<b>File No:</b>	REL003
<b>Date of Meeting:</b>	16 February 2023
<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>	19 September 2019

**Summary of Report:**

Council is to consider extending an MoU between Regional Local Governments to guide the provision of mutual assistance in the recovery from a disaster.

**Description of Proposal:**

Council is asked to endorse the Shire President and Chief Executive Officer having authority to sign the next iteration of the Local Government Memorandum of Understanding for the Provision of Mutual Aid during Emergencies and Post Incident Recovery (MOU) as detailed in Attachment 15.02.23.02A to:

- facilitate the provision of mutual aid between partnering Local Governments (LG) during emergencies and post incident recovery.
- enhance the capacity of our communities to cope in times of difficulty.
- demonstrate the capacity and willingness of participating LGs to work co-operatively and share resources within the region.

**Background:**

At the WALGA Central Country Zone meeting which will be held on 25 November 2022, there is a proposed item which will look to extend the current MOU. The current MOU was adopted by Council at its Ordinary meeting held on 25 September 2019.

**Consultation:**

In 2019, there was consultation with the then Chief Bushfire Control Officer, with no issues arising, but no other community consultation or engagement as undertaken or is considered necessary.

**Statutory Environment:**

There are no statutory provisions relevant to this matter.

**Relevant Plans and Policy:**

There are no current policies relevant nor are there any proposed.

**Financial Implications:**

There are no direct immediate financial implications in regards to this matter.

Should Council respond to a request from a LG in the Central Country Zone, the Shire costs would relate to staff salary/wages whilst assisting in the emergency and any loss, damage or

cost associated with the provision of support (i.e. plant, equipment, Protective clothing etc.), unless otherwise agreed in writing.

In many instances the loss of plant and equipment would be covered under the Shire’s insurance, however there may be an insurance excess on particular plant or equipment that the Shire may have to meet.

The LG requesting the assistance will be responsible for all incidental cost associated with the provider’s personnel and equipment such as catering, accommodation, WHS, transport, fuel and storage.

The Shire of Brookton may be the LG requesting assistance.

**Risk Assessment:**

Should Council choose to not sign the MOU there is an unlikely likelihood that an emergency occurs beyond the Shire’s capacity, but the consequences of this would be major. Entering in to the MOU mitigates this risk.

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

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

**Community & Strategic Objectives:**

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – May 2018.

Specifically, this acceptance of the draft MOU broadly aligns to the following Business Unit and Function:

- 8. *Emergency Management*
- 8.6 *Co-ordinate Local Management Meetings/Exercises*

**Comment**

The current MOU has been in operation since 2019 with no known issues.

The MOU was implemented last year after the Corrigin Bushfire, where the Shire of Brookton provided staff and equipment to the Shire of Corrigin. The actions of the Shire of Brookton in supporting the Shire of Corrigin were the subject of positive publicity.

## **OFFICER'S RECOMMENDATION**

***That Council authorise the Shire President and CEO to sign and/or affix the Common Seal, as required, to any new Memorandum of Understanding (MOU) for the Provision of Mutual Aid during Emergencies and Post Incident Recovery, subject to it being consistent with the principles of the current MOU.***

*(Simple majority vote required)*

## **Attachments**

**Attachment 15.02.23.02A – Draft MOU Memorandum of Understanding (MOU) for the Provision of Mutual Aid during Emergencies and Post Incident Recovery**

# Local Government MoU

This Memorandum of Understanding is made on the (insert date)

## Parties to the Agreement

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

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

## Aim

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

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

## Purpose

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

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

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

## Partnering Objectives

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

1. Provide whatever resources may reasonably be available within the capacity of that LG to respond to the emergency incident if requested.
2. Provide at its absolute discretion, whatever resources may be available within the means of that LG to assist with post incident recovery in the community.

## Allocation of Resources

1. This MoU acknowledges that the allocation of a partnering LG's personnel and plant resources is an operational issue, and as such is the responsibility of the Chief Executive Officer (CEO) of the LG seeking to offer aid.
2. This MoU seeks to demonstrate that the CEO's commitment to supporting other LGs in need is supported by the Elected Members of each participating Council.
3. Acknowledges and accepts that each participating Local Government commits to make available at a minimum and if required the following resources (if not otherwise committed or needed) at no cost for up to thirty (30) days during and immediately following an event. There after CEO discretion on allocation of these resources and cost recovery may apply:
  - Community Emergency Services Manager (CESM)
  - Local Recovery Coordinator (LRC)
  - Administration Officer
  - Plant Operator
  - Evacuation Centre Building
  - Animal Welfare Equipment
  - Community Bus (excludes fuel)
  - Emergency Generator (excludes fuel)

## Cost Recovery

The Disaster Recovery Funding Arrangements, Western Australia (DRFAWA) guidelines provide for the reimbursement of expenditure incurred by partnering LGs during a disaster event. Each partnering LG is responsible for maintaining an accurate record of its expenditure during an event.

