



ORDINARY MEETING OF COUNCIL

MINUTES

16 MARCH 2023

These minutes were confirmed by Council as a true and correct record of proceedings by the Ordinary Council Meeting held on 20/4/23

Presiding Member: [Signature] Date: 20/4/23

Disclaimer

The purpose of this Council Meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25(e)) establish procedures for revocation or revision of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The Shire of Brookton expressly disclaims liability for any loss or damage suffered by any person as a result or relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council Meeting.

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1.03.23 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President, Cr Crute, declared the Meeting open at 6.00pm.

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

2.03.23 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

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

Staff (Non-Voting)

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

Apologies

Nil.

Leave of absence

Cr TD Lilly

Members of the Public

Nil.

3.03.23 USE OF COMMON SEAL – FEBRUARY 2023

The Table below details the Use of Common Seal under delegated authority for the month of February 2023.

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

4.03.23 DELEGATED AUTHORITY – ACTIONS PERFORMED – FEBRUARY 2023

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

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

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

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

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

5.03.23 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

6.03.23 PUBLIC QUESTION TIME

Nil.

7.03.23 APPLICATIONS FOR LEAVE OF ABSENCE

Cr Hayden has requested a Leave of Absence from the April Ordinary Meeting of Council to be held on Thursday 20th April 2023.

Cr Macnab has requested a Leave of Absence from the May Ordinary Meeting of Council to be held on Thursday 18th May 2023.

OCM 03.23-01**COUNCIL RESOLUTION**

MOVED Cr Hartl SECONDED Cr Walker

That Council grant Leave of Absence to Cr Hayden for the 20th April 2023 Ordinary Meeting of Council.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

OCM 03.23-02

COUNCIL RESOLUTION

MOVED Cr Hayden SECONDED Cr Hartl

That Council grant Leave of Absence to Cr Macnab for the 18th May 2023 Ordinary Meeting of Council.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

8.03.23 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil.

9.03.23 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.03.23.01 ORDINARY MEETING OF COUNCIL – 16 FEBRUARY 2023

OCM 03.23-03

COUNCIL RESOLUTION

MOVED Cr Bell SECONDED Cr Hayden

That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 16th February 2023, be confirmed as a true and correct record of the proceedings.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

9.03.23.02 ANNUAL ELECTORS MEETING – 16 FEBRUARY 2023

OCM 03.23-04

COUNCIL RESOLUTION

MOVED Cr Bell SECONDED Cr Walker

That the minutes of the Annual Electors Meeting held in the Shire of Brookton Council Chambers, on 16th February 2023, be confirmed as a true and correct record of the proceedings.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

9.03.23.03 EMPLOYMENT COMMITTEE MEETING – 2 MARCH 2023

OCM 03.23-05

COUNCIL RESOLUTION

MOVED Cr Walker SECONDED Cr Bell

That the minutes of the Employment Committee Meeting held in the Shire of Brookton Council Chambers, on 2nd March 2023, be received by Council.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

9.03.23.04 AUDIT AND RISK COMMITTEE MEETING – 9 MARCH 2023**OCM 03.23-06****COUNCIL RESOLUTION****MOVED Cr Walker SECONDED Cr Crute**

That the minutes of the Audit and Risk Committee Meeting held in the Shire of Brookton Council Chambers, on 9th March 2023, be received by Council.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

10.03.23 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil.

11.03.23 DISCLOSURE OF INTERESTS

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

Disclosure of Financial & Proximity Interests

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

Disclosure of Interest Affecting Impartiality

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

Item no.	Members/Officers	Type of Interest	Nature of Interest
13.03.23.01	Cr Macnab	Impartiality	Mother of President
13.03.23.02	Cr Crute	Financial	Submitted application on behalf of BHS Treasurer

12.03.23 TECHNICAL & DEVELOPMENT SERVICES REPORTS

12.03.23.01 DEVELOPMENT APPLICATION - OUTBUILDING

File No:	A273
Date of Meeting:	7 March 2023
Location/Address:	Lot 166 on Deposited Plan 222184 (No. 31) Gaynor Street, Brookton
Name of Applicant:	Eddy Fox
Name of Owner:	As above
Author/s:	Steve Thompson, Town Planning Consultant
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

To consider a Development Application for an ‘oversize’ outbuilding.

Description of Proposal:

The proposed outbuilding for storage is 16m long, 7.6m wide, has a 3m wall height, is 3.5m to the roof apex and has a floor area of 121.6m². The proposed outbuilding is setback 8m from the southern property boundary, approximately 95m from the western boundary and approximately 35m from the eastern boundary. Details provided by the applicant are included at Attachment 12.03.23.01B.

Background:

The site is 1.45 hectares in area and contains a dwelling under construction. The site has frontage to both Gaynor Street and McGrath Street.

The site is zoned ‘Residential R12.5/R25’ under Local Planning Scheme No. 4. The site is located outside of the bushfire prone area.

Smaller sheds (outbuildings) are typically exempt from the requirement to obtain development (planning) consent if the total area of the outbuilding(s) is 60m² or below on Residential zoned land and they meet other deemed-to-comply requirements of the *Residential Design Codes*.

This application is required to be considered by Council given the proposed outbuilding is over 75m² on Residential zoned land as referenced in Council’s *Policy 3.6 Outbuildings*. Council’s *Policy 3.6 Outbuildings* is included at Attachment 12.03.23.01C.

Consultation:

There has been no consultation on the Development Application. The owner of adjoining 40 Corberding Road, one of the properties to the south of the application site, has confirmed they raise no objection to the application. This confirmation is included at Attachment 12.03.23.01D.

Statutory Environment:

The proposed outbuilding is considered ancillary to the approved residential use.

Relevant Plans and Policy:

There may be a need to review aspects of Policy 3.6 Outbuildings including the maximum total area of an outbuilding(s) on Residential zoned land. There is also a need to amend the criteria, outlined in the table for Residential R10 and below, from 10m² to at least 75m² for the maximum total area for all outbuildings on the lot.

Local Planning Policies are relevant in assessing the Development Application. Local Planning Policies are non-statutory documents which are designed to provide guidance to assist the Council in its decision making. Accordingly, the Council is not bound by the policies but is required to have regard to the policies in determining the Development Application.

Financial Implications:

There are no financial implications in relation to this matter other than receipt of the Development Application fee.

Risk Assessment:

There is a medium risk that the applicant may request a review of the Council's decision to the State Administrative Tribunal.

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

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

Community & Strategic Objectives:

This proposal aligns with Council's *Strategic Community Plan 2027* including 'BROOKTON'S population has grown and diversified.'

Comment:

The application requires Council determination given the outbuilding area of 121.6m² exceeds the maximum area of 75m² set out in Council's Policy 3.6 Outbuildings. Accordingly, this application does not comply with a part of Policy 3.6.

While noting the application is inconsistent on one component of Council Policy 3.6 given it is 'oversize', the Development Application is conditionally supported given:

- The application is considered consistent with Design Principle P3 Outbuildings of *State Planning Policy 7.3 - Residential Design Codes* which states 'Outbuildings that do not detract from the streetscape or the visual amenity of the residents or neighbouring properties.' This includes that the outbuilding will be located to the rear of the dwelling;

- The outbuilding is considered compatible with its setting in terms of height, bulk, scale, orientation and appearance;
- There will be no overshadowing onto neighbouring dwellings;
- The outbuilding complies with development standards other than the floor area;
- The outbuilding is not located in a bush fire prone area; and
- Recommended development conditions and advice can assist to control the use and management of the development.

The proposed outbuilding is recommended for approval, with conditions.

OFFICER'S RECOMMENDATION

That Council grant Development Approval for an outbuilding on Lot 166 on Deposited Plan 222184 (No. 31) Gaynor Street, Brookton pursuant to Schedule 2, Clause 68 of the Planning and Development (Local Planning Schemes) Regulations 2015 and subject to the following conditions and advice notes:

Conditions

1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
2. The provision of details with the Building Permit application as to how stormwater will be addressed for the proposed development to the satisfaction of local government. The local government will require that all stormwater from the outbuilding shall be collected and detained on site to the satisfaction of the local government prior to occupation. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the local government.
3. The approved outbuilding is to be used solely for purposes incidental and ancillary to the enjoyment of the dwelling as the approved use for that purpose.
4. The outbuilding is not to be used for industrial, commercial or habitable purposes.

Advice Notes

- A) The proponent is advised that this development approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works.
- B) If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.
- C) If an applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.

(Simple majority Vote required)

That Council grant Development Approval for an outbuilding on Lot 166 on Deposited Plan 222184 (No. 31) Gaynor Street, Brookton pursuant to Schedule 2, Clause 68 of the Planning and Development (Local Planning Schemes) Regulations 2015 and subject to the following conditions and advice notes:

Conditions

- 1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.*
- 2. The provision of details with the Building Permit application as to how stormwater will be addressed for the proposed development to the satisfaction of local government. The local government will require that all stormwater from the outbuilding shall be collected and detained on site to the satisfaction of the local government prior to occupation. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the local government.*
- 3. The approved outbuilding is to be used solely for purposes incidental and ancillary to the enjoyment of the dwelling as the approved use for that purpose.*
- 4. The outbuilding is not to be used for industrial, commercial or habitable purposes.*

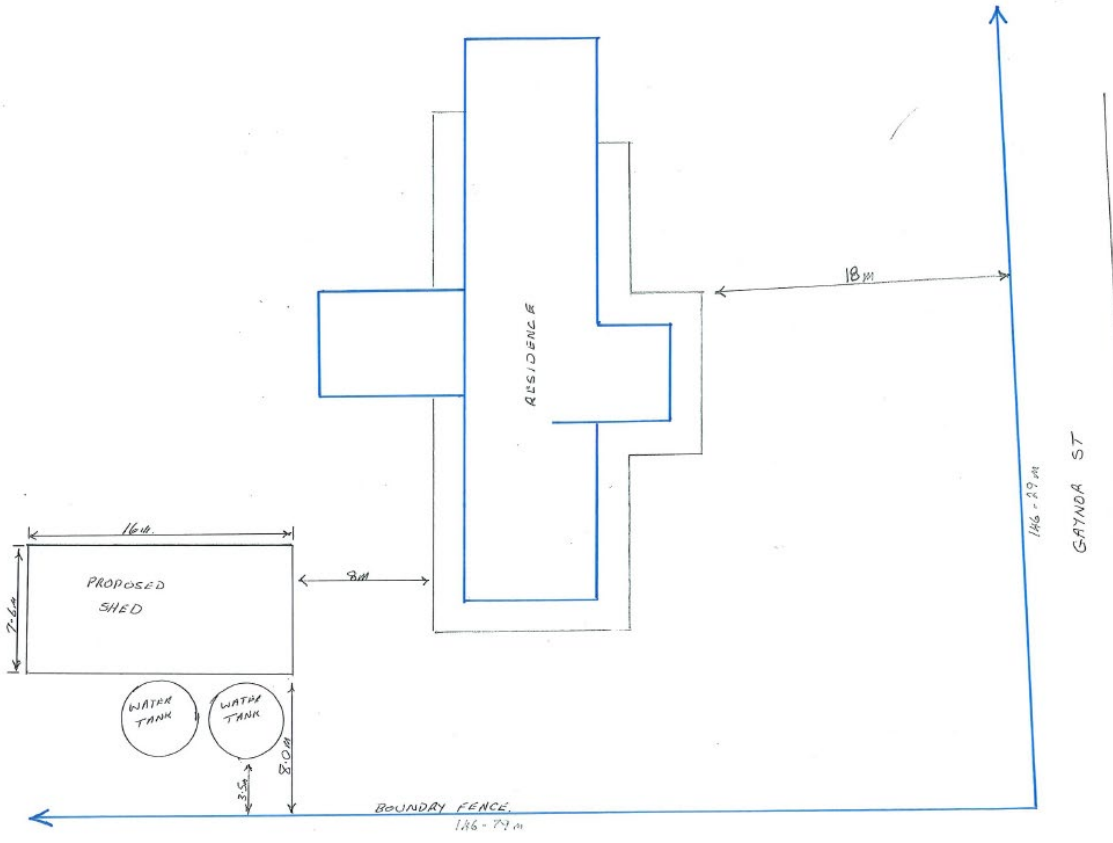
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- C) If an applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.*

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

- Attachment 12.03.23.01A – Location Plan.
- Attachment 12.03.23.01B – Details from applicant.
- Attachment 12.03.23.01C – Policy 3.6 – Outbuildings.
- Attachment 12.03.23.01D – Letter from neighbour.





**LOCAL PLANNING SCHEME NO. 4
APPLICATION FOR DEVELOPMENT APPROVAL**

Land Owner Details			
Full Name: EDWIN KESHIE FOX			
ABN: (if applicable)			
Postal Address: PO BOX 17, BROOKTON WA 6306			
Phone	Work:	Home:	Mobile: [REDACTED]
Email: EDDY FOX @ WESTNET.COM.AU			
Contact Person for Correspondence: EDDY FOX			
The Signature of the owner(s) is required on this application in order for it to proceed. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).			
Signature: [Signature]			Date: 23-01-2023
Signature:			Date:

Applicant details (if different from owner)			
Name:			
Address:			
Phone	Work:	Home:	Mobile:
Email:			
Contact Person for Correspondence:			
It is accepted the information and plans provided with this application may be made available by the Local Government for Public viewing.			
Signature:			Date:

Property Details		
Lot No: 31 166	House/Street No: GAYNOR ST	Location No:
Diagram or Plan No:	Certificate of Title Vol. No:	Folio:
Title encumbrances (e.g. easements, restrictive covenants, etc):		
Street Name: GAYNOR ST	Suburb: BROOKTON	
Nearest street intersection: GAYNOR AND		

Proposed Development

Nature of Development, (Works, Land/Premise Use or Works and Use):

Works Use Works & Use

Is an exemption from development claimed for part of the development? Yes No

If yes, is the exemption for: Works Use

Description of proposed works and/or land use:

STORAGE SHED PERSONAL USE ONLY.

Nature of any existing buildings and/or land use:

HOUSE.

Approximate cost of proposed development (GST Exclusive):

\$19,500.00

Estimated time of completion:

2023

CHECK LIST FOR SUPPORTING DOCUMENTS

SITE PLANS

- Electronic delivery – One (1) copy of the site plan with the proposed development at a scale of not less than 1:500
- Hard Copy delivery - Two (2) copies of the site plan with the proposed development at a scale of not less than 1:500
- Scale to be notated
- North point
- Street Name – Lot number and if appropriate house number
- Location of existing and proposed buildings on site
- Means of access (crossover, driveway, etc.)

HOME OCCUPATIONS, COTTAGE INDUSTRIES or LAND USE APPLICATIONS

- Details of the proposal
- Hours of operation (including operating times during the day and days of operation during the week)
- Location of the proposal on site (see Site Plans)
- Details of access and parking (see Site Plans)

Should an Application for Development Approval not contain all the requirements, as detailed above, it will be considered incomplete and will not be accepted by the Shire of Brookton.

OFFICE USE ONLY

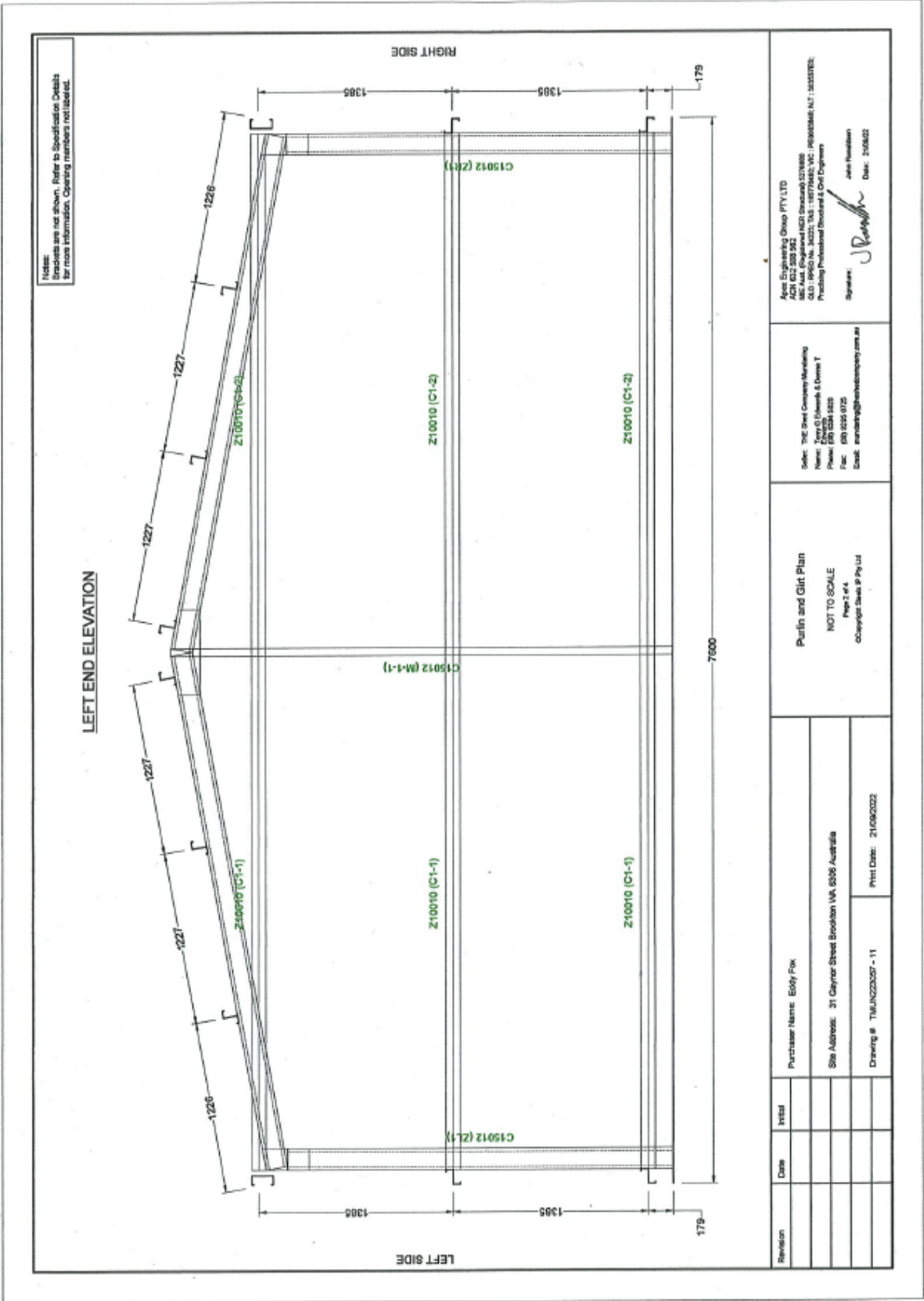
Lodgment Date: _____

Property Assessment No.: _____

Fee Payable: _____

Payment Date: _____

Receipt No: _____



Notes:
Details are not shown. Refer to Specification Details for more information. Opening numbers not labeled.

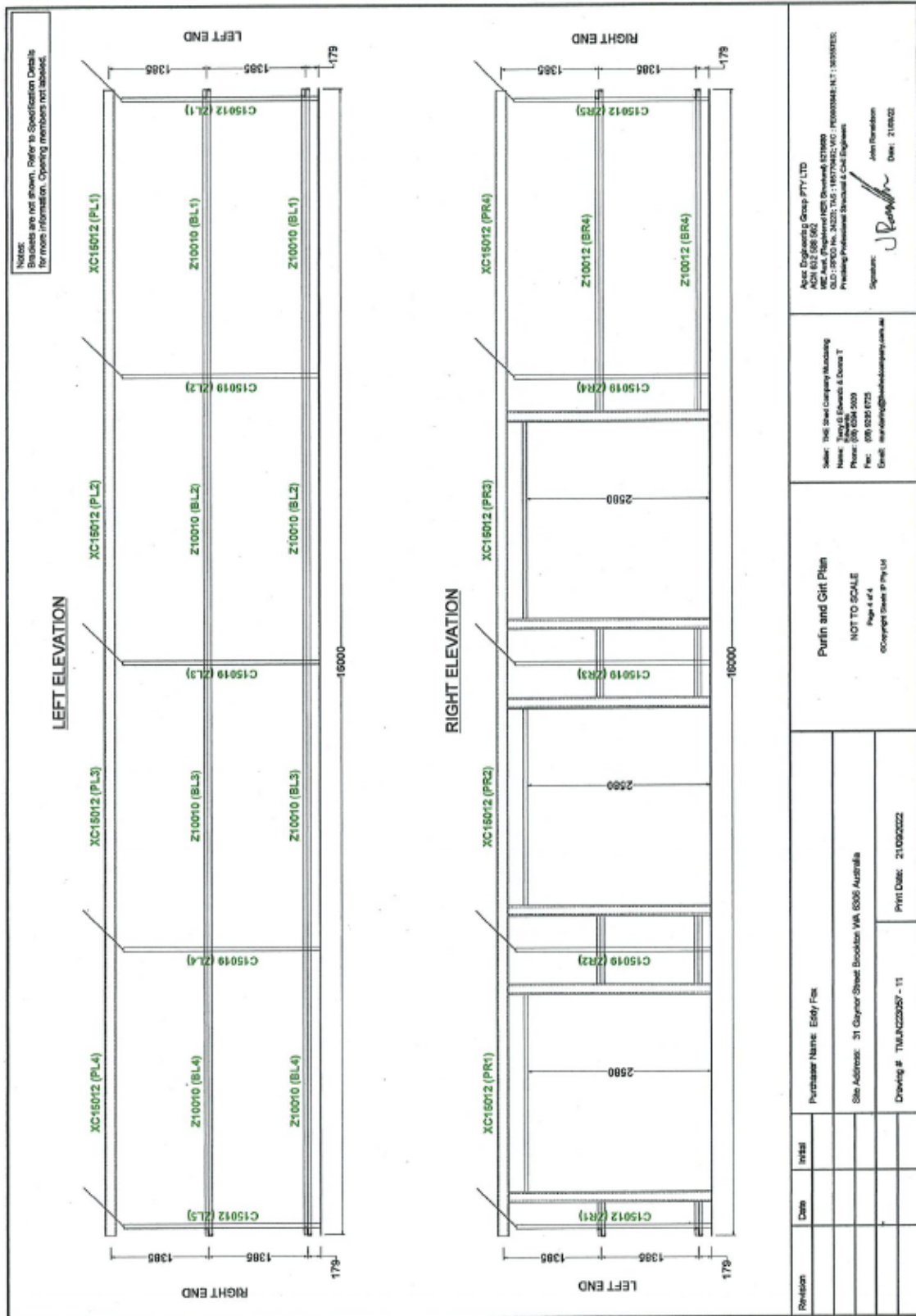
Apex Engineering Group PTY LTD
 ACN 632 582 562
 11/232 Research Drive
 QLD 4860 Ab. 26225, TAS : 18779462 VIC : 953603666 NT : 34255782
 Practising Professional Structural & Civil Engineers
 Signature: *[Signature]* John Houston
 Date: 21/09/2022

Seller: TSC Steel Company/Marketing
 Name: Peter C Okonko & Donna T
 Phone: (08) 9236 0429
 Fax: (08) 9236 0125
 Email: marketing@tscsteelcompany.com.au

Purin and Gilt Plan
 NOT TO SCALE
 Page 2 of 4
 Copyright Steel & Ply Ltd

Purchaser Name: Eddy Fw
 Site Address: 31 Caynor Street Brookton WA 6206 Australia
 Drawing #: TMUN22057 - 11
 Print Date: 21/09/2022

Revision	Date	Initial



Notes:
Brackets are not shown. Refer to Specification Details for more information. Omitting members not shown.

