



# AGENDA

## Ordinary Meeting of Council

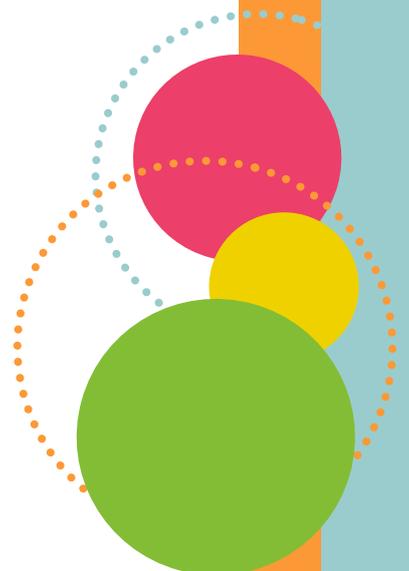
To be held:

**Thursday 19 February 2026 at 6:00pm**

Shire of Brookton Council Chambers

14 White Street, Brookton

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





## NOTICE OF MEETING

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 19<sup>th</sup> February 2026 in the Council Chambers at the Shire Administration Centre commencing at 6.00pm.

The business to be transacted is shown in the agenda.

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

**Gary Sherry**  
**CHIEF EXECUTIVE OFFICER**  
13<sup>th</sup> February 2026

## DISCLAIMER

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

# *Living Values*

## **Collaborate**

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

I will

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

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

I will

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

## **Learn**

## **Integrity**

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

I will

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

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

I will

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

## **Resilient**

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## **1.02.26 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

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

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

### **Recording of proceedings**

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

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

## **2.02.26 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**

### Elected Members (Voting)

Cr RJ Wallis	President
Cr L McCabe	Deputy President
Cr BJ Copping	
Cr G Crouch	
Cr TD de Lange	
Cr PL Harben	
Cr KA Toop	

### Staff (Non-Voting)

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

### Apologies

Nil at this time.

### Leave of Absence

### Members of the Public

Nil at this time.

**3.02.26 USE OF COMMON SEAL**

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

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

**4.02.26 DELEGATED AUTHORITY – ACTIONS PERFORMED**

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

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

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
10-25/26	32 Walwalling Road Brookton	Farm Shed	17/12/2025

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

PLANNING				
File Ref	Application Ref	Subject Land (Inc. Scheme No.)	Purpose	Date Granted
P2025-014	A2679	692 & 4173 Brookton Highway	Lamb Finishing Lot	17/12/2025
P2025-017	A2785	736 Lake Mears Road Aldersyde	Environmental Restoration Plantation	18/12/2025

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

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

Nil.

**6.02.26 PUBLIC QUESTION TIME**

Nil at this time.

**7.02.26 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil at this time.

**8.02.26 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil at this time.

**9.02.26 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**9.02.26.01 ORDINARY MEETING OF COUNCIL –**

*That the minutes of the Ordinary Meeting of Council held in the Shire of Brookton Council Chambers, on 18<sup>th</sup> December 2025, be confirmed as a true and correct record of the proceedings.*

**9.02.26.02 SPECIAL MEETING OF COUNCIL**

*That the minutes of the Special Meeting of Council held in the Shire of Brookton Council Chambers, on 18<sup>th</sup> December 2025, be confirmed as a true and correct record of the proceedings.*

**9.02.26.03 ANNUAL ELECTORS MEETING**

*That the minutes of the Annual Electors Meeting held at WB Eva Pavilion, on 10<sup>th</sup> February 2026, be confirmed as a true and correct record of the proceedings.*

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

Nil at this time.

**11.02.26 DISCLOSURE OF INTERESTS**

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

**Disclosure of Financial & Proximity Interests**

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

**Disclosure of Interest Affecting Impartiality**

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

**Mr Gary Sherry** has declared a Direct Financial Interest in 15.02.26.01 *Appointment of HR Consultant Servicers to Complete the Performance Review of the Chief Executive Officer* in that he is the employee to be reviewed.