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

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

## Responsibilities

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

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

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

The parties acknowledge that:

1. nothing in this document authorises a party to incur costs or expenses on behalf of the other party; and
2. a party has no authority to act for, or to create or assume any responsibility obligation or liability on behalf of, the other party.

## **Partnering Expectations**

1. To provide where possible both physical and human resources to assist with the immediate response and recovery. Ongoing protracted assistance may be needed, this may be subject to further negotiation and agreement in writing between the partners concerned
2. Where possible, and if appropriate, the affected LG must utilise internal resources and local contractors before requesting assistance from another LG. This will ensure LGs are not seen to be competing with local businesses or offers of assistance.
3. All requests for support will be made through the Incident Controller (IC) of the designated Hazard Management Agency (HMA) for the incident, in consultation with the designated Local Recovery Coordinator (LRC) and the Local Emergency Coordinator (LEC).
4. All equipment provided must be covered by the partners own insurance, each LG is responsible for ensuring insurance policies allow for the provision of mutual aid.
5. Each individual Council will be responsible for continued salary and any workers compensation insurance for their own staff regardless of where they are operating during the disaster event.
6. Each LG will be responsible for any loss, damage or cost associated with the provision of support unless otherwise agreed in writing.
7. The LG requesting support will be responsible for all incidental costs associated with the provider's personnel and equipment such as catering, accommodation, OHS issues, transport, fuel, and storage.

## **Duration and Amendment**

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

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

## **Term**

Unless mutually extended, terminated or parties withdraw, this MoU will expire on 30 June 2028.

## **Withdrawal**

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

## **Notices**

Communications in relation to this MoU should be addressed to:  
The Executive Officer, Central Country Zone of WALGA.



**15.02.23.03 REVIEW OF ORGANISATIONAL STRUCTURE – FEBRUARY 2023**

<b>File No:</b>	ORG015
<b>Date of Meeting:</b>	16 February 2023
<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>	16 June 2022

**Summary of Report:**

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

**Description of Proposal:**

The proposed and revised Organisational Structure – February 2023 is included as Attachment 15.02.23.03A.

The revised Organisational Structure – June 2022 includes:

- the merging of Council’s community development activities into the Brookton CRC operations. To this end, the positions of Community Development Officer (CDO) and Brookton CRC Coordinator have been merged. The CRC Coordinator role was a 0.6 part time role and the CDO role was full time. The expectation is that Shire of Brookton community events and activities will be run as part of the Brookton CRC.
- The Administration Trainee becomes part of the Brookton CRC;
- Adjustment to the Brookton CRC staff hours to more accurately reflect the operations;
- The separation of the position of Finance Officer role for creditors and payroll functions into two part time positions;
- The appointment of a part time Environmental Health Officer/Building Surveyor to replace the previous contract service;
- The Shift of the Ranger Services function to the Governance Department.

In summary

- The total Full Time Equivalent (FTE) staffing of the Shire of Brookton increases from 28.6 to 29.7. This increase reflects the additional hours of the separated Finance Officer role and a better understanding of the operations of the existing staff Brookton CRC;

- The FTE of the Corporate Directorate, reporting to the Manager Corporate and Community, increases from 9 to 10.5; and
- The FTE of the Governance Directorate, reporting to the CEO, reduces from 5.6 to 4.2.

**Background:**

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

Council last reviewed the Organisational Structure at their June 2022 Ordinary Meeting. A copy of the Organisational Structure – June 2022 is included at Attachment 15.02.23.03B.

**Consultation:**

Internal consultation has occurred.

**Statutory Environment:**

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

**Relevant Plans and Policy:**

Nil at this time.

**Financial Implications:**

Because staffing levels remain similar it is expected the revised Organisational Structure – February 2023 will not have a significant impact the Salary and Wages budget allocation for the current or next financial year’s budget.

**Risk Assessment:**

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

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

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

**Community & Strategic Objectives:**

This proposal relates to delivery of core business and services, broadly relating to the functions of Governance and Organisational Development.