Seller: The Steel Company Manufacturing
Name: Terry G. Edwards & Coles T
Phone: (08) 8384 5000
Fax: (08) 8385 8725
Email: enquiries@steelcompany.com.au

Purfin and Giff Plan
NOT TO SCALE
Page 4 of 4
©Copyright Steel Pty Ltd

Purchaser Name: Esley Fire
Site Address: 31 Guyton Street Brookton WA 6305 Australia
Drawing #: TMUN220357 - 11
Print Date: 21/03/2022

Revision	Date	Initial

Apac Engineers Group PTY LTD
ACN 621 088 962
162 West, Regentwood ACT Drive, West Wyalong NSW 2622
PO Box 100, West Wyalong NSW 2622
Professional Structural & Civil Engineers
Signature: *J. Edwards* John Edwards
Date: 21/03/22

3.6 OUTBUILDINGS

Directorate:	Development		
Statutory Environment:	<i>Town Planning Scheme No. 4 Planning and Development (Local Planning Schemes) Regulations 2015 State Planning Policy (SPP) 7.3 – Residential Design Codes</i>		
Council Adoption:	Date:		Resolution #: 10.03.09.04
Last Amended:	Date: Sept 2021	Resolution #:	OCM 09.21-11
Review Date:	June 2023		

Objective:

To provide a guide for the assessment and determination of applications for planning approval for outbuildings (sheds/garages) in all zones.

1. BACKGROUND

Under the Shire of Brookton’s Local Planning Scheme No. 4, Planning Approval is may be required for a shed (outbuilding) in some zones.

The Shire’s Local Planning Scheme has no criteria under which an application for an outbuilding is to be determined. As such, the objective of this policy is to give clarity as to what the development standards are in relation to outbuildings within specific land use zones.

2. OBJECTIVES OF THE POLICY

The primary objectives are to:

- 2.1** Limit the impact of outbuildings by specifying maximum areas and height, location, material colour, landscaping and the like.
- 2.2** Ensure aesthetic and amenity impacts on neighbouring properties are considered when determining outbuilding proposals.
- 2.3** Recognize “Sheds” and “Sea Containers” in the Residential and Commercial zones are defined as outbuildings where the floor area greater than 10m². Outbuildings with a floor area of 10m² or less do not require a Planning Approval or Building Permit.
- 2.4** Recognize that outbuildings that accord to the deemed-to-comply provisions of the Residential Design Codes are exempt from planning approval in accordance with Clause 61; Part 7; Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015.

3. POLICY

- 3.1** Ablution facilities within outbuildings will only be approved in accordance with this policy for ‘Farming’ zoned allotments of 10 hectares or more in area to support on farm agricultural activities. In all other circumstances an application for planning approval is to be submitted with accompanying justification for consideration and determination by Council on merit.

- 3.2** The construction of an outbuilding on vacant land in all zones other than the Rural and Rural Smallholdings zones is not permitted without an application for a residence having been approved and construction having first commenced.
- 3.3** Sea containers are only supported as outbuildings for storage purposes in the Residential, Rural Residential, Rural Enterprise, Commercial, and Special Use zones where the applicant can demonstrate the sea container will not have a detrimental impact on the amenity of the property or surrounding area and is not highly visible from the street. Sea containers for storage purposes in General Industry, Light Industry, and Rural zones do not require planning approval.
- 3.4** Within the Residential zone and on lots of less than 2ha in all other Zones, outbuildings other than a carport or garage will not be permitted in the area between the house and the front boundary of the property. Front setbacks for carports and garages in the 'Residential' and 'Commercial' zones will be subject to the *Residential Design Codes* standards.
- 3.5** This Policy does not apply to large scale agricultural, industrial, and commercial buildings that are assessed against the General Development requirements as presented in Table 5; Schedule 1 of Local Planning Scheme No.4.

Zone	CRITERIA			
	Maximum Total area for all outbuildings on the lot (m2)	Maximum individual area of proposed outbuilding (m2)	Maximum Wall Height (m)	Maximum Roof height (m)
Residential R10 and above	75	75	3.0	4.0
Residential R10 and below	10	75	3.0	4.0
Rural Residential, Rural Enterprise and Rural smallholding	200	150	3.0	4.0
Rural (below 1 hectare)	100	75	3.0	4.0
Rural (between 1 hectare and 10 hectares)	200	150	3.0	4.0


To
Shire of Brookton
PO Box 42
14 White Street
BROOKTON WA 6306

RE: 31 Gaynor Street, Brookton WA 6306

Mr & Mrs Fox of the above address have today shown us plans for both proposed shed-workshop (16m x 7.6m x 3m) and two (2) 32,000 litre water tanks that they intend to construct on the above location.

As we share a boundary fence they have approached us to enquire if we would oppose them carrying out the construction.

We have no opposition to this building application and construction.


Albert Willmott
40 Calbeding Road
Brookton WA 6306

12.03.23.02 CLOSURE OF ROAD RESERVE – WEST BROOKTON BUSH FIRE BRIGADE STATION SITE

File No:	ROA015
Date of Meeting:	16 March 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Kevin D’Alton – Manager Projects
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider proposing to permanently close an unnamed road reserve in York/Williams Road upon which the Shire of Brookton is constructing a Fire Station building for the West Brookton Volunteer Bush Fire Brigade.

Description of Proposal:

The proposal is to close an used portion of road reserve beside the York Williams Road to allow this land to become a crown reserve vested in the Shire of Brookton for the purpose of Emergency Services. A location map is included at Attachment 9.2.1A

The proposed road reserve areas to be closed included;

1. A section of the current road reserve beside the current York Williams Road alignment. This area is a portion of Land ID 3691042; and
2. A northern section of the old, historic alignment of the York Williams Road that runs beside Location 5043. This area is a portion of Land ID 3691041

The total area of road reserve proposed to be closed is shown in red on Attachment 9.2.1B. The estimated area of land is up to 5,500m².

Closing this area of road reserve still allows legal road access to location neighbouring land.

The purpose of closing the road reserve is to allow construction of an approved structure in the road reserve associated with the West Brookton Bush Fire Brigade

Should the closure of the road reserve be approved by the Minister for Lands, the Shire will be able to seek to have the land made into a reserve vested in Council.

Background:

This area of road reserve proposed to be closed is the site upon which the Shire of Brookton is constructing a Fire Station building for the West Brookton Volunteer Bush Fire Brigade.

Consultation:

Council has received funding from DFES to construct the Fire Station building for the West Brookton Volunteer Bush Fire Brigade. Council has consulted with the West Brookton Volunteer Fire Brigade in completing this site selection.

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

Statutory Environment:

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

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

Relevant Plans and Policy:

Nil

Financial Implications:

There will be minor cost associated with advertising.

Risk Assessment:

Closing this road will simply future land management practices. The risks associated with not closing the road are possible and will have moderate impact. .

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:

Supply and Delivery of the West Brookton Bush Fire Brigade Building aligns with the Shire of Brookton's strategic responsibilities for Bush Fire.

Comment

The request for this road closure arises because this site is the best suited site to locate the West Brookton Bush Fire Brigade station and maintain legal access to the site.

OFFICER'S RECOMMENDATION

That Council consider closing the portion of unnamed road reserves from the Brookton Highway, Land ID 3691042 and to the northern boundary of Land ID 3691041 as shown on the plan included at Attachment 12.03.23.02A – BFBB Site.

(Simple majority vote required)

OCM 03.23-08**COUNCIL RESOLUTION**

MOVED Cr Macnab SECONDED Cr Walker

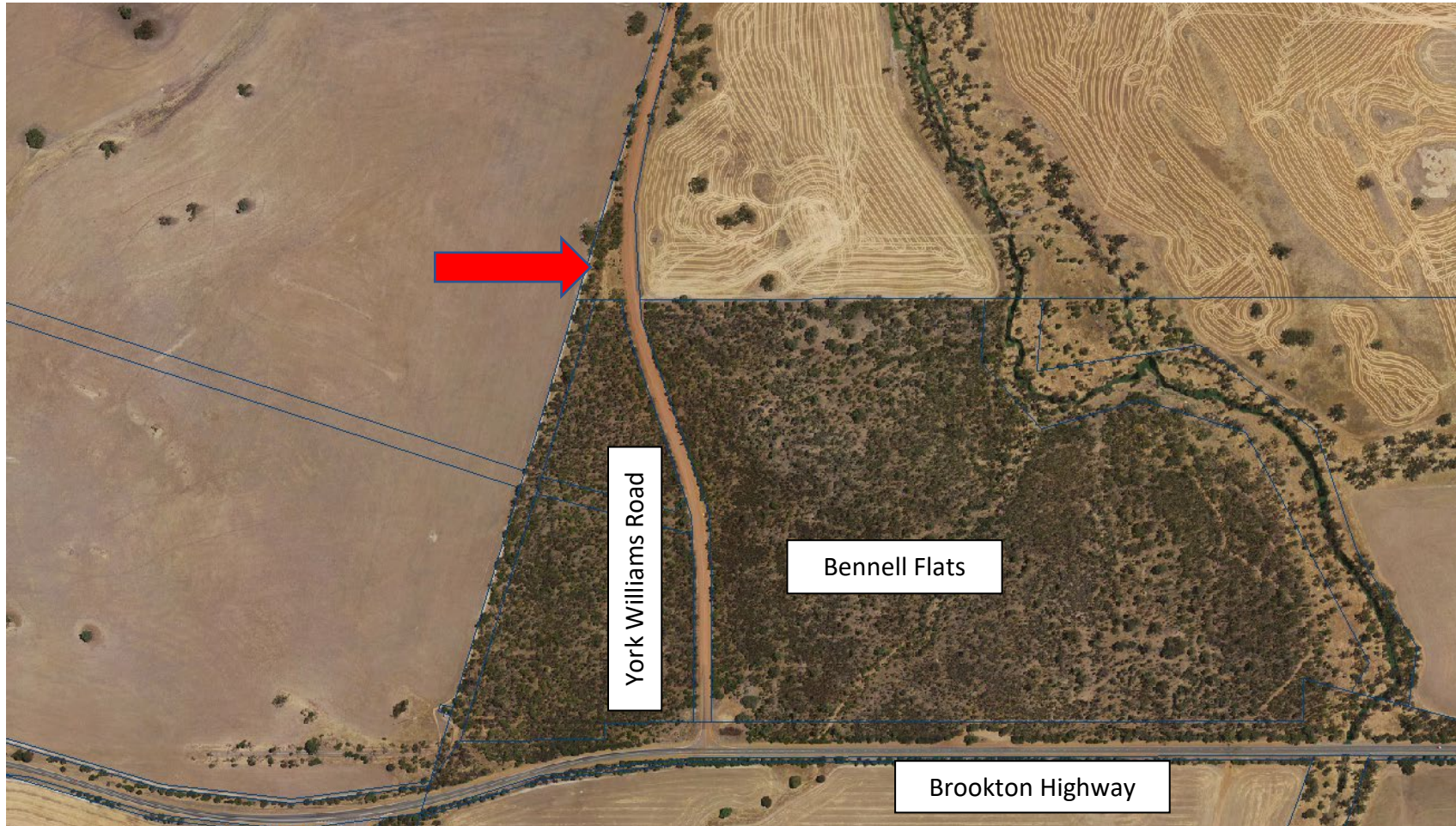
That Council consider closing the portion of unnamed road reserves from the Brookton Highway, Land ID 3691042 and to the northern boundary of Land ID 3691041 as shown on the plan included at Attachment 12.03.23.02A – BFBB Site.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

Attachment 12.03.23.02A – BFBB Site

Attachment 12.03.23.02B – Land ID 3691042





13.03.23 COMMUNITY SERVICES REPORTS**13.03.23.01 CYCLING TOUR ASSOCIATION OF WA (INC) – REQUEST TO WAIVE OR REDUCE FEES**

File No:	CO015A
Date of Meeting:	16 March 2023
Location/Address:	N/A
Name of Applicant:	Cycling Tour Association of WA (Inc)
Name of Owner:	N/A
Author/s:	Kylie Freeman – Brookton CRC Coordinator
Authorising Officer:	Deanne Sweeney – Manager Corporate & Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Absolute Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the waiving or reduction of the adopted charge for the hire of the WB Eva Pavilion facility hire associated with Cycling Tour Association of WA (Inc) 10th -12th October 2023.

A copy of the request is attached.

Description of Proposal:

The Cycling Tour Association of WA's request that Council waive or reduce the charge for the hire of the WB Eva Pavilion facility is included at Attachment 13.03.23.01A.

As part of their annual 9-day On Your Bike cycle tour, members will be staying at the Brookton Caravan Park, with a group size of up to 130 people. The club is seeking support from local community groups to cater for two evenings. The WB Eva Pavilion will be used for this catering, in addition to members catering their own breakfasts.

Background:

The Cycle Touring Association of W.A. is a Not-for-Profit organisation that promotes recreational cycling and cycle touring, providing cycle tours at cost to its members. Their annual On Your Bike tour, now in its 35th year, visits rural areas throughout Western Australia, supporting the local communities along the way.

Consultation:

Christine Liddiard, Tour Leader has entered discussions with Kylie Freeman, Brookton CRC Coordinator, in respect to the proposed event.

Statutory Environment:

Local Government Act 1995

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

- (1) Subject to subsection (2) and any other written law, a local government may —*
 - (b) waive or grant concessions in relation to any amount of money; or*
 - (c) write off any amount of money, which is owed to the local government.*
- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.*

- (3) *The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.*
- (4) *Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.*

Relevant Plans and Policy:

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

Financial Implications:

Under the Council’s 2022-2023 Schedule of Fees and Charges, the following applies:

WB Eva Pavilion
(Commercial and Other Agencies) Entire Facilities - \$330.00 (daily rate)

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

The Cycle Tour Association of WA (Inc) have requested that the hire fees be waived or reduced, therefore the cost to Council would be a reduction of revenue of \$990.00 (3 days at \$330.00 = \$990.00).

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
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

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

Community & Strategic Objectives:

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

Specifically, the proposal relates to:

- Function 23 Facilities Management*
- 23.1 - Perform venue/facilities bookings*

Comment:

In consideration, this initiative is beneficial to our community. It is recommended that Council waive the WB Eva Pavilion fee for the Cycling Tour Association of WA (Inc) event between 10th – 12th October 2023.

OFFICER'S RECOMMENDATION

That Council, pursuant to Section 6.12 of the Local Government Act, 1995 waive the \$990.00 fee for the WB Eva Pavilion for Cycling Tour Association of WA (Inc) to host the event scheduled for 10th - 12th October 2023.

(Absolute Majority vote required)

MOTION

MOVED Cr Walker SECONDED Cr Hayden

That Council do not waive the \$990.00 fee for the WB Eva Pavilion for the Cycling Tour Association of WA (Inc) to host the event scheduled for 10th -12th October 2023.

Cr Hartl foreshadowed the following motion.

That Council, pursuant to Section 6.12 of the Local Government Act, 1995 charge a reduced fee of \$660.00 for the WB Eva Pavilion for the Cycling Tour Association of WA (Inc) to host the event scheduled for 10th -12th October 2023.

OCM 03.23-09

COUNCIL RESOLUTION

MOVED Cr Walker SECONDED Cr Hayden

That Council do not waive the \$990.00 fee for the WB Eva Pavilion for the Cycling Tour Association of WA (Inc) to host the event scheduled for 10th -12th October 2023.

CARRIED BY ABSOLUTE MAJORITY VOTE 4/2

Attachments

Attachment 13.03.23.01A – Proposal from Cycling Tour Association of WA (Inc.).

Hi Gary

I have been liaising with Kylie Freeman in relation to the Cycle Touring Association of W.A. (Inc.) staying in Brookton for two nights in October 2023 (Tues 10th and Wed 11th) as part of our annual 9-day On Your Bike cycle tour. As part of our stay, we will be staying at the Brookton Caravan Park and as the group size will be up to 130 people, we would be having our evening meals and breakfast at the WB Eva Pavilion.

Kylie has advised the hire rate for the pavilion is \$360.00 per calendar day. And as we would be arriving on Tuesday, staying the two nights and departing on Thursday, the fee would be for three days. However, as our arrival time would not be until after midday on Tuesday 10th October and we would depart no later than 9:30am on Thursday morning, the length of our stay would be less than 48 hours.

Regarding this fee, Kylie has also advised that we “have the opportunity to write to Council and request they reduce or waive the fees and state why it should be considered.”

The Cycle Touring Association of W.A. is a Not-for-Profit organisation that promotes recreational cycling and cycle touring, providing cycle tours at cost to its members. Our annual On Your Bike tour, now in its 35th year, visits rural areas throughout Western Australia, supporting the local communities along the way. I would like the Council to consider reducing the hire fee for our tour group’s use of the WB Eva Pavilion to be for two days only.

I look forward to this request being given your favourable consideration.

Best regards
Christine
Tour Leader

20 February 2023

13.03.23.02 BROOKTON SWIMMING CLUB AND LIFESAVING CLUB INC

File No:	COM027
Date of Meeting:	16 th March 2023
Location/Address:	N/A
Name of Applicant:	Brookton Swimming and Lifesaving Club Inc
Name of Owner:	N/A
Author/s:	Kylie Freeman – Brookton CRC Coordinator
Authorising Officer:	Deanne Sweeney – Manager Corporate & Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the application made by Brookton Swimming and Lifesaving Club Inc for Community Chest Funding under the Policy 2.34 – Annual Grant – Section Equipment Purchase Grants’.

Description of Proposal:

The Brookton Swimming and Lifesaving Club Inc is seeking Council’s consideration for a grant of \$5,000.00 through the Community Chest Fund to purchase lane ropes and accessories.

In the event that the Brookton Swimming and Lifesaving Club Inc are unsuccessful in receiving funding from other sources, this application will not be required.

The Community Chest Fund Application form is Attachment 13.03.23.02A.

Background:

Each season, the Brookton Swimming and Lifesaving Club Inc host an average of 45 children, learning and practicing their swimming skills on a weekly basis.

The Brookton Aquatic Centre is used for in-term and vacation swimming lessons, school faction and interschool carnivals, in addition to use of the facilities by community members. An upgrade of lane ropes will assist the community in safely using the pool for rehabilitation, fitness and mental wellness.

Consultation:

There has been some consultation regarding this matter between the Brookton Swimming and Lifesaving Club Inc Treasurer, Kristy Robertson, Jayden Bennell - Aquatic Centre Coordinator and Kylie Freeman - Brookton CRC Coordinator.

The Shire of Brookton has also provided a letter of support to the Brookton Swimming and Lifesaving Club Inc to assist in other funding applications.

Statutory Environment:

Nil

Relevant Plans and Policy:

Policy 2.34 – Community Funding and Donations applies, with assessment against the relevant selection criteria detailed below:

Funding Category	Funding Amount	Guidelines
Equipment Purchase Grant	Maximum \$1000.00 cash support per financial year.	<ul style="list-style-type: none"> • Only available to incorporated bodies. • Can be used for the purchase of equipment, uniforms etc. • Applications must demonstrate the benefit of the equipment purchase to the wider community. • Equipment purchased must remain the property of the organisation and not be used for the exclusive use of any individual. • Applicants must demonstrate their ability to <u>match</u> Shire of Brookton grant support. • Applications can be made at any time throughout the year.

Financial Implications:

The Community Chest was set at \$20,000, and a maximum of \$1,000 per financial year for the support of Equipment Purchase Grant.

Risk Assessment:

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

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

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

Community & Strategic Objectives:

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

Specifically, the proposal relates to:

Function 24 Community Support

24.6 Supports seniors, youth, culture, sport/recreation group activities.

Comment

To date \$8,064.09 has been expended from the Community Chest Fund.

OFFICER'S RECOMMENDATION

That Council approve the application from Brookton Swimming and Lifesaving Club Inc for a financial grant under Council Policy 2.34 – Community Funding and Donations for \$1,000.00 (GST Exclusive) from the Community Chest Fund for the purchase of lane ropes and accessories.

(Simple Majority Vote required)

OCM 03.23-10

COUNCIL RESOLUTION

MOVED Cr Macnab SECONDED Cr Hartl

That Council approve the application from Brookton Swimming and Lifesaving Club Inc for a financial grant under Council Policy 2.34 – Community Funding and Donations for \$1,000.00 (GST Exclusive) from the Community Chest Fund for the purchase of lane ropes and accessories.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

Attachment 13.03.23.02A – Brookton Swimming and Lifesaving Club Inc– Community Chest Grant Application.



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 Funding and Donations Policy and that your application meets the criteria outlined in the funding category.

NAME OF ORGANISATION: Brookton Swim Club

CONTACT PERSON: Kristy Robertson

POSITION: Treasurer

POSTAL ADDRESS: PO Box 43 Brookton 6306 WA

PHONE: Click or tap here to enter text. **MOBILE:** [REDACTED]

EMAIL: kristyglover13@hotmail.com

ORGANISATION'S ABN: [23 692 615 210](#)

REGISTERED FOR GST? YES NO

IS YOUR ORGANISATION INCORPORATED? YES NO

NAME OF PROJECT OR EVENT: Lane Ropes

ESTIMATED START DATE: April 2023

ESTIMATED COMPLETION DATE: August 2023

REQUESTED COMMUNITY CHEST FUNDS: Equipment Purchase Grant

Please tick which funding category you are applying for			
Annual Grants		Community Donations	
<input type="checkbox"/>	Community & Strategic Partnership Grants	<input type="checkbox"/>	Individual Donation
<input type="checkbox"/>	Community Support Grants	<input type="checkbox"/>	Not for Profit Community groups member donation
<input checked="" type="checkbox"/>	Equipment Purchase Grant	<input type="checkbox"/>	Not for Profit Community Organisation Utilities Financial Assistance Donation

1. BRIEF DESCRIPTION OF PROJECT/EVENT:

Currently we use some rope and boat buoys to mark our lanes. They are tired and in excess of 25 years old. These are ineffective at preventing other childrens backwash and waves, making lap swimming difficult. It is also difficult for our younger swimmers to see the ropes. This in turn causes many rope tangles and children swimming over ropes into other lanes causing collisions with other swimmers and is a safety issue.

Every season we have an average of 45 children learning and practicing their swimming skills weekly. For our younger members this is often the beginning of their water safety journey. In WA there are on average 34 drowning deaths per year which is higher than the national average. These deaths are more prevalent amongst children aged 0-14years. As a club we believe that by teaching our local children the necessary swim skills early we can help prevent such a disaster occurring.

Our pool is used for in-term and vacation swimming lessons, School faction and interschool carnivals and by community members to improve their overall fitness and wellbeing. New lane ropes will assist our members and the greater Brookton community, to improve their swimming skills, fitness and mental health. This will result in a safer recreation environment for all our community.

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

The Purchase of new lane ropes, storage reels and fixings

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

These lane ropes will be used by the whole community for their lap swimming. Currently daily there are 10 -12 regular lap swimmers from our wider Brookton community. On days of swim club, this dramatically increases with approximately 45 children in the pool. Currently the lane lines painted on the floor of the pool are so faded, in sections not even visible, that lap swimming is near on impossible without lane ropes.

Lane ropes are designed to help swimmers stay on course and to know exactly where they are in the pool at any given time. They also reduce the amount of disturbance that bleeds over into the attached lanes, reducing the incidents of fellow swimmers swallowing mouthfuls of water.

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

New lane ropes fits into Project 4 of the Brookton20 strategic plan - Cultural Community and Recreation Precincts. This project will help with Community hub building and accommodating community groups, not just the swim club, but offers opportunities for our older population to use the pool for rehab, low impact fitness and mental wellness. This project will also be attractive to our new residents by offering better, more upto date facilities and improving the over-all social and inculsive culture of our town.

