Shire of Brookton

AGENDA

Ordinary Meeting of Council

To be held:

Thursday 16 July 2026 at 6:00pm

Shire of Brookton Council Chambers

14 White Street, Brookton

This meeting will be recorded in line with Local Government Act.

Shire of Brookton

NOTICE OF MEETING

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 16th July 2026 in the Council Chambers at the Shire Administration Centre commencing at 6.00pm.

The business to be transacted is shown in the agenda.

Gary Sherry
CHIEF EXECUTIVE OFFICER
10th July 2026

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.

Shire of Brookton

Living Values

Collaborate

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

I will

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

Learn

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

I will

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

Integrity

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

I will

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

Resilient

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

I will

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

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1.07.26 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President, Cr Rod Wallis, will declare the Meeting open.

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.

Recording of proceedings
In accordance with Regulation 14I Local Government (Administration) Regulations this meeting is being recorded. Recordings will be available on the Shire's website.

By being present at this meeting, members of the public consent to the possibility that their voice will be recorded.

2.07.26 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

Cr RJ Wallis	President
Cr L McCabe	Deputy President
Cr C Andretta	
Cr BJ Copping	
Cr G Crouch	
Cr KA Toop	

Staff (Non-Voting)

Gary Sherry	Chief Executive Officer
Stuart Billingham	Manager Corporate and Community
Kevin D'Alton	Acting Manager Infrastructure Works
Sandie Spencer	Executive Governance Officer

Apologies
Nil at this time.

Leave of Absence
Cr PL Harben

Members of the Public
Nil at this time.

3.07.26 USE OF COMMON SEAL

The Table below details the Use of Common Seal under delegated authority.

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

4.07.26 DELEGATED AUTHORITY – ACTIONS PERFORMED

The tables below detail the actions of Council performed under delegated authority.

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

BUILDING			
Permit No.	**Lot & Street**	**Type of Building Work**	**Date Granted**
Nil			

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

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

5.07.26 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Regulation 11 of the Local Government (Administration) Regulations 1996 requires that a summary of each public question asked and the response given is included in Council Minutes. Questions Taken on Notice at one Council meeting will be researched and a written response provided to the questioner, assuming that Council has their contact information. These responses to questions taken on notice will be included in minutes of the following Meeting.

Nil.

6.07.26 PUBLIC QUESTION TIME

Nil at this time.

7.07.26 APPLICATIONS FOR LEAVE OF ABSENCE

Nil at this time.

8.07.26 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil at this time.

9.07.26 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.07.26.01 LOCAL EMERGENCY MANAGEMENT COMMITTEE – 16 JUNE 2026

That the minutes of the Local Emergency Management Committee Meeting held in the Shire of Brookton Council Chambers on 16th June 2026 be received by Council.

9.07.26.02 ORDINARY MEETING OF COUNCIL – 18 JUNE 2026

That the minutes of the Ordinary Meeting of Council held in the Shire of Brookton Council Chambers, on 18th June 2026, be confirmed as a true and correct record of the proceedings.

9.07.26.03 SPECIAL MEETING OF COUNCIL – 9 JULY 2026

That the minutes of the Special Meeting of Council held in the Shire of Brookton Council Chambers, on 9th July 2026, be confirmed as a true and correct record of the proceedings.

10.07.26 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil at this time.

11.07.26 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.

Nil at this time.

12.07.26 TECHNICAL & DEVELOPMENT SERVICES REPORTS

12.07.26.01 2025/26 – PURCHASE FRONT END LOADER

File No:	FIN012
Date of Meeting:	16 July 2026
Location/Address:	Not applicable
Name of Applicant:	Not applicable
Name of Owner:	Not applicable
Author/s:	Kevin D'Alton – Acting Manager Infrastructure & Works
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Report:
This report seeks Council's approval to purchase one (1) John Deere 624P Front End Loader from AFGRI Equipment Australia under RFQ 18/2025 to replace the loader permanently allocated to the Brookton Waste Disposal Site.

The replacement will ensure the Infrastructure & Works Department maintains a dedicated front end loader to support the delivery of road construction, maintenance and other operational services across the Shire.

Description of Proposal:
Council is requested to consider the purchase of one (1) John Deere 624P Front End Loader from AFGRI Equipment Australia through the WALGA Preferred Supplier Program.

Following an assessment of quotations received, officers determined that the John Deere 624P represents the best overall value for money when considering:

- operational capability;
- whole-of-life ownership costs;
- warranty and servicing inclusions;
- compatibility with existing attachments;
- operator familiarity;
- dealer support; and
- reduced implementation and operational risk.

The evaluation identified that although each quotation met the Shire's functional requirements, the John Deere 624P achieved the strongest overall outcome by providing operational continuity while minimising lifecycle costs and service disruption.

A summary of the evaluation is provided in **Confidential Attachment 12.07.26.01A**.

Copies of the quotations received are included as:

- Confidential Attachment 12.07.26.01B – AFGRI Equipment Australia (John Deere)
- Confidential Attachment 12.07.26.01C – McIntosh & Son (Case)
- Confidential Attachment 12.07.26.01D – WesTrac Pty Ltd (Caterpillar)

Background:
The Shire previously operated a John Deere 624P Front End Loader as its primary wheel loader supporting the Infrastructure & Works Department.

Following Council's decision to resume direct management of the Brookton Waste Disposal Site, the existing loader has been permanently allocated to landfill operations to undertake daily waste management activities. While this arrangement ensures the Waste Disposal Site has suitable plant available, it has left the Infrastructure & Works Department without a dedicated front end loader for civil construction and maintenance activities.

To maintain operational capability, officers commenced procurement under the WALGA Preferred Supplier Program and sought quotations from three approved suppliers.

Quotations were received from:
- AFGRI Equipment Australia (John Deere);
- McIntosh & Son (Case); and
- WesTrac Pty Ltd (Caterpillar).

All submissions were assessed against operational performance, ownership costs, warranty, servicing arrangements, compatibility with existing fleet and attachments, supplier support and implementation risk.

Consultation:
Internal staff consultation has occurred.

Statutory Environment:
- Local Government Act 1995
- Local Government (Functions and General) Regulations 1996
- Council Policy 2.36 – Procurement

The procurement has been undertaken in accordance with the Shire's Procurement Policy and through the WALGA Preferred Supplier Program.

Relevant Plans and Policy:
Corporate Business Plan; Plant Replacement Program; Procurement Policy.

Financial Implications:
Funding for the purchase has been included within Council's 2026/27 Plant Replacement Program.

The purchase will be funded from the approved Plant Replacement allocation contained within the 2026/27 Annual Budget.

The evaluation identified that the John Deere quotation represents the strongest whole-of-life financial outcome through:
- comprehensive 48-month/5,000-hour warranty;
- inclusion of the first 2,000 hours of scheduled servicing;
- compatibility with existing attachments, eliminating additional capital expenditure;
- inclusion of a spare rim and tyre; and
- reduced training and implementation costs.

A more detailed financial comparison is contained within Confidential Attachment 12.07.26.01A.

Risk Assessment:
The overall risk associated with this matter is assessed as Medium.

The primary risks relate to the procurement process, commercial confidentiality of supplier pricing and ensuring continuity of operational plant availability.

Risk Rating: MEDIUM
Risk Treatment: Comply with procurement procedures and maintain confidentiality of commercial information to ensure risk remains as low as reasonably practicable.

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 supports the Strategic Community Plan 2022–2032 and Corporate Business Plan by:

- maintaining a modern, reliable and efficient plant fleet;
- supporting the delivery of road construction and maintenance services;
- improving operational efficiency and service delivery;
- minimising plant downtime and operational disruption; and
- ensuring Council assets continue to provide value for money throughout their service life.

Comment
Following evaluation of the quotations received under RFQ 18/2025, officers recommend Council approve the purchase of the John Deere 624P Front End Loader supplied by AFGRI Equipment Australia.

The assessment concluded that the John Deere 624P provides the strongest overall operational outcome for the Shire.

The Shire's existing John Deere 624P has accumulated approximately 3,754 operating hours over ten years of service, demonstrating excellent reliability and suitability within the Shire's operating environment. This proven performance provides confidence that the replacement machine will continue to meet operational requirements throughout its service life.

As the proposed replacement is the same make and model currently operated by the Shire, operators are already familiar with the machine's controls, safety systems and operating characteristics. Consequently, no additional operator training or familiarisation will be required, allowing the machine to enter service immediately and reducing implementation risk.
The proposed loader utilises the same hitch arrangement as the existing machine, enabling all current buckets, pallet forks and other attachments to remain fully interchangeable. This protects the Shire's previous investment in attachments while avoiding unnecessary modification or replacement costs.

The quotation submitted by AFGRI Equipment Australia also includes several additional benefits, including:

- a comprehensive 48-month/5,000-hour warranty;
- the first 2,000 hours of scheduled servicing;
- a spare rim and tyre to minimise downtime; and
- ongoing support from a dealer with whom the Shire has established a positive working relationship.

While the quotations submitted by McIntosh & Son (Case) and WesTrac Pty Ltd (Caterpillar) were compliant and competitive, neither alternative offered the same level of fleet continuity, attachment compatibility, operator familiarity or demonstrated operational performance achieved by the John Deere proposal.

The evaluation therefore concluded that the John Deere 624P delivers the best overall value for money through proven reliability, lower implementation risk, reduced lifecycle costs and continuity across the Shire's plant fleet.

OFFICER'S RECOMMENDATION

That Council:

1. ***accept the quotation submitted by AFGRI Equipment Australia for the supply of one (1) John Deere 624P Front End Loader in accordance with RFQ 18/2025;***

2. ***authorise the Chief Executive Officer to execute all documentation necessary to give effect to this decision.***

3. ***note that the existing John Deere 624P Front End Loader will remain permanently allocated to the Brookton Waste Disposal Site to support ongoing landfill operations.***

(Simple majority vote required)

Attachments

Confidential Attachment 12.07.26.01A – Quotation Evaluation
Confidential Attachment 12.07.26.01B – Quotation Westrac
Confidential Attachment 12.07.26.01C – Quotation AFGRI
Confidential Attachment 12.07.26.01D – Quotation McIntosh & Son WA.

13.07.26 COMMUNITY SERVICES REPORTS

Nil.

14.07.26 CORPORATE SERVICES REPORTS

14.07.26.01 LIST OF PAYMENTS – JUNE 2026

File No:	N/A
Date of Meeting:	16 July 2026
Location/Address:	14 White Street, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Katie Rigg – Finance Officer Creditors
Authorising Officer:	Stuart Billingham – Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	18 June 2026

Summary of Report:
Council is consider receiving the list of payments for the month of June 2026, as required under the Local Government (Financial Management) Regulations 1996.

Description of Proposal:
The accounts paid under Delegation 1.1 Power to Make Payments, are included within Attachment 14.07.26.01A.

A detailed transaction listing of credit card expenditure paid for the period ended 30 June 2026 is contained within Attachment 14.07.26.01B.

A detailed transaction listing of purchases made with purchasing cards for the period ended 30 June 2026 is contained within Attachment 14.07.26.01C.

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

Consultation:
There has been no consultation on this matter.

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

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

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

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —
(a) for each account which requires council authorisation in that month —
(i) the payee's name; and
(ii) the amount of the payment; and
(iii) sufficient information to identify the transaction; and
(b) the date of the meeting of the council to which the list is to be presented.
(3) A list prepared under sub-regulation (1) or (2) is to be —
(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
(b) recorded in the minutes of that meeting.

13A. Payments by employees via purchasing cards
(1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
(a) the payee's name;
(b) the amount of the payment;
(c) the date of the payment;
(d) sufficient information to identify the payment.
(2) A list prepared under subregulation (1) must be —
(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
(b) recorded in the minutes of that meeting.

Local Government (Administration) Regulations 1996
13. Publication of unconfirmed minutes of meetings (Act s. 5.25(1)(i))
(1) The CEO must publish on the local government's official website —
(a) the unconfirmed minutes of each council and committee meeting that is open to members of the public;

Relevant Plans and Policy:
Policy 2.15 Procurement.

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 report relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

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

<u>OFFICER'S RECOMMENDATION</u>

That Council receive:

1. the list of accounts, totalling $834,184.62 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of June 2026, as contained within Attachment 14.07.26.01A;

2. the list of credit card transactions, totalling $3,245.72 paid in June 2026, as contained within Attachment 14.07.26.01B; and

3. the list of purchasing card transactions, totalling $2,414.96 & $2,598.60 paid in June 2026, as contained within Attachment 14.07.26.01C.

(Simple majority vote required)

<u>Attachments</u>
Attachment 14.07.26.01A – List of accounts paid.
Attachment 14.07.26.01B – Credit card transactions.
Attachment 14.07.26.01C – Fuel card transactions.

Attachment 14.07.26.01A

List of Payments Paid in June 2026

Chq/EFT	Date	Name	Description	Amount
EFT18418	04/06/2026	AC ELECTRICS WA	ADMIN BUILDING EXTERNAL LIGHTS TRIPPING, INVESTIGATE & REPAIR MAY 26 ADMIOP & DIAGNOSE LIGHTING TOWER ISSUE MAY 26 OVALOP	$2,238.78
EFT18419	04/06/2026	ACUMENTIS PTY LTD	VACANT LAND VALUATIONS LOTS 501, 506, 507 REYNOLDS & 149, 153, 157, 161 BROOKTON HIGHWAY MAY 26	$4,636.50
EFT18420	04/06/2026	ALLMARK & ASSOCIATES PTY LTD	CITIZEN HONOUR BOARD REFURBISH & UPDATE MAY 26	$1,386.00
EFT18421	04/06/2026	ATKINS MECHANICAL SERVICE	60,000KM SERVICE PT 18, SERVICE TRAILER PPT1 MARCH 26	$4,920.81
EFT18422	04/06/2026	BEDFORD ARMS HOTEL	CATERING COUNCIL BRIEFING FORUM 07.05.26	$277.00
EFT18423	04/06/2026	BONNIE MCIVOR	REIMBURSEMENT REQUEST ACCOMMODATION RATES TRAINING FINANCE OFFICER RATES & DEBTORS MAY 26	$588.00
EFT18424	04/06/2026	BROOKTON HISTORICAL SOCIETY	OCM 05.26-07 COMMUNITY CHEST FUNDING JUNE 26	$2,108.39
EFT18425	04/06/2026	BROOKTON PINGELLY FOOTBALL CLUB	COMMUNITY CHEST GRANT FUNDING AS PER OCM 05.26-06 JUNE 26	$1,000.00
EFT18426	04/06/2026	BROOKTON PROFESSIONAL SERVICES CENTRE	BCRC RENT JUNE 26	$1,050.00
EFT18427	04/06/2026	BUDO GROUP PTY LTD	BROOKTON RAILWAY STATION REFURBISHMENT WORKS PROGRESS CLAIM 04 MAY 26	$84,139.58
EFT18428	04/06/2026	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	$292.04
EFT18429	04/06/2026	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	ATU 3 MONTHLY SERVICING MAY 26 CARAOP & RRTLOP	$720.00
EFT18430	04/06/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	WIRE CUTTERS & TIE WIRE NOVEMBER 26	$34.96
EFT18431	04/06/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION & SAFETY	BUILDING SERVICES LEVY PAYMENT MAY 26 1X LEVY A367	$526.74
EFT18432	04/06/2026	GERALDTON TRANSPORT	PICKUP & DELIVERY OF 1X PALLET EZY STREET POTHOLE REPAIR MAY 26	$268.07

Chq/EFT	Date	Name	Description	Amount
EFT18433	04/06/2026	GREAT SOUTHERN WASTE DISPOSAL	26.03.26 - 30.04.26 DOMESTIC RUBBISH COLLECTION 452 HOUSEHOLDS X 5 WEEKS = 2260, RECYCLING COLLECTION 336 HOUSEHOLDS X 3 WEEKS = 1008, REFUSE SITE 33 LABOUR HOURS X 5 WEEKENDS = 165, 6X BINS OF WASTE, 1X TRAILER BIN OF WASTE, 6X BINS OF CARBOARD, RUBBOP, TIPOP	$20,096.56
EFT18434	04/06/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	GRANT WRITING & BUSINESS CASE DEVELOPMENT TRAINING CDO AUGUST 26	$1,190.00
EFT18435	04/06/2026	MCPEST PEST CONTROL	13X BRIDGES TERMITE INSPECTIONS & 2X TREATMENTS BRIDGES 4863, 3159 MAY 26	$3,740.00
EFT18436	04/06/2026	NARROGIN CASHAN ENTERPRISES PTY LTD T/A NARROGIN CARPETS & CURTAINS	SUPPLY & INSTALL NEW CARPETS MAY 26 U2MSUOP	$4,565.00
EFT18437	04/06/2026	NARROGIN GLASS	REPLACE BROKEN WINDOW MEMORIAL HALL MAY 26 MHALLOP	$231.34
EFT18438	04/06/2026	NARROGIN TOYOTA / MAZDA	60,000KM SERVICE & SAFETY INSPECTION MAY PU41	$881.97
EFT18439	04/06/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	$2,200.00
EFT18440	04/06/2026	SKYE FISHER	REIMBURSEMENT REQUEST PRIDE MONTH SUPPLIES MAY 26	$37.90
EFT18441	04/06/2026	SOUTH REGIONAL TAFE	TAFE COURSE FEES TRAINEE MAY 26	$1,235.00
EFT18442	04/06/2026	STUART BILLINGHAM	REIMBURSEMENT REQUEST PRE EMPLOYMENT MEDICAL MCC MAY 26	$422.40
EFT18443	04/06/2026	STUMPYS GATEWAY ROADHOUSE	WORKS MONTHLY FUEL PURCHASES APRIL 26 PM9 X1, PU40 X3, PT16 X3, PU44 X2, PU42 X1	$1,612.38
EFT18444	04/06/2026	TUTT BRYANT EQUIPMENT	MULTI TYRE ROLLER 500HR SERVICE MAY 26 PR12	$1,653.65
EFT18445	04/06/2026	TYREPOWER LTD	REPLACE TYRE SKID STEER MAY 26 PTR5, LOADER PUNCTURE REPAIR, REMOVE & REPLACE TYRE MAY 26 PL7	$1,793.30
EFT18446	04/06/2026	WA CONTRACT RANGER SERVICES	RANGER SERVICES 12.05.26 3.25HRS, 20.05.26 4HRS	$853.33
EFT18447	04/06/2026	WA LOCAL GOVERNMENT ASSN	LGASS00007 ELECTED MEMBER - CR CROUCH MAY 26 & ELEARNING SERVING ON COUNCIL CR HARBEN MAY 26	$2,317.00
EFT18448	04/06/2026	WALLIS COMPUTER SOLUTIONS	MONTHLY XENEX BUSINESS FIXED WIRELESS 100/100 MBPS UNLIMITED DATA MARCH 26 & APRIL 26	$297.00
EFT18449	11/06/2026	ALLMARK & ASSOCIATES PTY LTD	NAME PLAQUE - MCC & FREIGHT JUNE 26	$88.00
EFT18450	11/06/2026	ATKINS MECHANICAL SERVICE	40000KM SERVICE & REPAIRS WATER TRUCK MAY 26 PT17	$4,902.10
EFT18451	11/06/2026	AUSTRALIA POST	MONTHLY POSTAGE MAY 26 ADMIN, BCRC	$169.88