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

***That Council endorses the revised Organisational Structure – February 2023, as included in Attachment 15.02.23.03A.***

*(Simple majority vote required)*

**Attachments**

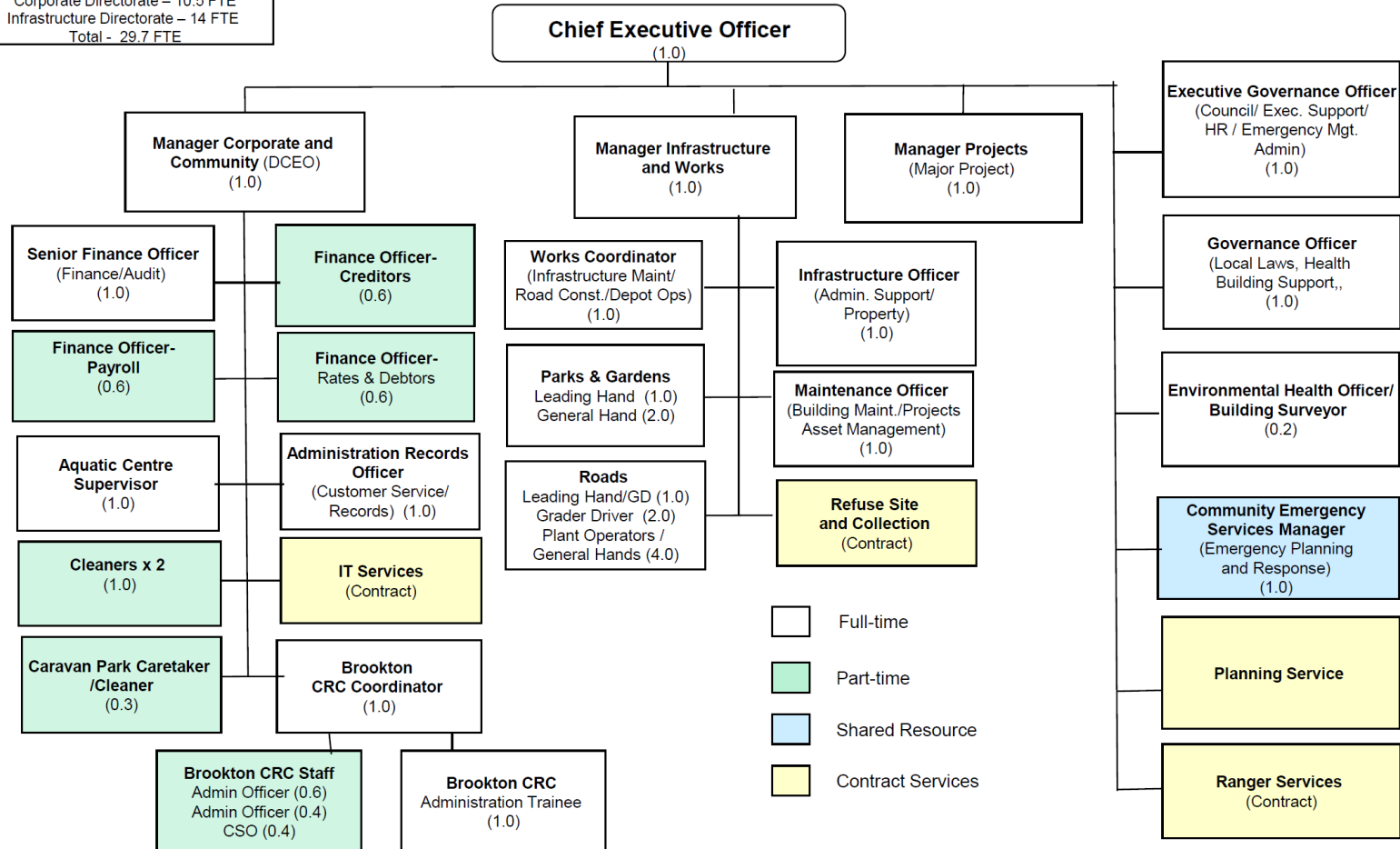
Attachment 15.02.23.03A – Organisational Chart – February 2023

Attachment 15.02.23.03B – Organisational Chart – June 2022

# Organisational Structure

(February 2023)