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

We plan to advertise and promote this new project via our facebook group, as well as in Facebook community groups and the Brookton Telegraph. We also plan to put signage up at the pool advertising the companies that have given us funding eg. Shire of Brookton, CBH, Bendigo Bank

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	Remainder that is required upto \$2000	Materials	14060.81
Sponsorship	Have applied for CBH Grass Roots S'ship - \$9791.56	Labour	0
Donations in cash	0	Hire of Equipment	0
Other grants	Applying for Bendigo Bank as well incase we miss out on CBH	Office/Administration	0
Catering Sales	0	Venue hire	0
Fees and Charges e.g. stalls	0	Advertising	0
Gate/Door entry fees	0	Catering Costs	0
		Entertainment	0
Other Income (Please List)	Click or tap here to enter text.	Other Expenditure (Please List)	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
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Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Total of Community Chest Funds requested in cash*	\$5000 incase we miss out on CBH and Bendigo Bank sponsorship	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Total of Community Chest Funds requested in-kind (e.g. Town Hall hire fee waived if applicable/required)	0	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
TOTAL INCOME	14060.81	TOTAL EXPENDITURE	14060.81

YOUR INCOME MUST EQUAL YOUR EXPENDITURE

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

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

HAS THE ACQUITTAL PROCESS BEEN COMPLETED? YES NO

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

Click or tap here to enter text.

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.

This project can only go ahead if we are able to obtain the full amount through grants and volunteer support for installation. Our Swim club will volunteer their time to receive, build and set up the lane ropes when they arrive. It will be the Pool Managers task to set up lane ropes for the public to use. While we have applied for other grants, we have applied for \$5000 through the community chest to cover any shortfalls. All unaquitted money will be returned to the shire.

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: Kristy Robertson

POSITION: Treasurer

SIGNATURE:

DATE: 18/2/23

Cr Macnab declared an Impartiality Interest in item 13.03.23.03, in that she is the mother of the President of the Brookton & Districts Historical Society.

Cr Crute declared a Financial Interest in item 13.03.23.03, in that she submitted the application and left the meeting at 6:14 pm.

Deputy Shire President, Cr Walker, assumed the Chair.

13.03.23.03 BROOKTON & DISTRICTS HISTORICAL SOCIETY
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File No:	COM008
Date of Meeting:	16 th March 2023
Location/Address:	N/A
Name of Applicant:	Brookton & Districts Historical Society
Name of Owner:	N/A
Author/s:	Kylie Freeman – Brookton CRC Coordinator
Authorising Officer:	Deanne Sweeney – Manager Corporate & Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the application made by Brookton & Districts Historical Society for Community Chest Funding under the Policy 2.34 – Annual Grant – Community & Strategic Partnership Grants.

Description of Proposal:

Brookton & Districts Historical Society is seeking Council's consideration for a grant of \$5,360.00 (ex GST) under the Community Chest Fund to improve visitor access to the grounds of the Museum.

The Community Chest Fund Application form is included at Attachment 13.03.23.03A.

Background:

Brookton & Districts Historical Society wish to enhance the visitor experience to the Brookton Museum and Heritage Centre, including Disability Access and Inclusion, allowing for people with mobility issues to access the site more easily.

Consultation:

Nil

Statutory Environment:

Nil

Relevant Plans and Policy:

Policy 2.34 – Community Funding and Donations applies, with assessment against the relevant selection criteria detailed below:

Funding Category	Funding Amount	Guidelines
Community & Strategic Partnership Grants	Maximum of 50% of the total fund (prescribed within the Shire's annual budget) to a maximum of \$10,000 per application as cash support per financial year.	<ul style="list-style-type: none"> • Only available to groups and organisations within an incorporated body framework. • Designed to increase community access to essential events, programs, capital projects and improvements to buildings and structures (refer to notation c)), and services offering broad benefit to the local community. • Demonstrates a high level of community support 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 <u>one</u> application per organisation per year. • Applications can be made at any time throughout the year.

Notation: No donation or grants will be issued:

- c) *Capital works and/or improvements to property (land, building or structure) that is not Brookton Community based and or operated on a not for profit basis.*

Financial Implications:

The Community Chest was set at \$20,000 and a maximum of \$10,000 per financial year for the support of the Community & Strategic Partnership Grant.

The amount expended to date is \$8,064.09.

Risk Assessment:

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

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

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

Community & Strategic Objectives:

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

Specifically, the proposal relates to:

*Function 24 Community Support
24.1 – Support community group activities*

Comment

On assessment the application adequately addresses the stated criteria under Council Policy 2.34 – Community Funding and Donations - Community & Strategic Partnership Grants it is recommended Council endorse the grant of \$5360 (excl. GST) from the Community Chest Fund.

OFFICER’S RECOMMENDATION

That Council approve the application from Brookton & Districts Historical Society for a financial grant under Council Policy 2.34 – Community Funding and Donations grant approval for \$5,360.00 (GST Exclusive) from the Community Chest Fund to be used to improve visitor access to the grounds of the Museum.

(Simple Majority Vote required)

OCM 03.23-11

COUNCIL RESOLUTION

MOVED Cr Hayden SECONDED Cr Bell

That Council approve the application from Brookton & Districts Historical Society for a financial grant under Council Policy 2.34 – Community Funding and Donations grant approval for \$5,360.00 (GST Exclusive) from the Community Chest Fund to be used to improve visitor access to the grounds of the Museum.

CARRIED BY SIMPLE MAJORITY VOTE 5/0

Cr Crute returned to the meeting at 6:15 pm.

Shire President, Cr Crute, resumed the Chair.

Attachments

Attachment 13.03.23.03A – Brookton & Districts Historical Society – Community Chest Grant Application.



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 Funding and Donations Policy and that your application meets the criteria outlined in the funding category.

NAME OF ORGANISATION: Brookton & Districts Historical Society _____

CONTACT PERSON: Katrina Crute

POSITION: Treasurer

POSTAL ADDRESS: PO Box 125 Brookton WA 6306

PHONE: . **MOBILE:** [REDACTED]

EMAIL: treasurer@brooktonmuseum.org.au

ORGANISATION'S ABN: 39 634 285 971

REGISTERED FOR GST? YES NO

IS YOUR ORGANISATION INCORPORATED? YES NO

NAME OF PROJECT OR EVENT: Improve Visitor Access to Grounds of the Museum

ESTIMATED START DATE: 12th April 2023

ESTIMATED COMPLETION DATE: 20th April 2023

REQUESTED COMMUNITY CHEST FUNDS: \$5360 (ex GST)

Please tick which funding category you are applying for			
Annual Grants		Community Donations	
<input checked="" type="checkbox"/>	Community & Strategic Partnership Grants	<input type="checkbox"/>	Individual Donation
<input type="checkbox"/>	Community Support Grants	<input type="checkbox"/>	Not for Profit Community groups member donation
<input type="checkbox"/>	Equipment Purchase Grant	<input type="checkbox"/>	Not for Profit Community Organisation Utilities Financial Assistance Donation

1. BRIEF DESCRIPTION OF PROJECT/EVENT:

Improve Visitor Access to Museum Grounds

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

Installation of concrete footpath, connecting Display Shed to the verandah of the Museum Building & extending down the front of the Display Shed connecting with the Toilet Block.

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

Improve access to Display Shed and Grounds for anyone with mobility issues. As well as providing all weather access to the Display Shed.

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

5.0 Anytime Visitation - enhances the visitor experience to the Brookton Museum & Heritage Centre

10.5 - Disability Access & Inclusion - allows for people with mobility issues to access more of the Museum & Grounds easily.

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

We will promote the project on Social Media and have a project write up in the Telegraph.

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	1740.00	Materials	
Sponsorship		Labour	
Donations in cash		Hire of Equipment	
Other grants		Office/Administration	
Catering Sales		Venue hire	
Fees and Charges e.g. stalls		Advertising	
Gate/Door entry fees		Catering Costs	
		Entertainment	
Other Income (Please List)		Other Expenditure (Please List)	
		supply and installation of concrete paths 100mm thick with fl62 mesh	6700.00
		earthworks 100 per hour	400.00
Total of Community Chest Funds requested in cash*	5360.00		
Total of Community Chest Funds requested in-kind (e.g. Town Hall hire fee waived if applicable/required)			
TOTAL INCOME	7100.00 ex GST	TOTAL EXPENDITURE	7100 ex GST

YOUR INCOME MUST EQUAL YOUR EXPENDITURE

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

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

HAS THE ACQUITTAL PROCESS BEEN COMPLETED? YES NO

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

Click or tap here to enter text.

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.

Click or tap here to enter text.

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: Katrina Crute

POSITION: Treasurer

SIGNATURE: 

DATE: 7th March 2023



0423013205
L.mpavingandconcrete42.Lm@gmail.com
Abn 71249163510
Commonwealth Bank bsb 066-526 acc 10022358

L.m Paving and concrete

Quote

For: Brookton Museum
klcrute@bigpond.com

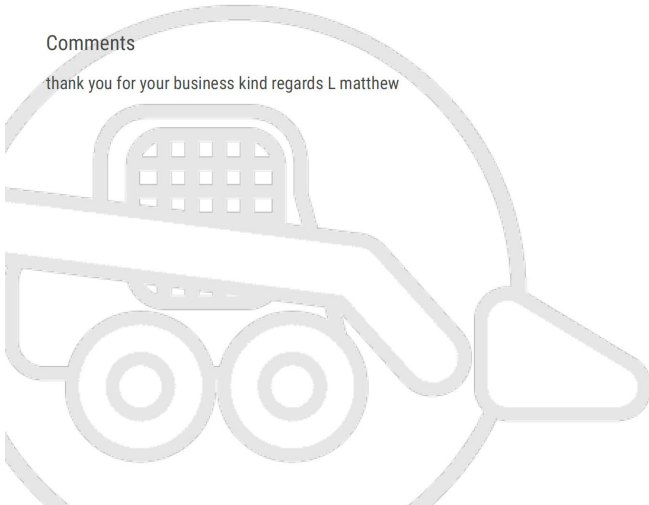
Quote No: 1671
Date: 07/03/2023

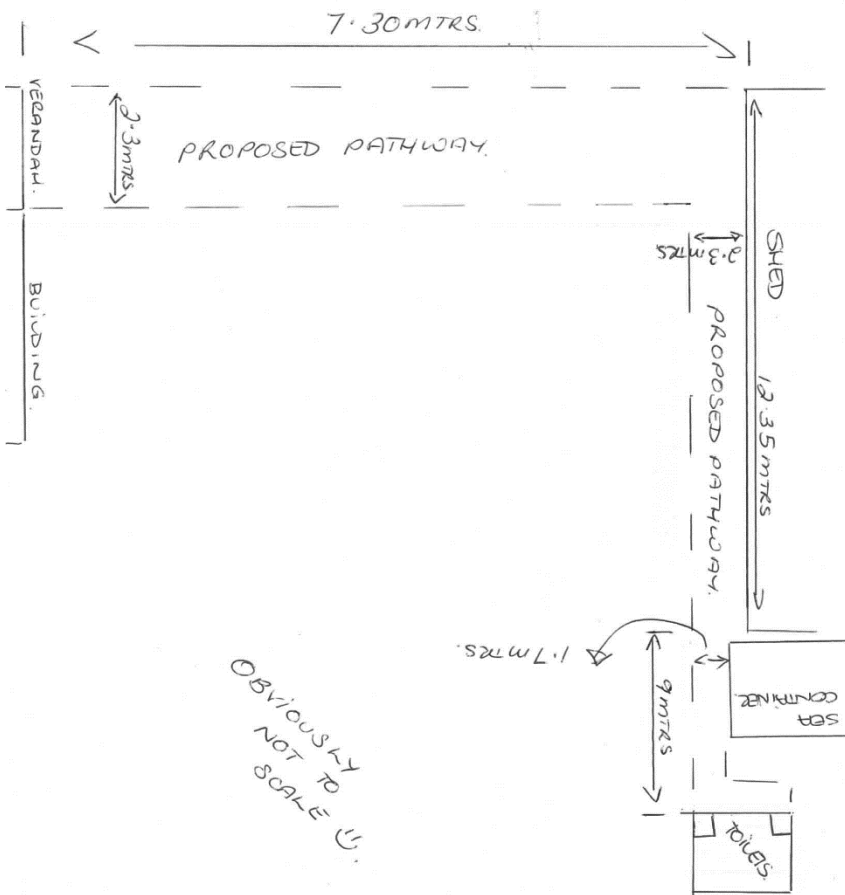
Description	Quantity	Rate	Amount
supply and installation of concrete paths 100mm thick with fl62 mesh	1	\$6,700.00	\$6,700.00
earthworks 100 per hour	1	\$100.00	\$100.00
		Parts Subtotal	\$6,800.00
		Subtotal	\$6,800.00
		TAX 10%	\$680.00
		Total	\$7,480.00

Total \$7,480.00

Comments

thank you for your business kind regards L matthew





OBVIOUSLY NOT TO SCALE ☹️

14.03.23 CORPORATE SERVICES REPORTS

14.03.23.01 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2023

File No:	N/A
Date of Meeting:	16 March 2023
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Charlotte Cooke – Senior Finance Officer
Authorising Officer:	Deanne Sweeney - Manager Corporate & Community
Declaration of Interest:	The authors have no financial interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	31/01/2022

Summary of Item:

Council is to consider the Statement of Financial Activity for the period ending 28 February 2023 together with associated commentaries.

Description of Proposal:

That Statement of Financial Activity for the period ended 28 February 2023, is included at Attachment 14.03.23.01A.

Background:

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

Consultation:

Reporting officers receive monthly updates to track expenditure and income.

Statutory Environment:

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

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

Relevant Plans and Policy:

There is no Council Policy relevant to this item.

Financial Implications:

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

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within Attachment 14.03.23.01A.

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

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

Community & Strategic Objectives:

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

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

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

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

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

Comment

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

OFFICER'S RECOMMENDATION

That Council receives the Statements of Financial Activity for the Month ended 28 February 2023, in accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, as presented at Attachment 14.03.23.01A.

(Simple majority vote required)

OCM 03.23-12

COUNCIL RESOLUTION

MOVED Cr Macnab SECONDED Cr Hayden

That Council receives the Statements of Financial Activity for the Month ended 28 February 2023, in accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, as presented at Attachment 14.03.23.01A.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

Attachment 14.03.23.01A – Monthly Statements of Financial Activity – 28 February 2023.



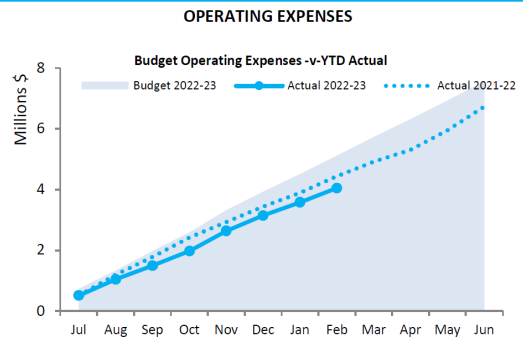
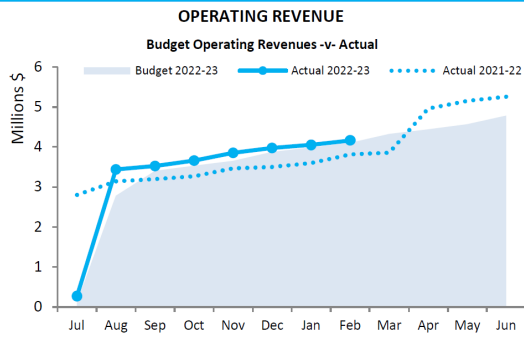
SHIRE OF BROOKTON
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 28 FEBRUARY 2023

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

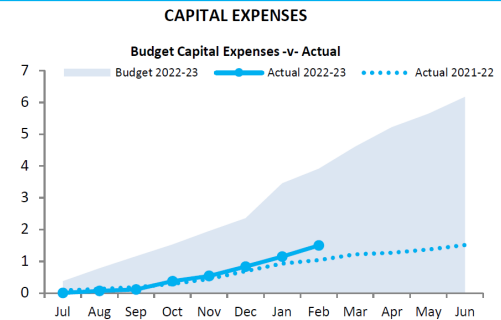
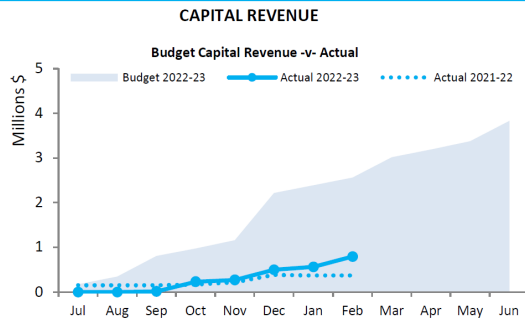
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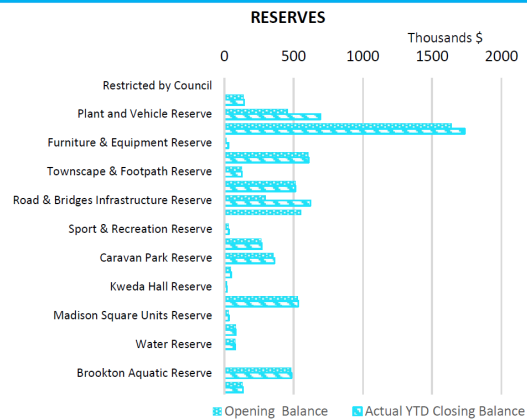
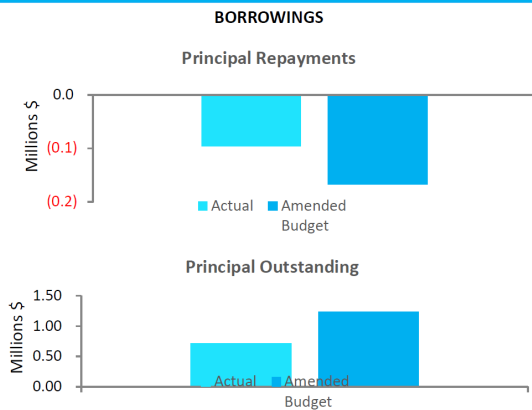
OPERATING ACTIVITIES



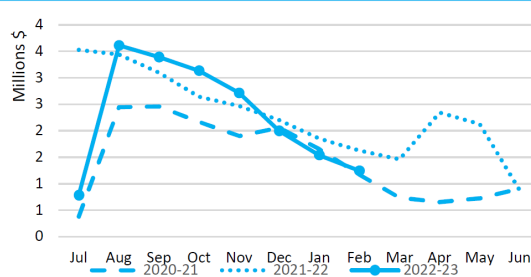
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.94 M	\$0.87 M	\$0.87 M	\$0.00 M
Closing	\$0.00 M	\$2.20 M	\$1.24 M	(\$0.95 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.09 M	13.9%
Restricted Cash	\$13.02 M	86.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		-7.2%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.29 M	90.7%
Trade Receivable	\$0.26 M	% Outstanding
Over 30 Days		3.8%
Over 90 Days		1.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.16 M)	\$0.95 M	\$1.57 M	\$0.62 M

Refer to Statement of Financial Activity

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

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.69 M	
YTD Budget	\$0.60 M	15.7%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.72 M	
YTD Budget	\$0.70 M	3.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.31 M)	(\$1.72 M)	(\$0.61 M)	\$1.11 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.12 M	
Adopted Budget	\$0.17 M	(32.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.52 M	
Adopted Budget	\$5.72 M	(73.5%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.76 M	
Adopted Budget	\$3.10 M	(75.6%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.52 M	\$2.09 M	(\$0.60 M)	(\$2.69 M)

Refer to Statement of Financial Activity

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

Refer to Note 9 - Borrowings

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

Refer to Note 11 - Cash Reserves

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

Refer to Note 10 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

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

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	944,428	873,428	873,428	873,428	0	0.00%	
Revenue from operating activities								
Rates		2,518,292	2,518,292	2,517,948	2,519,153	1,205	0.05%	
Rates (excluding general rate)		36,880	36,880	36,880	40,567	3,687	10.00%	
Operating grants, subsidies and contributions	13	700,317	994,564	597,556	691,202	93,646	15.67%	▲
Fees and charges		852,164	849,164	701,627	724,369	22,742	3.24%	
Interest earnings		41,797	143,797	93,972	77,415	(16,557)	(17.62%)	▼
Other revenue		236,859	230,254	150,751	101,699	(49,052)	(32.54%)	▼
Profit on disposal of assets	7	6,977	9,781	6,512	9,780	3,268	50.19%	
		4,393,286	4,782,732	4,105,246	4,164,186	58,940	1.44%	
Expenditure from operating activities								
Employee costs		(2,268,611)	(2,182,024)	(1,455,821)	(1,310,326)	145,495	9.99%	
Materials and contracts		(1,706,273)	(1,866,163)	(1,246,251)	(883,317)	362,934	29.12%	▲
Utility charges		(196,100)	(197,260)	(131,312)	(108,422)	22,890	17.43%	▲
Depreciation on non-current assets		(2,890,397)	(2,890,397)	(1,926,832)	(1,470,543)	456,289	23.68%	▲
Interest expenses		(70,753)	(70,753)	(49,001)	(28,770)	20,231	41.29%	▲
Insurance expenses		(220,653)	(223,378)	(222,209)	(217,164)	5,045	2.27%	
Other expenditure		(81,609)	(82,253)	(47,732)	(30,142)	17,590	36.85%	▲
Loss on disposal of assets	7	(36,710)	(57,410)	(38,272)	0	38,272	100.00%	▲
		(7,471,106)	(7,569,638)	(5,117,430)	(4,048,684)	1,068,746	(20.88%)	
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,938,026	1,958,592	1,455,763	(502,829)	(25.67%)	▼
Amount attributable to operating activities		(157,690)	151,120	946,408	1,571,264	624,856	66.02%	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	1,945,144	781,687	(1,163,457)	(59.81%)	▼
Proceeds from disposal of assets	7	180,501	170,956	134,133	115,955	(18,178)	(13.55%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(6,026,145)	(3,809,555)	(1,518,149)	2,291,406	60.15%	▲
Amount attributable to investing activities		(2,309,017)	(2,624,256)	(1,717,208)	(607,661)	1,109,547	(64.61%)	
Financing Activities								
Proceeds from new debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer from reserves	11	2,347,223	2,424,652	1,616,432	568,858	(1,047,574)	(64.81%)	▼
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	
Repayment of debentures	9	(167,267)	(167,267)	(113,423)	(96,113)	17,310	15.26%	▲
Transfer to reserves	11	(1,256,210)	(1,256,210)	(7,552)	(1,066,445)	(1,058,893)	(14021.35%)	▼
Amount attributable to financing activities		1,522,279	1,599,708	2,093,990	(595,166)	(2,689,156)	(128.42%)	
Closing funding surplus / (deficit)	1(c)	0	0	2,196,618	1,241,866	(954,753)	43.46%	▼