**12.02.26.01 REQUEST FOR 3 DOGS – LOT 94 (HN.840) BROOKTON-KWEDA ROAD, BROOKTON**

<b>File No:</b>	A2607
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	840 Brookton-Kweda Road Brookton
<b>Name of Applicant:</b>	Ms Peta Harben
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Jennie Mason – Governance Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The authors do not have an interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	Nil

**Summary of Item:**

Council is to consider an application received by Ms Peta Harben, 840 Brookton-Kweda Road Brookton to keep 3 dogs at this premise.

**Description of Proposal:**

Ms Harben’s application seeks approval for the keeping at 840 Brookton-Kweda Road of 3 dogs, 1 x Male Kelpie, 1 x Female Dachshund & 1 x Male Dachshund. Ms Harben’s application is included at Attachment 12.02.26.01A.

The details of Ms Harben’s dogs are:

<b>Name</b>	<b>Male/ Female</b>	<b>Breed</b>	<b>Age Years</b>	<b>Registration</b>	<b>Microchip #</b>
Frankie	Male	Kelpie	5 yrs	LT00222	953010005547667
Suzy	Female	Dachshund	5 yrs	LT00311	953010004392962
Teddy	Male	Dachshund	5 yrs	LT00376	953010004392575

Council’s Contract Ranger completed an inspection of Ms Harben’s property on 1 December 2025. The Ranger did not identify any containment concerns. The Ranger’s report is included at Attachment 12.02.26.01B.

**Background:**

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

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

**Consultation:**

There has been consultation between Council’s contract Ranger and neighbouring resident’s properties. The Shire invited comments on this Application from neighbours for 14 days. No comments were provided to the Shire.

The Shire has not had any complaints about Ms Harben’s dogs.

### Statutory Environment:

Dog Act 1976

26. Limitation as to numbers

- (3) Where by a local law under this Act a local government has placed a limit on the keeping of dogs in any specified area but the local government is satisfied in relation to any particular premises that the provisions of this Act relating to approved kennel establishments need not be applied in the circumstances, the local government may grant an exemption in respect of those premises but any such exemption —
- (a) may be made subject to conditions, including a condition that it applies only to the dogs specified in the exemption; and
  - (b) cannot authorise the keeping in or at those premises of —
    - (i) more than 6 dogs that have reached 3 months of age; or
    - (ii) a dog under that age unless it is a pup of a dog whose keeping is authorised by the exemption; and
  - (c) may be revoked or varied at any time.

Shire of Brookton Dog Local Law 2001 (Consolidated)

3.2 Limitation on the number of dogs

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

### Relevant Plans and Policy:

There are no plans or policies applicable to this matter.

### Financial Implications:

Adoption of the Officer's Recommendation will increase dog registration income. This increase is insignificant against the cost of enforcement actions under the Dog Act.

### Risk Assessment:

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

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

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

#### Community & Strategic Objectives:

This matter relates to a statutory approval proposal under the Dog Act, 1976 and has no direct strategic or community objective.

Comment: Nil

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

***That Council, pursuant to section 26(3) of the Dog Act 1976, grant permission for three dogs, including:***

No.	Name	Male/Female	Breed	Microchip #
LT00222	Frankie	Male	Kelpie	953010005547667
LT00311	Suzy	Female	Dachshund	953010004392962
LT00376	Teddy	Male	Dachshund	953010004392575

***to be kept at 840 Brookton-Kweda Road Brookton conditional upon:***

- 1. all three dogs are to remain at 840 Brookton-Kweda Road Brookton property. Any relocation to an alternative place of residence nullifies this approval; and***
- 2. the owner maintaining full registration, including microchipping, of all three dogs in accordance with the Dog Act 1976; and***
- 3. the dogs being consistently restrained in an enclosed yard, as required by the legislation; and***
- 4. this approval only extends to the specified dogs approved by Council and does not permit any new dogs; and***
- 5. this approval may be revoked if there are any breaches of the Dog Act 1976.***

*(Simple majority vote required)*

#### **Attachments**

**Attachment 12.02.26.01A – Application Form – Ms Harben**

**Attachment 12.02.26.01B – Ranger - House/Property Inspection Report & Photo's**



Peta Harben

Make an application for a temporary exemption to be granted as provided in section 26 of the Dog Act 1976 (As amended) in order, to permit me to keep more than two dogs at the premises stated in my application.