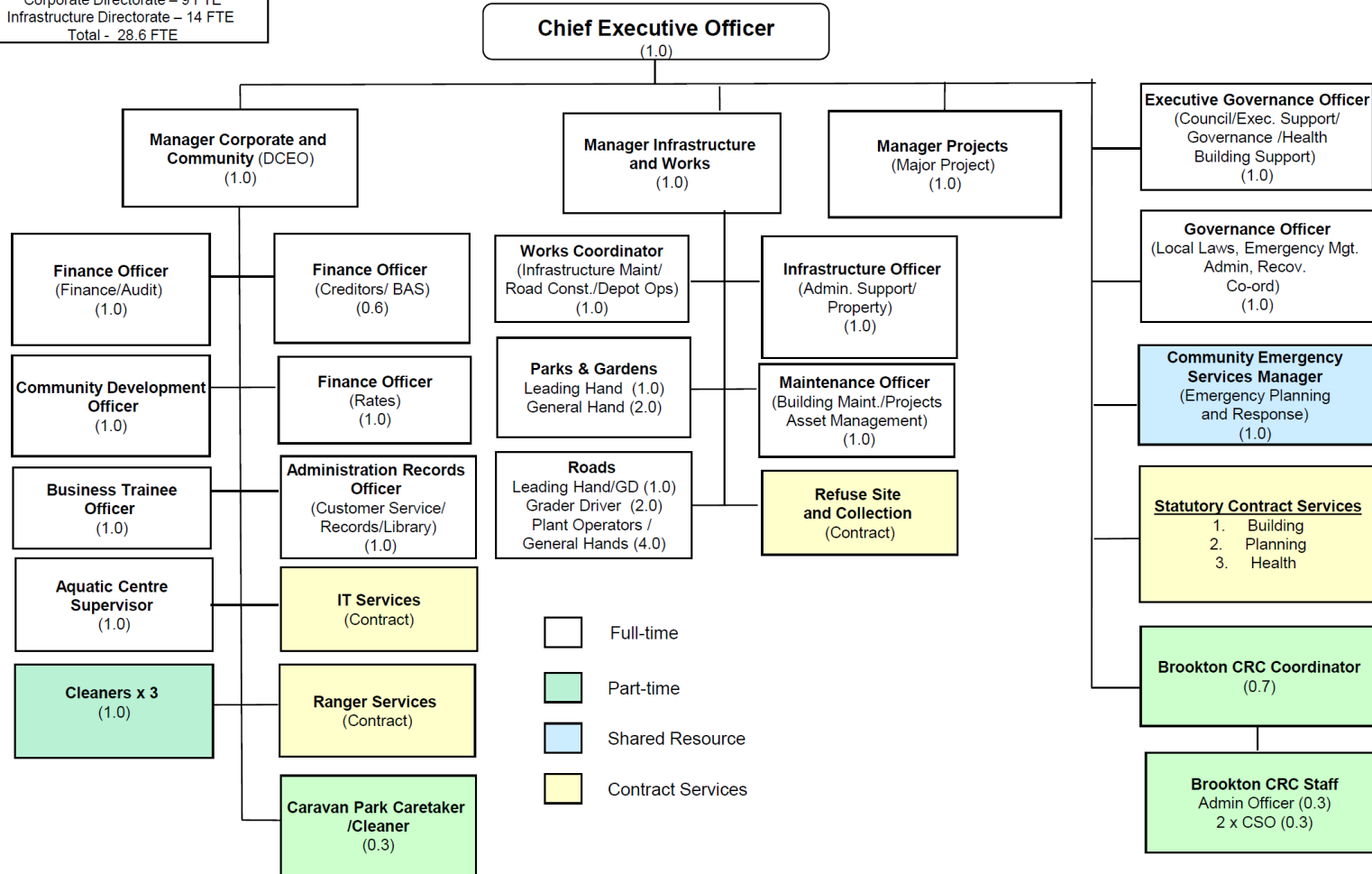
Full Time Employee (FTE) Count
Executive Directorate – 4.2 FTE
Projects Directorate - 1 FTE
Corporate Directorate – 10.5 FTE
Infrastructure Directorate – 14 FTE
Total - 29.7 FTE



# Organisational Structure

(June 2022)

Full Time Employee (FTE) Count
Executive Directorate – 4.6 FTE
Projects Directorate -1 FTE
Corporate Directorate – 9 FTE
Infrastructure Directorate – 14 FTE
<b>Total - 28.6 FTE</b>



**16.02.23 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**17.02.23 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Nil at this time.

**18.02.23 CONFIDENTIAL REPORTS**

**18.02.23.01 CONFIDENTIAL ITEM: REQUEST FOR PAYMENT OF LEGAL REPRESENTATION COSTS**

**OFFICER'S RECOMMENDATION**

*That Council, under the terms of Council Policy 1.19 Legal Representation for Council Members and Employees, approves the application of Cr Katrina Crute for payment of legal representation costs up to an amount of up to \$30,000. In line with Council Policy 1.19 Council advises Cr Crute that:*

- 1. any request for additional financial support for this legal action requires a separate application and approval by Council. Any such application will be assessed on its merits and Council may choose to not approve any further application; and*
- 2. should Cr Crute:*
  - a. have not acted in good faith, or acted unlawfully or in a way that constitutes improper conduct, or given false or misleading information in this application; or*
  - b. be awarded costs, damages, or settlement, in respect of this action; Council will seek to recover any monies provided under this policy.*

*(Simple majority vote required)*

**19.02.23 NEXT MEETING & CLOSURE**

The next Ordinary meeting of the Council will be held on Thursday 16<sup>th</sup> March 2023 commencing at 6.00 pm.