KEY INFORMATION

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

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

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	944,428	873,428	873,428	873,428	0	0.00%		
Revenue from operating activities									
Governance		21,510	34,220	24,120	31,496	7,376	30.58%	▲	
General Purpose Funding - Rates	6	2,518,292	2,518,292	2,517,948	2,519,153	1,205	0.05%	▲	
General Purpose Funding - Other		258,854	502,440	345,142	357,166	12,024	3.48%	▲	
Law, Order and Public Safety		173,472	336,747	215,184	75,467	(139,717)	(64.93%)	▼	S
Health		300	300	200	34	(166)	(83.18%)	▼	
Education and Welfare		79,165	84,165	56,096	49,654	(6,442)	(11.48%)	▼	
Housing		133,397	130,637	87,080	69,805	(17,275)	(19.84%)	▼	S
Community Amenities		418,023	421,705	415,057	423,267	8,210	1.98%	▲	
Recreation and Culture		46,342	40,842	31,609	40,235	8,626	27.29%	▲	
Transport		103,963	106,074	66,848	100,638	33,790	50.55%	▲	S
Economic Services		621,268	587,428	332,722	475,057	142,335	42.78%	▲	S
Other Property and Services		18,700	19,882	13,240	22,214	8,974	67.78%	▲	
		4,393,286	4,782,732	4,105,246	4,164,186				
Expenditure from operating activities									
Governance		(580,714)	(487,990)	(343,999)	(304,285)	39,714	11.54%	▲	S
General Purpose Funding		(254,060)	(254,060)	(167,254)	(133,747)	33,507	20.03%	▲	S
Law, Order and Public Safety		(343,249)	(509,724)	(343,308)	(267,911)	75,397	21.96%	▲	S
Health		(41,545)	(40,545)	(26,841)	(22,893)	3,948	14.71%	▲	
Education and Welfare		(179,000)	(162,920)	(110,636)	(102,669)	7,967	7.20%	▲	
Housing		(262,781)	(241,111)	(164,328)	(126,446)	37,882	23.05%	▲	S
Community Amenities		(617,820)	(638,020)	(430,764)	(374,579)	56,185	13.04%	▲	S
Recreation and Culture		(1,097,996)	(1,059,263)	(709,988)	(707,356)	2,632	0.37%	▲	
Transport		(3,563,077)	(3,617,099)	(2,427,531)	(1,690,940)	736,591	30.34%	▲	S
Economic Services		(522,546)	(556,608)	(372,014)	(290,415)	81,599	21.93%	▲	S
Other Property and Services		(8,318)	(2,298)	(20,767)	(27,443)	(6,676)	(32.15%)	▼	
		(7,471,106)	(7,569,638)	(5,117,430)	(4,048,684)				
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,938,026	1,958,592	1,455,763	(502,829)	(25.67%)	▼	
Amount attributable to operating activities		(157,690)	151,120	946,408	1,571,264	624,856	66.02%		
Investing Activities									
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	1,945,144	781,687	(1,163,457)	(59.81%)	▼	S
Proceeds from Disposal of Assets	7	180,501	170,956	134,133	115,955	(18,178)	(13.55%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	▼	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(6,026,145)	(3,809,555)	(1,518,149)	2,291,406	60.15%	▲	S
Amount attributable to investing activities		(2,309,017)	(2,624,256)	(1,717,208)	(607,661)				
Financing Activities									
Proceeds from New Debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼	S
Transfer from Reserves	11	2,347,223	2,424,652	1,616,432	568,858	(1,047,574)	(64.81%)	▼	S
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	▲	
Repayment of Debentures	9	(167,267)	(167,267)	(113,423)	(96,113)	17,310	15.26%	▲	S
Proceeds from Advances		0	0	0	0	0			
Transfer to Reserves	11	(1,256,210)	(1,256,210)	(7,552)	(1,066,445)	(1,058,893)	(14021.35%)	▼	S
Amount attributable to financing activities		1,522,279	1,599,708	2,093,990	(595,166)				
Closing Funding Surplus(Deficit)	1	0	0	2,196,618	1,241,866				

KEY INFORMATION

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 May 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	7	(6,977)	(9,781)	(6,512)	(9,780)
Movement in share investment (non-current)		0	0	0	(5,000)
Add: Loss on asset disposals	7	36,710	57,410	38,272	0
Add: Depreciation on assets		2,890,397	2,890,397	1,926,832	1,470,543
Total non-cash items excluded from operating activities		2,920,130	2,938,026	1,958,592	1,455,763

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

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

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

		Adopted Budget Opening	Amended Budget Opening	Last Year Closing	Year to Date
		30 June 2022	30 June 2022	30 June 2022	28 February 2023
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(12,518,616)	(12,518,616)	(12,518,616)	(13,016,203)
Less: - Financial assets at amortised cost - self supporting loans	4	(26,140)	(26,140)	(26,140)	(13,293)
Less: - Land held for resale		(53,524)	(59,454)	(59,454)	0
Add: Borrowings	9	142,462	142,462	142,462	46,349
Add: Lease liabilities	10	1,467	1,467	1,467	0
Total adjustments to net current assets		(12,454,351)	(12,460,281)	(12,460,281)	(12,983,147)

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

Current assets

Cash and cash equivalents	2	13,981,041	13,981,032	13,981,032	15,110,526
Financial assets at amortised cost	4	26,140	0	0	0
Rates receivables	3	103,760	102,783	102,783	239,290
Receivables	3	55,538	42,705	42,705	255,686
Other current assets	4	65,449	97,519	97,519	18,992

Less: Current liabilities

Payables	5	(195,121)	(252,302)	(252,302)	(144,126)
Borrowings	9	(142,462)	(142,462)	(142,462)	(46,349)
Contract liabilities	12	(295,020)	(295,020)	(295,020)	(1,009,928)
Lease liabilities	10	(1,467)	(1,467)	(1,467)	0
Provisions	12	(199,079)	(199,079)	(199,079)	(199,079)
Less: Total adjustments to net current assets	1(b)	(12,454,351)	(12,460,281)	(12,460,281)	(12,983,147)

Closing funding surplus / (deficit)

		944,428	873,428	873,428	1,241,866
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CURRENT AND NON-CURRENT CLASSIFICATION

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

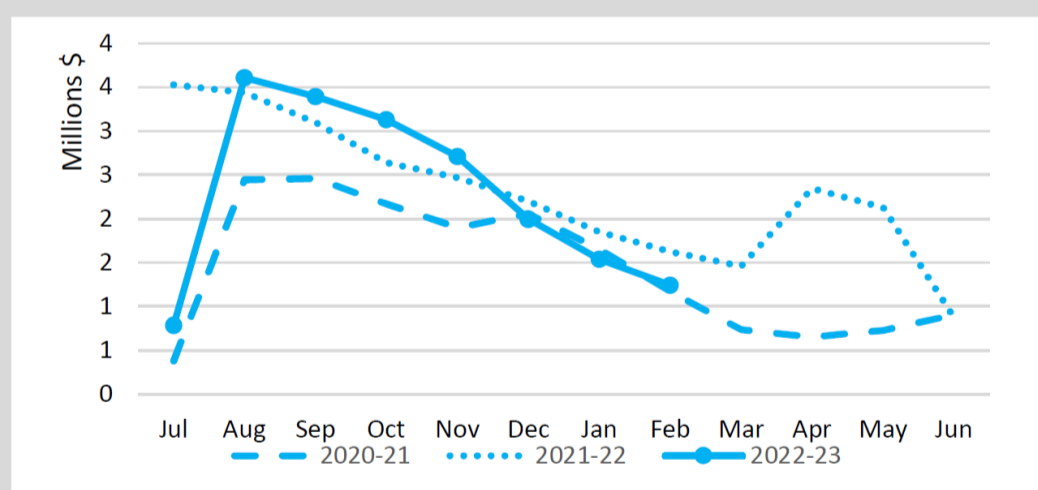
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 28/02/2022	Year to Date Actual 28/02/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	1,462,415	1,692,273	2,094,323
Cash Restricted - Reserves	2	12,518,616	11,634,558	13,016,203
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	102,783	253,343	239,290
Receivables - Other	3	42,705	42,593	255,686
Other Financial Assets	4	26,140	12,415	13,293
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	71,379	241,684	5,699
		14,224,038	13,876,867	15,624,494
Less: Current Liabilities				
Payables	5	(251,764)	(139,673)	(138,024)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(295,020)	0	(1,009,928)
Bonds & Deposits	5	(538)	(1,955)	(6,101)
Loan and Lease Liability	9	(143,929)	(44,707)	(46,349)
Provisions	12	(199,079)	(250,465)	(199,079)
		(890,329)	(436,800)	(1,399,482)
Less: Cash Reserves	11	(12,518,616)	(11,634,558)	(13,016,203)
Add Back: Component of Leave Liability not Required to be funded		0	0	0
Add Back: Loan and Lease Liability		143,929	44,707	46,349
Less : Loan Receivable - clubs/institutions		(26,140)	(12,415)	(13,293)
Less : Land Held For Resale		(59,454)	(212,551)	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		873,428	1,625,250	1,241,866

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
\$1.24 M
Last Year YTD
Surplus(Deficit)
\$1.63 M

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash Floats	Cash and cash equivalents	460		460		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	1,048,732		1,048,732		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	929,460		929,460		Bendigo	1.10%	N/A
Municipal Term Deposit	Cash and cash equivalents	103,821		103,821		Bendigo	2.00%	19/03/2023
Bond Cash At Bank	Cash and cash equivalents	11,850		11,850		Bendigo	0.00%	N/A
Trust Cash At Bank	Cash and cash equivalents				13,820	Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		13,016,203	13,016,203		Bendigo	3.20%	20/06/2023
Total		2,094,323	13,016,203	15,110,526	13,820			
Comprising								
Cash and cash equivalents		2,094,323	13,016,203	15,110,526	13,820			
		2,094,323	13,016,203	15,110,526	13,820			

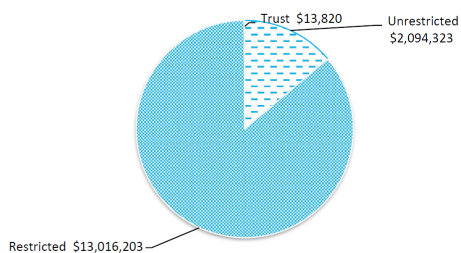
KEY INFORMATION

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

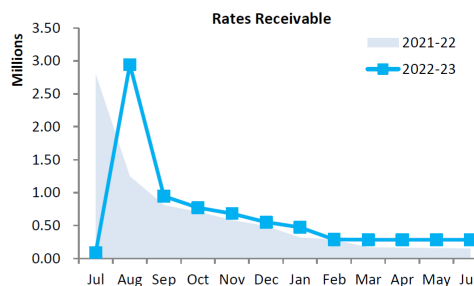
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2022	28 Feb 2023
	\$	\$
Opening arrears previous years	118,641	153,188
Levied this year	2,801,953	2,962,522
Less - collections to date	(2,767,406)	(2,826,015)
Gross rates collectable	153,188	289,696
Net rates collectable	153,188	289,696
% Collected	94.8%	90.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(446)	106,703	2,336	389	1,482	110,464
Percentage	(0.4%)	96.6%	2.1%	0.4%	1.3%	
Balance per trial balance						
Sundry receivable						110,464
GST receivable						82,997
Other Receivables						62,225
Total receivables general outstanding						255,686

Amounts shown above include GST (where applicable)

KEY INFORMATION

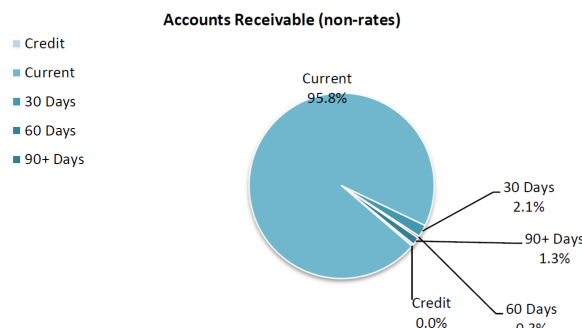
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 28 February 2023
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	26,140	0	(12,847)	13,293
Inventory				
Fuel and materials (including gravel)	11,925	0	(6,226)	5,699
Land held for resale				
Cost of acquisition	59,454	0	(59,454)	0
Total other current assets	97,519	0	(78,527)	18,992
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

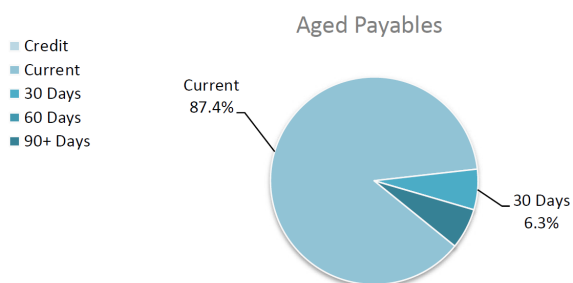
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,172	85	0	(85)	1,172
Percentage	0%	100%	7.2%	0%	-7.2%	
Balance per trial balance						
Sundry creditors						1,172
Other creditors						27,731
ATO liabilities						15,058
Accrued interest on borrowings						0
Payroll creditors						76,934
Bonds and deposits held						6,101
Prepaid (Excess) Rates						17,130
Total payables general outstanding						144,126

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

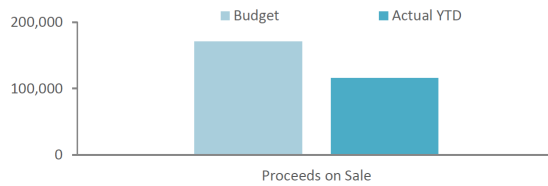
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.09620	249	2,960,210	284,772	0	0	284,772	284,772	743	0	285,516
Industrial	0.09620	5	78,870	7,587	0	0	7,587	7,587	0	0	7,587
Commercial	0.09620	21	660,464	63,537	0	0	63,537	63,537	0	0	63,537
GRV	0.09620	2	303,500	29,197	500	0	29,697	29,197	0	0	29,197
Unimproved value											
Unimproved	0.00850	205	215,291,000	1,829,974	500	0	1,830,474	1,829,974	118	0	1,830,092
Non Rateable											
Non Rateable	0.00000	246	118,755	0	0	0	0	0	0	0	0
Exempt Property	0.00000	18	54,240	0	0	0	0	0	0	0	0
Sub-Total		746	219,467,039	2,215,067	1,000	0	2,216,067	2,215,066	862	0	2,215,928
Minimum payment	Minimum \$										
Gross rental value											
Residential	835	66	170,415	55,110	0	0	55,110	55,110	0	0	55,110
Industrial	835	2	9,280	1,670	0	0	1,670	1,670	0	0	1,670
Commercial	835	10	51,660	8,350	0	0	8,350	8,350	0	0	8,350
GRV	835	1	7,000	835	0	0	835	835	0	0	835
Unimproved value											
Unimproved	1,420	168	16,258,463	238,560	0	0	238,560	238,560	0	0	238,560
Sub-total		247	16,496,818	304,525	0	0	304,525	304,525	0	0	304,525
		993	235,963,857	2,519,592	1,000	0	2,520,592	2,519,591	862	0	2,520,453
Discount							(2,300)				(1,300)
Amount from general rates							2,518,292				2,519,153
Ex-gratia rates (CBH)	Tonnage	2	481,945	36,880	0	0	36,880	40,567	0	0	40,567
Total general rates							2,555,172				2,559,720

KEY INFORMATION

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

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land held for resale								
6918	LOT 104 - 8 AVONBANK CLOSE, BROOKTON - A2775	59,454.00	60,501.00	1,046	0	59,454	60,500	1,046	0
	Plant and equipment								
	Governance								
PAV316	2020 MITSUBISHI TRITON DUAL CAB UTE	29,061.00	36,364.00	7,303	0	29,061	36,364	7,303	0
PU32	2018 MITSUBISHI TRITON MQ3L20 4 X 2 SINGLE CAB - MO	17,659.00	19,091.00	1,432	0	17,659	19,091	1,432	0
	Transport								
PT12	2010 ISUZU GIGA 2 X 2 HP TIP BODY BO437	50,000	35,000	0	(15,000)	0	0	0	0
PT10	ISUZU GIGA TIPTRUCK-1CQL067	52,210	10,000	0	(42,210)	0	0	0	0
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,200	10,000	0	(200)	0	0	0	0
		218,584	170,956	9,781	(57,410)	106,174	115,955	9,780	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	1,497,020	1,562,081	1,181,143	109,088	(1,072,055)
Furniture and equipment	28,900	26,274	17,512	16,743	(770)
Plant and equipment	842,341	912,176	260,548	208,031	(52,517)
Infrastructure - roads	2,685,905	2,822,993	1,881,952	1,161,667	(720,285)
Infrastructure - parks and gardens	2,285	32,285	21,520	2,285	(19,235)
Infrastructure - sewerage	650,000	650,000	433,328	0	(433,328)
Infrastructure - water	14,000	20,336	13,552	20,336	6,784
Payments for Capital Acquisitions	5,720,451	6,026,145	3,809,555	1,518,149	(2,291,406)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,099,735	3,099,735	1,892,615	756,142	(1,136,473)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	120,000	110,455	59,994	55,455	(4,539)
Cash backed reserves					
Plant and Vehicle Reserve	591,341	591,341	0	0	0
Municipal Building & Facility Reserve	314,209	314,209	0	0	0
Sewerage Scheme Reserve	50,000	127,429	0	0	0
Road & Bridges Infrastructure Reserve	301,489	301,489	0	0	0
Railway Station Reserve	252,000	252,000	0	0	0
Water Reserve	14,000	14,000	0	0	0
Brookton Aquatic Reserve	226,000	226,000	0	0	0
Contribution - operations	151,677	389,487	688,088	137,695	(550,393)
Capital funding total	5,720,451	6,026,145	3,809,555	1,518,149	(2,291,406)

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.

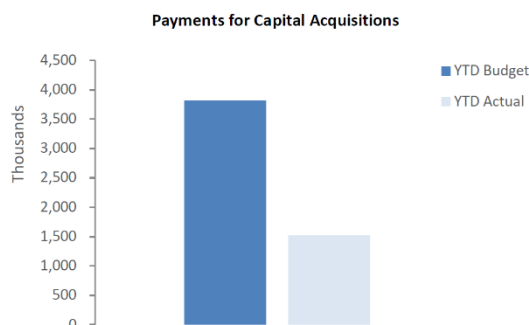
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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.

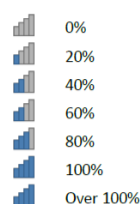
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 expenditure total

Level of completion indicators



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

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted	Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget		
				\$	\$	\$	\$	\$
Buildings								
Law, Order & Public Safety								
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMEN	(573,811)	(573,811)	(573,811)	(9,600)	(564,211)
Total - Law, Order & Public Safety				(573,811)	(573,811)	(573,811)	(9,600)	(564,211)
Community Amenities								
E104510	ROBICAP	9230	TOWNSCAPE - ROBINSON ROAD	(42,000)	(41,057)	(27,368)	0	(27,368)
E105510	CEMABLU	9230	CEMETARY ABLUTION FACILITY	(40,000)	0	0	0	0
E105510	ROBABLU	9230	ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	(55,000)	(121,408)	(80,936)	0	(80,936)
Total - Community Amenities				(137,000)	(162,465)	(108,304)	0	(108,304)
Recreation And Culture								
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(288,209)	(288,209)	(192,136)	(91,023)	(101,113)
E112510	POOLCAP	9230	POOL - CAPITAL	(180,000)	(180,000)	(120,000)	0	(120,000)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(292,000)	(292,000)	(146,000)	(5,015)	(140,985)
Total - Recreation And Culture				(760,209)	(760,209)	(458,136)	(96,038)	(362,098)
Economic Services								
E132511		9230	RENEW & UPDATE INFORMATION BAY	(17,000)	(17,000)	(8,500)	0	(8,500)
Total - Economic Services				(17,000)	(17,000)	(8,500)	0	(8,500)
Other Property & Services								
E142519		9230	SHIRE DEPOT IMPROVEMENTS	(9,000)	(23,000)	(15,328)	(3,450)	(11,878)
Total - Other Property & Services				(9,000)	(23,000)	(15,328)	(3,450)	(11,878)
Total - Buildings				(1,497,020)	(1,536,485)	(1,164,079)	(109,088)	(1,054,991)
Plant & Equipment								
Governance								
E042533		9234	ADMIN PURCHASE BMO VEHICLE	(40,000)	(40,000)	(26,664)	(30,581)	3,917
E042534		9234	ADMIN PURCHASE MIW VEHICLE	(50,000)	(50,000)	(33,328)	(50,721)	17,393
Total - Governance				(90,000)	(90,000)	(59,992)	(81,302)	21,310
Law, Order & Public Safety								
E054000	CCTV	9234	TOWN CCTV INSTALLTION - SECURITY & SAFETY	(85,000)	(75,386)	(50,256)	(2,180)	(48,076)
Total - Law, Order & Public Safety				(85,000)	(75,386)	(50,256)	(2,180)	(48,076)
Community Amenities								
E102530		9234	PURCHASE PLANT & EQUIPMENT	0	(74,429)	(49,616)	(74,429)	24,813
Total - Community Amenities				0	(74,429)	(49,616)	(74,429)	24,813
Recreation & Culture								
E112530		9234	PURCHASE PLANT & EQUIPMENT	(46,000)	(51,020)	(35,684)	(50,120)	14,436
Total - Recreation & Culture				(46,000)	(51,020)	(35,684)	(50,120)	14,436
Transport								
E143530	EP001	9234	PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BOI	(65,000)	(65,000)	(65,000)	0	(65,000)
E143530	TRUCKH	9234	PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	(320,000)	(320,000)	0	0	0
E143530	TRUCKL	9234	PURCHASE P&E - TIP TRUCK LIGHT SINGLE AXLE	(236,341)	(236,341)	0	0	0
Total - Transport				(621,341)	(621,341)	(65,000)	0	(65,000)
Total - Plant & Equipment				(842,341)	(912,176)	(260,548)	(208,031)	(52,517)
Furniture & Equipment								
Governance								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	0	(13,225)	(8,816)	(14,345)	5,529
Total - Governance				0	(13,225)	(8,816)	(14,345)	5,529
Recreation & Culture								
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(28,900)	(13,049)	(8,696)	(2,398)	(6,299)
Total - Recreation & Culture				(28,900)	(13,049)	(8,696)	(2,398)	(6,299)
Total - Furniture & Equipment				(28,900)	(26,274)	(17,512)	(16,743)	(770)
Infrastructure - Roads								
Transport								
E121555	BRKWRRG	9250	BROOKTON-KWEDA ROAD (RRG)	(630,502)	(819,613)	(546,392)	(757,470)	211,078
E121560	GLENR2R	9250	GLENESTER ROAD - CULVERT REPLACEMENT & GRAVEL OVER	(47,000)	(47,000)	(31,328)	0	(31,328)
E121560	RICHR2R	9250	RICHARDSON STREET - RESEAL (RTR)	(13,920)	(13,920)	(9,280)	0	(9,280)
E121560	SEVER2R	9250	SEVERIN ROAD - CULVERT REPLACEMENT & GRAVEL OVERLA	(26,200)	(26,200)	(17,464)	0	(17,464)
E121560	WOODR2R	9250	WOODS LOOP ROAD (RTR)	(45,000)	(45,000)	(30,000)	0	(30,000)
E121565	COPRSFC	9250	COPPING ROAD RESEAL - LRCI PHASE 3	(38,100)	(38,100)	(25,400)	0	(25,400)
E121565	KOORSFC	9250	KOORRRNONG DRIVE - DRAINAGE	(62,523)	0	0	0	0
E121565	LENNSFC	9250	LENNARD STREET RESEAL - LRCI PHASE 3	(28,500)	(28,500)	(19,000)	0	(19,000)
E121565	STRASFC	9250	STRANGE ROAD - RESEAL	(133,400)	(133,400)	(88,928)	0	(88,928)
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(1,588,445)	(1,588,445)	(1,058,960)	(324,027)	(734,933)
E121570	BRIDGE02	9250	BRIDGE 3154A DAVIS ROAD	(33,787)	(44,800)	(29,864)	(43,250)	13,386
E121570	BRIDGE03	9250	BRIDGE 3143 YEO ROAD	(38,528)	(27,515)	(18,336)	(26,420)	8,084
E121570	BRIDGE04	9250	BRIDGE 3146A BOYAGARRA ROAD	0	(10,500)	(7,000)	(10,500)	3,500
Total - Transport				(2,685,905)	(2,822,993)	(1,881,952)	(1,161,667)	(720,285)
Total - Infrastructure - Roads				(2,685,905)	(2,822,993)	(1,881,952)	(1,161,667)	(720,285)
Infrastructure - Sewerage								
Community Amenities								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(650,000)	(650,000)	(433,328)	0	(433,328)
Total - Community Amenities				(650,000)	(650,000)	(433,328)	0	(433,328)
Total - Infrastructure - Sewerage				(650,000)	(650,000)	(433,328)	0	(433,328)
Infrastructure - Water								
Community Amenities								
E107541		9262	WATER INFRASTRUCTURE	(14,000)	(20,336)	(13,552)	(20,336)	6,784
Total - Community Amenities				(14,000)	(20,336)	(13,552)	(20,336)	6,784
Total - Infrastructure - Water				(14,000)	(20,336)	(13,552)	(20,336)	6,784
Infrastructure - Parks & Gardens								
Recreation And Culture								
E115550	OVALCAP	9256	OVAL RENOVATIONS	(2,285)	(2,285)	(1,520)	(2,285)	765
E115550	OVALBRK	9256	BROOKTON OVAL RETICULATION	0	(30,000)	(20,000)	0	20,000
E116510	NATPLACAP	9230	YOUTH PRECINCT - NATURE PLAY AREA	0	(25,596)	(17,064)	0	17,064
Total - Recreation And Culture				(2,285)	(57,881)	(38,584)	(2,285)	37,829
Total - Infrastructure - Parks & Gardens				(2,285)	(57,881)	(38,584)	(2,285)	37,829
Grand Total				(5,720,451)	(6,026,145)	(3,809,555)	(1,518,149)	(2,217,278)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