I understand that the Shire of Brookton may be required to carry out an inspection of the nominated premises. I agree that the Shire of Brookton may at any time withdraw or amend the terms of any exemption which may at any time be granted with respect to section 26 of the Dog Act 1976.

I understand that for the purpose of the application the information on the numbers, breed, sex and location of the dogs covered in this application will be released to surrounding properties as part of the Shire of Brookton application process.

I understand the application is assessed by Council and after a resolution has been given by the Council at a Council Meeting, I will be informed in writing of the outcome of this application.

I understand that if I am aggrieved with the decision of the Council, I have the right of appeal to the State Appeals Tribunal in writing.

I declare that the information provided in my application by me is true and correct to the best of my knowledge.

Signed:   
(Applicants Signature)

Date: 26-11-25

Signed:   
(Witness Signature)

Date: 26-11-25

**OFFICE USE ONLY**

FEE PAYABLE: 18.24.00 PAYMENT DATE: 26-11-25 RECEIPT No: 51858

APPROVED YES / NO (COUNCIL DECISION ATTACHED) DATE: \_\_\_\_\_

CONDITIONS (IF APPLICABLE) \_\_\_\_\_

IF NOT APPROVED, PROVIDE REASON) (S): \_\_\_\_\_

TITLE OF AUTHORISED PERSON MAKING THIS DECISION: \_\_\_\_\_

NAME OF AUTHORISED PERSON \_\_\_\_\_

SIGNATURE OF AUTHORISED PERSON: \_\_\_\_\_

APPLICANT ADVISED (DATE): \_\_\_\_\_



ABN 74 164 408 055  
 14 White Street PO Box 42 Brookton WA 6306  
 Telephone: (08) 9642 1106  
 Email: mail@brookton.wa.gov.au

**TAX INVOICE/RECEIPT**

**Receipt Number:** 51858  
**Receipt Date :** 26.11.25

**Payer:** PETA HARBEN

Receipt Type	Detail	Amount
Miscellaneous	APPLICATION TO KEEP MORE THAN TWO DOGS A#2607 -840 BROOKTON-KWEDARD PETA HARBEN Account: 110520100	\$124.00

Shire Of Brookton  
 14 White Street  
 BROOKTON WA 6306

**MERCHANT COPY**

Bendigo Bank EFTPOS  
 powered by Tyro  
 Terminal ID: 1  
 26 Nov 2025 at 12:42 pm

eftpos SAV  
 AID: A00000038410  
 Card: XXXXXXXXXXXX8297 (T)  
 PSN: 01, ATC: 0062  
 TVR: 0000048000

Purchase	AUD \$124.00
<hr/>	
Total	AUD \$124.00

APPROVED  
 PIN Verified

Transaction Ref: 129945

Thank you!  
 \_\_\_\_\_

* GST Exclusive Charge	\$124.00	<b>Total</b>	<b>\$124.00</b>
* GST	\$0.00	Tendered	\$124.00
		Change Given	\$0.00
Cash	Cheque	Other	
\$ 0.00	\$ 0.00	\$ 124.00	Round Amount
			\$0.00



Section C: Details of Dog/s	
Dog Name:	Teddy
Breed / Colour:	Dachshund Black
Sex:	Male
Dog Registered:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Council Registered:	Brookton
Dog Sterilised:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Microchip #:	953010004392575
Council Tag #:	LT00376

Section E: Fencing Inspection		
<i>Recommended Height – Minimum 6ft or 1.8m</i>		
Gates		Notes
Self-Locking Gates:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Self-Closing Gates:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Secure/ Sturdy Gates:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Gate Heights:	RHS - 1.2 (Metres) LHS - 1.2 (Metres)	
Gates – Passed/ Failed	Passed <input checked="" type="checkbox"/> Failed <input type="checkbox"/>	
Fences		
Rear height:	1.2m	
LHS Height:	1.2m	
RHS Height:	1.2m	
Front height:	1.2m	
Dog Adequately Confined:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Fences Passed/ Failed	Passed <input checked="" type="checkbox"/> Failed <input type="checkbox"/>	