Chq/EFT	Date	Name	Description	Amount
EFT18452	11/06/2026	B & N EYRE BROOKTON NEWSAGENCY	4X A4PAPER MAY 26 BCRC & BCRC MONTHLY PURCHASES MAY 26 LABELS, VISUAL DIARIES	$253.85
EFT18453	11/06/2026	BEDFORD ARMS HOTEL	STAFF & COUNCILLOR CBF MEETING MEALS 04.06.26	$280.00
EFT18454	11/06/2026	BOHAN (WA) PTY LTD T/A VINES MEDICAL PRACTICE	PRE-EMPLOYMENT MEDICAL REFUSE SITE ATTENDANT MAY 26	$200.00
EFT18455	11/06/2026	BOOKEASY AUSTRALIA PTY LTD	ONLINE BOOKING SYSTEM ROOM MANAGER MONTHLY FEE MAY 26 CARAOP	$242.00
EFT18456	11/06/2026	BRANDWORX AUSTRALIA	UNIFORM ORDER TRAINEE, FO-C, AO MAY 26	$1,063.01
EFT18457	11/06/2026	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	$292.04
EFT18458	11/06/2026	CHRISTINA NEETHLING	CARAVAN PARK REFUND #15798615 1X NIGHT WANDOO CHALET 16.07.26	$207.00
EFT18459	11/06/2026	CUBALLING WINDSCREENS	WATER TRUCK REPLACE CRACKED WINDSCREEN MAY 26 PT17	$1,296.90
EFT18460	11/06/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	WORKS MONTHLY PURCHASES APRIL 26 PAINT & BRUSHES, ELECTRICAL TAPE, PADLOCKS, CUP HOOKS, OCCY STRAP, TELSTRA PRE-PAID WIFI X3, HANDWASH, MOWING HEADS, TOILET SEAT, CABLE TIES, VALVES, RATCHET CLMAPS, HOSE NOZZLES, CLAMPS, EXHAUST FAN, RIVET GUN, CROWBAR, HOLE SAWS, SPANNER SET, CONDUIT, DRIPPER STAKES, LUBRICANT, SOCKET SET, ISOPROPYL ALCOHOL, GARBAGE BAGS	$1,725.68
EFT18461	11/06/2026	GREAT SOUTHERN SUPPLIES T/AS G&M DETERGENTS	MONTHLY CLEANING ORDER MAY 26 RRTLOP, CARAOP, DEPOOP, WBOP, MHALLOP, ADMIOP, BCRC	$485.55
EFT18462	11/06/2026	GREAT SOUTHERN WASTE DISPOSAL	30.04.26 - 28.05.26 DOMESTIC RUBBISH COLLECTION 452 HOUSEHOLDS X 5 WEEKS = 1808, RECYCLING COLLECTION 336 HOUSEHOLDS X 2 WEEKS = 672, 12X BINS OF WASTE, 1X TRAILER BIN OF WASTE, 12X BINS OF CARBOARD, RUBBOP	$7,753.24
EFT18463	11/06/2026	JO-LEE HOLTUM	REIMBURSEMENT REQUEST WORKING WTIH CHILDREN CHECK TRAINEE MAY 26	$87.00
EFT18464	11/06/2026	INTERFIRE AGENCIES (AUST) PTY LTD	BUSHFIRE BRIGADE PPE 25/26 MAY 26	$2,052.05
EFT18465	11/06/2026	INVISION INVESTIGATIONS & CONSULTING	INVESTIGATION OF COMPLAINT C2026-4 - INTERVIEW, CONSULT HOURS, TRANSCRIPT & TRAVEL MAY 26	$6,819.00
EFT18466	11/06/2026	JOMAR CONTRACTING	CARAVAN PARK REFUND INV12768 2X CHALETS VARIOUS DATES JUNE 26	$3,927.00
EFT18467	11/06/2026	LG BEST PRACTICES	LOCAL LAWS REVIEW 4.5HRS MAY 26	$891.00

Chq/EFT	Date	Name	Description	Amount
EFT18468	11/06/2026	NARROGIN CASHAN ENTERPRISES PTY LTD T/A NARROGIN CARPETS & CURTAINS	SUPPLY & INSTALL REPLACEMENT BLINDS JUNE 26 U2MSUOP	$2,521.20
EFT18469	11/06/2026	NOURISH BROOKTON	BCRC MONTHLY PURCHASES MAY 26 SAFETY PINS, END OF LIFE PLANNING WORKSHOP CATERING, DISHWASHING LIQUID & ADMIN MONTHLY PURCHASES MAY 26 STAFF REFRESHMENTS, HAND SOAP, KEYS CUT, DISHWASHER TABLETS	$294.63
EFT18470	11/06/2026	SHIRE OF BROOKTON	PRINTING FOR SUCCESSION PLANNING KITS MAY 26 BCRC	$315.00
EFT18471	11/06/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	$2,200.00
EFT18472	11/06/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	$600.00
EFT18473	11/06/2026	SIGNS PLUS	STAFF & COUNCILLOR NAME BADGES JUNE 26	$148.00
EFT18474	11/06/2026	STEVEN TWEEDIE	REGISTER OF DELEGATIONS WORKSHOP & TRAINING JUNE 26	$660.00
EFT18475	11/06/2026	TOLL TRANSPORT PTY LTD	FREIGHT OF BUSHFIRE PPE FROM INTERFIRE AGENCIES MAY 26	$42.25
EFT18476	11/06/2026	WA CONTRACT RANGER SERVICES	RANGER SERVICES 26.05.26 3.75HRS & 04.06.26 5.50 HRS	$1,088.73
EFT18477	11/06/2026	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	MONTHLY STORAGE CHARGES 214X ARCHIVE BOXES 01.05.26 - 31.05.26	$56.73
EFT18478	15/06/2026	CHEDI CHIHA	GYM KEY BOND REFUND	$70.00
EFT18479	15/06/2026	CHRISTOPH SINN	GYN KEY BOND REFUND	$70.00
EFT18480	15/06/2026	JEERT MIA ABORIGINAL CORPORATION	FACILITY HIRE BOND REFUND NO ALCOHOL	$250.00
EFT18481	18/06/2026	AC ELECTRICS WA	REPLACE SWITCHBOARD COMMUNITY GARDEN MAY 26	$2,329.75
EFT18482	18/06/2026	AFGRI EQUIPMENT AUSTRALIA PTY LTD	5000 HR SERVICE MAY 26 PG9 & GRADER OIL & FILTER CHANGE JUNE 26 PG8	$3,925.53
EFT18483	18/06/2026	ALISON HAYDEN	CARAVAN PARK REFUND #16424637 SHEOAK CHALET 2X NIGHTS 10.07.26-12.07.26	$436.00
EFT18484	18/06/2026	ATKINS MECHANICAL SERVICE	SKID STEER SERVICE & REPAIRS MAY 26 PTR5 & 110000KM/12 MONTH SERVICE JUNE 26 PT15 & BROOKTON CENTRAL FIRE TRUCK INVESTIGATE BRAKE AIR VALVE JUNE 26 PF8 & ADJUST LATCH ON PLANT TRAILER MAY 26 PPT9	$5,514.99
EFT18485	18/06/2026	ATO	BAS RETURN MAY 2026	$84,270.00
EFT18486	18/06/2026	AUSTRALIAN NATIONAL CHARACTER CHECK	NATIONAL POLICE CLEARANCE CHECK CASUAL BMO MAY 26	$106.00
EFT18487	18/06/2026	B & N EYRE BROOKTON NEWSAGENCY	TONER FOR DEPOT PRINTER MAY 26 & ADMIN MONTHLY PURCHASES MAY 26 A4 PAPER, NARROGIN OBSERVER, A3 PAPER, WEST AUSTRALIAN & 2 X CARTON OF A4 REFLEX PAPER BCRC	$326.15

Chq/EFT	Date	Name	Description	Amount
EFT18488	18/06/2026	BOC GASES	RENTAL CHARGES OXYGEN, ACETYLENE, ARGOSHIELD, OXYGEN MEDICAL 28/04/26 - 28/05/26 DEPOOP, POOLOP	$59.93
EFT18489	18/06/2026	BROOKTON PLUMBING	PUMP OUT DUMP POINT APRIL 26 CARAOP & UNBLOCK SINK JUNE 26 BOWLOP & REPAIR LEAK JUNE 26 RRTLOP & PUMP OUT DUMP POINT JUNE 26 CARAOP & UNBLOCK SEWAGE DRAIN MAY 26	$2,879.81
EFT18490	18/06/2026	BROOKTON ROADHOUSE	WORKS MONTHLY FUEL PURCHASES APRIL 26 PU44X2, PU39X3, PU42X4, PSP1X1, PU45X1	$1,651.00
EFT18491	18/06/2026	BUDO GROUP PTY LTD	REPAIRS TO DOORWAY MAY 26 MUSEOP	$4,734.57
EFT18492	18/06/2026	COTERRA ENVIRONMENT	ENVIRONMENTAL SERVICES DANGIN MEARS ROAD 26.04.26 - 25.05.26	$2,868.25
EFT18493	18/06/2026	CULLEN MACLEOD	GUEST SPEAKER END OF LIFE PLANNING WORKSHOP 15.05.26	$2,750.00
EFT18494	18/06/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	PPE STEEL BLUE BOOTS X1 MAY 26 & BROKEN WATER MAIN EMERGENCY REPAIRS MAY 26 WAHPOP2 & FIX BROKEN TAP MAY 26 CARAOP & PURCHASE GLYPHOSATE X 2 MAY 26 & WORKS MONTHLY PURCHASES MAY 26 ELBOWS, NYLON HEADS, BOLT SET, DISPOSABLE GLOVES, JOINERS, MEASURING JUG, RATCHET STRAPS, LIQUID NAILS, SOCKETS, RIVETS, AA BATTERIES	$1,337.07
EFT18495	18/06/2026	ELECTRON ENERGY PTY LTD	INSTALL SPLIT SYSTEM AIR CONDITIONING UNIT JUNE 26 BOWLOP	$3,722.73
EFT18496	18/06/2026	FUEL DISTRIBUTORS OF WA	5000L DIESEL $2.06425 P/L MAY 26	$10,321.25
EFT18497	18/06/2026	GEOFFREY SMITH	CARAVAN PARK REFUND #16384413 & 16384412 2X POWERED SITES 01.06.26 - 03.06.26	$136.00
EFT18498	18/06/2026	GREAT SOUTHERN FUEL SUPPLIES	6000L DIESEL @ $1.918312 P/L JUNE 26	$11,509.87
EFT18499	18/06/2026	HARRIYANDLE FAMILY TRUST	TECHNICAL & PROJECT MANAGEMENT SERVICES MAY-JUNE 26 DANGIN-MEARS ROAD	$6,952.00
EFT18500	18/06/2026	HERSEY SAFETY PTY LTD	PPE FOR DEPOT JUNE 26	$906.56
EFT18501	18/06/2026	JOMAR CONTRACTING	CARAVAN PARK REFUND #16287466 & 16287508 CHALETS VARIOUS DATES JUNE 26	$2,552.00
EFT18502	18/06/2026	KELYN TRAINING SERVICES	BASIC WORKSITE TRAFFIC MANAGEMENT & TRAFFIC CONTROLLER TRAINING PLANT OPERATOR X2 JUNE 26	$1,500.00
EFT18503	18/06/2026	LG BEST PRACTICES	RATES OFFICER END OF YEAR TASK TRAINING JUNE 26	$1,980.00

Chq/EFT	Date	Name	Description	Amount
EFT18504	18/06/2026	LGIS INSURANCE BROKING	HALF YEARLY ARREARS CONTRIBUTION FOR PARTICIPATION IN LGIS REGIONAL RISK COORDINATOR PROGRAM JUNE 26	$6,600.00
EFT18505	18/06/2026	MOORE AUSTRALIA (WA) PTY LTD	FINANCIAL REPORTING TEMPLATE & DOCUMENTATION JUNE 26	$1,815.00
EFT18506	18/06/2026	NARROGIN CASHAN ENTERPRISES PTY LTD T/A NARROGIN CARPETS & CURTAINS	SUPPLY & INSTALL 3X ROLLERBLINDS JUNE 26 BCRC	$1,741.30
EFT18507	18/06/2026	NOURISH BROOKTON	WORKS MONTHLY PURCHASES MAY 26 STAFF REFRESHMENTS & ADMIN MONTHLY PURCHASES MAY 26 STAFF REFRESHMENTS, HAND SOAP, KEYS CUT, DISHWASHER TABLETS	$134.45
EFT18508	18/06/2026	PUMP ENGINEERS PTY LTD	REPLACEMENT BEARINGS FOR PUMP + FREIGHT JUNE 26 SEWEOP	$271.70
EFT18509	18/06/2026	REGIONAL TRAINING	GRADER OPERATING TRAINING 4 X WORKS STAFF NOVEMBER 25	$3,800.00
EFT18510	18/06/2026	RSEA PTY LTD	STAFF PPE EMBROIDERED SHIRTS JUNE 26	$417.53
EFT18511	18/06/2026	RUSHMORE HOLDINGS PTY LTD	BNC MALE FITTINGS X 2 + FREIGHT JUNE 26 PU40	$47.00
EFT18512	18/06/2026	RYLAN CONCRETE RYLAN PTY LTD ATF THE MOORCROFT FAMILY TRUST	KERBING & CONCRETE INFILL AT ROBINSON ROAD BROOKTON HIGHWAY INTERSECTION MAY 26	$9,366.50
EFT18513	18/06/2026	SAFER COMMUNITIES PTY LTD	MISSED SESSION MENTAL HEALTH FIRST AID BCRCC MAY 26	$95.00
EFT18514	18/06/2026	THE FACTORY AUST.PTY.LTD	SCULPTURE SIGNAGE JUNE 26	$2,194.50
EFT18515	18/06/2026	TYREPOWER LTD	PUNCTURE REPAIR LOADER JUNE 26 PL7	$431.50
EFT18516	18/06/2026	WA LOCAL GOVERNMENT ASSN	DIPLOMA OF LOCAL GOVERNMENT CR WALLIS MAY 26	$10,170.00
EFT18517	18/06/2026	WALLIS COMPUTER SOLUTIONS	MONTHLY XENEX BUSINESS FIXED WIRELESS JUNE 26	$148.50
EFT18518	25/06/2026	AMPAC DEBT RECOVERY	RATES DEBT RECOVERY FEE MAY 26 A2919 PROPERTY SEARCH	$66.00
EFT18519	25/06/2026	ATKINS MECHANICAL SERVICE	40000KM SERVICE JUNE 26 PT16 & CALL OUT TO GET GRADER RUNNING JUNE 26 PG8	$1,917.34
EFT18520	25/06/2026	BARRY BARTON	CARAVAN PARK REFUND REQUEST #16353243 1X NIGHT POWDERBARK CHALET 11.07.26	$151.00
EFT18521	25/06/2026	BERYL JOYCE COPPING	QUARTER 4 COUNCILLOR SITTING FEES 01.04.26 - 30.06.26	$1,005.00

Chq/EFT	Date	Name	Description	Amount
EFT18522	25/06/2026	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH: 25/26 FBT RETURN 9HRS, APRIL FINANCIAL STATEMENTS 8HRS, WSFN QUERY 1.25HRS, APRIL BAS 2.75HRS, MAY FINANCIAL STATEMENTS 7.5 HRS, 2026/27 ANNUAL BUDGET 6HRS, MAY BAS 1.25HRS MAY-JUNE 26 & ASSISTANCE WITH REVIEW OF (LGIRS) LOCAL GOVERNMENT FINANCIAL INDICATOR REPORTING 1HRS JUNE 26	$6,468.00
EFT18523	25/06/2026	BROOKTON DELI	CATERING END OF LIFE WORKSHOP 3 15.05.26 BCRC	$182.00
EFT18524	25/06/2026	BROOKTON ROADHOUSE	WORKS MONTHLY FUEL PURCHASES MAY 26 PU42X4, PU44X3, PU39X2, PAV7X1	$1,423.29
EFT18525	25/06/2026	BUDO GROUP PTY LTD	RAILWAY STATION REFURBISHMENT PROGRESS PAYMENT CLAIM 5 JUNE 26	$118,464.14
EFT18526	25/06/2026	CIVIC LEGAL PTY LTD	LEGAL ADVICE RELATING TO FIRE BREAK INFRINGEMENTS MAY 26	$15,386.00
EFT18527	25/06/2026	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	REPAIR SPLIT WATER PIPE JUNE 26 U1SSWS	$539.25
18528	18/06/2026	BROOKTON PINGELLY FINANCIAL SERVICES	PLATE REMAKES JUNE 26 PU44, PU45	$104.20
EFT18528	25/06/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	CAT 5 LEAD & HESSIAN BAGS JUNE 26 BCRC	$59.95
EFT18529	25/06/2026	DFES	2025/26 ESL QUARTER 4 CONTRIBUTION	$8,728.34
EFT18530	25/06/2026	EDGE PLANNING & PROPERTY	PLANNING SERVICES MAY 26 7.25HRS	$1,184.28
EFT18531	25/06/2026	EDWARDS ISUZU UTE	15000KM SERVICE JUNE 26 PAV8	$502.35
EFT18532	25/06/2026	FULTON HOGAN	1X PALLET EZ STREET POTHOLE REPAIR MAY 26	$2,112.00
EFT18533	25/06/2026	GARY CROUCH	QUARTER 4 COUNCILLOR SITTING FEES 01.04.26 - 30.06.26	$1,455.80
EFT18534	25/06/2026	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD PURCHASES MAY 26 CEO, MCC, MIW, CESM	$5,013.56
EFT18535	25/06/2026	GREAT SOUTHERN SUPPLIES T/AS G&M DETERGENTS	MONTHLY CLEANING ORDER JUNE 26 CARAOP, RRTLOP, WBOP, MHALLOP, ADMIOP, BCRC,	$1,267.18
EFT18536	25/06/2026	ISWEEP TOWN & COUNTRY	TOWN ROAD SWEEP JUNE 26	$2,165.63
EFT18537	25/06/2026	KERRY ANNE TOOP	QUARTER 4 COUNCILLOR SITTING FEES 01.04.26 - 30.06.26	$1,005.00
EFT18538	25/06/2026	LACHLAN MCCABE	QUARTER 4 COUNCILLOR SITTING FEES 01.04.26 - 30.06.26	$1,473.75
EFT18539	25/06/2026	LANDGATE (DOLA)	UV GENERAL VALUATION - RURAL AREAS - 357 VALUES JUNE 26	$8,572.95