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

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

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

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

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave Reserve	138,959	150	355	2,800	2,800	0	0	141,909	142,114
Plant and Vehicle Reserve	458,416	494	1,751	400,195	231,817	(617,341)	0	241,764	691,984
Land and Housing Development Reserv	1,640,520	1,769	4,224	87,971	87,971	0	0	1,730,260	1,732,716
Furniture & Equipment Reserve	13,584	15	46	30,000	30,000	(17,000)	(14,272)	26,599	29,358
Municipal Building & Facility Reserve	607,292	655	1,541	9,122	0	(314,209)	0	302,860	608,833
Townscape & Footpath Reserve	125,231	135	319	1,584	1,584	0	0	126,950	127,134
Sewerage Scheme Reserve	510,977	551	1,296	25,435	0	(127,429)	0	409,534	512,273
Road & Bridges Infrastructure Reserve	296,802	320	1,572	330,938	322,769	(301,489)	0	326,571	621,142
Health & Wellbeing Reserve	554,586	598	0	0	0	(555,184)	(554,586)	(0)	0
Sport & Recreation Reserve	31,667	34	80	0	0	0	0	31,701	31,747
Rehabilitation & Refuse Reserve	266,081	287	678	4,354	4,354	0	0	270,722	271,113
Caravan Park Reserve	354,213	382	904	7,138	7,138	0	0	361,733	362,254
Brookton Musuem/Heritage Reserve	47,209	51	120	0	0	0	0	47,260	47,329
Kweda Hall Reserve	18,050	19	46	364	364	0	0	18,433	18,460
Railway Station Reserve	530,223	572	1,345	0	0	(252,000)	0	278,795	531,568
Madison Square Units Reserve	30,693	33	78	619	619	0	0	31,345	31,390
Cemetery Reserve	80,748	87	205	820	820	0	0	81,655	81,774
Water Reserve	75,795	82	192	1,370	0	(14,000)	0	63,247	75,988
Developer Contribution Reserve	2,743	3	7	55	55	0	0	2,801	2,805
Brookton Aquatic Reserve	481,502	519	1,223	9,099	0	(226,000)	0	265,120	482,726
Cash Contingency Reserve	131,745	142	334	2,655	2,655	0	0	134,542	134,734
Future Fund Reserve	4,104,617	4,426	19,219	82,603	82,603	0	0	4,191,646	4,206,439
Innovations Fund Reserve	2,016,963	2,174	9,404	30,590	30,590	0	0	2,049,727	2,056,957
Brookton Community Resource Centre	0	0	153	215,000	215,214	0	0	215,000	215,367
	12,518,616	13,498	45,091	1,242,712	1,021,353	(2,424,652)	(568,858)	11,350,174	13,016,203

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 Feb 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		8,114	0	82,638	(8,114)	82,638
- Capital grant/contribution liabilities		286,906	0	1,396,527	(756,142)	927,291
Total other liabilities		295,020	0	1,479,165	(764,256)	1,009,928.17
Employee Related Provisions						
Annual leave		137,121	0	0	0	137,121
Long service leave		61,957	0	0	0	61,957
Total Employee Related Provisions		199,079	0	0	0	199,079
Total other current assets		494,098	0	1,479,165	(764,256)	1,209,007
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 13
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2023	Current Liability 28 Feb 2023	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies									
Governance									
Dept of Training & Workforce Development	0	0	0	0	0	0	848	1,275	1,275
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	112,957	151,520	227,290	170,468
Grants Commission - Roads (WALGGC)	0	0	0	0	0	53,116	53,576	80,369	60,277
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	55,745	27,872	55,745	41,809
DFES Grant - Fire Mitigation Activity Fund	0	82,638	0	82,638	82,638	0	110,176	165,275	0
Recreation and culture									
Queens Golden Jubilee Grant	8,114.00	0	(8,114)	0	0	8,114	8,114	8,114	8,114
Seniors Week Grant	0	0	0	0	0	4,000	664	1,000	1,000
Transport									
Direct Grant (MRWA)	0	0	0	0	0	98,163	66,848	100,274	100,274
Economic services									
CRC - Operating Grants Income	0	0	0	0	0	353,222	176,610	353,222	307,986
	8,114	82,638	(8,114)	82,638	82,638	685,317	596,228	992,564	691,202
Operating contributions									
CRC - Community Events & Programs Income	0	0	0	0	0	15,000	1,328	2,000	0
	0	0	0	0	0	15,000	1,328	2,000	0
TOTALS	8,114	82,638	(8,114)	82,638	82,638	700,317	597,556	994,564	691,202

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 14

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue						
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	Budget	YTD	Forecast	
	1 July 2022	in	Reduction	28 Feb 2023	Liability	Budget	YTD	Annual	Variations	Revenue	30 June	
	Liability	Liability	(As revenue)	28 Feb 2023	28 Feb 2023	Revenue	Budget	Budget	Expected	Actual	Closing	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Non-operating grants and subsidies												
General purpose funding												
LRCI - Waterless Public Toilet Cemetery	0	30,000	0	30,000	30,000	40,000	20,000	40,000	0	40,000	(20,000)	
LRCI - Robinson Rd Toilets, Upgrade including Planting	0	41,250	0	41,250	41,250	55,000	27,500	55,000	0	55,000	(27,500)	
LRCI - Replacement Public Bins - Robinson Road	0	31,500	0	31,500	31,500	42,000	21,000	42,000	0	42,000	(21,000)	
LRCI - Park Furniture & Light Pole Railway Station Park	0	21,675	0	21,675	21,675	28,900	14,450	28,900	0	28,900	(14,450)	
LRCI - Copping Road Reseal	0	28,575	0	28,575	28,575	38,100	19,050	38,100	0	38,100	(19,050)	
LRCI - Lennard Street Reseal	0	21,375	0	21,375	21,375	28,500	14,250	28,500	0	28,500	(14,250)	
LRCI - Strange Road Reseal	0	100,050	0	100,050	100,050	133,400	66,700	133,400	0	133,400	(66,700)	
LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	63,750	(2,180)	61,570	61,570	85,000	42,500	85,000	0	85,000	(40,320)	
LRCI - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees	0	45,000	0	45,000	45,000	60,000	30,000	60,000	0	60,000	(30,000)	
LRCI - Caravan Park Upgrade - Stage 1	0	0	0	0	0	43,849	21,924	43,849	0	43,849	2,924	
LRCI - Youth Precinct - Nature Play Area	0	0	0	0	0	1,229	614	1,229	0	1,229	81	
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	20,000	40,000	0	40,000	(20,000)	
Law, order, public safety												
DFES Capital Grant Income (West Brookton BFB Shed)	286,906	0	(9,600)	277,306	277,306	573,811	382,552	573,811	0	573,811	(181,659)	
Transport												
RRG -Brookton-Kweda Road - Income	0	420,335	(420,335)	0	0	420,335	210,168	420,335	0	420,335	210,168	
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	13,920	6,960	13,920	0	13,920	(6,960)	
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	26,200	13,100	26,200	0	26,200	(13,100)	
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	47,000	23,500	47,000	0	47,000	(23,500)	
R2R - Woods Loop Road - Income	0	0	0	0	0	45,000	22,500	45,000	0	45,000	(22,500)	
WSFN - Dangin-Mears Road - Income	0	593,017	(324,027)	268,990	268,990	1,482,549	988,376	1,482,549	0	1,482,549	(170,146)	
	286,906	1,396,527	(756,142)	927,291	927,291	3,204,793	1,945,144	3,204,793	0	3,204,793	(477,962)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 15
TRUST FUND**

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

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 28 Feb 2023
	\$	\$	\$	\$
Trust Funds				
Public Open Space Contributions	13,820	0	0	13,820
Sub-Total	13,820	0	0	13,820
	13,820	0	0	13,820

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
	Accrued Expense Recognised – Office Auditor						
	General Audit Fees year end 30/06/2021 received 07/12/22		Opening Surplus(Deficit)			(71,000)	(71,000)
	Water Drinking Fountain - Brookton Aquatic Centre						(71,000)
E112530.327	Centre	OCM 12.22-04	Capital Expenses			(5,020)	(76,020)
E041020.338	Memb General Operating Expenses	OCM 12.22-04	Operating Expenses		1,500		(74,520)
E041020.340	Memb General Operating Expenses	OCM 12.22-04	Operating Expenses		1,600		(72,920)
E041020.349	Memb General Operating Expenses	OCM 12.22-04	Operating Expenses		3,000		(69,920)
E041020.604	Memb General Operating Expenses	OCM 12.22-04	Operating Expenses		12,500		(57,420)
FIREGO.350	Fire General Operating Expenses	OCM 12.22-04	Operating Expenses		1,650		(55,770)
FIREGO.379	Fire General Operating Expenses	OCM 12.22-04	Operating Expenses			(1,650)	(57,420)
FIREM.327	Fire General Operating Expenses	OCM 12.22-04	Operating Expenses			(165,275)	(222,695)
E054100.379	Esl Emergency Services Levy	OCM 12.22-04	Operating Expenses		9,407		(213,288)
E054100.742	Esl Emergency Services Levy	OCM 12.22-04	Operating Expenses			(9,407)	(222,695)
I051020.150	Fire Grants & Subsidies	OCM 12.22-04	Operating Revenue		165,275		(57,420)
E072020.327	Hea-Bk General Operating Expenses	OCM 12.22-04	Operating Expenses		1,000		(56,420)
E104030.327	Tpb General Operating Expenses	OCM 12.22-04	Operating Expenses			(4,000)	(60,420)
I104010.129	Tpb Fees & Charges	OCM 12.22-04	Operating Revenue		4,000		(56,420)
MARKOP.379	Marketing & Promotional Material	OCM 12.22-04	Operating Expenses		1,000		(55,420)
KOOROP.379	Avon Bank Estate Lots - Resale	OCM 12.22-04	Operating Expenses			(6,530)	(61,950)
I032010.150	Gpg Grants Commission - General	OCM 12.22-04	Operating Revenue		114,333		52,383
I032020.150	Gpg Grants Commission - Roads	OCM 12.22-04	Operating Revenue		27,253		79,636
I033020.140	Genfin Interest On Investments	OCM 12.22-04	Operating Revenue		15,000		94,636
I033020.142	Genfin Interest On Investments	OCM 12.22-04	Operating Revenue		87,000		181,636
I033550.230	Transfer From Reserve To Muni	OCM 12.22-04	Capital Revenue		77,429		259,065
E042010.300	Admin Employee Costs	OCM 12.22-04	Operating Expenses		110,000		369,065
E042010.305	Admin Employee Costs	OCM 12.22-04	Operating Expenses			(10,076)	358,989
E042010.309	Admin Employee Costs	OCM 12.22-04	Operating Expenses		2,000		360,989
E042010.311	Admin Employee Costs	OCM 12.22-04	Operating Expenses			(10,000)	350,989
E042020.320	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses			(1,000)	349,989
E042020.323	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses		39,830		389,819
E042020.335	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses			(65,280)	324,539
E042020.338	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses			(1,250)	323,289
E042020.340	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses		13,225		336,514
E042020.343	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses		5,000		341,514
E042020.349	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses			(4,000)	337,514
E042020.413	Admin General Operating Expenses	OCM 12.22-04	Operating Expenses			(2,725)	334,789
E042499.440	Admin Loss On Sale Of Asset	OCM 12.22-04	Operating Expenses				334,789
I042020.152	Admin Grants & Subsidies	OCM 12.22-04	Operating Revenue		1,275		336,064
I042040.191	Admin Other Revenue	OCM 12.22-04	Operating Revenue		2,700		338,764
I042499.210	Admin Profit On Sale Of Asset	OCM 12.22-04	Operating Revenue				338,764
I052010.111	Anim Fees & Charges	OCM 12.22-04	Operating Revenue			(2,000)	336,764
I087040.169	Independent Living Units - Other Income	OCM 12.22-04	Operating Revenue		5,000		341,764
I091030.160	Staffh Reimbursements & Donations	OCM 12.22-04	Operating Revenue			(2,760)	339,004
I105010.115	Amen Fees & Charges	OCM 12.22-04	Operating Revenue			(2,500)	336,504
E112010.300	Pool Employee Costs	OCM 12.22-04	Operating Expenses		20,000		356,504
POOLGO.325	Swimming Pool General Operating	OCM 12.22-04	Operating Expenses			(200)	356,304
POOLGO.327	Swimming Pool General Operating	OCM 12.22-04	Operating Expenses		10,000		366,304
POOLGO.340	Swimming Pool General Operating	OCM 12.22-04	Operating Expenses		1,880		368,184
POOLGO.379	Swimming Pool General Operating	OCM 12.22-04	Operating Expenses			(5,300)	362,884
E115040.338	Oth-Cult Community Events	OCM 12.22-04	Operating Expenses		3,000		365,884
I112010.122	Pool Fees & Charges	OCM 12.22-04	Operating Revenue		500		366,384
I113010.139	Oth-Rec Fees & Charges	OCM 12.22-04	Operating Revenue			(3,000)	363,384
I115020.150	Oth-Cult Grants & Subsidies	OCM 12.22-04	Operating Revenue			(3,000)	360,384
E123499.440	Poc Loss On Sale Of Asset	OCM 12.22-04	Operating Expenses				360,384
I122010.150	Infra Mrwa Direct Grant	OCM 12.22-04	Operating Revenue		2,111		362,495
CARAOP.379	Caravan Park	OCM 12.22-04	Operating Expenses			(14,500)	347,995
I136499.210	Econ Profit On Sale Of Asset	OCM 12.22-04	Operating Revenue				347,995
E147010.300	Sal Gross Salaries & Wages	OCM 12.22-04	Operating Expenses		130,000		477,995
E147030.810	Sal Less: Salaries & Wages Allocated	OCM 12.22-04	Operating Expenses			(130,000)	347,995
E148010.420	Unclas Write-Offs Prior Years	OCM 12.22-04	Operating Expenses			(644)	347,351
I148020.160	Unclas Reimbursements	OCM 12.22-04	Operating Revenue			(12,318)	335,033
ELECCAP.340	Purchase Furniture & Equipment	OCM 12.22-04	Capital Expenses			(13,225)	321,808
I042497.201	Admin - Realisation On Disposal Of Assets	OCM 12.22-04	Non Cash Item				321,808

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget Running Balance
				Adjustment	Available Cash	Available Cash	
				\$	\$	\$	\$
I042498.200	Admin - Proceeds On Disposal Of Assets	OCM 12.22-04	Capital Revenue		15,455		337,263
I143497.201	Poc - Realisation On Disposal Of Assets	OCM 12.22-04	Non Cash Item				337,263
I143498.200	Poc - Proceeds On Disposal Of Assets	OCM 12.22-04	Capital Revenue			(25,000)	312,263
RUBBOP.614	Waste Collection	OCM 12.22-04	Operating Expenses			(4,200)	308,063
TIPOP.379	Refuse Site	OCM 12.22-04	Operating Expenses		3,500		311,563
SEWEOP.379	Sewerage Treatment Works	OCM 12.22-04	Operating Expenses			(20,000)	291,563
SEWEOP.380	Sewerage Treatment Works	OCM 12.22-04	Operating Expenses			(4,500)	287,063
RRTLOP.325	Public Toilets Robinson Road	OCM 12.22-04	Operating Expenses			(1,000)	286,063
CEMOP.327	Cemetery	OCM 12.22-04	Operating Expenses		10,000		296,063
I107030.160	Water Reimbursements & Donations	OCM 12.22-04	Operating Expenses		2,182		298,245
OVALOP.379	Oval Maintenance	OCM 12.22-04	Operating Expenses			(4,600)	293,645
OVALOP.381	Oval Maintenance	OCM 12.22-04	Operating Expenses		4,000		297,645
MEMPOP.379	Memorial Park	OCM 12.22-04	Operating Expenses		2,000		299,645
TOWNOP.300	Town Street Maintenance	OCM 12.22-04	Operating Expenses			(13,931)	285,714
TOWNOP.327	Town Street Maintenance	OCM 12.22-04	Operating Expenses		10,000		295,714
TOWNOP.379	Town Street Maintenance	OCM 12.22-04	Operating Expenses			(2,000)	293,714
TOWNOP.381	Town Street Maintenance	OCM 12.22-04	Operating Expenses			(360)	293,354
TOWNOP.801	Town Street Maintenance	OCM 12.22-04	Operating Expenses			(16,088)	277,266
TOWNOP.802	Town Street Maintenance	OCM 12.22-04	Operating Expenses			(7,876)	269,390
OTHMRRM.327	Other Road Maintenance	OCM 12.22-04	Operating Expenses		24,483		293,873
DEPOOP.340	Shire Depot - Building Maintenance	OCM 12.22-04	Operating Expenses		3,000		296,873
DEPOOP.379	Shire Depot - Building Maintenance	OCM 12.22-04	Operating Expenses			(3,000)	293,873
E122090.379	Infra Ramm (Previously Roman)	OCM 12.22-04	Operating Expenses			(23,250)	270,623
E142010.302	Pw-Oh Employee Costs	OCM 12.22-04	Operating Expenses		6,748		277,371
E142010.305	Pw-Oh Employee Costs	OCM 12.22-04	Operating Expenses			(2,084)	275,287
E142010.307	Pw-Oh Employee Costs	OCM 12.22-04	Operating Expenses		2,000		277,287
E143020.620	Poc General Operating Expenses	OCM 12.22-04	Operating Expenses		20,000		297,287
E143020.622	Poc General Operating Expenses	OCM 12.22-04	Operating Expenses			(20,000)	277,287
I143030.160	Poc Reimbursements & Donations	OCM 12.22-04	Operating Revenue		13,500		290,787
E102530.502	Purchase Plant & Equipment	OCM 12.22-04	Capital Expenses			(74,429)	216,358
BRKWRRG.327	Brookton-Kweda Road	OCM 12.22-04	Capital Expenses			(166,119)	50,239
BRKWRRG.379	Brookton-Kweda Road	OCM 12.22-04	Capital Expenses			(22,992)	27,247
KOORSFC.300	Koornong Drive - Drainage	OCM 12.22-04	Capital Expenses		13,931		41,178
KOORSFC.327	Koornong Drive - Drainage	OCM 12.22-04	Capital Expenses		11,666		52,844
KOORSFC.379	Koornong Drive - Drainage	OCM 12.22-04	Capital Expenses		12,962		65,806
KOORSFC.801	Koornong Drive - Drainage	OCM 12.22-04	Capital Expenses		16,088		81,894
KOORSFC.802	Koornong Drive - Drainage	OCM 12.22-04	Capital Expenses		7,876		89,770
WBSF1.327	Dangin-Mears Road Wheatbelt Secondary Freight Network	OCM 12.22-04	Capital Expenses			(207,354)	(117,584)
WBSF1.379	Dangin-Mears Road Wheatbelt Secondary Freight Network	OCM 12.22-04	Capital Expenses		207,354		89,770
BRIDGE02.327	Bridge 3154A Davis Road	OCM 12.22-04	Capital Expenses			(11,013)	78,757
BRIDGE04.379	Bridge 3146A Boyagarra Road	OCM 12.22-04	Capital Expenses			(10,500)	68,257
BRIDGE03.327	Bridge 3143 Yeo Road	OCM 12.22-04	Capital Expenses		11,013		79,270
ADMIOF.327	Administration Centre	OCM 12.22-04	Operating Expenses		1,500		80,770
ADMIOF.379	Administration Centre	OCM 12.22-04	Operating Expenses			(6,300)	74,470
ADMIOF.381	Administration Centre	OCM 12.22-04	Operating Expenses			(1,100)	73,370
SENIOP.380	Senior Citizen Homes - Common Area	OCM 12.22-04	Operating Expenses		2,800		76,170
U133WS.379	Unit 1 33 Whittington Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		1,500		77,670
U133WS.381	Unit 1 33 Whittington Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses			(1,000)	76,670
U140WS.379	Unit 1 40 White Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		750		77,420
U233WS.379	Unit 2 33 Whittington Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		3,180		80,600
U240WS.379	Unit 2 40 White Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		750		81,350
U340WS.379	Unit 3 40 White Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		750		82,100
U440WS.379	Unit 4 40 White Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		750		82,850
U540WS.379	Unit 5 40 White Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		2,550		85,400
U640WS.379	Unit 6 40 White Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		1,500		86,900
U740WS.379	Unit 7 40 White Street Brookton - Independent Living Units	OCM 12.22-04	Operating Expenses		2,550		89,450
10MAOP.379	10 Marsh Ave Brookton	OCM 12.22-04	Operating Expenses		5,900		95,350
23WHITOP.379	23 Whittington Street Brookton	OCM 12.22-04	Operating Expenses		3,900		99,250

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
				\$	\$	\$	\$
25WHITOP.379	25 Whittington Street Brookton	OCM 12.22-04	Operating Expenses		1,500		100,750
25WHITOP.380	26 Whittington Street Brookton	OCM 12.22-04	Operating Expenses			(1,000)	99,750
28AWSOP.379	U5 28 William Street	OCM 12.22-04	Operating Expenses		1,500		101,250
28BWSOP.379	U6 28 William Street	OCM 12.22-04	Operating Expenses		3,870		105,120
U2MSUOP.379	U2 4 Matthew Street	OCM 12.22-04	Operating Expenses		4,000		109,120
U4MSOP.379	Unit 4 Madison Square Units	OCM 12.22-04	Operating Expenses		2,000		111,120
WBOP.325	Wb Eva Pavilion	OCM 12.22-04	Operating Expenses		1,000		112,120
RWSTOP.327	Brookton Railway Station	OCM 12.22-04	Operating Expenses		17,255		129,375
E107541.379	Water Infrastructure	OCM 12.22-04	Capital Expenses			(6,336)	123,039
E136100.311	Crc Employee Costs	OCM 12.22-04	Operating Expenses			(1,982)	121,057
E136101.343	Crc General Operating Expenses	OCM 12.22-04	Operating Expenses			(1,000)	120,057
E136101.350	Crc General Operating Expenses	OCM 12.22-04	Operating Expenses			(1,040)	119,017
I136100.170	Crc Community Events & Programs Revenue	OCM 12.22-04	Operating Revenue			(13,000)	106,017
I136100.191	Crc Community Events & Programs Revenue	OCM 12.22-04	Operating Revenue			(14,909)	91,108
CCTV.327	Town Cctv Installtion - Security & Safety	OCM 12.22-04	Capital Expenses		9,614		100,722
ROBICAP.500	Townscape - Robinson Road	OCM 12.22-04	Capital Expenses		943		101,665
CEMABLU.500	Cemetary Ablution Facility	OCM 12.22-04	Capital Expenses		40,000		141,665
ROBABLU.327	Robinson Road Toilet Upgrade - Lrci Phase 3	OCM 12.22-04	Capital Expenses			(66,408)	75,257
E113520.501	Purchase Furniture & Equipment	OCM 12.22-04	Capital Expenses		15,851		91,108
OVALBRK.504	Brookton Oval Reticulation	OCM 12.22-04	Capital Expenses			(30,000)	61,108
E142519.500	Shire Depot Improvements	OCM 12.22-04	Capital Expenses			(14,000)	47,108
FIREGO.340	Fire General Operating Expenses	OCM 12.22-04	Operating Expenses			(1,200)	45,908
E114020.340	Libr General Operating Expenses	OCM 12.22-04	Operating Expenses			(6,302)	39,606
GYMOP.340	Gymnasium Operating	OCM 12.22-04	Operating Expenses			(4,000)	35,606
CARAOP.340	Caravan Park	OCM 12.22-04	Operating Expenses			(10,010)	25,596
NATPLACAP.379	Youth Precinct - Nature Play Area	OCM 12.22-04	Capital Expenses			(25,596)	0
				0	1,392,139	(1,392,139)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 17
EXPLANATION OF MATERIAL VARIANCES**