Section F: House/ Yard Details	
Back Yard:	Large <input checked="" type="checkbox"/> Medium <input type="checkbox"/> Small <input type="checkbox"/> Nil <input type="checkbox"/>
Dog Contained to Yard/ House:	Yard <input checked="" type="checkbox"/> House <input checked="" type="checkbox"/>
Unit/ Apartment:	Unit <input type="checkbox"/> Apartment <input type="checkbox"/>
Containment Problems:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Detail Problems:	<p><b>Nil Problems</b>  Property is approx. 1000acres with a house paddock of approx. 1 acre of which the dogs are adequately confined to.</p>

Section G: Ranger Actions		
		Attached
Dog Registration Confirmed:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Updated details with Microchip Company:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Photograph of Dog:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Photographs of Fences/ Gates:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Application Fee Paid (If applicable)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	

Section H: Inspection Outcome/ Follow Up	
Inspection Passed/ Failed:	Pass <input checked="" type="checkbox"/> Fail <input type="checkbox"/>
Follow up Inspection required:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Follow-up Inspection required for:	Fences <input type="checkbox"/> Gates <input type="checkbox"/> Collar <input type="checkbox"/> Muzzle <input type="checkbox"/> Signs <input type="checkbox"/> Refused Access <input type="checkbox"/> Other <input type="checkbox"/> (Detail Other) –
Date of Follow-up Inspection:	

Section J: Inspecting Ranger Sign Off	
Attending Ranger 1:	<i>Keith Squibb</i>
Signed:	
Ranger Recommendations:	Property is approx. 1000acres with a house paddock of approx. 1 acre of which the dogs are adequately confined to, when not kept in the house. <b>Recommendation</b> – <i>To approve multipet application</i>
Date:	<b>01 December 2025</b>



Frankie



Teddy & Suzy



## 12.02.26.02 REALLOCATION OF FUNDING - BROOKTON MUSEUM

<b>File No:</b>	Not applicable
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	Not applicable
<b>Name of Applicant:</b>	Not applicable
<b>Name of Owner:</b>	Not applicable
<b>Author/s:</b>	Kevin D'Alton – Acting Manager Infrastructure & Works
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	Nil
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	Nil

### **Summary of Report:**

Council is to consider the reallocation of funding for the Brookton Museum from painting to the installation of a doorway.

### **Description of Proposal:**

Following a review of the Brookton Museum's operational requirements, the Brookton and Districts Historical Society has identified the need to improve internal access and enhance the overall functionality of the building. To achieve this outcome, the Brookton and Districts Historical Society has sought for Council to reallocate the funding allocated to painting towards the construction of a new internal doorway.

The proposed works will involve cutting an opening through an internal wall and installing a compliant door. The total cost of these works is estimated at \$4,300 (GST Exclusive), which is significantly less than the original \$10,500 painting allocation. The Brookton and Districts Historical Society will revisit the required painting works at a later stage and consider them as part of a future budget process if necessary.

The proposed installation of an internal doorway will improve accessibility, workflow and the overall functionality of the Museum building. The estimated cost of \$4,300.00(GST Exclusive) represents a prudent and cost-effective use of the originally allocated \$10,500 painting budget, with the works directly addressing an identified operational need.

### **Background:**

Council's adopted the 2025/26 Annual Budget included an allocation of \$10,500 to the Brookton Museum (MUSECAP) for painting works.

### **Consultation:**

Brookton and Districts Historical Society

### **Statutory Environment:** Nil

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

Council Policy 2.36 – "Procurement" applies to all purchases.

### **Financial Implications:**

Reduction in Budget allocation funded from Municipal Funds.

### **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:** Nil

**Comment:**

As the total cost of the doorway installation is significantly less than the original painting allocation, the reallocation of funds can be accommodated within the existing 2025/26 budget without additional financial impact.