Chq/EFT	Date	Name	Description	Amount
EFT18540	25/06/2026	MEN'S HEALTH & WELLBEING WA	INFORMATION BOOKLETS JUNE 26 BCRC	$68.20
EFT18541	25/06/2026	MICHAEL COLE	QUARTER 4 AUDIT & RISK COMMITTEE SITTING FEES 01.04.26 - 30.06.26	$247.40
EFT18542	25/06/2026	OFFICEWORKS BUSINESS DIRECT	MONTHLY STATIONERY ORDER JUNE 26 MANILLA FOLDERS, CERTIFICATE FRAMES, LABELS	$67.45
EFT18543	25/06/2026	PETA HARBEN	QUARTER 4 COUNCILLOR SITTING FEES 01.04.26 - 30.06.26	$1,161.80
EFT18544	25/06/2026	PREMIUM FUEL SOLUTIONS PTY LTD	SERVICE, CALIBRATE & REPAIR SAFETY STOP ON DIESEL FUEL TANK JUNE 26	$3,206.76
EFT18545	25/06/2026	RODERICK WALLIS	QUARTER 4 COUNCILLOR SITTING FEES 01.04.26 - 30.06.26	$3,686.25
EFT18546	25/06/2026	SGS	DWER WASTE WATER TREATMENT PLANT BI ANNUAL WATER SAMPLES JUNE 26	$410.41
EFT18547	25/06/2026	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	COMMUNITY CHEST GRANT FUNDING AS PER OCM 06.26-06 JUNE 26 & RATES REFUND A471 14 WILLIAMS STREET	$4,852.23
EFT18548	25/06/2026	STUMPYS GATEWAY ROADHOUSE	WORKS MONTHLY FUEL PURCHASES MAY 26 PU40X3, PT16X3, PAV7X1	$1,049.83
EFT18549	25/06/2026	TEEDE'S AUTO ELECTRICS	SWAP 2-WAY RADIOS BETWEEN PU40 & PG8 JUNE 26	$2,097.95
EFT18550	25/06/2026	TOLL TRANSPORT PTY LTD	FREIGHT FOR DELIVERY OF PARTS FOR SERVICING JUNE 26 PM10	$36.99
EFT18551	25/06/2026	TYREPOWER LTD	REPLACE TYRES JUNE 26 PU41 & TRUCK PUNCTURE REPAIR JUNE 26 PT15 & REPLACE DAMAGED TYRE JUNE 26 PU43	$1,822.39
EFT18552	25/06/2026	VISIMAX SAFETY PRODUCTS	HANDHELD MICROCHIP READER JUNE 26	$625.96
EFT18553	25/06/2026	WHITTINGTON HOLDINGS (1981) PTY LTD	RATES REFUND FOR ASSESSMENT A803 BOWRING ROAD	$511.20
EFT18554	30/06/2026	AC ELECTRICS WA	SUPPLY & REPLACE LIGHTS X11 JUNE 26 BCRC	$2,230.25
EFT18555	30/06/2026	ADVANTAGE SETTLEMENTS	TRANSFER OF LAND SETTLEMENT FEES BUCKINGHAM ROAD JUNE 26 & TRANSFER OF LAND SETTLEMENT FEES DANGIN-MEARS/BROOKTON-CORRIGIN ROADS JUNE 26	$3,685.32
EFT18556	30/06/2026	AFGRI EQUIPMENT AUSTRALIA PTY LTD	PARTS TO REPLACE FAILING ALTERNATOR JUNE 26 PG8	$2,506.57
EFT18557	30/06/2026	ANGELA TRETHEWEY	GOANNA SCULPTURE PLATFORM JUNE 26	$2,681.80
EFT18558	30/06/2026	ATKINS MECHANICAL SERVICE	MOWER 250HR SERVICE JUNE 26 PM9 & MOWER 750HR SERVICE JUNE 26 PM10	$1,525.01
EFT18559	30/06/2026	AYLMORE FABRICATION & WELDING	REPAIR TO FOOTBALL POINT POST JUNE 26	$1,360.66

Chq/EFT	Date	Name	Description	Amount
EFT18560	30/06/2026	B & N EYRE BROOKTON NEWSAGENCY	6X CARTONS A4 COPY PAPER JUNE 26 BCRC & BCRC MONTHLY PURCHASES JUNE 26 PAPRCLIPS, STAMP PAD, POPSTICKS, NOTEBOOKS & ADMIN MONTHLY PURCHASES JUNE 26 A4 PAPER, PAPERCLIPS, VEHICLE LOG BOOKS	$526.89
EFT18561	30/06/2026	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE PROVIDED WITH END OF YEAR RESERVE TRANSFERS 1.75HRS, LG UNIT HOUSE TRUST QUERIES 0.75HRS, JUNE MONTHLY FINANCIAL STATEMENTS & END OF YEAR ASSET PROCESSING 13.75HRS JUNE 26	$2,860.00
EFT18562	30/06/2026	BOC GASES	RENTAL CHARGES OXYGEN, ACETYLENE, ARGOSHIELD, OXYGEN MEDICAL 29.05.26 - 27.06.26 DEPOOP, POOLOP	$58.00
EFT18563	30/06/2026	BROOKTON BUNCH	FLOWERS FOR CITIZENSHIP CEREMONY 03.07.26	$150.00
EFT18564	30/06/2026	BROOKTON PHARMACY	HEPATITIS A & B FINAL SHOTS MIW JUNE 26	$114.00
EFT18565	30/06/2026	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	$292.04
EFT18566	30/06/2026	CIRCUITWEST INC	PRESENTATION OF BEANSTALK SHOW 20.05.26	$3,300.00
EFT18567	30/06/2026	CYGNET WORKPLACE INVESTIGATIONS	INVESTIGATION OF OFFICIAL COMPLAINTS UNDER LGA JUNE 26	$7,700.00
EFT18568	30/06/2026	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	CLEAR BLOCKAGE JUNE 26 ADMIOP	$297.00
EFT18569	30/06/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	PPE UNIFORM BMO TIP ATTENDANT JUNE 26 & WORKS MONTHLY PURCHASES JUNE 26 FILES, CHAIN, GLOVES, LOPPER, LED TUBES, BRACKETS, WASHERS, NUTS & BOLTS, SILICONE, TANK LID & SEAL, SHOWER HEAD, SAFETY GLASSES, CLEANER SPRAY, GARBAGE BAGS, HOSE GUN & CONNECTOR, DUSTPAN, TOOL APPLICATOR SEALANT, BLADES, HYDROCHLORIC ACIS, VALVE BOX, BIN LINERS, SPAKFILLA, POLY END CONNECTORS & REPLACEMENT DOOR LOCK JUNE 26 GYMOP & CHAINSAW BAR & CHAIN X2 JUNE 26 & FIRE RESISTANT DOCUMENT BAGS X20 JUNE 26 BCRC & SLIDING DOOR LOCK JUNE 26 28AWSOP & ROOF RACK INSTALL TO MOUNT ANTENNAES JUNE 26 PU40 & GLYPHOSATE 450 20LT NUFARM X4 JUNE 26	$4,323.29
EFT18570	30/06/2026	GARY SHERRY	ELECTRICITY REIMBURSEMENT TO 29.05.26 AS PER EMPLOYMENT CONTRACT	$309.39

Chq/EFT	Date	Name	Description	Amount
EFT18571	30/06/2026	JESSIKA ASHWORTH	REIMBURSEMENT REQUEST MEAL ALLOWANCE FOR ELECTION COUNT 25.06.26	$21.10
EFT18572	30/06/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	GRANT WRITING & BUSINESS CASE WORKSHOP 20-21.08.26 BCRCC	$1,055.00
EFT18573	30/06/2026	MARKETFORCE	ADVERTISING PROPOSED LOCAL LAWS 30.05.26	$1,822.18
EFT18574	30/06/2026	NARROGIN TOYOTA / MAZADA	CESM VEHICLE 75,000KM SERVICE JUNE 26 PU41	$502.91
EFT18575	30/06/2026	OFFICEWORKS BUSINESS DIRECT	WHITEBOARD & MARKERS JUNE 26 EBSHEDOP	$414.78
EFT18576	30/06/2026	PORTER CONSULTING ENGINEERS	CONCEPT DESIGN BROOKTON HIGHWAY DRAINAGE REVIEW CLAIM 1 JUNE 26	$3,850.00
EFT18577	30/06/2026	SEEK LIMITED	ADVERTISE EMPLOYMENT OPPORTUNITY CESM JUNE 26	$275.00
EFT18578	30/06/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	$2,200.00
EFT18579	30/06/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	$600.00
EFT18580	30/06/2026	STEAMWEST CARPET CLEANING	CARPET CLEAN 3X ROOMS JUNE 26 U333WS	$352.00
EFT18581	30/06/2026	STEVEN TWEEDIE	DRAFT REGISTER OF DELEGATIONS JUNE 26	$3,025.00
EFT18582	30/06/2026	SUSAN BALDWIN	CARAVAN PARK REFUND REQUEST #16452442 1X NIGHT SALMON GUM CHALET 04.07.26	$151.00
EFT18583	30/06/2026	T-QUIP	MOWER PARTS FOR SERVICE JUNE 26 PM10	$260.23
EFT18584	30/06/2026	THE LOCAL GUYS - TEST AND TAG WA TNT	FIRE EXTINGUISHERS FOR FUEL TRAILER & MENS SHED MAY 26	$649.00
EFT18585	30/06/2026	TOLL TRANSPORT PTY LTD	RETURNING OF WATER SAMPLE CONTAINERS JUNE 26	$38.86
EFT18586	30/06/2026	TROY WARWICK DENNIS CALLAGHAN	SEWERAGE INCENTIVE PROGRAM REIMBURSEMENT JUNE 26 42 WILLIAMS STREET A331	$400.00
EFT18587	30/06/2026	TYREPOWER LTD	2X NEW TYRES CESM VEHICLE JUNE 26 PU41 & PUNCTURE REPAIR JUNE 26 PM9	$1,211.38
EFT18588	30/06/2026	WA CONTRACT RANGER SERVICES	RANGER SERVICES 09.06.26 3.75HRS, 17.06.26 4HRS & RANGER SERVICES 24.06.26 3.5HRS	$1,324.13
EFT18589	30/06/2026	WESTATE EMBROIDERY	NEW STAFF UNIFORM EMBROIDERY JUNE 26	$18.70
EFT18590	30/06/2026	WFR - WORKSITE FITNESS & REHABILITATION	CARAVAN PARK REFUND REQUEST #16436691 1X NIGHT POWDERBARK CHALET 02.07.26	$151.00
DD9315.1	02/06/2026	WATER CORPORATION OF WA	WATER CHARGES 12.03.26 - 12.05.26 U1MSUOP, U2MSUOP, U1MSOP, U2MSOP, U3MSOP, U4MSOP, 28AWSOP, 28BWSOP, 25WHITOP, 23WHITOP, 10MAOP	$1,860.87

Chq/EFT	Date	Name	Description	Amount
DD9315.2	02/06/2026	TYRO PAYMENTS LIMITED	EFTPOS TRANSACTION & DEVICE RENTAL FEES 28/04/26 - 27/05/26 BCRC	$29.32
DD9315.3	01/06/2026	TYRO PAYMENTS LIMITED	EFTPOS TRANSACTION & DEVICE RENTAL FEES 25/04/26 - 24/05/26 ADMIN	$139.15
DD9319.1	04/06/2026	TELSTRA CORPORATION	PHONE CHARGES 16.05.26 - 15.06.26 SEWEOP, OVALOP, PT19, PT20, RWPKOP, MADIOP	$71.11
DD9319.2	04/06/2026	SYNERGY	ELECTRICITY CHARGES 08.04.26 - 12.05.26 CARAOP, OVALOP, WBOP	$2,195.05
DD9321.1	05/06/2026	WATER CORPORATION OF WA	WATER CHARGES 13.03.26 - 11.05.26 DEPOOP	$6,577.72
DD9329.1	09/06/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	$5,674.24
DD9329.2	09/06/2026	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	$614.36
DD9329.3	09/06/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	$324.08
DD9329.4	09/06/2026	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	$640.88
DD9329.5	09/06/2026	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	$386.37
DD9329.6	09/06/2026	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	$3,446.03
DD9329.7	09/06/2026	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	$566.47
DD9329.8	09/06/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	$631.02
DD9329.9	09/06/2026	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	$837.69
DD9335.1	11/06/2026	TELSTRA CORPORATION	HARVEST & FIRE BANS MESSAGE BANK 23.05.26 - 22.06.26	$6.00
DD9338.1	14/06/2026	SHIRE OF BROOKTON - MASTERCARD - MIW	MIW CREDIT CARD PURCHASES MAY 26 - AUSTRALIAN REFRIGERATION COUNCIL DEGASSING COURSE X4, ANACONDA SATELLITE COMMUNICATOR, CARD FEES	$1,652.00
DD9338.2	14/06/2026	SHIRE OF BROOKTON - MASTERCARD - CEO	CEO CREDIT CARD PURCHASES MAY 26 - PADDLE.COM HYDRAWISE PLAN SUBSCRIPTION OVALOP, KMART MUGS, GLASSES, SHOWER CURTAINS CARAOP, STARLINK STARLINK - INTERNET CHARGES WB EVA PAVILION, WBSHEDOP, EBSHEDOP, CESM VEHICLE 06/05/26 - 05/06/2026, BUNNINGS REPAIR ITEMS 10MAOP, SINCH MESSAGE MEDIA - MONTHLY ACCESS FEE 01/05/26 - 31/05/26, NARROGIN BETTA HOME LIVING FRIDGE FOR WATER SAMPLE STORAGE	$1,593.72

Chq/EFT	Date	Name	Description	Amount
DD9350.1	16/06/2026	WATER CORPORATION OF WA	WATER CHARGES 17.04.26 - 19.05.26 CARAOP, WBOP	$222.89
DD9350.2	15/06/2026	3E ADVANTAGE PTY LTD	PRINTING & PHOTOCOPYING CHARGES MAY 26 4,500 BW & 4,500 COLOUR BCRC & ADMIN	$2,718.71
DD9350.3	15/06/2026	SYNERGY	ELECTRICITY CHARGES 27.03.26 - 22.05.26 HAPPY VALLEY BORE FIELD	$2,378.85
DD9360.1	23/06/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	$6,219.04
DD9360.2	23/06/2026	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	$588.59
DD9360.3	23/06/2026	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	$430.40
DD9360.4	23/06/2026	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	$707.38
DD9360.5	23/06/2026	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	$386.37
DD9360.6	23/06/2026	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	$3,049.01
DD9360.7	23/06/2026	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	$566.47
DD9360.8	23/06/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	$631.02
DD9360.9	23/06/2026	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	$837.69
DD9365.1	24/06/2026	SYNERGY	ELECTRICITY CHARGES 27.03.26 - 29.05.26 RWSTOP	$2,173.09
DD9367.1	23/06/2026	SYNERGY	ELECTRICITY CHARGES 28.03.26 - 29.05.26 DRAIOP SALINITY PUMP	$4,937.97
DD9367.2	22/06/2026	TELSTRA CORPORATION	MOBILE CHARGES 02.06.26 - 01.07.26 BMO, CEO, WC, MCC, MP, CARAOP, CESM, POOLGO, TIO	$657.79
DD9367.3	22/06/2026	SYNERGY	ELECTRICITY CHARGES 27.03.26 - 28.05.26 MADIOP	$427.98
DD9370.1	25/06/2026	SYNERGY	ELECTRICITY CHARGES 25.04.26 - 24.05.26 STREETLIGHTS X185	$2,960.50
DD9374.1	29/06/2026	AMP SIGNATURE SUPER	SUPERANNUATION CONTRIBUTIONS COUNCILLOR HARBEN QTR 4 01.04.26 - 30.06.26	$120.60
DD9374.2	29/06/2026	UNISUPER	SUPERANNUATION CONTRIBUTIONS COUNCILLOR TOOP QTR 4 01.04.26 - 30.06.26	$120.60
DD9374.3	29/06/2026	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS COUNCILLOR WALLIS QTR 4 01.04.26 - 30.06.26	$442.95
DD9378.1	30/06/2026	TYRO PAYMENTS LIMITED	EFTPOS MACHINE TRANSACTION FEES & DEVICE RENTAL 25.05.26 - 24.06.26 ADMIN	$143.50
DD9329.10	09/06/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	$521.66

Chq/EFT	Date	Name	Description	Amount
DD9329.11	09/06/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	$323.80
DD9360.10	23/06/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	$525.10
DD9360.11	23/06/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	$322.80
1581.1	01/06/2026	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - ACC KEEPING FEE	$50.00
1581.1	01/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$11.52
1581.1	04/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$13.44
1581.1	03/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$22.34
1581.1	02/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$1.08
1582.1	05/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$19.14
1582.1	08/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$11.28
1583.1	10/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$12.34
1583.1	09/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$7.86
1584.1	11/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$24.10
1585.1	12/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$32.12
1586.1	16/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$10.74
1586.1	15/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$50.04
1586.1	18/06/2026	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - BPOINT	$3.70
1586.1	17/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$1.08
1586.1	18/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$42.52
1587.1	19/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$4.50
1588.1	23/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$9.66
1588.1	22/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$8.60
1590.1	25/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$17.24
1590.1	26/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$45.80
1591.1	29/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$1.76
1592.1	30/06/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	$10.32
PAYJRUN 1328	09.06.26	SALARIES & WAGES	WEEK 50 - PPE 09.06.26	$70,963.81
PAYJRUN 1330	23.06.26	SALARIES & WAGES	WEEK 52 - PPE 23.06.26	$73,446.49
				$834,184.62

Attachment 14.07.26.01B

List of Credit Card Transactions Paid in June 2026

Shire of Brookton - Bendigo Bank Mastercard – MIW

Direct Debit	Date	Description	Amount
DD9338.1	14.06.26	20.05.26 AUSTRALIAN REFRIGERATION COUNCIL - DEGASSING REFRIGERANTS COURSE MIW	$267.00
		27.05.26 AUSTRALIAN REFRIGERATION COUNCIL - DEGASSING REFRIGERANTS COURSE TIO	$267.00
		27.05.26 AUSTRALIAN REFRIGERATION COUNCIL - DEGASSING REFRIGERANTS COURSE PLANT OPERATOR	$267.00
		27.05.26 AUSTRALIAN REFRIGERATION COUNCIL - DEGASSING REFRIGERANTS COURSE PLANT OPERATOR	$267.00
		29.05.26 ANACONDA - SATELLITE COMMUNICATOR WITH GPS	$580.00
		30.05.26 CARD FEE	$4.00
		TOTAL	**$1,652.00**