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Revenue from operating activities	\$	%				
Operating grants, subsidies and contributions	93,646	15.67%	▲	Variance relates to Budget profiling for several grants received in advance of budget profiling, with the main grants received being CRC funds transferred, WALGGC General/Roads & DEFS Grant		
Interest earnings	(16,557)	(17.62%)	▼			Budget profiling & budget review increase - will correct over time.
Other revenue	(49,052)	(32.54%)	▼			There are a number of variances with the main being a timing issue for the recoup of CESM.
Expenditure from operating activities						
Materials and contracts	362,934	29.12%	▲	The major variances relate to provisions for consultants and IT initial onboarding along with POC's redistributed to rural and town street maintenance.		
Utility charges	22,890	17.43%	▲	There are a number of variances with the main being budget profiling and timing for Brookton Aquatic Centre, Parks & Gardens & Standpipe usage		
Depreciation on non-current assets	456,289	23.68%	▲	Depreciation set on prior year budgeting, Fair Value review completed 30 June 2022		
Interest expenses	20,231	41.29%	▲		The variance relates to budget profiling as Effluent Loan 83 has not been drawn	
Other expenditure	17,590	36.85%	▲	The major variances relate to timing issue for Elected Members sitting fees and community Chest Fund applications.		
Loss on disposal of assets	38,272	100.00%	▲	No loss on disposals year to date		
Non-cash amounts excluded from operating activities	(502,829)	(25.67%)	▼			Non-cash expense which is added back in the financial statement
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,163,457)	(59.81%)	▼			The major variances relate to the budget profiling and recognition of revenue for LRCI Phase 3, DFES and Wheatbelt Secondary Freight grant funding
Proceeds from disposal of assets	(18,178)	(13.55%)	▼			Variance relates to increased proceeds of sale for PAV316 & PU32
Payments for inventories, property, plant and equipment and infrastructure	2,291,406	60.15%	▲	The variance relates to the West Brookton Fire Shed, Memorial Hall, Brookton Aquatic Centre, Railway Station and Dangin-Meeres Road programs not yet substantially commenced.		
Financing activities						
Proceeds from new debentures	(600,000)	(100.00%)	▼			The variance relates to the Effluent Scheme Upgrade loan not yet drawn down.
Transfer from reserves	(1,047,574)	(64.81%)	▼			
Repayment of debentures	17,310	15.26%	▲	The variance relates to budget profiling and the Effluent Scheme Upgrade loan not yet drawn down.		
Transfer to reserves	(1,058,893)	(14021.35%)	▼			A portion of reserves have been transferred at the TDA maturity and the remainder to occur at the end of the financial year.
Closing funding surplus / (deficit)	(954,753)	43.46%	▼	This is a timing variance and will self correct overtime		

14.03.23.02 LIST OF PAYMENTS – FEBRUARY 2023

File No:	N/A
Date of Meeting:	16 March 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Leigh Anderson – Finance Administration Officer - Creditors
Authorising Officer:	Deanne Sweeney - Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item.
Voting Requirements:	Simple Majority
Previous Report:	16 February 2023

Summary of Item

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

Description of Proposal

To present to Council, the accounts paid under Delegation 1.1, Power to Make Payments. The list of accounts paid is included at Attachment 14.03.23.02A

Background

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

Consultation

There has been no consultation on this matter.

Statutory Environment

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

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

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

Relevant Plans and Policy

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

Financial Implications

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

Risk Assessment

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

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

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

Community & Strategic Objectives

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

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

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

Comment

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

Contained within Attachment 14.03.23.02B is a detailed transaction listing of credit card expenditure paid for the period ended 28 February 2023.

OFFICER'S RECOMMENDATION

That Council receive:

1. the list of accounts, totalling \$648,130.80, paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of February 2023, as contained within Attachment 14.03.23.02A; and
2. the list of credit card transactions, totalling \$1,764.00, paid in February 2023, as contained within Attachment 14.03.23.02B.

(Simple majority vote required)

OCM 03.23-13

COUNCIL RESOLUTION

MOVED Cr Hartl

SECONDED Cr Macnab

That Council receive:

1. ***the list of accounts, totalling \$648,130.80, paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of February 2023, as contained within Attachment 14.03.23.02A; and***
2. ***the list of credit card transactions, totalling \$1,764.00, paid in February 2023, as contained within Attachment 14.03.23.02B.***

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

Attachment 14.03.23.02A – List of Payments for

Attachment 14.03.23.02B – List of Credit Card Transactions for

List of Payments for February 2023

Chq/EFT	Date	Name	Description	Amount
EFT14094	03/02/2023	ELLA MILLS	BOND GYM KEY RETURN RECEIPT 38054	\$70.00
EFT14095	03/02/2023	FAYE MICHELLE WINNMAR	BOND RETURN MEMORIAL HALL RECEIPT 38291	\$250.00
EFT14096	06/02/2023	3E ADVANTAGE PTY LTD	PRINTING COSTS CRC DECEMBER 22	\$1,718.47
EFT14097	06/02/2023	BOB WADDELL & ASSOCIATES PTY LTD	ANNUAL BUDGET TEMPLATE AND POPULATION ASSISTANCE	\$825.00
EFT14098	06/02/2023	BOC GASES	JANUARY 2023 GAS CONTAINER SERVICE CHARGE DEPOT	\$56.49
EFT14099	06/02/2023	BOHAN (WA) PTY LTD T/A VINES MEDICAL PRACTICE	PRE-EMPLOYMENT MEDICAL - CRC P HALL	\$150.00
EFT14100	06/02/2023	BROOKTON 24/7 TOWING	INVESTIGATE PT12 - BO437 REVS WITH SCAN TOOL AND INSPECT CLUTCH	\$244.20
EFT14101	06/02/2023	BROOKTON MEATS	REFRESHMENTS STAFF & COUNCILLOR CHRISTMAS BBQ, COMMUNITY CHRISTMAS PARTY SAUSAGES	\$614.00
EFT14102	06/02/2023	BROOKTON PLUMBING	DEPOT INVESTIGATED WATER UNIT FITTED NEW JUG FILLER AND BUBBLER. HAPPY VALLEY REPAIR TO LEAKING MAIN LINE TO HIGH SCHOOL	\$2,015.20
EFT14103	06/02/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT14104	06/02/2023	CHRISTOPHER STOYSICH	REIMBURSEMENT POLICE CLEARANCE	\$58.70
EFT14105	06/02/2023	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	CARAVAN PARK - REPLACE FAULTY TEMPERING VALVE TO HOT WATER PUMP ON SHEOAK CHALET	\$420.15
EFT14106	06/02/2023	DAVID GRAY & CO PTY LTD	YOUTH PRECINCT PUMP TRACK - 2 X MGB POST INGROUND SECURE STAND 2 X MGB SECURITY LOCK (WITH BAR)	\$489.43
EFT14107	06/02/2023	FLASH AS TRANSPORT	CARTING RUBBLE FROM BFBB SITE ON YORK-WILLIAMS ROAD TO PADDOCK AFTER CLEARING WEST BROOKTON BFB - APPLIANCE BAY	\$1,320.00
EFT14108	06/02/2023	FLEET FITNESS	BIANNUAL GYM SERVICE CABLE TENSIONING/ADJUSTMENT/REPLACEMENT EQUIPMENT INSPECTION + REPORT	\$561.00
EFT14109	06/02/2023	GREAT SOUTHERN FUEL SUPPLIES	DECEMBER 22 FUEL PURCHASES 7BO, 1BO, 01BO, 1GYK393	\$1,546.75
EFT14110	06/02/2023	HICKMAN CONTRACTING	CLEAR YORK-WILLIAMS ROAD SITE FOR CONSTRUCTION OF BFBB	\$8,250.00

Chq/EFT	Date	Name	Description	Amount
EFT14111	06/02/2023	HOSPITALITY & FOODSERVICE CONSULTANTS	MEMORIAL HALL KITCHEN DESIGN - SCHEMATIC DESIGN	\$3,099.69
EFT14112	06/02/2023	INTEGRATED ICT	IP TELEPHONY MONTHLY SERVICE & EQUIPMENT CHARGES	\$491.24
EFT14113	06/02/2023	JES-KY BUILDING AND SUPPLIES	DIG UP RETICULATION AT TOWN OVAL TO FIND WHERE THE LEAKS ARE COMING FROM	\$330.00
EFT14114	06/02/2023	LGRCEU	PAYROLL DEDUCTIONS	\$174.50
EFT14115	06/02/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LGPRO TRAINING - IGNITE LEADERSHIP PROGRAM - K FREEMAN FEBRUARY 2023, REPORT WRITING TRAINING FOR LOCAL GOVERNMENT - MCC 01 - 02 MAY 2023	\$3,815.00
EFT14116	06/02/2023	NATALEE HEELAN	REIMBURSEMENT - NOURISH BROOKTON 01/3811 DUCT TAPE	\$6.05
EFT14117	06/02/2023	NATALIE HANKINSON	CANCELLED BOOKING REFUND #11501257 AT CARAVAN PARK	\$135.00
EFT14118	06/02/2023	SHERRIN RENTALS PTY LTD	ONGOING HIRE OF SMOOTH DRUM ROLLER. BROOKTON-KWEDA ROAD (RRG) 01/12/2022 - 24/12/2022 (17 DAYS)	\$3,490.85
EFT14119	06/02/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14120	06/02/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$930.00
EFT14121	06/02/2023	ST JOHN AMBULANCE ASSOCIATION	WB EVA PAVILION - COUNTRY DEFIBRILLATOR KIT SERVICING	\$196.00
EFT14122	06/02/2023	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES SGS WATER TESTING SEWER WATER	\$16.31
EFT14123	06/02/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES 04/01/23, 10/01/23, 17/01/23	\$1,045.00
EFT14124	06/02/2023	WA LOCAL GOVERNMENT ASSN	BREAKFAST WITH HEADS OF AGENCIES - WALGA CONFERENCE 3/10/22 SHIRE PRESIDENT CRUTE. CR HAROLD BELL ELEARNING TRAINING COURSE - SERVING ON COUNCIL	\$466.00
EFT14125	06/02/2023	WATER CORPORATION OF WA	WATER USAGE & SERVICE CHARGES CRC 09/11/22 - 10/01/23	\$68.32
EFT14126	16/02/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	REPAIRS HYDRAULIC OIL LEAK TO PG9 & BOWL - PART NUMBER: RE523785 FOR PG8	\$1,744.03
EFT14127	16/02/2023	ALLWEST PLANT HIRE AUSTRALIA PTY LTD	ONGOING HIRE OF MULTI TYRED ROLLER. DANGIN-MEARS ROAD WHEATBELT 01/01/2023 - 31/01/2023 (17 DAYS)	\$4,301.00
EFT14128	16/02/2023	AQUA COOLER PTY LTD	A280 OUTDOOR DRINK FOUNTAIN	\$4,532.00
EFT14129	16/02/2023	AQUATIC SERVICES WA PTY LTD	SERVICE WORKS RFQ25-2022 BROOKTON POOL SUPPLY & INSTALL PROCAL FEEDER & ACID CLEANING SYSTEM, POOL CONTROLLER, SODIUM BISULPHATE DOSING SYSTEM & PUMP, UPTAKE VALVES REPLACEMENT	\$50,600.00
EFT14130	16/02/2023	AUSTRALIA POST	ADMIN POSTAGE COSTS FOR JANUARY 2023	\$241.10

Chq/EFT	Date	Name	Description	Amount
EFT14131	16/02/2023	BCA CONSULTANTS	ELECTRICAL SERVICES - DESIGN DEVELOPMENT, MECHANICAL SERVICES DESIGN DEVELOPMENT, HYDRAULIC SERVICES DESIGN DEVELOPMENT MEMORIAL HALL	\$6,270.00
EFT14132	16/02/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH SETUP OF NEW MONTHLY FINANCIAL STATEMENTS AND THE OCTOBER MONTHLY FINANCIAL STATEMENTS & NEW ANNUAL BUDGET TEMPLATE FOR 2023/24 AND THE 2022/23 ANNUAL BUDGET REVIEW	\$4,620.00
EFT14133	16/02/2023	BROOKTON 24/7 TOWING	PU1-19 BO LOGBOOK SERVICE (45,000 KMS) & REPLACE TAILLIGHT (SUPPLIED) 2020 GLX MITSUBISHI TRITON UTE	\$315.70
EFT14134	16/02/2023	BROOKTON PHARMACY	SHARPS COLLECTOR REPLACEMENT PUBLIC TOILETS	\$8.50
EFT14135	16/02/2023	BROOKTON PLUMBING	REPAIR 2 X CRACKED RETICULATION PIPES AT TOWN OVAL FROM HAPPY VALLEY. INSTALL 2 X NEW RETICULATION CONTROL BOXES. TEST AND PROGRAM, FOUND SEVERAL FAULTS. REWIRED AND RE TEST. REPLACE SOLENOID VALVE ON RETICULATION SYSTEM AT SHIRE OFFICE	\$2,682.90
EFT14136	16/02/2023	BROOKTON PROFESSIONAL SERVICES CENTRE	BROOKTON CRC RENT MARCH 2023 AS PER LEASE AGREEMENT	\$935.00
EFT14137	16/02/2023	BROOKTON TYRE SERVICE	PL7 LOADER STRIP & FIT LARGE TYRE MACHINE SPLIT RIM, O RING 25 STANDARD. PUNCTURE REPAIR - SMALL X 2 FOR FIRE STANDPIPE TRAILER	\$309.65
EFT14138	16/02/2023	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF LEVY PAYMENT PROJECT 23.21-22, 9.22.23 & 10.22-23	\$256.16
EFT14139	16/02/2023	BUILDING & ENERGY	PAYMENT OF BSL - JANUARY 2023 BUILDING PERMIT 9.22.23, 11-22/23 & DECEMBER 2022 BUILDING PERMITS 23.21-22, 10.22-23	\$247.77
EFT14140	16/02/2023	C & D CUTRI	AS PER QUOTE: 0172 - BRIDGE 3146A BOYAGARRA RD STRENGTHEND WITH A 300 P.F.C UNDER FULLCAP ABUT2 END BETWEEN PILE 6 AND 7 @ 3.2M LONG. LEVEL 1 BRIDGE INSPECTIONS - 15 IN TOTAL	\$16,390.00
EFT14141	16/02/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT14142	16/02/2023	CORSIGN WA PTY LTD	BROOKTON SHIRE STREET NAME SIGNS X 21, BOLTS AND BRACKETS	\$1,685.20

Chq/EFT	Date	Name	Description	Amount
EFT14143	16/02/2023	CUTTING EDGES EQUIPMENT PARTS PTY LTD	PG8 & PG9 GRADERS PLOWBOLT X 100 & 5/8 NUT X 100	\$320.10
EFT14144	16/02/2023	FITZY'S INSTALLATIONS PTY. LTD.	10 MARSH AVE - FAULT FIND POOR TV RECEPTION	\$330.00
EFT14145	16/02/2023	FLASH AS TRANSPORT	HIRE 2ND SINGLE SIDE TIPPER & DRIVER MONDAY 30/01/2023 - FRIDAY 03/02/2023. HIRE SINGLE SIDE TIPPER & DRIVER MONDAY 23/01/2023 - WEDNESDAY 25/01/2023. HIRE SINGLE SIDE TIPPER & DRIVER TUESDAY 17/01/2023 - FRIDAY 20/01/2023. HIRE SINGLE SIDE TIPPER & DRIVER MONDAY 30/01/2023 - FRIDAY 03/02/2023. DANGIN-MEARS ROAD	\$21,202.50
EFT14146	16/02/2023	FUEL DISTRIBUTORS OF WA	7000 LITRES OF DIESEL DELIVERED TO THE SHIRE DEPOT 19/01/2023	\$12,936.00
EFT14147	16/02/2023	FULLPOWER ELECTRICS (WA) PTY LTD	SEWERAGE TREATMENT WORKS SUPPLY AND INSTALL 2 X SUBMERSIBLE PUMPS TO TREATMENT POND FOUND FAULTY. CARAVAN PARK REPLACE FAULTY RV POLE RCD AS NOTIFIED BY TAG AND TESTING	\$1,307.66
EFT14148	16/02/2023	G & M DETERGENTS AND HYGIENE SERVICES	CLEANING SUPPLIES FOR CARAVAN PARK, PUBLIC TOILETS & DEPOT 1X 5LT BLEACH, 1X 5LT GLASS AND MIRROR CLEANER, 3 X TOILET PAPER PACK OF 48, 2 X TOILET BRUSH HOLDER, 1 X KITCHEN SPONGES 10PK, 1 X NITRILE GLOVES, 1 X LAUNDRY POWDER 20LTR	\$817.87
EFT14149	16/02/2023	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC & RECYCLING RUBBISH COLLECTION 26/12/22 - 30/01/23, LANDFILL LABOUR & MACHINE HOURS & BULK WASTE & RECYCLING COLLECTION	\$17,467.45
EFT14150	16/02/2023	H RUSHTON & CO	INSPECT AND REPAIRS ON REPAIR OF PVAC VACUUM BILLY GOAT MV650SPH FUEL PUMP REPLACEMENT	\$1,463.96
EFT14151	16/02/2023	INTEGRATED ICT	MICROSOFT OFFICE 365 E3 & E1 / 1MO, VISO PLAN, DEFENDER	\$1,341.12
EFT14152	16/02/2023	JES-KY BUILDING AND SUPPLIES	SEWERAGE TREATMENT WORKS - LEVEL EARTH WORKS AROUND RECENT PIPELINE REPAIRS & REINSTATE ORIGINAL PICKET AND MESH FENCE	\$484.00
EFT14153	16/02/2023	JOMAR CONTRACTING	BRIDGE NO:3154A DAVIS ROAD - WINGWALL PILE REPAIR - A1 PILE 4 - 410UB54, MOBILISATION & DEMOBILISATION	\$20,075.00

Chq/EFT	Date	Name	Description	Amount
EFT14154	16/02/2023	LES VIDOVICH	MIW CONTRACT - REIMBURSEMENT OF INTERNET EXPENSES - 03/01/23 - 02/02/23	\$80.27
EFT14155	16/02/2023	LGRCEU	PAYROLL DEDUCTIONS	\$174.50
EFT14156	16/02/2023	MOORE AUSTRALIA (WA) PTY LTD	2023 MANAGEMENT REPORTING WORKSHOP - SENIOR FINANCE OFFICER. 2023 ANNUAL BUDGET WORKSHOP MCC	\$2,310.00
EFT14157	16/02/2023	NARROGIN AUTO CENTRE	PU1 LAMP ASSY	\$583.96
EFT14158	16/02/2023	NEW GROUND WATER SERVICES PTY LTD	CARRY OUT AN ASSESSMENT AND PROVIDE A REPORT ON THE IRRIGATION SYSTEM AT THE BROOKTON TOWN OVAL - JANUARY 2023. THIS WILL INCLUDE PUMP, CONTROL AND IRRIGATION SYSTEM.	\$2,860.00
EFT14159	16/02/2023	OFFICE OF THE AUDITOR GENERAL	AUDIT FEE 2021/2022 - ATTEST AUDIT FOR YEAR ENDED 30 JUNE 2022	\$49,500.00
EFT14160	16/02/2023	OFFICEWORKS BUSINESS DIRECT	CARAVAN PARK INDIVIDUAL NESCAFE BLEND STICKS & CSR SUGAR STICKS PLUS DELIVERY	\$181.01
EFT14161	16/02/2023	OMNIBUS SERVICES	COMMUNITY BUS PROVIDE & INSTALL S&F MCCONNELL EDUCATOR 2-ADR68 SEAT BELTED SEATS (20 SEATS + DRIVER)	\$28,215.00
EFT14162	16/02/2023	PINGELLY TYRE SERVICE - TRAVEX ENTERPRISES ATF HODGES FAMILY TRUST	225/80R17.5 MAXXIS MA265 TYRES FITTED - PT15	\$818.40
EFT14163	16/02/2023	QUAIRADING EARTHMOVING CO	WET HIRE CAT D9T DOZER WITH MULTISHANK RIPPER TO PUSH UP APPROXIMATELY 5000M3 GRAVEL FOR DANGIN MEARS ROAD	\$2,189.00
EFT14164	16/02/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14165	16/02/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$930.00
EFT14166	16/02/2023	SPIRITED THINKING PTY LTD	MEMORIAL HALL DESIGN - STAGE 2.1 DESIGN/ADVICE REPORT - LAYOUT WORKSHOP AND REPORT BRIEF	\$2,326.50
EFT14167	16/02/2023	STAMP LAB	CUSTOM STAMP FOR BUILDING PERMIT APPROVAL	\$87.99
EFT14168	16/02/2023	THE LOCAL GUYS - TEST AND TAG WA TNT	ELECTRICAL TAG & TESTING & RCD CHECKS ADMIN, MEMORIAL HALL, AQUATIC CENTRE, KWEDA HALL, MENSSHED, WB EVA PAVILION, CARAVAN PARK, YOUTH GROUP SHED, OLD TENNIS CLUB, PUBLIC TOILETS CRC, DEPOT. FIRE MAINTENANCE - RCD'S, TNT 28 WILLIAM, 40 WHITE, 23 WHITTINGTON, 25 WHITTINGTON, 33 WHITTINGTON, 10 MARSH, 4 MATHEW. PF8, PF9, PF10 & PF 11	\$4,462.70

Chq/EFT	Date	Name	Description	Amount
			- FIRE MAINTENANCE - FIRE EXTINGUISHERS. FIRE MAINTENANCE - DEPOT OFFICE & WORKSHOP RCDS & FE X 6 REMOVE & REPLACE FIRE EXTINGUISHER & FIRE BLANKET	
EFT14169	16/02/2023	THE RIDGE STUDIO	GRAVEL ROYALTIES BROOKTON/KWEDA ROAD WORKS FOR 1000 CUBIC METRES AT \$1.50 PER CUBIC METRE	\$1,500.00
EFT14170	16/02/2023	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FROM CUTTING EDGE GRADER NUTS & BOLTS	\$20.24
EFT14171	16/02/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES 24/01/23 & 31/01/23	\$888.25
EFT14172	16/02/2023	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	STORAGE OF ARCHIVE BOXES JANUARY 2023	\$49.20
EFT14173	20/02/2023	ATO	JANUARY 2023 BAS RETURN	\$5,312.00
EFT14174	20/02/2023	BROOKTON MEATS	AUS DAY SAUSAGE SIZZLE SAUSAGES	\$70.00
EFT14175	20/02/2023	CONNELLY IMAGES	NEW PRICE UPDATE FOR CARAVAN ENTRY SIGNS X 2	\$193.60
EFT14176	20/02/2023	DRINKS 'N' TIPS	DRINKS AND TIPS - BAND - BROOKTON COMMUNITY CHRISTMAS PARTY 2022	\$1,000.00
EFT14177	20/02/2023	FLICK ANTICIMEX	SHARPS CONTAINER, SANITARY, BACTERIAL TREATMENT AND TOILET SANITISER - 6 MONTHLY SERVICE IN ADVANCE FROM FEB 2023	\$4,233.71
EFT14178	20/02/2023	HOTEL NORTHBRIDGE	IGNITE LEADERSHIP PROGRAM ACCOMMODATION - K FREEMAN	\$320.00
EFT14179	20/02/2023	LOUIS NIKOLA	POLICE CLEARANCE EMPLOYEE REIMBURSEMENT	\$58.70
EFT14180	20/02/2023	NOURISH BROOKTON	2022 COMMUNITY CHRISTMAS PARTY FOOD AND REFRESHMENTS. CARAVAN PARK CLEANING PRODUCTS, EMPLOYEE CHRISTMAS FUNCTION REFRESHMENTS	\$648.91
EFT14181	20/02/2023	RESONLINE	CARAVAN PARK ONLINE BOOKING SYSTEM MONTHLY FEE JANUARY 2023	\$242.00
EFT14182	20/02/2023	SHERRIN RENTALS PTY LTD	ONGOING HIRE OF SMOOTH DRUM ROLLER. 01/01/2023 - 31/01/2023 (17 DAYS) DANGIN-MEARS ROAD WHEATBELT	\$4,356.00
EFT14183	20/02/2023	STUMPY'S GATEWAY ROADHOUSE	WORKS MINOR TOOLS FUEL PURCHASES JAN 23	\$74.91
EFT14184	28/02/2023	3E ADVANTAGE PTY LTD	JANUARY 2023 PRINTING COSTS FOR PHOTOCOPIER BROOKTON CRC & ADMINISTRATION OFFICE	\$2,954.94

Chq/EFT	Date	Name	Description	Amount
EFT14185	28/02/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	PL7 CP8239 20L HYDRAULIC OIL X 4	\$924.00
EFT14186	28/02/2023	B & N EYRE BROOKTON NEWSAGENCY	MONTHLY NEWSPAPER & PINGELLY TIMES ORDER	\$127.18
EFT14187	28/02/2023	BROOKTON 24/7 TOWING	PAV5 - 1BO LOGBOOK SERVICE 32,000 KMS 2021 MAZDA CX-30 G25 TOURING	\$250.80
EFT14188	28/02/2023	BROOKTON DELI	WORKSHOP TRAINING - COMPETENT SOLUTIONS - CATERING X 10	\$149.00
EFT14189	28/02/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT14190	28/02/2023	COLIN DUDLEY YOUNG	RATES REFUND A122 YOUNG ROAD BROOKTON 6306	\$465.20
EFT14191	28/02/2023	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	6 STRAIN RINGLOCK & 1 SET OF WIRE STRAINERS, L NIKOLA PPE POLOS, JEANS & JUMPER, MOWING HEAD AUTOCUT X2 + JANUARY 2023 STATEMENT FOR SMALL ITEMS UNDER \$100 PER TRANSACTION FOR DEPOT, WORKS, ADMIN & TOWN MAINTENANCE	\$2,443.22
EFT14192	28/02/2023	EDGE PLANNING & PROPERTY	OCTOBER 22, NOVEMBER 22 & JANUARY 2023 TOWN PLANNING ADVICE SERVICES AS PER PROPOSAL	\$4,809.61
EFT14193	28/02/2023	FITNESS EQUIPMENT WAREHOUSE PTY LTD	CURL BENCH, BARBELL, WEIGHT TREE, WEIGHT PLATES. GYM KETTLEBELLS VARIOUS WEIGHTS, AB TWIN WHEEL ROLLER, ANKLE STRAP, SLAM BALL, RESISTANCE BAND, COMMERCIAL RUBBER GYM TILES X 2	\$1,618.99
EFT14194	28/02/2023	FULLPOWER ELECTRICS (WA) PTY LTD	SEWERAGE TREATMENT WORKS CORRECT ELECTRICAL FAULT STOPPING SUBMERSIBLE PUMPS FROM WORKING. WATER HARVESTING PROJECT OPERATING CHECK ELECTRICAL FAULT TO STANDPIPE PUMP. CARAVAN PARK CONNECT REPLACEMENT HWU ELEMENT. SEWERAGE TREATMENT WORKS COMPLETE SUBMERSIBLE PUMP CONTROL BOX INSTALLATION. CARAVAN PARK REPLACE FAULTY RV POLE RCD AS NOTIFIED BY TAG AND TESTING	\$3,526.14
EFT14195	28/02/2023	GREAT SOUTHERN FUEL SUPPLIES	JANUARY FUEL CARD PURCHASES 1BO, 01BO & PU35	\$788.38
EFT14196	28/02/2023	LGRCEU	PAYROLL DEDUCTIONS	\$174.50
EFT14197	28/02/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	K D'ALTON - PROJECT MANAGEMENT ESSENTIALS - 11-12 MAY 2023	\$1,070.00
EFT14198	28/02/2023	NICHOLLS BUS & COACH SERVICE	ANNUAL INSPECTION OF PCB1 - BO659 TOYOTA COASTER BUS 2003	\$233.00

Chq/EFT	Date	Name	Description	Amount
EFT14199	28/02/2023	NOURISH BROOKTON	JANUARY 2023 KIOSK ORDER CHIPS DRINKS LOLLIES, AUS DAY SAUSAGE SIZZLE BUNS. AUS DAY SAUSAGE SIZZLE ONIONS & SAUCES. BROOKTON POOL AUSTRALIA DAY REFRESHMENTS. CARAVAN PARK ABLUTION BLOCK SUPPLY 45KG GAS BOTTLE. JANUARY PURCHASES ADMIN, DEPOT & CRC	\$1,516.25
EFT14200	28/02/2023	QUAIRADING EARTHMOVING CO	DANGIN-MEARS ROAD WHEATBELT MOBILISE D8T DOZER TO MILLS PIT & PLANT HIRE	\$3,465.00
EFT14201	28/02/2023	QUALITY PRESS	DFES 16 - BUSH FIRE INFRINGEMENT BOOKS - QUANTITY 5	\$401.50
EFT14202	28/02/2023	SHIRE OF BEVERLEY	TRAFFIC MANAGEMENT COURSE 01/03/2023 - 03/03/2023 P SYNGE, R ROVACSEK, L NIKOLA	\$1,950.00
EFT14203	28/02/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14204	28/02/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$780.00
EFT14205	28/02/2023	SJ & VJ CONSTRUCTION	23 WHITTINGTON STREET BROOKTON - REFILL UNDERMINED PAVING AT GAS BOTTLE'S LOCATIONS AND MAKE GOOD PAVING. ADMIN PAVING REPAIRS TO THE ADMINISTRATION BUILDING SURROUND. 23 WHITTINGTON STREET BROOKTON - REINSTATE SUBSIDED PAVING EASTERN ELEVATION OF HOUSE USING CRUSHER DUST BASE. U5 28 WILLIAM STREET REINSTATE SUBSIDED PAVING USING CRUSHER DUST AS BASE. U1 4 MATTHEW STREET PULL UP AND RELAY SUBSIDED PAVING	\$2,492.50
EFT14206	28/02/2023	STABILISED PAVEMENTS OF AUSTRALIA PTY LTD	BROOKTON-KWEDA ROAD (RRG) SLK 13.44 TO 15.81 CEMENT STABILISATION TO 200 DEEP WITH 1.0% CEMENT BY WEIGHT (2,370 X 9M X \$3.95)	\$121,950.40
EFT14207	28/02/2023	WA LOCAL GOVERNMENT ASSN	S SPENCER - MEETING PRACTICES FOR GOOD GOVERNANCE OUTCOMES - VIA ZOOM	\$638.00
18514	20/02/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$192.50
DD6524.1	01/02/2023	SYNERGY	409 966 190 ELECTRICITY CHARGES 15 DEC 22 TO 10 JAN 2023 CARAVAN PARK, OVAL, WB PAVILION	\$1,818.89
DD6533.1	07/02/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$306.72
DD6533.2	07/02/2023	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$920.53
DD6533.3	07/02/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$94.84

Chq/EFT	Date	Name	Description	Amount
DD6533.4	07/02/2023	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$119.04
DD6533.5	07/02/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$62.42
DD6533.6	07/02/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6533.7	07/02/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$396.86
DD6533.8	07/02/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,504.05
DD6533.9	07/02/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$877.38
DD6539.1	06/02/2023	TELSTRA CORPORATION	TELSTRA CHARGES (SEWERAGE PUMP STATION ALARM) 16/12/22 - 15/01/23	\$21.01
DD6541.1	10/02/2023	SYNERGY	MEMORIAL HALL ELECTRICITY CHARGES 17/11/22 - 19/01/23	\$250.69
DD6543.1	13/02/2023	SYNERGY	ELECTRICITY CHARGES 18/11/22 - 20/01/23 POOL, SEWERAGE TREATMENT WORKS MENSSED, MEMORIAL PARK, OVAL.	\$5,280.05
DD6547.1	15/02/2023	SYNERGY	ELECTRICITY CHARGES 19/11/22 - 19/01/23 RAILWAY STATION, 5 WHITTINGTON, WATER HARVESTING PROJECT, SEWERAGE TREATMENT WORKS, CRC, ADMIN, DRAINAGE TOWNSITE.	\$2,505.71
DD6549.1	14/02/2023	SYNERGY	ELECTRICITY CHARGES 18/11/22 - 19/01/23 U5 28 WILLIAM STREET, MADISON SQUARE PARK, U6 28 WILLIAM STREET, COMMON AREA MADISON SQUARE UNITS	\$456.08
DD6549.2	14/02/2023	SHIRE OF BROOKTON - MASTERCARD - MCC	MCC CREDIT CARD STATEMENT CHARGES JANUARY 2023	\$355.00
DD6549.3	14/02/2023	SHIRE OF BROOKTON - MASTERCARD - CEO	MASTERCARD - CEO CREDIT CARD STATEMENT JANUARY CHARGES 2023	\$4.00
DD6549.4	14/02/2023	SHIRE OF BROOKTON - MASTERCARD - MIW	MIW CREDIT CARD STATEMENT JANUARY 2023	\$1,401.00
DD6549.5	14/02/2023	SHIRE OF BROOKTON - MASTERCARD - CESM	CESM CREDIT CARD STATEMENT JANUARY 2023	\$4.00
DD6551.1	16/02/2023	WATER CORPORATION OF WA	CARAVAN PARK & WB EVA PAVILION WATER USE CHARGES 21/12/22 - 18/01/23	\$1,040.48
DD6551.2	16/02/2023	SYNERGY	U1/4 MATTHEWS ST ELECTRICITY CHARGES 18/11/22 - 19/01/23	\$76.01
DD6551.3	16/02/2023	TELSTRA CORPORATION	ADMIN, CRC & TIM SERVICE TELSTRA CHARGES TO 22/01/23	\$2,639.45
DD6556.1	21/02/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$306.76
DD6556.2	21/02/2023	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$881.10
DD6556.3	21/02/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$97.79
DD6556.4	21/02/2023	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$119.04

Chq/EFT	Date	Name	Description	Amount
DD6556.5	21/02/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$79.17
DD6556.6	21/02/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6556.7	21/02/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$396.22
DD6556.8	21/02/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,418.92
DD6556.9	21/02/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$878.99
DD6559.1	20/02/2023	SYNERGY	HAPPY VALLEY BORE FIELD ELECTRICITY CHARGES 04/11/22 - 06/01/23	\$172.83
DD6563.1	22/02/2023	SYNERGY	STREETLIGHTS X 184 ELECTRICITY CHARGES 25/12/22 - 24/01/23	\$3,686.08
DD6566.1	21/02/2023	TELSTRA CORPORATION	MOBILE ACCOUNT CHARGES 01/02/23 TO 01/02/2023 ADMIN, DEPOT, CESM, POOL & CARAVAN PARK.	\$710.42
DD6576.1	28/02/2023	SYNERGY	CARAVAN PARK, OVAL, WB PAVILION ELECTRICITY CHARGES 11/01/23 - 07/02/23	\$2,437.83
1018.1	01/02/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1019.1	09/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.02
1019.1	08/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
1019.1	06/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.18
1019.1	07/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.60
1020.1	13/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.95
1021.1	14/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1022.1	16/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.23
1024.1	23/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.31
1025.1	24/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.60
1025.1	27/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
1026.1	28/02/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.44

Chq/EFT	Date	Name	Description	Amount
DD6533.10	07/02/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6533.11	07/02/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6533.12	07/02/2023	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,385.57
DD6533.13	07/02/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6533.14	07/02/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
DD6556.10	21/02/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6556.11	21/02/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6556.12	21/02/2023	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,402.71
DD6556.13	21/02/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6556.14	21/02/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
PAYJRUN *1122	07/02/2023	SALARIES & WAGES	WEEK32	\$64,179.48
PAYJRUN *1124	21/02/2023	SALARIES & WAGES	WEEK34	\$62,452.01
TOTAL				\$648,130.80

List of Credit Card Transactions Paid in February 2023

Shire of Brookton - Bendigo Bank Mastercard – MIW

Direct Debit	Date	Description	Amount
DD6549.4	14/02/2023	INSTITUTE OF PUBLIC WORKS WA DIVISION ANNUAL MEMBERSHIP	\$330.00
		INSTITUTE OF PUBLIC WORKS WA MAIN ROADS ENGINEERING ROAD SAFETY COURSE L VIDOVICH	\$198.00
		DEPT OF WATER AND ENVIRONMENTAL REGULATION - BROOKTON WASTEWATER TREATMENT PLANT ANNUAL LICENCE FEE	\$869.00
		BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$1,401.00

Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD6549.5	14/02/2023	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD6549.2	14/02/2023	BENDIGO BANK CARD FEE	\$4.00
		KMART AUSTRALIA 6 X BLAKE BEDSIDE TABLES & 3 X 2 PACK DELTA TOUCH LAMP CARAVAN PARK	\$351.00
		TOTAL	\$355.00

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD6549.3	14/02/2023	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

15.03.23 GOVERNANCE REPORTS**15.10.22.01 REVISED APPOINTMENT OF MEMBER TO AUDIT & RISK COMMITTEE**

File No:	GOV022C
Date of Meeting:	16 March 2022
Location/Address:	14 White Street, Brookton WA 6306
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Sandie Spencer - Executive Governance Officer
Authorising Officer:	Gary Sherry - Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Absolute Majority
Previous Report:	Nil

Summary of Item:

With the resignation of Cr Macnab, Council is to consider vacancies to the Audit & Risk Committee and the Local Emergency Management Committee.

Description of Proposal:

Cr Macnab has resigned from her appointed Committees in January 2023.

Nominations are sought from Councillors willing to serve on the Audit & Risk Committee and the Local Emergency Management Committee.

The Audit & Risk Committee has met twice in 2023 and will likely meet at least once before Council elections in October 2023.

The Shire of Brookton Local Emergency Management Committee currently meets on a 3 monthly basis in March, June, September and December each year. In previous years, more frequent meetings were held to provide for COVID planning.

Background:

In October 2022 after an extraordinary election, Council reviewed Committees and made the following appointments:

No.	Council Committee	Council Representative/ Delegate
1	Audit and Risk (Finance) Committee	Cr Crute - Chair Cr Walker - Chair Cr Macnab Mr E. Pech Ms B. Mitchell
2	Employment Committee	Cr Crute - Chair Cr Walker - Chair Cr Bell Cr Hartl
3	Bushfire Advisory Committee	Cr Crute - Chair Cr Lilly
4	Local Emergency Management Committee	Cr Crute - Chair Cr Macnab
5	Community Enterprise Advisory Reference Group	Cr Crute - Chair Cr Hartl - Deputy Chair

No.	Council Committee	Council Representative/ Delegate
		Cr Hayden Cr Bell
6	Business and Economic Advisory Reference Group	Cr Crute - Chair Cr Walker - Deputy Chair Cr Lilly Cr Macnab
7	Brookton Recreation Advisory Group	Cr Hartl - Chair Cr Hayden
8	Brookton Natural Resource Management Group	Cr Lilly - Chair Cr Hayden
9	WALGA Central Country Zone	Cr Crute Cr Walker Cr Lilly - Proxy Chief Executive Officer- Proxy
10	WALGA AGM (Voting)	Cr Crute Cr Walker Chief Executive Officer- Proxy
11	MRWA Wheatbelt South Regional Road Group & Hotham-Dale Subgroup	Cr Crute Cr Lilly - Proxy
12	Brookton District High School Board	Cr Lilly
13	Yenyenning Lakes Management Group	Cr Macnab
14	Regional Joint Development Assessment Panel (JDAP)	Cr Walker Cr Lilly Cr Bell - Proxy Cr Macnab - Proxy

A summary of the terms of reference for the Audit & Risk Committee and the Local Emergency Management Committee is:

No.	Council Committee	Role/Authority
1	Audit and Risk Committee	<p>This is a legislatively required Committee to oversee Council's audit process and risk management. This committee will be the subject of future legislative amendment in the very near future.</p> <p>Minimum of 3 Elected Members and 2 External Representatives, one being a CPA</p> <p>The Committee meets as required but this is always at least 3 times per year. The Committee makes recommendations to Council.</p>
4	Shire of Brookton Local Emergency Management Committee	<p>This Committee acts in accordance with the Emergency Management Act 2005 to manage and organise the Brookton community's emergency preparation and response.</p> <p>Currently the Committee meets 4 times per year.</p>

Council is required to review the selection of Elected Members to Council's Committees at least once each election cycle and will again review all appointments in October 2023.

Consultation:

Ms Belinda Mitchell also resigned in January 2023. Council has advertised to replace Ms Mitchell but has been unsuccessful in obtaining interest at this time.

Statutory Environment:

Local Government Act (1995)

5.10 Appointment of committee members

- (1) A committee is to have as its members -
 - (a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
 - (b) persons who are appointed to be members of the committee under subsection (4) or (5).

**Absolute majority required.*

- (2) At any given time, each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.

5.11. Tenure of committee membership

- (1) Where a person is appointed as a member of a committee under section 5.10(4) or (5), the person's membership of the committee continues until -
 - (a) the person no longer holds the office by virtue of which the person became a member, or is no longer the CEO, or the CEO's representative, as the case may be;
 - (b) the person resigns from membership of the committee;
 - (c) the committee is disbanded; or
 - (d) the next ordinary elections day,whichever happens first.
- (2) Where a person is appointed as a member of a committee other than under section 5.10(4) or (5), the person's membership of the committee continues until -
 - (a) the term of the person's appointment as a committee member expires;
 - (b) the local government removes the person from the office of committee member or the office of committee member otherwise becomes vacant;
 - (c) the committee is disbanded; or
 - (d) the next ordinary elections day,whichever happens first.

Relevant Plans and Policy:

The following Policies apply to the establishment and operation of Council Committees:

- Policy 1.13 Council Committees – Terms of Reference
- Policy 1.12 CEO Performance and Salary Review
- Policy 1.26 Code of Conduct Behaviour Complaints Management

Financial Implications:

Elected member meeting attendance fees and allowances and expense rates include the following:

- Committee Meeting Fee \$100 per meeting
- Travel (as per Salary and Allowances Tribunal) \$0.78 per km

These costs are accommodated in the 2022/23 municipal budget.

Risk Assessment:

In not appointing members to the Audit and Risk Committee and LEMC and BFAC the Council may be in breach of the respective legislation. While the consequences are major, the likelihood of occurrence is rare.

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

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

Community & Strategic Objectives:

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

Specifically, the appointment of representatives to Committees and Advisory Groups aligns to:

1. *Governance*
 - 1.4 *Convene Council meetings, prepare agendas, minutes*

Comment: Nil

OFFICER RECOMMENDATION

That Council appoint:

1. Cr _____ as a member of Council's Audit and Risk (Finance) Committee; and
2. Cr _____ as a member of Council's Local Emergency Management Committee.

(Absolute majority vote required)

OCM 03.23-14

COUNCIL RESOLUTION

MOVED Cr Hartl

SECONDED Cr Walker

That Council appoint:

- 1. Cr Bell as a member of Council's Audit and Risk (Finance) Committee; and***
- 2. Cr Lilly as a member of Council's Local Emergency Management Committee.***

CARRIED BY ABSOLUTE MAJORITY VOTE 6/0

15.03.23.02 GRAVEL, SAND AND CLAY SUPPLIES AND PIT REHABILITATION POLICY

File No:	GOV013A
Date of Meeting:	16 March 2023
Location/Address:	Not applicable
Name of Applicant:	Not applicable
Name of Owner:	Not applicable
Author/s:	Les Vidovich – Manager Infrastructure & Works
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Report:

Council is to consider a new policy for handling gravel, sand and clay supplies and pit rehabilitation policy.

Description of Proposal:

The Draft Policy 4.13 - Gravel, Sand and Clay Supplies and Pit Rehabilitation, included at Attachment 15.03.23.02A, seeks to provide clarity for all parties involved in the Shire of Brookton's transactions relating to the removal of materials for works and the rehabilitation of a used pit once no longer required.

The draft Policy clearly states the dollar value for each of the material types and identifies who is responsible for areas that might be impacted. Such an impact is the change in fencing due to stock or rehabilitation of disused pit.

The draft Policy also requires for agreements to be negotiated so that the materials used by the Shire can be paid to the owner as a part cash payment/part private works arrangement. This is something that landowners have requested before and this Policy clarifies the conditions where such a transaction may occur.

Background:

The Shire of Brookton has not previously provided policy direction over the purchase of gravel, sand and clay.

Consultation:

This item was discussed at Councils briefing forum held on 16 February 2023.

Statutory Environment:

The following clauses of the *Local Government Act 1995* are also relevant:

Section 3.21 Duties when performing functions.

Section 3.22 Compensation.

Section 3.27 Particular things local governments can do on land that is not local government property.

Section 3.31 General procedure for entering property.

Section 3.32 Notice of entry.

Section 3.33 Entry under warrant.

Schedule 3.2 Particular things local government can do on land this is not local government property.

Relevant Plans and Policy:

The Shire of Brookton's Policy Manual will be updated accordingly should Council resolve to adopt the draft Policy.

Financial Implications:

The financial implications of this policy will form part of Council's annual budget deliberations.

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:

The objective of the policy is to ensure that at all times, the Shire has sufficient materials and arrangements in place to meet the needs of road maintenance and construction programs.

This will be achieved by:

1. Ensuring access to an adequate supply of high-quality road building materials.
2. Ensuring that an effective rehabilitation program is in place; and
3. Ensuring that all facets of these transactions are transparent and compliant with relevant legislation.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council adopts draft policy 4.13 - Gravel, Sand and Clay Supplies and Pit Rehabilitation included at Attachment 15.03.23.02A.

(Simple majority vote required)

OCM 03.23-15

COUNCIL RESOLUTION

MOVED Cr Hayden SECONDED Cr Macnab

That Council adopts draft policy 4.13 - Gravel, Sand and Clay Supplies and Pit Rehabilitation included at Attachment 15.03.23.02A.

CARRIED BY ABSOLUTE MAJORITY VOTE 6/0

Attachments

Attachment 15.03.23.02A - Gravel, Sand and Clay Supplies and Pit Rehabilitation Policy.

4.13 GRAVEL, SAND AND CLAY SUPPLIES AND PIT REHABILITATION POLICY
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Directorate:	Infrastructure			
Statutory Environment:	<i>Sections 3.21, 3.22, 3.27, 3.31, 3.32, 3.33 and Schedule 3.2 of the Local Government Act 1995.</i>			
Council Adoption:	Date:	N/A	Resolution #:	N/A
Last Amended:	Date:	N/A	Resolution #:	N/A
Review Date:	16/01/2023			

Objective:

To ensure that at all times, the Shire has sufficient materials and arrangements in place to meet the needs of road maintenance and construction programs. This will be achieved by:

1. Ensuring access to an adequate supply of high-quality road building materials.
2. Ensuring that an effective rehabilitation program is in place; and
3. Ensuring that all facets of these transactions are transparent and compliant with relevant legislation.