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD9338.2	14.06.26	05.05.26 PADDLE.COM MARKET LTD - HYDRAWISE PLAN SUBSCRIPTION 04.05.26 - 04.05.27 + INTERNATIONAL TRANSACTION FEE	$86.11
		06.05.26 KMART - MUGS, GLASSES, SHOWER CURTAINS FOR CARAVAN PARK	$277.60
		07.05.26 STARLINK - MINI MONTHLY SUBSCRIPTION 06.05.26 - 06.06.26 CESM VEHICLE	$80.00
		09.05.26 STARLINK - INTERNET CHARGES 06.05.26 - 06.06.26 WB EVA PAVILION	$84.01
		09.05.26 STARLINK - INTERNET CHARGES 06.05.26 - 06.06.26	$84.01
		09.05.26 STARLINK - INTERNET CHARGES 06.05.26 - 06.06.26	$84.01
		12.05.26 BUNNINGS - RETICULATION REPAIRS & CLOTHES LINE CORD	$103.36
		15.05.26 SINCH MESSAGE MEDIA - MONTHLY ACCESS FEE 01.05.26 - 31.05.26	$487.73
		26.05.26 NARROGIN BETTA HOME LIVING - 86L FRIDGE FOR WATER SAMPLE STORAGE + CARD SURCHARGE	$302.89
		30.05.26 CARD FEES	$4.00
		TOTAL	**$1593.72**

Attachment 14.07.26.01C

List of Fuel Card Transactions Paid in June 2026

Shire of Brookton - Fuel card - CESM

EFT	Date	Description	Amount
EFT18534	25.06.26	01.04.26 38.81L @ $3.3249P/L	$129.04
		07.04.26 50.73L @ $3.149P/L	$159.75
		10.04.26 40.36L @ $3.239P/L	$130.73
		14.04.26 49.25L @ $3.4549P/L	$170.15
		17.04.26 55.25L @ $3.4549P/L	$190.88
		25.04.26 64.31L @ $3.0149P/L	$193.89
		4X CARD FEES	$1.52
		TOTAL	**$975.96**

Shire of Brookton - Fuel Card - MCC

EFT	Date	Description	Amount
EFT18534	25.06.26	06.04.26 51.82L @ $3.019P/L	$156.44
		13.04.26 47.93L @ $3.35P/L	$160.57
		22.04.26 27.22L @ $3.19P/L	$86.83
		30.04.26 29.32L @ $2.95P/L	$86.49
		3X CARD FEES	$1.14
		TOTAL	**$ 491.47**

Shire of Brookton - Fuel Card - CEO

EFT	Date	Description	Amount
EFT18534	25.06.26	12.04.26 48.86L @ $3.119P/L	$152.39
		24.04.26 49.26L @ $3.19P/L	$157.14
		30.04.26 41.92L @ $2.95P/L	$123.66
		2X CARD FEES	$0.76
		TOTAL	**$ 433.95**

Shire of Brookton - Fuel Card - MIW

EFT	Date	Description	Amount
EFT18534	25.06.26	02.04.26 51.78L @ $3.39P/L	$175.53
		15.04.26 43.97L @ $3.35P/L	$147.30
		24.04.26 59.44L @ $3.19P/L	$189.61
		3X CARD FEES	$1.14
		TOTAL	**$513.58**

Shire of Brookton - Fuel card - CESM

EFT	Date	Description	Amount
EFT18534	25.06.26	04.05.26 61.54L @ $2.559P/L	$157.48
		06.05.26 68.66L @ $2.559P/L	$175.70
		07.05.26 35.49L @ $2.4990P/L	$88.69
		11.05.26 30.05L @ $2.5149P/L	$75.57
		15.05.26 68.37L @ $2.5149P/L	$171.94
		18.05.26 52.68L @ $2.2149P/L	$116.68
		19.05.26 70.33L @ $2.3191P/L	$163.10
		24.05.26 57.59L @ $2.3190P/L	$133.55
		26.05.26 71.14L @ $2.3149P/L	$164.68
		27.05.26 59.52L @ $2.3149P/L	$137.78
		28.05.26 58.14L @ $2.3149P/L	$134.59
		29.05.26 58.32L @ $2.2590P/L	$131.74
		6X CARD FEES	$2.28
		TOTAL	**$1,653.78**

Shire of Brookton - Fuel Card - MCC

EFT	Date	Description	Amount
EFT18534	25.06.26	30.05.26 49.58L @ $2.30P/L	$113.80
		1X CARD FEE	$0.38
		TOTAL	**$114.18**

Shire of Brookton - Fuel Card - CEO

EFT	Date	Description	Amount
EFT18534	25.06.26	10.05.26 57.99L @ $2.49P/L	$144.40
		19.05.26 60.27L @ $2.49P/L	$150.07
		29.05.26 30.57L @ $2.30P/L	$70.31
		3X CARD FEES	$1.14
		TOTAL	**$365.92**

Shire of Brookton - Fuel Card - MIW

EFT	Date	Description	Amount
EFT18534	25.06.26	02.05.26 58.32L @ $2.65P/L	$154.55
		09.05.26 35.60L @ $2.49P/L	$88.64
		18.05.26 54.50L @ $2.49P/L	$135.71
		30.05.26 36.65L @ $2.30P/L	$84.30
		4X CARD FEES	$1.52
		TOTAL	**$464.72**

14.07.26.02 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2026	
File No:	FIN007
Date of Meeting:	16 July 2026
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Bob Waddell - Bob Waddell and Associates Pty Ltd
Authorising Officer:	Stuart Billingham - Manager Corporate & Community
Declaration of Interest:	The authors have no financial interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	18 June 2026

Summary of Item:
Council is to consider the Statement of Financial Activity for the period ending 30 June 2026 with associated commentaries.

Description of Proposal:
The Statement of Financial Activity for the period ended 30 June 2026, as is included at Attachment 14.07.26.02A.

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 and the Manager Corporate & Community. Responsible Officers are also required to review their particular line items for anomalies each month, with a major review in accordance with the *Local Government (Financial Management) Regulations 1996*, regulation 33A, council is required to carry out a review of its annual budget for that year by the last day of February.

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 14.07.26.02A.

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

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

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

OFFICER'S RECOMMENDATION

That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the Period Ended 31 May 2026, as included at Attachment 14.07.26.02A.

(Simple majority vote required)

Attachment
Attachment 14.07.26.02A – Statement of Financial Activity for 30 June 2026.

SHIRE OF BROOKTON

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

FOR THE PERIOD ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

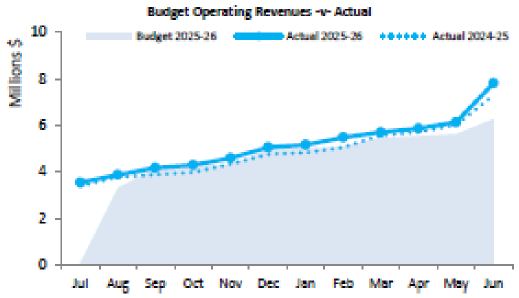
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

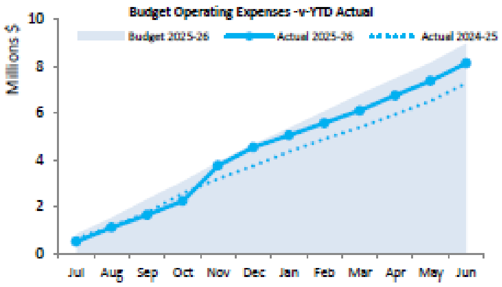
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

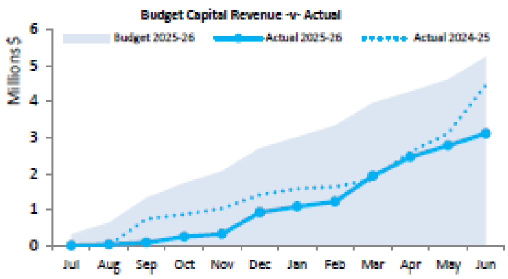


OPERATING EXPENSES

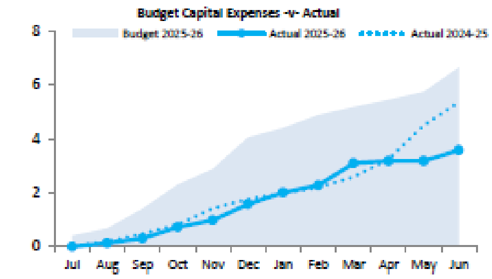


INVESTING ACTIVITIES

CAPITAL REVENUE

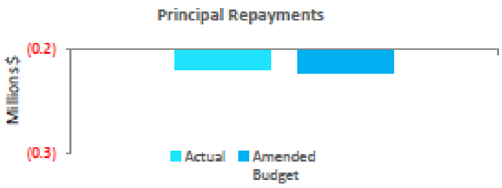


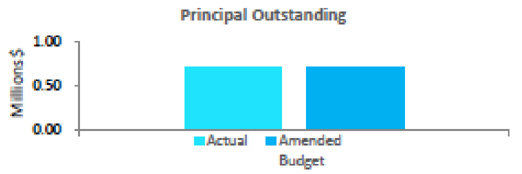
CAPITAL EXPENSES



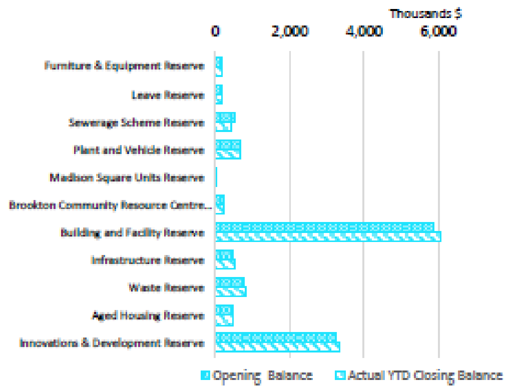
FINANCING ACTIVITIES

BORROWINGS

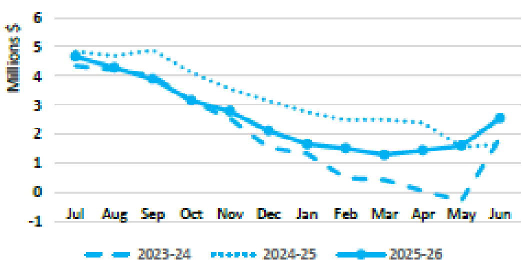




RESERVES



Closing funding surplus / (deficit)



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

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.58 M	$1.66 M	$1.66 M	$0.00 M
Closing	$0.00 M	$0.00 M	$2.56 M	$2.56 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$15.63 M	% of total
Unrestricted Cash	$2.64 M	16.9%
Restricted Cash	$12.99 M	83.1%

Refer to Note 2 - Cash and Financial Assets

Payables

	$0.11 M	% Outstanding
Trade Payables	$0.00 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		100%

Refer to Note 5 - Payables

Receivables

	$0.54 M	% Collected
Rates Receivable	$0.31 M	91.6%
Trade Receivable	$0.23 M	% Outstanding
Over 30 Days		6.0%
Over 90 Days		8.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.49 M)	($0.24 M)	$2.30 M	$2.54 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$3.27 M	
YTD Budget	$3.26 M	0.1%

Refer to Statement of Financial Activity

Grants, Subsidies and Contributions

		% Variance
YTD Actual	$2.45 M	
YTD Budget	$1.24 M	98.2%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.93 M	
YTD Budget	$0.75 M	25.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($3.22 M)	($2.79 M)	($0.78 M)	$2.01 M

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.13 M	
Adopted Budget	$0.16 M	(14.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$2.94 M	
Adopted Budget	$5.20 M	(43.4%)

Refer to Note 8 - Capital Acquisitions

Capital Grants and Contributions

		% Received
YTD Actual	$2.01 M	
Adopted Budget	$1.80 M	11.7%

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)
$2.12 M	$1.37 M	($0.61 M)	($1.98 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.22 M
Interest expense	$0.04 M
Principal due	$0.71 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	$12.99 M	
Interest earned	$0.47 M	0.0%

Refer to Note 11 - Cash Reserves

Lease Liability

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

Refer to Note 10 - Lease Liabilites

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

NATURE 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.

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

BY NATURE

	Ref Note	Adopted Budget (a)	Amended Budget	YTD Budget (b)	YTD Actual (c)	Variance $ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		$	$	$	$	$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		3,264,056	3,264,056	3,264,056	**3,265,976**	1,920	0.06%	
Grants, subsidies and contributions	13	1,183,646	1,237,525	1,237,525	**2,452,444**	1,214,919	98.17%	▲
Fees and charges		695,934	745,166	745,166	**934,538**	189,372	25.41%	▲
Service charges		0	0	0	**0**	0	0.00%	
Interest revenue		309,326	513,836	513,836	**568,876**	55,040	10.71%	▲
Other revenue		459,197	490,562	490,562	**535,199**	44,637	9.10%	
Profit on disposal of assets	7	23,502	23,502	23,502	**1,852**	(21,650)	(92.12%)	▼
Gain on LG house Trust - Non cash		0	0	0	**56,669**			
		5,935,661	**6,274,647**	**6,274,647**	**7,815,554**	1,540,907	24.56%	
Expenditure from operating activities								
Employee costs		(2,947,669)	(2,860,829)	(2,860,829)	**(2,546,732)**	314,097	10.98%	▲
Materials and contracts		(2,797,644)	(2,932,951)	(2,932,951)	**(2,361,847)**	571,104	19.47%	▲
Utility charges		(262,666)	(257,166)	(257,166)	**(190,347)**	66,819	25.98%	▲
Depreciation		(2,428,295)	(2,428,295)	(2,428,295)	**(2,619,624)**	(191,329)	(7.88%)	
Finance costs		(53,632)	(53,632)	(53,632)	**(44,434)**	9,198	17.15%	
Insurance expenses		(232,447)	(232,447)	(232,447)	**(232,068)**	379	0.16%	
Other expenditure		(103,278)	(152,442)	(152,442)	**(84,297)**	68,145	44.70%	▲
Loss on disposal of assets	7	(45,524)	(45,524)	(45,524)	**(48,552)**	(3,028)	(6.65%)	
Loss on LG house Trust - Non cash		0	0	0	**0**	0	0.00%	
		(8,871,155)	**(8,963,286)**	**(8,963,286)**	**(8,127,901)**	835,385	(9.32%)	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	2,450,317	**2,609,656**	159,339	6.50%	
Amount attributable to operating activities		**(485,177)**	**(238,322)**	**(238,322)**	**2,297,309**	2,535,631	(1063.95%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	1,796,744	2,118,900	2,118,900	**2,006,372**	(112,528)	(5.31%)	
Proceeds from disposal of assets	7	156,000	156,000	156,000	**133,830**	(22,170)	(14.21%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	32,086	**18,706**	(13,380)	(41.70%)	
		1,984,830	**2,306,986**	**2,306,986**	**2,158,908**	(148,078)	(6.42%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,098,512)	(5,098,512)	**(2,943,295)**	2,155,217	42.27%	▲
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	**0**	0	0.00%	
		(5,202,033)	(5,098,512)	(5,098,512)	**(2,943,295)**	2,155,217	(42.27%)	▲
		(3,217,203)	**(2,791,526)**	**(2,791,526)**	**(784,387)**	2,007,139	(71.90%)	▲
Non-cash amounts excluded from investing activities	1(b)	0	0	0	**0**	0	0.00%	
Amount attributable to investing activities		**(3,217,203)**	**(2,791,526)**	**(2,791,526)**	**(784,387)**	2,007,139	(71.90%)	▲
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	0	0	0	**0**	0	0.00%	
Transfer from reserves	11	3,383,589	2,938,129	2,938,129	**954,916**	(1,983,213)	(67.50%)	▼
Transfer from Restricted Cash - Other						0	0.00%	
		3,383,589	**2,938,129**	**2,938,129**	**954,916**	(1,983,213)	(67.50%)	▼
Outflows from financing activities								
Repayment of borrowings	9	(222,321)	(222,321)	(222,321)	**(219,857)**	2,464	1.11%	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	**(1,622)**	0	0.03%	
Transfer to reserves	11	(1,035,169)	(1,345,095)	(1,345,095)	**(1,344,035)**	1,060	0.08%	
Transfer to Restricted Cash - Other						0	0.00%	
		(1,259,112)	(1,569,038)	(1,569,038)	**(1,565,513)**	3,525	(0.22%)	
Amount attributable to financing activities		**2,124,477**	**1,369,091**	**1,369,091**	**(610,597)**	(1,979,688)	(144.60%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,577,903	1,660,757	1,660,757	**1,660,758**	1	0.00%	
Amount attributable to operating activities		(485,177)	(238,322)	(238,322)	**2,297,309**	2,535,631	(1063.95%)	▲
Amount attributable to investing activities		(3,217,203)	(2,791,526)	(2,791,526)	**(784,387)**	2,007,139	(71.90%)	▲
Amount attributable to financing activities		2,124,477	1,369,091	1,369,091	**(610,597)**	(1,979,688)	(144.60%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	**0**	**0**	**0**	**2,563,083**	2,563,083	0.00%	▲

KEY INFORMATION

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

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

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

STATUTORY REPORTING PROGRAMS

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. $
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		5,010	5,875	5,875	8,057	2,182	37.15%	▲	
General Purpose Funding - Rates	6	3,264,056	3,264,056	3,264,056	3,265,976	1,920	0.06%	▲	
General Purpose Funding - Other		779,663	1,051,152	1,051,152	2,486,354	1,435,202	136.54%	▲	S
Law, Order and Public Safety		394,225	398,475	398,475	327,127	(71,348)	(17.91%)	▼	S
Health		300	300	300	232	(68)	(22.60%)	▼	
Education and Welfare		57,338	62,780	62,780	72,330	9,550	15.21%	▲	
Housing		136,186	136,186	136,186	155,037	18,851	13.84%	▲	S
Community Amenities		470,081	493,721	493,721	506,182	12,461	2.52%	▲	
Recreation and Culture		34,540	39,940	39,940	53,617	13,677	34.24%	▲	S
Transport		338,025	338,025	338,025	284,291	(53,734)	(15.90%)	▼	S
Economic Services		430,837	428,737	428,737	520,965	92,228	21.51%	▲	S
Other Property and Services		25,400	55,400	55,400	135,385	79,985	144.38%	▲	S
		5,935,661	6,274,647	6,274,647	7,815,554	1,540,907	24.56%	▲	
Expenditure from operating activities									
Governance		(735,385)	(784,896)	(784,896)	(667,137)	117,759	15.00%	▲	S
General Purpose Funding		(485,778)	(510,179)	(510,179)	(442,067)	68,112	13.35%	▲	S
Law, Order and Public Safety		(780,050)	(774,378)	(774,378)	(758,443)	15,935	2.06%	▲	
Health		(24,067)	(23,567)	(23,567)	(20,109)	3,458	14.67%	▲	
Education and Welfare		(135,611)	(120,111)	(120,111)	(86,725)	33,386	27.80%	▲	S
Housing		(186,353)	(162,853)	(162,853)	(124,145)	38,708	23.77%	▲	S
Community Amenities		(763,673)	(786,456)	(786,456)	(658,253)	128,203	16.30%	▲	S
Recreation and Culture		(1,165,801)	(1,195,088)	(1,195,088)	(1,097,083)	98,005	8.20%	▲	
Transport		(3,593,672)	(3,599,442)	(3,599,442)	(3,470,930)	128,512	3.57%	▲	
Economic Services		(946,337)	(910,403)	(910,403)	(718,684)	191,719	21.06%	▲	S
Other Property and Services		(54,428)	(95,913)	(95,913)	(84,324)	11,589	12.08%	▲	S
		(8,871,155)	(8,963,286)	(8,963,286)	(8,127,901)	835,385	9.32%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	2,450,317	2,609,656	159,339	6.50%		
Amount attributable to operating activities		(485,177)	(238,322)	(238,322)	2,297,309	2,535,631	(1063.95%)		
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	14	1,796,744	2,118,900	2,118,900	2,006,372	(112,528)	(5.31%)	▼	
Proceeds from Disposal of Assets	7	156,000	156,000	156,000	133,830	(22,170)	(14.21%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	32,086	18,706	(13,380)	(41.70%)	▼	S
		1,984,830	2,306,986	2,306,986	2,158,908	(148,078)	(6.42%)	▼	
Outflows from investing activities									
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,098,512)	(5,098,512)	(2,943,295)	2,155,217	42.27%	▲	S
		(5,202,033)	(5,098,512)	(5,098,512)	(2,943,295)	2,155,217	(42.27%)	▲	
Amount attributable to investing activities		(3,217,203)	(2,791,526)	(2,791,526)	(784,387)	2,007,139	(71.90%)	▲	
FINANCING ACTIVITIES									
Inflows from financing activities									
Transfer from Reserves	11	3,383,589	2,938,129	2,938,129	954,916	(1,983,213)	(67.50%)	▼	S
		3,383,589	2,938,129	2,938,129	954,916	(1,983,213)	(67.50%)	▼	
Outflows from financing activities									
Repayment of borrowings	9	(222,321)	(222,321)	(222,321)	(219,857)	2,464	1.11%	▲	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	(1,622)	0	0.03%	▲	
Transfer to Reserves	11	(1,035,169)	(1,345,095)	(1,345,095)	(1,344,035)	1,060	0.08%	▲	
		(1,259,112)	(1,569,038)	(1,569,038)	(1,565,513)	3,525	(0.22%)	▲	
Amount attributable to financing activities		2,124,477	1,369,091	1,369,091	(610,597)	(1,979,688)	(144.60%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT									
Net current assets at start of financial year - surplus/(deficit)	1	1,577,903	1,660,757	1,660,757	1,660,758	1	0.00%	▲	
Amount attributable to operating activities		(485,177)	(238,322)	(238,322)	2,297,309	2,535,631	(1063.95%)	▲	
Amount attributable to investing activities		(3,217,203)	(2,791,526)	(2,791,526)	(784,387)	2,007,139	(71.90%)	▲	
Amount attributable to financing activities		2,124,477	1,369,091	1,369,091	(610,597)	(1,979,688)	(144.60%)		
Net current assets at end of financial year - surplus/(deficit)	1	0	0	0	2,563,083	2,563,083	0.00%	▲	

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.
The material variance adopted by Council for the 2025/26 year is $10,000 and 10%.

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 June 2026

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

Non-cash items excluded from operating activities	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$	$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(23,502)	(23,502)	(23,502)	(1,852)
Less: Fair Value adjustments to financial asets at fair value through profit and loss		0	0	0	(56,669)
Add: Loss on asset disposals	7	45,524	45,524	45,524	48,552
Add: Depreciation on assets		2,428,295	2,428,295	2,428,295	2,619,624
Total non-cash items excluded from operating activities		2,450,317	2,450,317	2,450,317	2,609,656

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.		Adopted Budget Opening 30 June 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 30 June 2026
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(12,600,298)	(12,600,298)	(12,600,298)	(12,989,417)
Less: - Financial assets at amortised cost - self supporting loans	4	(32,086)	(32,086)	(32,086)	(13,380)
Add: Borrowings	9	222,321	222,321	222,321	2,464
Add: Lease liabilities	10	1,622	1,622	1,622	0
Total adjustments to net current assets		(12,408,441)	(12,408,441)	(12,408,442)	(13,000,333)

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

Current assets					
Cash and cash equivalents	2	2,089,647	2,089,647	2,172,337	4,965,360
Financial assets at amortised cost	4	12,632,384	12,632,384	12,600,298	10,663,519
Rates receivables	3	152,766	152,766	152,766	243,064
Receivables	3	356,315	356,315	356,315	231,006
Other current assets	4	105,749	105,749	137,836	75,518
Less: Current liabilities					
Payables	5	(593,222)	(593,222)	(608,764)	(109,251)
Borrowings	9	(222,321)	(222,321)	(222,321)	(2,464)
Contract liabilities	12	(160,528)	(160,528)	(144,822)	(130,512)
Lease liabilities	10	(1,622)	(1,622)	(1,622)	0
Provisions	12	(372,824)	(372,824)	(372,824)	(372,824)
Less: Total adjustments to net current assets	1(b)	(12,408,441)	(12,408,441)	(12,408,442)	(13,000,333)
Closing funding surplus / (deficit)		1,577,903	1,577,903	1,660,758	2,563,083

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.

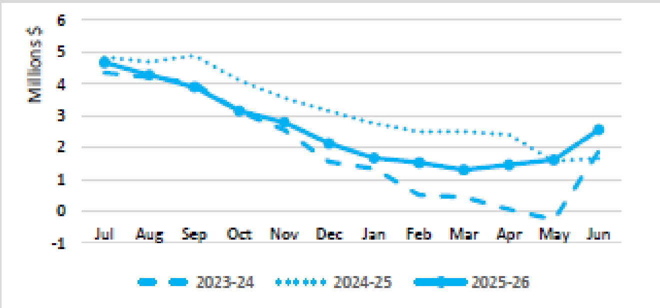
NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 30/06/2025	Year to Date Actual 30/06/2026
		$	$	$
Current Assets				
Cash Unrestricted	2	2,172,337	2,172,337	2,639,462
Cash Restricted - Reserves	2	12,600,298	12,600,298	12,989,417
Receivables - Rates	3	152,766	152,766	243,064
Receivables - Other	3	356,315	356,315	231,006
Other Financial Assets	4	32,086	32,086	13,380
Inventories	4	57,012	57,012	61,593
		15,419,552	15,419,552	16,178,467
Less: Current Liabilities				
Payables	5	(591,407)	(591,407)	(88,551)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(144,822)	(144,822)	(130,512)
Bonds & Deposits	5	(17,357)	(17,357)	(20,700)
Loan and Lease Liability	9	(223,942)	(223,942)	(2,464)
Provisions	12	(372,824)	(372,824)	(372,824)
		(1,350,352)	(1,350,352)	(615,051)
Less: Cash Reserves	11	(12,600,298)	(12,600,298)	(12,989,417)
Add Back: Loan and Lease Liability		223,942	223,942	2,464
Less : Loan Receivable - clubs/institutions		(32,086)	(32,086)	(13,380)
Net Current Funding Position		1,660,758	1,660,758	2,563,083

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

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



This Year YTD
Surplus(Deficit)
$2.56 M

Last Year YTD
Surplus(Deficit)
$1.66 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

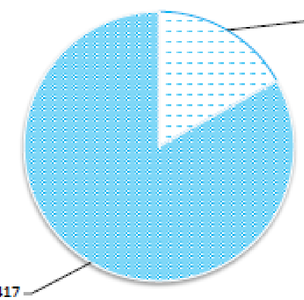
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on hand								
Cash Floats	Cash and cash equivalents	550		550		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	378,473		378,473		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	1,739,739		1,739,739		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	500,000		500,000		WATC	3.55%	OCD
Bond Cash At Bank	Cash and cash equivalents	20,700		20,700		Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		2,325,899	2,325,899		Bendigo	3.00%	20/09/2026
Reserves Cash At Bank	Financial assets at amortised cost		10,663,519	10,663,519		WATC	4.7261%	15/12/2026
Total		2,639,462	12,989,417	15,628,879	0			
Comprising								
Cash and cash equivalents		2,639,462	2,325,898	4,965,360	0			
Financial assets at amortised cost		0	10,663,519	10,663,519	0			
		2,639,462	12,989,417	15,628,879	0			

KEY INFORMATION

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

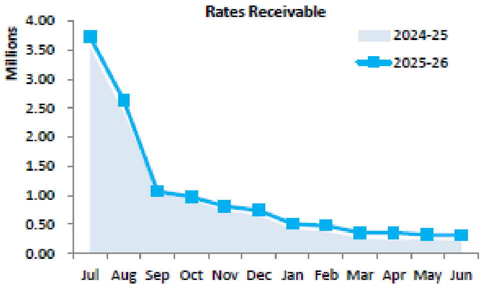
The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal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

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



OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2025	30 Jun 2026
	$	$
Opening arrears previous years	167,905	221,097
Levied this year	3,375,487	3,502,934
Less - collections to date	(3,322,294)	(3,412,636)
Gross rates collectable	221,097	311,395
Net rates collectable	221,097	311,395
% Collected	93.8%	91.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(4)	98,772	1,247	5,636	9,270	114,920
Percentage	0.0%	85.9%	1.1%	4.9%	8.1%	
Balance per trial balance						
Sundry receivable						114,920
GST receivable						41,288
Other Receivables						19,437
Receivable - Employee Related Provisions - Current						55,361
Total receivables general outstanding						231,006

Amounts shown above include GST (where applicable)

KEY INFORMATION

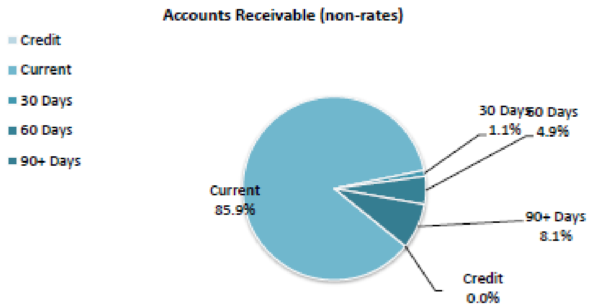
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 June 2026
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	32,086	0	(18,706)	**13,380**
Inventory				
Fuel and materials (including gravel)	57,012	4,581	0	**61,593**
Accrued income/prepayments	48,737	0	(48,192)	**545**
Total other current assets	**137,836**	**4,581**	**(66,898)**	**75,518**

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.

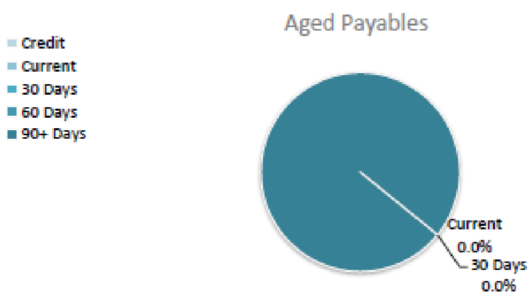
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

OPERATING ACTIVITIES
NOTE 5
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	0	0	0	1,011	**1,011**
Percentage	0%	0%	0%	0%	100%	
Balance per trial balance						
Sundry creditors						**1,011**
Other creditors						**(695)**
ATO liabilities						**8,858**
Payroll creditors						**41,736**
Bonds and deposits held						**20,700**
Prepaid (Excess) Rates						**37,641**
Total payables general outstanding						**109,251**

Amounts shown above include GST (where applicable)

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



OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

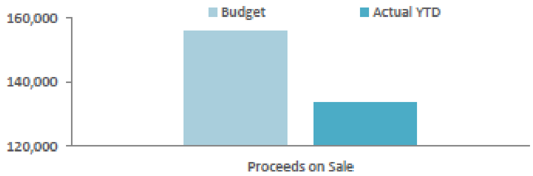
General rate revenue				Budget				YTD Actual			
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				$	$	$	$	$	$	$	$
Gross rental value											
Residential	0.07217	257	4,991,820	360,260	0	0	360,260	360,260	3,350	115	363,724
Industrial	0.07217	5	106,990	7,721	0	0	7,721	7,721	0	0	7,721
Commercial	0.07217	19	867,425	63,739	0	0	62,602	65,729	(313)	0	65,416
GRV	0.07217	2	387,500	27,966	0	0	27,966	27,966	0	0	27,966
Unimproved value											
Unimproved	0.00535	201	404,271,000	2,162,850	0	0	2,162,850	2,162,850	(1,427)	(3,309)	2,158,114
Sub-Total		484	410,624,735	2,622,536	0	0	2,621,399	2,624,526	1,610	(3,194)	2,622,941
Minimum payment	**Minimum $**										
Residential	995	73	235,473	72,635	0	0	72,635	72,635	0	0	72,635
Industrial	995	2	10,920	1,990	0	0	1,990	1,990	0	0	1,990
Commercial	995	14	108,046	13,930	0	0	13,930	13,930	0	0	13,930
GRV	995	1	8,100	995	0	0	995	995	0	0	995
Unimproved	1,663	174	29,400,490	289,362	0	0	289,362	289,362			289,362
Sub-total		264	29,763,029	378,912	0	0	378,912	378,912	0	0	378,912
		748	440,387,764	3,001,448	0	0	3,000,311	3,003,438	1,610	(3,194)	3,001,853
Concession							(1,900)				(1,550)
Amount from general rates							2,998,411				3,000,303
Sewerage - GRV - Rate in Dollar	0.05411	163	369,085	196,911			196,911	198,790	(237)	0	198,554
Sewerage Rates Minimium	731	36	190,314	26,316			26,316	24,854	0	0	24,854
Ex-gratia rates (CBH)	Tonnage	2		42,418			42,418				42,266
Total general rates							3,264,056		0	0	3,265,976
Total		748					3,264,056				3,265,976

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 2025 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Furniture and equipment								
7113	23/24 ELECTRONIC REPLACMENT PROGRAM - 4 X LAPTOP CEO, MCC, SFO & FO	0	0	0	0	4,023	0	0	(4,023)
7078	POWER EDGE R740XD SERVER WITH ASSOCIATED HARDWARE AND SOFTWARE	0	0	0	0	5,000	0	0	(5,000)
	Plant and equipment								
	Governance								
PAV6	2021 MAZDA CX-8 DIESEL FWD - 01BO	39,570	25,000	0	(14,570)	42,000	25,455	0	(16,545)
PAV317	2022 MITSUBISHI TRITON MR4X47 4X4 DUAL CAB - MIW	28,113	25,000	0	(3,113)	30,344	29,091	0	(1,254)
PU38	2022 ISUZU D-MAX 4X2 SINGLE CAB - BMO	25,925	15,000		(10,925)	25,630	22,727	0	(2,903)
	Transport								
PR9	2012 BOMAG SMOOTH DRUM ROLLER - BO5416	37,292	50,000	12,708	0	34,662	34,260	0	(403)
PPT4	BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	7,792	1,000	0	(6,792)	0	0	0	0
PT5	PORTABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	9,894	982	0	(8,913)
PT6	PORATABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	9,919	407	0	(9,512)
PU33	MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	15,000	15,000	0	0	15,000	16,364	1,364	0
PU37	2014 FOTON TUNLAND UTE	4,206	15,000	10,794	0	4,057	4,545	489	0
		178,022	156,000	23,502	(45,524)	180,530	133,830	1,852	(48,552)

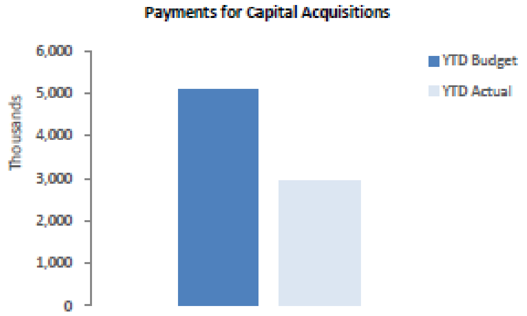


INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$	$
Buildings	2,684,583	2,562,704	2,562,704	636,251	(1,926,453)
Furniture and equipment	151,500	152,892	152,892	111,120	(41,772)
Plant and equipment	593,000	593,000	593,000	508,764	(84,236)
Infrastructure - roads	1,320,111	1,338,088	1,338,088	1,378,941	40,853
Infrastructure - footpaths	75,000	75,000	75,000	71,373	(3,627)
Infrastructure - parks and gardens	41,000	41,000	41,000	12,045	(28,955)
Infrastructure - sewerage	329,339	329,339	329,339	218,312	(111,027)
Infrastructure - water	7,500	6,489	6,489	6,489	0
Payments for Capital Acquisitions	**5,202,033**	**5,098,512**	**5,098,512**	**2,943,295**	**(2,155,217)**

Capital Acquisitions Funded By:	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$	$
Capital grants and contributions	1,796,744	2,118,900	2,085,028	2,006,372	(78,656)
Other (disposals & C/Fwd)	156,000	156,000	156,000	133,830	(22,170)
Plant and Vehicle Reserve	593,000	593,000	508,138	508,138	0
Furniture & Equipment Reserve	178,710	178,710	135,319	135,319	0
Sewerage Scheme Reserve	199,680	199,680	130,950	130,950	0
Building and Facility Reserve	304,583	304,583	82,893	82,893	0
Infrastructure Reserve	97,616	97,616	97,616	97,616	0
Innovations & Development Reserve	1,564,540	1,564,540	0	0	0
Contribution - operations	311,160	(114,517)	1,902,567	(151,824)	(2,054,391)
Capital funding total	**5,202,033**	**5,098,512**	**5,098,512**	**2,943,295**	**(2,155,217)**

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.



CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total
Level of completion indicators

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

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

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				$	$	$	$	$
Buildings								
E042510	SHADCAP	9230	SHADE SHETER - ADMINISTRATION OFFICE	(15,000)	(15,000)	(15,000)	(10,169)	(4,831)
Total - Governance				(15,000)	(15,000)	(15,000)	(10,169)	(4,831)
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(56,583)	(56,583)	(56,583)	(49,933)	(6,650)
Total - Law, Order & Public Safety				(56,583)	(56,583)	(56,583)	(49,933)	(6,650)
E087511	U133CAP	9230	INDE U1 33 WHITTINGTON ST IMPROVEMENTS	0	(14,172)	(14,172)	(6,789)	(7,383)
Total - Education & Welfare				0	(14,172)	(14,172)	(6,789)	(7,383)
Housing								
E091511	SHCOSFC3	9230	HOSUING PROGRAM ADDITIONAL STAFF HOUSING	(500,000)	0	0	0	0
E091515	10MACAP	9230	10 MARSH AVE	(12,000)	(12,000)	(12,000)	(11,770)	(230)
E092510	RLANDCAP	9230	PURCHASE ADDITIONAL RESIDENTIAL LAND - STOCK	(45,000)	(45,000)	(45,000)	0	(45,000)
Total - Housing				(557,000)	(57,000)	(57,000)	(11,770)	(45,230)
Community Amenities								
E105510	ROBIATU	9230	FUJICLEAN ATU SEWER TREATMENT SYSTEM ROBINSON RD PUB	0	(26,300)	(26,300)	(26,300)	0
Total - Community Amenities				0	(26,300)	(26,300)	(26,300)	0
Recreation And Culture								
E111512		9230	KWEDA HALL RENEWAL	(8,500)	0	0	0	0
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(100,000)	(100,000)	(100,000)	0	(100,000)
E112510	POOLCAP	9230	POOL - CAPITAL	(51,000)	(51,000)	(51,000)	(30,865)	(20,135)
E112510	STBLOC	9230	STARTING BLOCKS - POOL	(20,000)	(20,000)	(20,000)	0	(20,000)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(1,700,000)	(2,077,529)	(2,077,529)	(495,305)	(1,582,224)
E112510	POOLFP	9230	FOOTPATHS BROOKTON AQUATIC CENTRE	(20,000)	(20,000)	(20,000)	0	(20,000)
E115510	MUSECAP	9230	MUSEUM - CAPITAL	(10,500)	0	0	0	0
E113510	TENNCAP	9230	OLD TENNIS PAVILION - REFURBISHMENT	(50,000)	(50,000)	(50,000)	0	(50,000)
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(20,000)	0	0	0	0
Total - Recreation And Culture				(1,980,000)	(2,318,529)	(2,318,529)	(526,170)	(1,792,359)
Economic Services								
E132510		9230	PURCHASE BUILDINGS	(20,000)	(20,000)	(20,000)	0	(20,000)
E136510	INDLCAP	9230	LAND FOR BROOKTON COMMERCIAL/INDUSTRIAL HUB	(50,000)	(50,000)	(50,000)	0	(50,000)
E136510	SEACON	9230	SEA CONTAINER STORAGE	(6,000)	(5,120)	(5,120)	(5,120)	0
Total - Economic Services				(76,000)	(75,120)	(75,120)	(5,120)	(70,000)
				0	0	0	0	0
Total - Buildings				(2,684,583)	(2,562,704)	(2,562,704)	(636,251)	(1,926,453)
Plant & Equipment								
Governance								
E042531		9234	ADMIN PURCHASE CEO VEHICLE	(60,000)	(60,000)	(60,000)	(60,626)	626
E042534		9234	ADMIN PURCHASE MIW VEHICLE	(55,000)	(55,000)	(55,000)	(54,525)	(475)
E042533		9234	ADMIN PURCHASE BMO VEHICLE	(48,000)	(48,000)	(48,000)	(41,267)	6,733
Total - Governance				(163,000)	(163,000)	(163,000)	(156,418)	6,884
Community Amenities								
Total - Community Amenities				0	0	0	0	0
Other Property & Services								
E143530	EP005	9234	PURCHASE P&E - REPLACEMENT PR9 2012 BOMAG SMOOTH DR	(230,000)	(230,000)	(230,000)	(179,990)	(50,010)
E143530	LIGHTV6	9234	PURCHASE P&E - REPLACEMENT PPT4 BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	(30,000)	(30,000)	(30,000)	(29,285)	(715)
E143530	LIGHTV7	9234	PURCHASE P&E - REPLACEMENT PT5 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV8	9234	PURCHASE P&E - REPLACEMENT PT6 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV9	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	(45,000)	(45,000)	(45,000)	(41,113)	(3,888)
E143530	LIGHTV3	9234	PURCHASE P&E - REPLACEMENT 2014 FOTON TUNLAND UTE	(45,000)	(45,000)	(45,000)	(41,228)	(3,773)
Total - Other Property & Services				(430,000)	(430,000)	(430,000)	(352,346)	(77,654)
Total - Plant & Equipment				(593,000)	(593,000)	(593,000)	(508,764)	(70,769)
Furniture & Equipment								
Governance								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(31,500)	(31,500)	(31,500)	0	(31,500)
E042520	SERVCAP	9232	ADMIN SERVER	(75,000)	(75,000)	(75,000)	(72,596)	(2,404)
E042520	COMPCAP	9232	INTEGRITY ATTAIN SOFTWARE - COMPLIANCE RECORDS MANAG	0	0	0	0	0
Total - Governance				(106,500)	(106,500)	(106,500)	(72,596)	(33,904)
Recreation & Culture								
E115520	ARTCAP	9232	ARTWORK - PUBLIC AND VISUAL	(20,000)	(15,000)	(15,000)	(15,000)	0
E116520		9232	PURCHASE FURNITURE & EQUIPMENT	(18,000)	(18,000)	(18,000)	(17,350)	(650)
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(7,000)	(7,000)	(7,000)	0	(7,000)
Total - Recreation & Culture				(45,000)	(40,000)	(40,000)	(32,350)	(7,650)
Economic Services								
E132520		9232	PURCHASE FURNITURE & EQUIPMENT	0	(6,392)	(6,392)	(6,174)	218
Total - Economic Services				0	(6,392)	(6,392)	(6,174)	218
Total - Furniture & Equipment				(151,500)	(152,892)	(152,892)	(111,120)	(41,336)
Infrastructure - Roads								
Transport								
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(709,036)	(709,036)	(709,036)	(742,591)	33,555
E121560	RICHR2R	9250	RICHARDSON STREET - RESEAL (RTR)	(55,000)	(55,000)	(55,000)	(57,112)	2,112
E121560	YOURR2R	9250	YOURALLING ROAD R2R	(85,097)	(85,097)	(85,097)	(88,388)	3,291
E121560	YOUNR2R	9250	YOUNG ROAD R2R	(57,000)	(57,000)	(57,000)	(58,379)	1,379
E121560	MCGSR2R	9250	MCGRATH STREET R2R	(12,000)	(12,000)	(12,000)	(12,262)	262
E121560	RAMR2R	9250	RAMSAY ROAD R2R	(88,785)	(88,785)	(88,785)	(89,731)	946

Capital expenditure total
Level of completion indicators

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

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

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				$	$	$	$	$
E121560	WHISR2R	9250	WHITE STREET	(55,000)	(55,000)	(55,000)	**(55,442)**	442
E121565	SODAR2R	9250	SOUTH DALE ROAD R2R	(91,927)	(91,927)	(91,927)	**(97,355)**	5,428
E121565	WBSF3	9250	DANGIN-MEARS ROAD WBSF ENVIRONMENTAL REPORTS 25/26	(38,000)	(61,747)	(61,747)	**(51,030)**	(10,717)
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK 23/24	(63,696)	(63,696)	(63,696)	**(67,851)**	4,155
E121570	BRIDGE11	9250	BRIDGE 3150A ALDERSYDE NORTH ROAD	(39,017)	(28,000)	(28,000)	**(28,000)**	0
E121570	BRIDGE12	9250	BRIDGE 4878A BROOKTON KWEDA ROAD	(25,553)	(30,800)	(30,800)	**(30,800)**	0
Total - Transport				**(1,320,111)**	**(1,338,088)**	**(1,338,088)**	**(1,378,941)**	**40,853**
Total - Infrastructure - Roads				**(1,320,111)**	**(1,338,088)**	**(1,338,088)**	**(1,378,941)**	**40,853**
Infrastructure - Sewerage								
Community Amenities								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(172,292)	(172,292)	(172,292)	**(87,362)**	(84,930)
E107541	HVCAP05	9262	HAPPY VALLEY SMART TECH BORE TANK CONTROL SYSTEM	(7,500)	(6,489)	(6,489)	**(6,489)**	0
E102540	SEWEDS	9254	BROOKTON WASTEWATER (EFFLUENT) OXIDATION POND - DESLUDGING	(157,047)	(157,047)	(157,047)	**(130,950)**	(26,097)
Total - Community Amenities				**(336,839)**	**(335,828)**	**(335,828)**	**(224,801)**	**(111,027)**
Total - Infrastructure - Sewerage				**(336,839)**	**(335,828)**	**(335,828)**	**(224,801)**	**(111,027)**
Infrastructure - Footpaths								
Transport								
E121575	CORBFP	9252	FOOTPATH - CORBERDING ROAD - GAYNOR AND MCGRATH ST	(50,000)	(50,000)	(50,000)	**(46,946)**	(3,054)
E121575	ROBIAR	9252	ACCESSIBLE RAMP - ROBINSON ROAD	(5,000)	(9,600)	(9,600)	**(9,027)**	(573)
E121575	MEMPFP	9252	MEMORAL PARK FOOTPATH	(20,000)	(15,400)	(15,400)	**(15,400)**	0
Total - Transport				**(75,000)**	**(75,000)**	**(75,000)**	**(71,373)**	**(3,627)**
Total - Infrastructure - Footpaths				**(75,000)**	**(75,000)**	**(75,000)**	**(71,373)**	**(3,627)**
Infrastructure - Parks & Gardens								
Recreation And Culture								
E111550	WBSPCAP	9256	WB EVA SPORT PAVILION	(41,000)	(41,000)	(41,000)	**(12,045)**	(28,955)
Total - Recreation And Culture				**(41,000)**	**(41,000)**	**(41,000)**	**(12,045)**	**(28,955)**
Total - Infrastructure - Parks & Gardens				**(41,000)**	**(41,000)**	**(41,000)**	**(12,045)**	**(28,955)**
Grand Total				**(5,202,033)**	**(5,098,512)**	**(5,098,512)**	**(2,943,295)**	**(2,141,315)**

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2025	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		$	$	$	$	$	$	$	$	$	$	$	$	$
Education and welfare														
Kalkarni Residency (20%)	80	12,124	0	0	0	(12,124)	(12,124)	(12,124)	(0)	0	0	(395)	(593)	(593)
Housing									0					
Staff Housing (33%)	80	20,005	0	0	0	(20,005)	(20,005)	(20,005)	0	(0)	(0)	(632)	(979)	(979)
Community amenities									0					
Sewerage (14%)	80	8,487	0	0	0	(8,487)	(8,487)	(8,487)	0	(0)	(0)	(268)	(415)	(415)
Effluent Loan	83	575,905	0	0	0	(49,272)	(49,825)	(49,825)	526,634	526,080	526,080	(21,367)	(29,148)	(29,148)
Recreation and culture									0					
Sport & Recreation	81	210,174		0	0	(78,426)	(79,789)	(79,789)	131,748	130,385	130,385	(18,728)	(14,947)	(14,947)
Other property and services									0					
Grader (33%)	80	20,005	0	0	0	(20,005)	(20,005)	(20,005)	0	(0)	(0)	(632)	(978)	(978)
		846,700	**0**	**0**	**0**	**(188,319)**	**(190,235)**	**(190,235)**	**658,381**	**656,465**	**656,465**	**(42,023)**	**(47,060)**	**(47,060)**
Self supporting loans														
General purpose funding														
Country Club	82	84,518		0	0	(31,538)	(32,086)	(32,086)	52,980	52,431	52,431	(1,851)	(6,012)	(6,012)
		84,518	**0**	**0**	**0**	**(31,538)**	**(32,086)**	**(32,086)**	**52,980**	**52,431**	**52,431**	**(1,851)**	**(6,012)**	**(6,012)**
Total		**931,218**	**0**	**0**	**0**	**(219,857)**	**(222,321)**	**(222,321)**	**711,361.78**	**708,896**	**708,896**	**(43,873)**	**(53,072)**	**(53,072)**
Current borrowings		222,321							2,464					
Non-current borrowings		708,898							708,898					
		931,218							**711,362**					

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

Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30-06-2025	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2026
		$	$	$	$
Effluent Loan	2/09/2024	148,862	0	(87,362)	61,500
		148,862	**0**	**(87,362)**	**61,500**

KEY INFORMATION

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

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

Movement in carrying amounts

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2025	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	17,469	**0**	0	0	**(1,622)**	(1,622)	(1,622)	**15,847**	15,847	15,847	**(560)**	(560)	(560)
Total		17,469	**0**	0	0	**(1,622)**	(1,622)	(1,622)	**15,847**	15,847	15,847	**(560)**	(560)	(560)
Current lease liabilities		1,622							**0**					
Non-current lease liabilities		15,847							**15,847**					
		17,469							**15,847**					

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
	$	$	$	$	$	$	$	$	$
Furniture & Equipment Reserve	153,337	5,517	**7,799**	129,000	**129,525**	(178,710)	**(135,319)**	109,144	**155,341**
Leave Reserve	159,363	5,734	**5,930**	0	**0**	0	**0**	165,097	**165,293**
Sewerage Scheme Reserve	520,587	18,732	**14,684**	0	**0**	(199,680)	**(130,950)**	339,639	**404,321**
Plant and Vehicle Reserve	655,510	23,587	**28,262**	531,000	**507,848**	(593,000)	**(508,138)**	617,097	**683,483**
Madison Square Units Reserve	35,732	1,286	**1,341**	311	**311**	0	**0**	37,329	**37,384**
Brookton Community Resource Centre R	241,385	8,686	**8,983**	0	**0**	0	**0**	250,071	**250,368**
Building and Facility Reserve	5,857,969	210,785	**219,927**	78,347	**78,347**	(304,583)	**(82,893)**	5,842,518	**6,073,350**
Infrastructure Reserve	474,945	17,090	**20,001**	138,534	**138,534**	(97,616)	**(97,616)**	532,953	**535,864**
Waste Reserve	796,986	28,678	**30,178**	14,511	**14,511**	0	**0**	840,175	**841,675**
Aged Housing Reserve	462,222	16,632	**17,201**	0	**0**	0	**0**	478,854	**479,422**
Innovations & Development Reserve	3,242,262	116,665	**120,653**	0	**0**	(1,564,540)	**0**	1,794,387	**3,362,915**
	12,600,298	**453,392**	**474,959**	**891,703**	**869,076**	**(2,938,129)**	**(954,916)**	**11,007,264**	**12,989,417**

OPERATING ACTIVITIES
NOTE 12
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability Increase	Liability Reduction	Closing Balance 30 Jun 2026
		$	$	$	$
Other liabilities					
- Contract liabilities		33,872	70,500	(49,473)	**54,898**
- Capital grant/contribution liabilities		110,951	1,971,035	(2,006,372)	**75,614**
Total other liabilities		**144,822**	**2,041,535**	**(2,055,846)**	**130,512**
Employee Related Provisions					
Annual leave		181,697	0	0	**181,697**
Long service leave		150,841	0	0	**150,841**
Provision for long service leave oncosts - Current		14,744	0	0	**14,744**
Provision for annual leave oncosts - Current		25,542	0	0	**25,542**
Total Employee Related Provisions		**372,824**	**0**	**0**	**372,824**
Total other current assets		**517,646**	**2,041,535**	**(2,055,846)**	**503,336**

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

NOTE 13
GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue			
Provider	Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2026	Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Governance								
Admin Grants & Subsidies	0	0	0	0	0	0	0	1,913
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	454,038	486,157	486,157	1,349,710
Grants Commission - Roads (WALGGC)	0	0	0	0	201,237	235,597	235,597	684,708
Law, order, public safety	0					0		
DFES Grant - Fire Mitigation Activity Fund 24/25	33,872	0	(33,872)	0	143,430	143,430	143,430	33,872
DFES Grant - ESL operating Grant	0	0	0	0	105,000	105,000	105,000	105,000
Transport	0							
MRWA Direct Grant Funding	0	0	0	0	130,413	130,413	130,413	130,413
Economic services	0			0				
Seniors Week Event	0	0	0	0	1,000	1,000	1,000	1,000
Other Community Events Revenue	0	0	0	0	100	1,000	1,000	1,000
Community Christmas Party Revenue	0	0	0	0	2,000	0	0	0
Nadc (National Australia Day Council)	0	10,000	(10,000)	0	10,000	10,000	10,000	10,000
Youth Week Event Revenue	0	0	0	0	2,000	0	0	0
Grant Revenue - Stay On Your Feet	0	0	0	0	5,000	0	0	0
Grant Revenue -Dpird Crc Development Grant	0	0	0	0	3,000	3,000	3,000	0
Grant Revenue - Fitness Initiatives	0	0	0	0	5,000	0	0	0
Grant Revenue - Carers Week Grant	0	3,000	(500)	2,500	0	500	500	500
Grant Revenue - Technology and Digital Inclusion	0	5,000	(5,000)	0	0	0	0	5,000
Grant Revenue - End of Life Planning Capacity	0	2,500	(102)	2,398	0	0	0	102
CRC Operating Grant Revenue	0	0	0	0	119,428	119,428	119,428	127,227
Grant Funding The Lbw Trust Library Grant	0	0	0	0	2,000	2,000	2,000	2,000
DPIRD Regional Traineeship Program Funding	0	50,000	0	50,000	0	0	0	0
	33,872	70,500	(49,473)	54,898	1,183,646	1,237,525	1,237,525	2,452,444