Policy:

Access to Material

Council recognises that in order to access gravel, sand or clay it needs to pay a fair price and abide by its own policies and local laws. To this end, Council will undertake the following:

1. Approach the landowner at least four weeks prior to the time that the works are due to commence, to advise the landowner of the Shire's intention, advise of compensation and to enable the landowner to make any domestic arrangements in relation to stock, etc.
2. All pits opened on private property will be reclaimed before the plant shifts to the next programmed job, unless firm arrangements are made with the landowner for not reclaiming.
3. If the area is required for dam catchments, all topsoil shall be stock piled, or removed if suitable for road building.
4. If required by the land holder, the area shall be fenced, and suitable gates fitted to the fenced area, at the Shires expense.
5. Construction shall occur when necessary to create or repair affected haul roads.
6. All care will be taken to reduce, as much as possible, the impact or inconvenience to the landowner.
7. All Pits will be rehabilitated in accordance with this Policy.

8. The rate of payment for materials for 2022/23, including GST are:
 - a) Gravel \$1.65 per cubic metre for compacted gravel removed from private property.
 - b) Sand \$1.38 per cubic metre.
 - c) Clay \$1.10 per cubic metre.

Council will review this rate of payment annually and publish this in Councils Fees and Charges.

9. All transactions are to be in accordance with relevant legislation and include a written agreement, detailing all aspects of the proposed transaction, including rehabilitation of the quarry/pit. No works are to occur prior to the signing of the agreement by both parties.
10. Landowners have an option to:
 - a) Claim full payment for the materials extracted.
 - b) Claim part payment and part private works up to the value of the material extracted; or
 - c) Receive no payment and have private works carried out to the value of the materials extracted.

The value of any private works provided will be determined by Councils adopted annual Fees and Charges for the provided private works and the quantity of gravel, sand or clay purchased by Council.

11. The private works in Part 10 above may only be carried out on the property from which material has been extracted and is subject to plant availability. Any works scheduled are to be performed during the budgeted financial year and are not to be carried over.
12. When landowner consent from the extraction of road building or other materials required for public works is not granted and the Chief Executive Officer and Manager Infrastructure and Works considers the acquisition of these materials is in the best interest of the public, the Chief Executive Officer will provide such notices and takes such actions as prescribed by the *Local Government Act 1995*, Section 3.27 (1) to secure the materials.
13. If materials are extracted without the landowner's consent, then the rates of royalty that would have been applicable and remedial actions to the land that would have been taken, will apply as if the landowner had given their permission.
14. Upon meeting all requirements of the Agreement in Part 7 (Access to Material) the Manager Infrastructure and Works shall ensure the landowner is adequately satisfied by way of a signed acceptance letter.

Pit Rehabilitation

The Shire recognises and accepts that pit rehabilitation is necessary to avoid soil compaction, decrease surface drainage, avoid erosion and minimise visual pollution.

1. In general, prior to opening a pit, a management plan of the site will be prepared which will include rehabilitation and monitoring.

2. Private operators are also required to submit for approval and abide to a pit management plan, which includes rehabilitation and monitoring, before establishing a pit.
3. Wherever possible, new pits will be established on cleared land, not existing bushland and not be located on a road verge.
4. Where necessary, the visual impacts of an operating pit will be minimised through the establishment of buffers between the pit and visual vantage points.
5. Where necessary, the dust and noise impacts of an operating pit will be minimised through the establishment of buffers between the pit and neighbours.
6. Throughout the life of the pit, topsoil, overburden and vegetation will be stockpiled separately ready for respreading in the rehabilitation process.
7. If weeds have developed on the topsoil mounds these will be removed prior to respreading the topsoil.
8. If necessary, drainage structures will be established within the pit, to reduce any ponding and/or surface erosion.
9. Rehabilitation will be done progressively throughout the life of the pit; and
10. The site will be monitored every year for three years after closure of the pit. If after three years, rehabilitation is considered inadequate, appropriate measures will be undertaken to bring the pit up to the appropriate rehabilitated standard.

Bush Sites

Where a proposed pit is located within bushland, the following will apply:

1. Reference to the *Environmental Protection (Clearing of Native Vegetation) Regulations 2004* and obtain the necessary clearing permits.
2. Prior to opening a gravel pit, seed from local endemic species will be collected from the site and stored for use in the revegetation phase of rehabilitation.
3. The general process of rehabilitation will be:
 - a. Rip the floor of the pit at 1 one metre intervals across the contour.
 - b. Shape the ripped pit so that the surfaces are as smooth as possible.
 - c. Batter the edges down to blend in with the landscape with the batter slopes no steeper than 4H:1V.
 - d. Return the overburden, and the topsoil to the pit.
 - e. Then cross-rip the site at one metre intervals on the contour to encourage plant growth and
 - f. Return all vegetation and debris to the pit.
4. Seeds collected prior to pit establishment should be scattered on the site at the time of year suited for germination (varies with location) if establishment from respreading vegetation has been inadequate. If a store of seeds is not available, seed from local endemic species should be collected from surrounding areas; and

5. If required by the landowner and the pit is located on farmland, it will be fenced to exclude stock to help ensure adequate regeneration at the Shire's expense.

Pastured Sites

1. Prior to establishment of the site, the landowner will be asked how they want the site rehabilitated.
2. For sites to be rehabilitated back to pasture the general process of rehabilitation will be:
 - a. Rip the floor of the pit to a depth of at least 50cm along the contour.
 - b. Shape the pit so that the surfaces are as smooth as possible, and edges are battered down to blend in with the landscape.
 - c. Return the overburden and then topsoil to the pit and
 - d. Pasture seed will be spread.

Abandoned Pits

1. As part of its annual budget deliberations, Council will determine an amount specifically for the rehabilitation of abandoned pits. This will take into account, a works program to ensure that over time, all abandoned pits are rehabilitated to a satisfactory level.
2. The method for rehabilitation will not change from that mentioned in the section on current pits.
3. If fill is no longer available, spoil from roadworks etc. will be used. Topsoil, if no longer on site, will be carted to the area to ensure regeneration will be satisfactory; and
4. The site will be monitored every year for three years after rehabilitation works. If rehabilitation is inadequate, appropriate measures will be taken to ensure success.

15.03.23.03 DRAFT POLICY – EMPLOYEE HEALTH AND WELLBEING

File No:	GOV031A
Date of Meeting:	16 March 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer has a Direct Financial Interest in adoption of this policy, in that it proposes benefits to be provided to employees.
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

This report seeks Council to consider a policy relating to employee health and wellbeing initiatives and choices in the workplace.

Description of Proposal:

A draft Health and Wellbeing policy is included at Attachment 15.03.23.03A.

This draft policy seeks to bring together initiatives that support employee health and wellbeing. Some of the initiatives are long standing, whilst others are relatively new.

New initiatives included in the policy is the discounted access to Shire of Brookton operated facilities of the Brookton Aquatic Centre and Brookton Gymnasium.

The provision of health benefits such as flu vaccinations and various health assessments will assist in making Shire workplaces healthier for all employees.

Background:

The Shire of Brookton is seeking to ensure that Shire staff are incentivised to enter into and maintain employment with the Shire.

Consultation: Nil at this time

Statutory Environment: Nil at this time.

Relevant Plans and Policy:

Upon adoption this policy will be included in the Shire of Brookton's Policy Manual.

Financial Implications:

In 2022/23 fees for use include:

- Swimming Pool season tickets are currently \$100 per single and \$200 per family.
- Various Gymnasium memberships are available with an annual membership being \$240.

Should one employee, with a family, obtain both memberships, Council would forgo income of \$440.

Currently 3 staff are members of the Gymnasium and 3 staff have pool season tickets. Some additional usage should be expected to occur.

LGIS provides an annual allowance to the Shire of Brookton to provide health services to employees. The Shire of Brookton will be able to take advantage of these, reducing the cost to Council.

Risk Assessment:

The likelihood of adverse impacts from this policy is unlikely and with the impact likely to be minor.

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:

Shire of Brookton – Corporate Business Plan

16.6 Governance and compliance improvement program.

Comment - Nil

OFFICER’S RECOMMENDATION

That Council adopt draft policy 2.52 Employee Wellbeing Policy included at Attachment 15.03.23.03A.

(Simple majority vote required)

OCM 03.23-16

COUNCIL RESOLUTION

MOVED Cr Bell

SECONDED Cr Hayden

That Council adopt draft policy 2.52 Employee Wellbeing Policy included at Attachment 15.03.23.03A.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

Attachment 15.03.23.03A – Draft Policy 2.52 Employee Wellbeing Policy.

2.52 EMPLOYEE WELLBEING POLICY

Directorate:	Executive			
Statutory Environment:	<i>Local Government Act, 1995</i>			
Council Adoption:	Date:		Resolution #:	
Last Amended:	Date:		Resolution #:	
Review Date:	June 2023			

Objective:

The purpose of this policy is to ensure that staff

- have the opportunity to access health and wellbeing initiatives and choices in the workplace are encouraged to access health and wellbeing initiatives at home.

Policy:

Council will encourage the health and wellbeing of our employees at work and promote employee work life balance, so our employees are able to fulfil work and lifestyle responsibilities efficiently and effectively.

This policy applies to all permanent full time or part time employees of the Shire of Brookton

Council initiatives include:

1. Wellbeing Program

The Shire of Brookton, with the assistance of the LGIS as the Shire of Brookton’s workers compensation insurer, offers employees access to health services including:

- a) Health Assessments
- b) Skin Cancer Screenings
- c) Annual Flu Vaccinations
- d) Health Seminars/ Workshops
- e) Ergonomic Assessments
- f) Manual Handling Training

Services will be offered from time to time and will be promoted and made available to all employees. As the services are dependent on funding, limited spaces may be available, however every effort will be made to provide these services to all those interested in participating.

Where possible the Shire of Brookton will offer these services, particularly flu vaccinations, from local health providers of the employee’s choice.

2. Swimming Pool Discount

The Shire of Brookton will provide interested permanent full time and part time employees with an annual single or family membership for the Brookton Aquatic Centre at no charge to encourage fitness and general wellbeing.

3. Gymnasium Discount

The Shire of Brookton will provide interested permanent full time and part time employees Brookton Gymnasium memberships at no charge to encourage fitness and general wellbeing within the workforce.

Employee's taking up this offer will no other special benefits. All employees will:

- will be required to pay the \$70 Gymnasium key deposit. This deposit is refundable on return of the key;
- need to meet all induction requirements of the Shire; and
- need to accept and understand the obvious and inherent risks in activities undertaken at the Shire of Brookton's All Hours Gym and acknowledge activities whilst at the gym may involve a risk of physical harm and that by participating in these activities voluntarily, they do so at their own risk.

This membership is only applicable to the employee and not the employees family.

This membership does not include any benefit associated with any organised activities or sports activities at the facility.

4. Smoke Free Workplace

The Shire is committed to promoting a smoke free workplace. Smoking in the following places is prohibited –

- all Shire buildings;
- all Shire vehicles and plant; and
- Outdoor courtyards and gathering places.

15.03.23.04 2022 COMPLIANCE AUDIT REPORT (CAR)

File No:	GOV-026
Date of Meeting:	9 March 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer has no interest in this matter.
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

The Audit and Risk Committee considered the annual Shire of Brookton Compliance Audit Return for the period 1st January 2022 to 31st December 2022 and made a recommendation to Council for adoption.

Description of Proposal:

The draft Compliance Audit Return 2022 is included at Attachment 15.03.23.04A.

The Shire of Brookton 2022 CAR includes the following matters of non-compliance:

No	Legislative Reference	Question	Answer	Response	Comment
Disclosure of Interest					
12	S5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	No	A gift register published, but this was not up to date.	The gift register was not up to date because it included reports of employees and elected members who had ceased employment/ service as an Elected Member. These have now been removed.
13	S5.89A9(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove the register of all records relating to those people?	No	The gift register included reports of employees and elected members who had ceased employment/ service as an Elected Member.	These have now been removed.

Background:

The Compliance Audit Return (CAR) is a Department of Local Government, Sport, and Cultural Industries (DLGSCI) prepared check list of some of the statutory requirements for Local Governments were required to comply with in the twelve months to 31st December 2022.

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

The Statutory Compliance Audit Return is to be:

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

After the Compliance Audit Return has been presented to Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Executive Director, Department of Local Government, Sport, and Cultural Industries, by 31st March 2023.

The 2022 CAR focuses on the following areas of compliance:

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

Consultation:

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

Statutory Environment:

The Council is obliged to complete and submit the Brookton Compliance Audit Return 2022 in accordance with the Local Government Act 1995 and the Local Government (Audit) Regulations 1996.

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

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

Relevant Plans and Policy:

Nil at this time

Financial Implications:

There are no direct financial implications at this time.

Risk Assessment:

There is a risk that Council will be in breach of its statutory obligations should it not complete and adopt the Brookton - Compliance Audit Return 2022. Accordingly, it has been assessed that the level of risk is high.

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

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

Community & Strategic Objectives:

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – May 2018, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the CAR aligns to the following Business Unit and Function:

1. Governance
 - 1.9 Maintain statutory compliance registers

Comment

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

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

AUDIT & RISK COMMITTEE'S RECOMMENDATION

That Council:

1. adopts the completed Local Government Compliance Audit Return for the period 1st January 2022 to 31st December 2022 and the President and Chief Executive Officer be authorised to sign the joint certification and return to the Director General of the Department of Local Government and Communities as required; and
2. notes the non-compliance matter and requests that the Chief Executive Officer ensure the areas of non-compliance are addressed.”

(Simple Majority vote required)

OCM 03.23-17

COUNCIL RESOLUTION

MOVED Cr Walker

SECONDED Cr Hartl

That Council:

1. ***adopts the completed Local Government Compliance Audit Return for the period 1st January 2022 to 31st December 2022 and the President and Chief Executive Officer be authorised to sign the joint certification and return to the Director General of the Department of Local Government and Communities as required; and***
2. ***notes the non-compliance matter and requests that the Chief Executive Officer ensure the areas of non-compliance are addressed.”***

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

Attachment 15.03.23.04A – Draft Brookton – Compliance Audit Return 2022

Compliance Audit Return 2022

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	No major trading undertakings occurred	Gary Sherry
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A		Gary Sherry
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A		Gary Sherry
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A		Gary Sherry
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Gary Sherry
Delegation of Power/Duty					
No	Reference	Question	Response	comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	OCM 06.22-12. 16/6/2022	Gary Sherry
2	s5.16	Were all delegations to committees in writing?	Yes		Gary Sherry
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Yes		Gary Sherry
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Gary Sherry
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	Yes	OCM 06.22-12. 16/6/2022	Gary Sherry
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes		Gary Sherry
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	OCM 06.22-12. 16/6/2022	Gary Sherry
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Gary Sherry
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Gary Sherry
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes	OCM 02.22-07 - 17/6/2022 OCM 07.22-17 - 21/6/2022 OCM 06.22-13 - 16/6/2022 OCM 09.22-05 - 15/6/2022 OCM 09.22-05 - 15/6/2022 OCM 11.22-08 - 17/6/2022	Gary Sherry
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Gary Sherry
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	OCM 06.22-12. 16/6/2022	Gary Sherry
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes		Gary Sherry

Disclosure of Interest					
No	Reference	Question			
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Gary Sherry
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required the Local	N/A	No decisions regarding participation were made	Gary Sherry
		Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Gary Sherry
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes		Gary Sherry
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Gary Sherry
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes		Gary Sherry
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Gary Sherry
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes		Gary Sherry
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes		Gary Sherry
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes		Gary Sherry
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Gary Sherry
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes		Gary Sherry
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	No		Gary Sherry
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	No		Gary Sherry
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Gary Sherry
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Gary Sherry

16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	Council did not apply	Gary Sherry
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?	N/A		Gary Sherry
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	OCM 04.21-15 - 15/04/2021	Gary Sherry
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	Yes	OCM 04.21-15 - 15/04/2021	Gary Sherry
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes		Gary Sherry
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government in accordance with section 5.51A(1) of the Local Government Act 1995?	Yes		Gary Sherry
Disposal of Property					
No	Reference	Question			
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	Ordinary Council Meeting 17/06/2021 & 17/03/2022	Deanne Sweeney
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	Ordinary Council Meeting 17/06/2021 & 17/03/2022	Deanne Sweeney
Elections					
No	Reference	Question			
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes		Gary Sherry
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	Yes		Gary Sherry
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes		Gary Sherry

Finance					
No	Reference	Question			
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Ordinary Council Meeting 20/10/2022	Deanne Sweeney
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	No delegation authorised	Deanne Sweeney
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	The auditor's report for the financial year ended 30 June 2022 was received 21/12/2022	Deanne Sweeney
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes		Deanne Sweeney
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant matters were raised in the auditor's report for the financial year ended 30 June 2022	Deanne Sweeney
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A		Deanne Sweeney
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes		Deanne Sweeney
Integrated Planning and Reporting					
No	Reference	Question			
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OCM 11.22-13 - 17/11/22	Gary Sherry
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OCM 11.22-14 - 17/11/22	Gary Sherry
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes		Gary Sherry
Local Government Employees					
No	Reference	Question			
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes		Gary Sherry
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	Applications for the position of CEO did not occur in 2022.	Gary Sherry
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	N/A		Gary Sherry
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	OCM 03.22-12 - 17/3/22	Gary Sherry
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	Council did not reject a recommendation	Gary Sherry

Official Conduct				
No	Reference	Question		
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	Gary Sherry
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	Gary Sherry
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	Gary Sherry
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Gary Sherry
Optional Questions				
No	Reference	Question		
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	Ordinary Council Meeting 18/06/2020 Deanne Sweeney
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	Ongoing review. Risk register presented to Audit & risk Committee in March 2021 & July 2021 Deanne Sweeney
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No disclosures were made Gary Sherry
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Policy 1.24 Attendance at events (Council Members and CEO). Ordinary Council Meeting 20/08/2020 Deanne Sweeney
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes	Deanne Sweeney
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Policy 1.6 Training Sessions Conferences Meeting Seminars - Elected Members. Ordinary Council Meeting 16/09/2021 Deanne Sweeney
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	Deanne Sweeney
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	accounts and annual report submitted to auditor 29/09/2022 Deanne Sweeney
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Deanne Sweeney

Tenders for Providing Goods and Services					
No	Reference	Question			
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Deanne Sweeney
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes		Deanne Sweeney
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	Supply of goods or services obtained through the the western Australian Local Government Association preferred suppliers program. Policy 2.36 Procurement	Deanne Sweeney
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Deanne Sweeney
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Deanne Sweeney
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes		Deanne Sweeney
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Deanne Sweeney
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Deanne Sweeney
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Deanne Sweeney
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Deanne Sweeney
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes		Deanne Sweeney
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Deanne Sweeney

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

15.03.23.05 INTERNAL AUDIT OF THE CORPORATE CREDIT CARD SYSTEM

File No:	N/A
Date of Meeting:	9 March 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

The Audit & Risk Committee reviewed the internal audit of the Shire of Brookton’s Corporate Credit Card systems conducted in February 2023, completed in accordance with Policy 2.18 Use of Corporate Credit Cards and made a recommendation to Council for acceptance.

Description of Proposal:

The full details of the internal audit of the Corporate Credit Card System conducted in February 2023 are included at Attachment 15.03.23.05A.

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

Description/Guidelines	Explain "No" Answers
Cardholders are to certify that the account details are correct. The Manager Corporate & Community, or in the case of the Manager Corporate & Community the Chief Executive Officer, will then review the expenditure before it is returned to Finance Department area for payment.	All transactions had supporting receipts and tax invoices. 29% of transactions sampled do not comply with the correct authorisation process. This non-compliance was where a staff member other than the cardholder certified the purchase. This occurred when purchases were made by junior staff using a card. The authorisation form and process have been updated to ensure clarity in comply with Council Policy.
New Card applications Letter to be drawn up and authorised copies kept on record.	One employee’s application could not be located. Letter to be obtained from Bendigo Bank
Internal audits will be completed and provide a report on the control, use, viability and adherence to authorised policy and procedures to the Manager Corporate & Community	This is the first internal audit to be conducted.

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

Background:

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

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

Consultation:

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

Statutory Environment:

Under Regulation 17 of the *Local Government (Audit) Regulations 1996* the Chief Executive Officer is to review certain systems and procedures including risk management, internal control and legislative compliance.

Relevant Plans and Policy:

Policy 2.18 Use of Corporate Credit Cards.

Financial Implications:

There are no known financial implications relating to this report.

Risk Assessment:

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

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

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

Community & Strategic Objectives:

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

Specifically, the internal audit aligns to the following Business unit Function:

18. *Financial Control*

18.2.1 *Conduct external/internal audits and reporting*

Comment:

Credit Card purchasing remains a focus of staff compliance review.

AUDIT & RISK COMMITTEE'S RECOMMENDATION

That Council accept the Internal Audit of the Corporate Credit card System conducted February 2023.

(Simple majority vote required)

OCM 03.23-18

COUNCIL RESOLUTION

MOVED Cr Hartl

SECONDED Cr Macnab

That Council accept the Internal Audit of the Corporate Credit card System conducted February 2023.

CARRIED BY SIMPLE MAJORITY VOTE 6/0

Attachments

Attachment 15.03.23.05A – Internal Audit Findings



SHIRE OF BROOKTON

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

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

Date completed - 03 February 2023

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

Yes			Monthly statement of account of the corporate credit card will be forwarded to each cardholder for certification and for the supply of receipts and tax invoices to support the Shire's claim for the GST component of purchases and services obtained	
	No		Cardholders are to certify that the account details are correct. The Manager Corporate & Community, or in the case of the Manager Corporate & Community the Chief Executive Officer, will then review the expenditure before it is returned to Finance Department area for payment.	See Authorisation samples - 29% of transactions sampled do not comply. Form has been updated to comply with Policy.
	No		New Card applications - Letter to be drawn up and authorised copies kept on record.	Cannot locate for CESM - Letter to be obtained from Bendigo Bank
Yes			The cardholder's certification must be provided within 7 days of receipt and prior to the end of the credit cards settlement period.	
		NA	Cards that are lost or stolen must be reported immediately by the cardholder to the issuing banker by telephone. At the earliest opportunity, written notification must also be given to the Manager Corporate & Community.	
		NA	Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary	
	No		Internal audits will be completed and provide a report on the control, use, viability and adherence to authorised policy and procedures to the Manager Corporate & Community	No prior audits taken place - To be completed going forward.
		NA	Where the Corporate Cards carry rewards or bonus points, usually to encourage the use of the card by the issuing institution, these rewards or points will be accumulated in the name of the Shire of Brookton. The Shire's management (CEO) will decide how these points are to be utilised. Under no circumstances are rewards or bonus points to be redeemed for any officer's private benefit.	

Yes			<p>CEO or other Officer cease to occupy a position that is authorised to be issued with a corporate credit card (either through internal transfer, retirement, resignation or conclusion of service contract) they must return the card to the MCC (or in the case of the MCC to the CEO) at least one week prior to vacating the position so that the card may be cancelled and the account settled.</p>	
Yes			<p>Maintaining a Card Register of all cardholders including the card number, expiry date of the credit card, credit limit and details of any limits on the goods and services the cardholder has authority to purchase</p>	<p>G:\FINANCE\Bank\Signatories\Credit card register.xlsx</p>

16.03.23 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

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

Nil.

18.03.23 CONFIDENTIAL REPORTS

Nil.

19.03.23 NEXT MEETING & CLOSURE

The next Ordinary meeting of the Council will be held on Thursday 20th April 2023 commencing at 6.00 pm.

There being no further business, the Shire President , Cr Crute, declared the meeting closed at 6:33pm.