NOTE 14
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities: Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2026	Capial grants, subsidies and contributions revenue: Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capial grants and subsidies								
General purpose funding								
LRCI 4 - Woods Loop Road	0	110,349	(110,349)	0	110,349	110,349	110,349	110,349
LRCI 4 - Mattingly Road	0	36,595	(36,595)	0	37,000	37,000	37,000	36,595
Refurbishment/Construction BCI Old Tennis Court Building	0	0	0	0	50,000	50,000	50,000	0
WBDC & BPFS - Railway Station Building Refurbishment	20,000	520,000	(495,305)	44,695	240,000	540,000	540,000	495,305
LRCI 4 - UPGRADE BROOKTON OVAL LIGHTS	0	13,671	(13,671)	0	13,671	13,671	13,671	13,671
Law, order, public safety								
Esl Grant - Emergency Services Levy - Capital East Brookton Shed	0	342,730	(342,730)	0	333,055	333,055	333,055	342,730
Transport								
Dangin-Mears Road WBSFN Stage 2- Environmental Reports	0	0	0	0	35,454	57,610	57,610	0
WSFN 2 - Dangin-Mears Road - Income - 2023/24	0	98,770	(67,851)	30,919	59,715	59,715	59,715	67,851
Mcgrath Street - R2R Income	0	12,000	(12,000)	0	12,000	12,000	12,000	12,000
Youralling Road - R2R Income	0	85,097	(85,097)	0	85,097	85,097	85,097	85,097
Young Road - R2R Income	0	57,001	(57,001)	0	57,000	57,000	57,000	57,001
Ramsay Road - R2R Income	0	88,785	(88,785)	0	88,785	88,785	88,785	88,785
Richardson Street - R2R Income	0	55,000	(55,000)	0	55,000	55,000	55,000	55,000
White Street - R2R Income	0	55,000	(55,000)	0	55,000	55,000	55,000	55,000
Southdale Road - R2R Income	0	91,927	(91,927)	0	91,927	91,927	91,927	91,927
York Williams Road RRG	0	495,061	(495,061)	0	472,691	472,691	472,691	495,061
Davis Road - R2R Income	10,030	(10,030)	0	0	0	0	0	0
Mattingly Road - R2R Income	20,896	(20,896)	0	0	0	0	0	0
Mattingly Road Culvert - R2R Income	60,024	(60,024)	0	0	0	0	0	0
	110,951	1,971,035	(2,006,372)	75,614	1,796,744	2,118,900	2,118,900	2,006,372

NOTE 15
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description		Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 30 Jun 2026
		$	$	$	$
Restricted Cash - Bonds and Deposits					
Bus Bonds		1,730	370	(350)	**1,750**
Facility Hire Bonds		7,360	9,390	(7,750)	**9,000**
Gym Bonds		8,040	4,340	(2,730)	**9,650**
Other Bonds		0	1,380	(1,080)	**300**
	Sub-Total	**17,130**	**15,480**	**(11,910)**	**20,700**
		17,130	**15,480**	**(11,910)**	**20,700**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget adoption						
DEPOOP	Shire depot - Building Maintenance	OCM 10.25-02	Operating Expenditure		7,000		**7,000**
RWSTCAP	Railway Station Building Refurbishment	OCM 08.25-04	Capital Expenditure			(322,989)	**(315,989)**
RWSTCAP	Railway Station Building Refurbishment	OCM 09.25-03	Capital Expenditure			(36,540)	**(352,529)**
ROUTCAP	Pioneer Park Refurbishment	OCM 10.25-02	Capital Expenditure			(15,500)	**(368,029)**
KWHCAP	Kweda Hall Renewal	OCM 10.25-02	Capital Expenditure		8,500		**(359,529)**
I033550	Transfer from Reserve - Railway Station Building Refurbishment	OCM 09.25-03	Capital Revenue		36,540		**(322,989)**
	Adjustment of C/F Surplus Budgeted for 2024/2025	OCM 02.25-11	Opening Surplus(Deficit)		82,854		**(240,135)**
	Grants, subsidies and contributions						**(240,135)**
I032010	Gpg Grants Commission - General	OCM 02.25-11	Operating Revenue		32,119		**(208,016)**
I032020	Gpg Grants Commission - Roads	OCM 02.25-11	Operating Revenue		34,360		**(173,656)**
CLI062	Grant Revenue - Other Community Events	OCM 02.25-11	Operating Revenue		500		**(173,156)**
GR0006	Community Christmas Party Revenue	OCM 02.25-11	Operating Revenue			(2,000)	**(175,156)**
GR0008	Other Community Events Revenue	OCM 02.25-11	Operating Revenue		900		**(174,256)**
GR0009	Youth Week Event Revenue	OCM 02.25-11	Operating Revenue			(2,000)	**(176,256)**
GR0011	Grant Revenue - Stay On Your Feet	OCM 02.25-11	Operating Revenue			(5,000)	**(181,256)**
GR0013	Grant Revenue - Fitness Initiatives	OCM 02.25-11	Operating Revenue			(5,000)	**(186,256)**
	Fees and charges						**(186,256)**
I051010	Fire Fees & Charges	OCM 02.25-11	Operating Revenue		1,750		**(184,506)**
I052010	Anim Fees & Charges	OCM 02.25-11	Operating Revenue		1,500		**(183,006)**
I052010	Anim Fees & Charges	OCM 02.25-11	Operating Revenue		1,000		**(182,006)**
I104010	Tpb Fees & Charges	OCM 02.25-11	Operating Revenue		4,000		**(178,006)**
I031020	Rate Other Rates Income	OCM 02.25-11	Operating Revenue		500		**(177,506)**
I087040	Independent Living Units - Other Income	OCM 02.25-11	Operating Revenue		5,442		**(172,064)**
I102011	Sewerage Rates Charges	OCM 02.25-11	Operating Revenue		6,640		**(165,424)**
I105010	Amen Fees & Charges	OCM 02.25-11	Operating Revenue		8,000		**(157,424)**
I111011	Halls Fees & Charges - Memorial Hall	OCM 02.25-11	Operating Revenue		700		**(156,724)**
I111012	Halls Fees & Charges Wb Eva Pavilion	OCM 02.25-11	Operating Revenue		1,500		**(155,224)**
I112010	Pool Fees & Charges	OCM 02.25-11	Operating Revenue		1,600		**(153,624)**
I113010	Oth-Rec Fees & Charges	OCM 02.25-11	Operating Revenue		1,600		**(152,024)**
I132010	Tour Fees & Charges	OCM 02.25-11	Operating Revenue		10,000		**(142,024)**
I101010	Refuse Fees & Charges	OCM 02.25-11	Operating Revenue		5,000		**(137,024)**
	Interest revenue						**(137,024)**
I031030	Rate Interest Earnings	OCM 02.25-11	Operating Revenue		1,000		**(136,024)**
I031030	Rate Interest Earnings	OCM 02.25-11	Operating Revenue		1,900		**(134,124)**
I033020	Genfin Interest On Investments	OCM 02.25-11	Operating Revenue		30,218		**(103,906)**
I033020	Genfin Interest On Investments	OCM 02.25-11	Operating Revenue		171,392		**67,486**
	Other revenue						**67,486**
I042030	Admin Reimbursements & Donations	OCM 02.25-11	Operating Revenue		500		**67,986**
I042040	Admin Other Revenue	OCM 02.25-11	Operating Revenue		365		**68,351**
I147010	Sal Reimbursement - Workers Comp	OCM 02.25-11	Operating Revenue		30,000		**98,351**
GR0006	Community Christmas Party Revenue	OCM 02.25-11	Operating Revenue		500		**98,851**
	Employee costs						**98,851**
E055010	Emergency Management	OCM 02.25-11	Operating Expenses		1,000		**99,851**
E071010	Hea Employee Costs	OCM 02.25-11	Operating Expenses		500		**100,351**
E134020	Build-B General Operating Expenses	OCM 02.25-11	Operating Expenses		500		**100,851**
E042010	Admin Employee Costs	OCM 02.25-11	Operating Expenses			(2,700)	**98,151**
E042010	Admin Employee Costs	OCM 02.25-11	Operating Expenses		2,000		**100,151**
E042010	Admin Employee Costs	OCM 02.25-11	Operating Expenses		2,000		**102,151**
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		67,749		**169,900**
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		9,959		**179,859**
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses			(1,683)	**178,176**
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		600		**178,776**
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		2,000		**180,776**
E112010	Pool Employee Costs	OCM 02.25-11	Operating Expenses		1,200		**181,976**
DEPOOP	Shire Depot - Building Maintenance	OCM 02.25-11	Operating Expenses			(7,000)	**174,976**
E142010	Pw-Oh Employee Costs	OCM 02.25-11	Operating Expenses			(1,485)	**173,491**
E142010	Pw-Oh Employee Costs	OCM 02.25-11	Operating Expenses		4,000		**177,491**
E136100	Crc Employee Costs	OCM 02.25-11	Operating Expenses		1,200		**178,691**
	Materials and contracts						**178,691**
E041020	Memb General Operating Expenses	OCM 02.25-11	Operating Expenses			(4,500)	**174,191**
E041020	Memb General Operating Expenses	OCM 02.25-11	Operating Expenses			(10,000)	**164,191**
E041020	Memb General Operating Expenses	OCM 02.25-11	Operating Expenses			(4,587)	**159,604**
FIREGO	Fire General Operating	OCM 02.25-11	Operating Expenses		672		**160,276**

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
				$	$	$	$
FIREGO	Fire General Operating	OCM 02.25-11	Operating Expenses		4,000		164,276
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses		4,000		168,276
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses			(27,124)	141,152
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses			(11,000)	130,152
E042020	Admin General Operating Expenses	OCM 02.25-11	Operating Expenses			(1,600)	128,552
POOLGO	Swimming Pool General Operating	OCM 02.25-11	Operating Expenses		500		129,052
POOLGO	Swimming Pool General Operating	OCM 02.25-11	Operating Expenses			(101,250)	27,802
		OCM 02.25-11					27,802
E115040	Oth-Cult Community Events	OCM 02.25-11	Operating Expenses			(5,000)	22,802
GYMOP	Gymnasium Operating	OCM 02.25-11	Operating Expenses		2,000		24,802
GYMOP	Gymnasium Operating	OCM 02.25-11	Operating Expenses		2,500		27,302
PUMTRAC	Youth Precinct - Pumptrack - Loop Track, Flying Fox / Zipline Nature Play Area	OCM 02.25-11	Operating Expenses		1,500		28,802
YGGOP	Youth Precinct Shed / Building (Youth Group / Girl Guide) Reserve 43158	OCM 02.25-11	Operating Expenses		2,500		31,302
CARAOP	Caravan Park	OCM 02.25-11	Operating Expenses		10,000		41,302
CARAOP	Caravan Park	OCM 02.25-11	Operating Expenses		4,290		45,592
E148020	Unclas Insurance Claims Expense	OCM 02.25-11	Operating Expenses			(27,000)	18,592
RRTLOP	Public Toilets Robinson Road	OCM 02.25-11	Operating Expenses			(4,000)	14,592
CEMEOP	Cemetery	OCM 02.25-11	Operating Expenses		500		15,092
CEMEOP	Cemetery	OCM 02.25-11	Operating Expenses		3,000		18,092
MEMPOP	Memorial Park	OCM 02.25-11	Operating Expenses			(1,000)	17,092
RESEOP	Reserve 43158 Beautification Works	OCM 02.25-11	Operating Expenses		2,000		19,092
RWPKOP	Railway Station Park	OCM 02.25-11	Operating Expenses		2,000		21,092
ROTUOP	Rotunda - Pioneer Park	OCM 02.25-11	Operating Expenses			(4,073)	17,019
BRDGOP	Bridge Maintenance	OCM 02.25-11	Operating Expenses			(5,770)	11,249
DEPOOP	Shire Depot - Building Maintenance	OCM 02.25-11	Operating Expenses		3,250		14,499
DEPOOP	Shire Depot - Building Maintenance	OCM 02.25-11	Operating Expenses			(3,250)	11,249
E143020	Poc General Operating Expenses	OCM 02.25-11	Operating Expenses			(17,000)	(5,751)
ADMIOP	Administration Centre	OCM 02.25-11	Operating Expenses		1,500		(4,251)
ADMIOP	Administration Centre	OCM 02.25-11	Operating Expenses		500		(3,751)
ADMIOP	Administration Centre	OCM 02.25-11	Operating Expenses			(2,000)	(5,751)
U133WS	Unit 1 33 Whittington Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses			(1,500)	(7,251)
U140WS	Unit 1 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,500		(5,751)
U233WS	Unit 2 33 Whittington Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,000		(4,751)
U240WS	Unit 2 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,500		(3,251)
U333WS	Unit 3 33 Whittington Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,000		(2,251)
U340WS	Unit 3 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,500		(751)
U440WS	Unit 4 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		2,500		1,749
U540WS	Unit 5 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,500		3,249
U640WS	Unit 6 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,500		4,749
U740WS	Unit 7 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		1,500		6,249
U840WS	Unit 8 40 White Street Brookton - Independent Living Units	OCM 02.25-11	Operating Expenses		3,500		9,749
10MAOP	10 Marsh Ave Brookton	OCM 02.25-11	Operating Expenses		2,500		12,249
23WHITOP	23 Whittington Street Brookton	OCM 02.25-11	Operating Expenses		2,500		14,749
28AWSOP	U5 28 William Street	OCM 02.25-11	Operating Expenses		2,500		17,249
28BWSOP	U6 28 William Street	OCM 02.25-11	Operating Expenses		4,000		21,249
U2MSUOP	U2 4 Matthew Street	OCM 02.25-11	Operating Expenses		2,000		23,249
U1MSOP	Unit 1 Madison Square Units	OCM 02.25-11	Operating Expenses		2,500		25,749
U2MSOP	Unit 2 Madison Square Units	OCM 02.25-11	Operating Expenses		2,500		28,249
U3MSOP	Unit 3 Madison Square Units	OCM 02.25-11	Operating Expenses		2,500		30,749
WBOP	Wb Eva Pavilion	OCM 02.25-11	Operating Expenses		2,000		32,749
WBOP	Wb Eva Pavilion	OCM 02.25-11	Operating Expenses			(2,000)	30,749
MUSEOP	Historical Society Museum	OCM 02.25-11	Operating Expenses			(3,889)	26,860
E136101	Crc General Operating Expenses	OCM 02.25-11	Operating Expenses			(4,000)	22,860
E136101	Crc General Operating Expenses	OCM 02.25-11	Operating Expenses			(450)	22,410
E136101	Crc General Operating Expenses	OCM 02.25-11	Operating Expenses		1,320		23,730
EV0002	Community Christmas Party	OCM 02.25-11	Operating Expenses		2,000		25,730
EV0003	Christmas Decoration	OCM 02.25-11	Operating Expenses		4,645		30,375

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
				$	$	$	$
EV0004	Noongar Sport Event	OCM 02.25-11	Operating Expenses		1,000		31,375
EV0007	Seniors Week Event	OCM 02.25-11	Operating Expenses		1,667		33,042
EV0008	Other Community Events	OCM 02.25-11	Operating Expenses			(3,150)	29,892
EV0009	Youth Week Event	OCM 02.25-11	Operating Expenses		2,000		31,892
EV0011	Stay On Your Feet	OCM 02.25-11	Operating Expenses		5,000		36,892
EV0013	Fitness Initiatives	OCM 02.25-11	Operating Expenses		5,000		41,892
BOWLOP	Bowling Club	OCM 02.25-11	Operating Expenses			(4,900)	36,992
	Utility charges						36,992
MADIOP	Madison Square Park	OCM 02.25-11	Operating Expenses		3,000		39,992
25WHITOP	25 Whittington Street Brookton	OCM 02.25-11	Operating Expenses		1,000		40,992
28AWSOP	U5 28 William Street	OCM 02.25-11	Operating Expenses		1,000		41,992
U1MSUOP	U1 4 Matthew Street	OCM 02.25-11	Operating Expenses		500		42,492
	Other expenditure						42,492
E041030	Memb Councillors Fees/Expenses/Allowances	OCM 02.25-11	Operating Expenses		4,000		46,492
E031030	Rates Write Off	OCM 02.25-11	Operating Expenses			(24,401)	22,091
CARAOP	Caravan Park	OCM 02.25-11	Operating Expenses			(1,480)	20,611
E102060	Sewerage Prior Year Adjustments	OCM 02.25-11	Operating Expenses			(22,283)	(1,672)
E115050	Oth-Cult Community Chest Fund	OCM 02.25-11	Operating Expenses			(5,000)	(6,672)
	Capital grants, subsidies and contributions						(6,672)
CLI015	Railway Station Building Refurbishment Income	OCM 02.25-11	Capital Revenue		300,000		293,328
CLI061	Dangin-Mears Rd Wsfn Income Environmental Reports	OCM 02.25-11	Capital Revenue		22,156		315,484
	Purchase of land and buildings						315,484
SHCOSFC3	Hosuing Program Additional Staff Housing	OCM 02.25-11	Capital Expenses		500,000		815,484
MENSCAP	Mensshed - Old Bowling Club Capital	OCM 02.25-11	Capital Expenses		20,000		835,484
ROUTCAP	Rotunda - Pioneer Park Refurbishment	OCM 02.25-11	Capital Expenses		15,500		850,984
SEACON	Sea Container Storage	OCM 02.25-11	Capital Expenses		880		851,864
ROBIATU	Fujiclean Atu Sewer Treatment System Robinson Rd Public Toilets	OCM 02.25-11	Capital Expenses			(26,300)	825,564
MUSECAP	Museum - Capital	OCM 02.25-11	Capital Expenses		10,500		836,064
U133CAP	Inde U1 33 Whittington St Improvements	OCM 02.25-11	Capital Expenses			(14,172)	821,892
	Purchase of furniture and equipment						821,892
ARTCAP	Artwork - Public And Visual	OCM 02.25-11			5,000		826,892
	Purchase and construction of infrastructure-roads						826,892
WBSF3	Dangin-Mears Road Wbsf Environmental Reports 25/26	OCM 02.25-11	Capital Expenses			(23,747)	803,145
BRIDGE11	Bridge 3150A Aldersyde North Road	OCM 02.25-11	Capital Expenses		11,017		814,162
BRIDGE12	Bridge 4878A Brookton Kweda Road	OCM 02.25-11	Capital Expenses			(5,247)	808,915
	Purchase and construction of infrastructure-footpath						808,915
MEMPFP	Memoral Park Footpath	OCM 02.25-11	Capital Expenses		4,600		813,515
ROBIAR	Accessible Ramp - Robinson Road	OCM 02.25-11	Capital Expenses			(4,600)	808,915
	Purchase and construction of infrastructure-water						808,915
HVCAP05	Happy Valley Smart Tech Bore Tank Control System	OCM 02.25-11	Capital Expenses		1,011		809,926
	Transfers from reserve accounts						809,926
E033551	Transfer Interest From Muni To Reserve	OCM 02.25-11	Capital Expenses			(171,392)	138,534
E033550	Transfer To Reserve From Muni	OCM 02.25-11	Capital Expenses			(138,534)	0
							0
RWSTCAP	Railway Station Building Refurbishment	OCM 02.25-17	Capital Expenditure			(18,000)	(18,000)
I033550	Transfer from Reserve - Railway Station Building Refurbishment	OCM 02.25-17	Capital Revenue		18,000		0
				0	1,606,096	(1,606,096)	0

NOTE 17
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2025-26 year is $10,000 or 10.00% whichever is the greater.

			Explanation of positive variances		Explanation of negative variances	
Nature or type	**Var. $**	**Var. %**	**Timing**	**Permanent**	**Timing**	**Permanent**
	$	%				
Revenue from operating activities						
Grants, subsidies and contributions	1,214,919	98.17% ▲		2026/27 Financial Assistance Grants received in advance. MAF Grant invoicing still to be processed for EOY. DPIRD traineeship grant funding received which was not budgeted for.		
Fees and charges	189,372	25.41% ▲		Independent Living Unit Charges, Shire Housing Rental Charges, Refuse Rate Charges. Caravan Park and Private Works Income come in higher than budget for the year.		
Interest revenue	55,040	10.71% ▲		Actual interest revenue was greater than budgeted to be received.		
Profit on disposal of assets	(21,650)	(92.12%) ▼				Some profit on the disposal of assets did not eventuate for the year.
Expenditure from operating activities						
Employee costs	314,097	10.98% ▲		Salaries & Wages under budget at this time due to vacant position & budget profiling		
Materials and contracts	571,104	19.47% ▲		The budget phasing of material and contract expenditure is currently ahead of actual expenditure.		
Utility charges	66,819	25.98% ▲		The budget phasing of utility expenditure is currently ahead of actual expenditure.		
Other expenditure	68,145	44.70% ▲		A prior year sewerage rate refund/adjustment and rate write off's have been budgeted for but have not yet happened.		
Investing activities						
Proceeds from disposal of assets	(22,170)	(14.21%) ▼				Some disposal of assets did not eventuate for the year.
Payments for inventories, property, plant and equipment and infrastructure	2,155,217	42.27% ▲		The variance relates to a number of capital projects which were not completed in FY25/26 (Refer to Note 8 for details)		
Financing activities						
Transfer from reserves	(1,983,213)	(67.50%) ▼				Some reserve transfers are tied to capital projects which have not been completed.

14.07.26.03	COMMUNITY CHEST FUNDING APPLICATION – ANNUAL COMMUNITY FUNDING – BROOKTON DISTRICT HIGH SCHOOL P & C

File No:	FIN008D
Date of Meeting:	16 JULY 2026
Location/Address:	N/A
Name of Applicant:	Brookton District High School P & C
Name of Owner:	N/A
Author/s:	Jessika Ashworth – Community Development Officer
Authorising Officer:	Jessika Ashworth – Community Development Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Report:
Council is to consider an application made by the Brookton District High School Parents and Citizens Incorporated (BDHSP&C) for the Community Chest Funding under Policy 2.14 – Annual Community Funding – Community & Strategic Partnership.

Description of Proposal:
BDHSP&C is seeking Council's consideration for a grant of $1,100.00 under the Community Chest Fund to fund the additional pool operating hours required for in-term swimming lessons.

Funding will ensure all BDHS students can participate in essential swimming and water-safety education without placing an additional financial burden on the school or families. The project supports student safety, wellbeing and inclusion while strengthening collaboration between the Shire, the School and the P & C.

The BDHSP&C's Community Chest Fund Application form is included at Attachment 14.07.26.03A.

Background:
Brookton District High School has scheduled swimming and water-safety lessons for all students from 23 November to 4 December 2026. To facilitate the program, the Brookton Aquatic Centre is required to operate outside its normal seasonal opening period. The Shire of Brookton incurs additional costs from the Aquatic Centre contract operator.

These additional costs were not anticipated when school budgets were prepared, due to changes in pool management arrangements and seasonal operating hours. The BDHSP&C is therefore seeking Community Chest assistance to ensure the program can proceed without creating an unplanned financial burden on the school or local families.

Consultation:
There has been no consultation regarding this matter.

Statutory Environment:
Nil.

Relevant Plans and Policy:
Policy 2.14 – Community Chest Fund applies, with assessment against the relevant selection criteria detailed below:

Funding Category	Funding Amount	Guidelines
Community & Strategic Partnership	Maximum of 50% of the total fund prescribed within the Shire's annual budget to a maximum of $10,000 per application as cash support per financial year.	• Only available to incorporated bodies. • Designed to increase community access to essential events, programs, capital projects and improvements to buildings and structures and services offering broad benefit to the local community. • Demonstrates a high level of community support, benefit or need for the event, program, capital project or service. • Organisations with existing partnerships will be required to provide proof of all acquittals for the previous funding term and an audited financial statement from the previous financial year as a part of the application. • Applications for this category are limited to one application per organisation every year. • Applications can be made at any time throughout the year.

Financial Implications:
The Community Chest Fund was set at $20,000 for the 2026/27 financial year.

Funding applications totalling $1,832.75 are being presented for approval at this meeting. This leaves a balance of $18,167.25 for the remainder of the financial year.

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

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

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

Community & Strategic Objectives:
This item relates to delivery of core business and services detailed in the Shire of Brookton Strategic Community Plan –June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment
On assessment the application adequately addresses the stated criteria under Policy 2.14 – Annual Community Funding – Community & Strategic Partnership.

This grant application is being considered to fund an invoice that will be raised by the Shire of Brookton. An alternative position of Council could be to decide to not charge the Brookton District High School for any additional pool operating hours for in-term swimming lessons.

That the Shire of Brookton is required to meet the costs of a state government initiative. The Department of Education's website includes:

> *Interm swimming is a school-based swimming program for children from Pre-primary to Year 7. It provides quality swimming lessons across the state to ensure children develop vital swimming and water safety skills.*
>
> *We meet the cost of interm swimming lessons for all primary students in public schools and for primary students in rural and remote non-government schools.*

OFFICER'S RECOMMENDATION

That Council approve the application from Brookton District High School Parents And Citizens Incorporated under Council Policy 2.14 — Annual Community Funding for $1,100.00 Community Support Funding from the Shire of Brookton Community Chest Fund to be used to cover the costs for additional pool operating hours for in-term swimming lessons.

(Simple majority vote required)

Attachments
Attachment 14.07.26.03A – BDHSP&C Community Chest Fund Application

Shire of Brookton
Growing the future

Community Chest Fund Application Form

Post your completed application to:

PO Box 42, Brookton, WA 6306

Or deliver to:

Shire of Brookton, 14 White Street, Brookton

Alternatively email your application to: **mail@Brookton.wa.gov.au**

Community Chest Fund

Application Form

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

NAME OF ORGANISATION: Brookton District High School P & C

CONTACT PERSON: Gemma Bassett

POSITION: Member

POSTAL ADDRESS: PO Box 30, Brookton WA, 6306

PHONE: .... **MOBILE:** 0427 851 894

EMAIL: glr0204@hotmail.com

ORGANISATION'S ABN: 50844345114

REGISTERED FOR GST? YES **IS YOUR ORGANISATION INCORPORATED** YES

NAME OF PROJECT OR EVENT: Swimming Pool Entry – In Term Swimming Lessons

ESTIMATED START DATE: November 2026 **ESTIMATED COMPLETION DATE:** December 2026

REQUESTED COMMUNITY CHEST FUNDS:

Please tick which funding category you are applying for
Please review the Community Chest Fund Policy on the Shire of Brookton's website www.brookton.wa.gov.au for comprehensive grant guidelines.

Annual Community Funding	Individual Funding
☒ Community & Strategic Partnership Grants	☐ Individual
☐ Community Support	X ~~Not for Profit Community organisation – member~~
☐ Equipment Purchase	☐ Youth Leadership Development
☐ Not for Profit Community Organisation – Assistance	

1. BRIEF DESCRIPTION OF PROJECT/EVENT:

The P&C is seeking support to fund the additional operating costs required for Brookton District High School to run In-term Swimming Lessons in Term 4. The Shire has confirmed that the Brookton Aquatic Centre can be opened outside its normal seasonal hours to accommodate the school program, with access required from 10am–3pm daily between 23 November and 4 December 2026.

This project ensures all BDHS students can participate in compulsory swimming and water-safety education.

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

The Community Chest funds will be used to cover the Shire's additional operating costs for opening the Brookton Aquatic Centre outside standard seasonal hours. The Shire has provided a formal quote confirming 10 hours at $110/hour (GST inclusive), totaling $1,100 for the required access period.

These costs were not budgeted for last year due to changes in pool management and opening hours, and the P&C is seeking funding to avoid placing this unplanned financial burden on the school or families.

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

In-term swimming is a core safety and education program for all BDHS students. Funding this project ensures that every child, regardless of family circumstances, can participate in swimming lessons, water-safety training, and skill development.

The program directly benefits the whole school community by supporting student wellbeing, safety, and inclusion. It also strengthens the partnership between the Shire, the School, and the P&C through shared delivery of an essential community service.

4. HOW DOES THIS PROJECT/EVENT ALIGN TO THE BROOKTON15

This project supports Brookton15 by contributing to a healthy, connected, and resilient community. Swimming lessons build confidence, physical wellbeing, and life-long safety skills for local children. The project also strengthens collaboration between community organisations and supports equitable access to essential programs for all families.

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

The swimming program will be communicated through BDHS newsletters, social media, and direct communication with families. The P&C will acknowledge the Shire's sponsorship in all communications and at the pool during the program period.

6. ACKNOWLEDGEMENT OF SHIRE OF BROOKTON SPONSORSHIP

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

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

- ✓ Display "Shire of Brookton" Logo: on your website and posters, in newspaper advertisements, on event signage, programs and flyers.
- ✓ Display the "Shire of Brookton" flag or banner at your event if possible. (Available from the Shire).
- ✓ Verbal announcements at the project/event.
- ☐ Other.

INCOME	$	EXPENDITURE	$
Applicant's cash contributions		Materials	
Sponsorship		Labour	
Donations in cash		Hire of Equipment	
Other grants		Office/Administration	
Catering Sales		Venue hire	
Fees and Charges e.g. stalls		Advertising	
Gate/Door entry fees		Catering Costs	
		Entertainment	
Other Income (Please List)		Other Expenditure (Please List)	
		Additional Aquatic Centre operating costs (10 hours @ $110/hr)	$1,100
Total of Community Chest Funds requested in cash*	$1,100		
Total of Community Chest Funds requested in-kind (e.g. Town Hall hire fee waived if applicable/required)			
TOTAL INCOME	$1,100	**TOTAL EXPENDITURE**	$1,100

YOUR INCOME MUST EQUAL YOUR EXPENDITURE

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

7. HAS YOUR ORGANISATION RECEIVED COMMUNITY CHEST FUNDING IN THE PREVIOUS FINANCIAL YEAR Yes

HAS THE ACQUITTAL PROCESS BEEN COMPLETED? Yes

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

$611 for insurance, and $723 for Disco equipment, total of $1,334 for FY26

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

The P&C is run and managed by volunteers, the P&C assist with various fundraising and school tasks to support the BDHS Students and staff.

9. FUNDING CONDITIONS:

I. The grant funds will be expended on the agreed project only.

II. The Shire of Brookton's support of the project will be acknowledged in any advertising or promotional activities related to the project.

III. Two invitations will be sent to the Shire of Brookton for your event or project.

IV. The project will conform to all relevant Bylaws and Acts in force at the time.

V. Any unexpended grant funds will be returned to the Shire of Brookton.

VI. The funds must be expended and acquitted by 30th June of the financial year in which they are received.

VII. Invoices and receipts for the expenditure of the Community Chest funds must be provided to Council within three months of the completion of your project/event along with a brief report on your event or project which includes copies of any advertisements, posters, programmes or newspaper coverage.

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

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

PRINT NAME: Gemma Bassett

POSITION: P & C Member

SIGNATURE: Gemma Bassett **DATE:** 09/07/2026

14.07.26.04	COMMUNITY CHEST FUNDING APPLICATION – ANNUAL COMMUNITY FUNDING – BROOKTON DISTRICT HIGH SCHOOL P & C
File No:	FIN008D
Date of Meeting:	16 JULY 2026
Location/Address:	N/A
Name of Applicant:	Brookton District High School P & C
Name of Owner:	N/A
Author/s:	Jessika Ashworth – Community Development Officer
Authorising Officer:	Jessika Ashworth – Community Development Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Report:
This item relates to the application made by the Brookton District High School Parents and Citizens Incorporated (BDHSP&C)for the Community Chest Funding under Policy 2.14 – Annual Community Funding – Not for Profit Community Organisation – Assistance

Description of Proposal:
BDHSP&C is seeking Council's consideration for a grant of $732.75 under the Community Chest Fund to assist with the renewal of its annual insurance requirements, including the increased level of cover required for workers' compensation. As the BDHSP&C now directly employs staff to manage the canteen, these insurance costs are essential to ensure the ongoing operation of the service.

The BDHSP&C Community Chest Fund Application form is included at Attachment 14.07.26.04A.

Background:
The BDHSP&C coordinates and operates the school canteen at least one day per week during school terms. The canteen provides students with access to healthy and nutritious food options, offers families a break from lunchbox preparation, and encourages inclusion, social interaction and community involvement within the school.

Funding will help the BDHSP&C continue providing the canteen at BDHS, delivering direct benefits to students and families while supporting wellbeing, school engagement and community connection.

Consultation:
There has been no consultation regarding this matter.

Statutory Environment: Nil.

Relevant Plans and Policy:
Policy 2.14 – Community Chest Fund applies, with assessment against the relevant selection criteria detailed below:

Funding Category	Funding Amount	Guidelines
Not for Profit Community Organisation - Assistance	Maximum $1,000 per annum	• Only available to incorporated bodies. • Funding toward offsetting the cost of Shire rates, building utilities (gas, electricity, water), and / or insurance costs incurred by the organisation who own and occupy their own building within the Shire of Brookton. • Satisfactory evidence of such costs being incurred by the organisation in the same financial year must be produced. Invoices must be in the name of the organisation applying. • The organisation must demonstrate financial need for such support.

Financial Implications:
The Community Chest Fund was set at $20,000 for the 2026/27 financial year.

Funding applications totalling $1,832.75 are being presented for approval at this meeting. This leaves a balance of $18,167.25 for the remainder of the financial year.

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

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

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

Community & Strategic Objectives:
This item relates to delivery of core business and services detailed in the Shire of Brookton Strategic Community Plan –June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment
On assessment the application adequately addresses the stated criteria under Policy 2.14 – Annual Community Funding – Not for Profit Community Organisation – Assistance.

OFFICER'S RECOMMENDATION

That Council approves the application from Brookton District High School Parents And Citizens Incorporated's under Council Policy 2.14 — Annual Community Funding for $732.75 Community Support Funding from the Community Chest Fund to be used for the workers compensation insurance costs.

(Simple majority vote required)

Attachments
Attachment 14.07.26.04A – BDHSP&C Community Chest Fund Application 2.

Community Chest Fund Application Form

Post your completed application to:

PO Box 42, Brookton, WA 6306

Or deliver to:

Shire of Brookton, 14 White Street, Brookton

Alternatively email your application to: **mail@Brookton.wa.gov.au**

Community Chest Fund

Application Form

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

NAME OF ORGANISATION: Brookton District High School P & C

CONTACT PERSON: Gemma Bassett

POSITION: Member

POSTAL ADDRESS: PO Box 30, Brookton WA, 6306

PHONE: .... **MOBILE: 0427 851 894**

EMAIL: glr0204@hotmail.com

ORGANISATION'S ABN: 50844345114

REGISTERED FOR GST? YES **IS YOUR ORGANISATION INCORPORATED** YES

NAME OF PROJECT OR EVENT: Insurance – Annual and Canteen (workers compensation)

ESTIMATED START DATE: July 2026 **ESTIMATED COMPLETION DATE: June 2027**

REQUESTED COMMUNITY CHEST FUNDS:

Please tick which funding category you are applying for
Please review the Community Chest Fund Policy on the Shire of Brookton's website www.brookton.wa.gov.au for comprehensive grant guidelines.

Annual Community Funding	Individual Funding
☐ Community & Strategic Partnership Grants	☐ Individual
☐ Community Support	X ~~Not for Profit Community organisation – member~~
☐ Equipment Purchase	☐ Youth Leadership Development
☒ Not for Profit Community Organisation – Assistance	

Shire of Brookton
Growing the future

1. BRIEF DESCRIPTION OF PROJECT/EVENT:

The P&C work to enable canteen at BDHS 1 day (min) every week during term. This enables variety for the kids a 'break' from lunch box packing, exposure to healthy, nutritious options, whilst encouraging inclusion and community interaction.

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

The P&C need to renew both our annual insurance requirements and the upgraded insurance to cover workers compensation

The P&C have needed to pay staff to manage the canteen directly. Consequently, this requires a higher insurance level to cover workers compensation.

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

Enables the P&C to operate and for canteen to continue to be provided at BDHS, directly benefiting all the students and families at BDHS.

4. HOW DOES THIS PROJECT/EVENT ALIGN TO THE BROOKTON15

The project aim to support and build the community through positive engagement with the School and Students.

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

Advertisement is through social media and the telegraph. Both directly from the P&C and from BDHS media releases.

6. ACKNOWLEDGEMENT OF SHIRE OF BROOKTON SPONSORSHIP

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

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

- ✓ Display "Shire of Brookton" Logo: on your website and posters, in newspaper advertisements, on event signage, programs and flyers.
- ✓ Display the "Shire of Brookton" flag or banner at your event if possible. (Available from the Shire).
- ✓ Verbal announcements at the project/event.
- ☐ Other.

INCOME	$	EXPENDITURE	$
Applicant's cash contributions		Materials	
Sponsorship		Labour	
Donations in cash		Hire of Equipment	
Other grants		Office/Administration	
Catering Sales		Venue hire	
Fees and Charges e.g. stalls		Advertising	
Gate/Door entry fees		Catering Costs	
		Entertainment	
Other Income (Please List)		Other Expenditure (Please List)	
		Insurance - Annual	$264.75
		Insurance – Workers Compensation	$468
Total of Community Chest Funds requested in cash*	$732.75		
Total of Community Chest Funds requested in-kind (e.g. Town Hall hire fee waived if applicable/required)			
TOTAL INCOME	$732.75	**TOTAL EXPENDITURE**	$732.75

YOUR INCOME MUST EQUAL YOUR EXPENDITURE

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

7. HAS YOUR ORGANISATION RECEIVED COMMUNITY CHEST FUNDING IN THE PREVIOUS FINANCIAL YEAR Yes

HAS THE ACQUITTAL PROCESS BEEN COMPLETED? Yes

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

$611 for insurance, and $723 for Disco equipment, total of $1,334 for FY26 ....

....

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

The P&C is run and managed by volunteers, Canteen on-going management will be run on donated labour (just not the physical day of food preparation). ....

....

9. FUNDING CONDITIONS:

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

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

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

PRINT NAME: Gemma Bassett ....

POSITION: P & C Member ....

SIGNATURE: Gemma Bassett .... **DATE:** 09/07/2026 ....

15.07.26 GOVERNANCE REPORTS

Nil.

16.07.26 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

17.07.26 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil at this time.

18.07.26 CONFIDENTIAL REPORTS

Nil at this time.

19.07.26 NEXT MEETING & CLOSURE

The next Ordinary meeting of the Council will be held on Thursday 20th August 2026 in the Council Chambers at the Shire Administration Centre commencing at 6:00pm.