**OFFICER'S RECOMMENDATION**

***That Council approve the installation of a new internal doorway at the Brookton Museum utilising funding reallocated from that allocated in Council's 2025/26 Budget to complete painting at the Brookton Museum.***

*(Simple majority vote required)*

**13.02.26.01 BROOKTON OLD TIME MOTOR SHOW – DRAFT MEMORANDUM OF UNDERSTANDING**

<b>File No:</b>	COM011
<b>Date of Meeting:</b>	12 February 2026
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	The Brookton Old Time Motor Show Incorporated
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Jessika Ashworth – Community Development Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	July 2019

**Summary of Report:**

Council is to consider a reviewed draft Memorandum of Understanding (MOU) between The Brookton Old Time Motor Show Incorporated (OTMS) and the Shire of Brookton

**Description of Proposal:**

The draft MOU, included at Attachment 13.02.26.01A seeks to update the established documented understanding of the working relationship between the Shire of Brookton and Old Time Motor Show Incorporated in relation to the biennial Old Time Motor Show Event.

The draft MOU continues to include unchanged references that:

- Background 2 - OTMS may apply for funding from the Shire through the Community Chest Fund. As the event is a major event, the OTMS committee may submit an application under the Major Event category up to the maximum of \$10,000 (ten thousand dollars) cash support. The OTMS can expend these funds within the scope of the event as the OTMS committee sees fit. The Shire does not guarantee that the OTMS will be successful in obtaining all or any funds from the Community Chest Fund

The draft MOU has amended clauses where:

- at 2(d) the Shire will provide to OTMS as per the Shire's Schedule of Fees and Charges a water cart and loader with operators to provide services to the OTMS. The previous MOU had Council providing this activity at no cost;
- at 2(e)I. the Shire will provide for no cost the taking of bookings and enquiries for camping at the oval. The previous MOU had Council charging for this activity;
- at 2(e)VI. the Shire will remove hazards from Bodey Street for a car parking zone. This activity was not considered in the previous MOU; and
- at 2(f) maintain the loading ramp at the oval. This activity was not considered in the previous MOU.

The draft MOU has unchanged requirements for the OTMS.

**Background:**

The OTMS event is a long-standing event that involves a large number of volunteers from a range of different organisations across the region. The event is biennial (held every second year) and the OTMS is made up of volunteers who donate their time and energy for this

community event.

The purpose of an MOU is to detail for clarity respective:

- a. Payment for services provided by the Shire in the lead up to and during the event.
- b. Provision and extent of administration support provided by the Shire and the specific responsibilities relating to general enquiries.
- c. Duties and responsibilities of the OTMS in the organisation and running of this event.

Council adopted a similar MOU in July 2019.

**Consultation:**

The draft MOU has been reviewed and discussed with the OTMS.

**Statutory Environment:**

There is no statutory foundation or framework that applies to an MOU. These documents are prepared and signed through an act of ‘good will’ and can be amended or rescinded at any time.

**Relevant Plans and Policy:**

The MOU is tied to the Council Policy 2.14 – Community Chest Fund Policy in relation funding support granted to the OTMS Committee through the Community Chest Fund.

**Financial Implications:**

The Council through the draft MOU has indicated a commitment to offering a grant of up to \$10,000 upon application through the Community Chest Fund for every second year in support of the biennial event.

**Risk Assessment:**

The value of an MOU is to offer clarity, accountability, transparency, and attempt to reduce or eliminate misunderstandings that could arise in relation to the working relationship between to the Shire and OTMS.

Under the Shire of Brookton’s Risk Framework, the current consequence rating of the financial, service delivery, reputation and compliance risks associated with the Shire’s dealing with OTMS are assessed is assessed as Insignificant or Minor with a likelihood of these consequences assessed as Almost Certain and Likely. The MOU should reduce the Likelihood of these consequences to Possible or Unlikely.

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

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 Brookton Strategic Community Plan includes under the Lifestyle and Growth pillar:  
 14. History, Heritage, Recreation and Culture BROOKTON’s culture enables a flourishing stop-over destination and a celebrated, and active, place to live.

**Comment:**

While Council’s charter is to support the community, such as through instruments like an MOU, it needs to be cognisant of its responsibilities in both managing and accounting for use of public resources and moneys, as well as maintaining a balanced approach to all community groups and organisations.

In consideration of this draft MOU with the OTMS Committee it is viewed the document as presented aligns with the Council’s responsibilities and is therefore worthy of endorsement.

**OFFICER’S RECOMMENDATION**

***That Council endorse the Memorandum of Understanding between the Shire of Brookton and the Old Time Motor Show Inc as included in Attachment 13.02.26.01A.***

*(Simple majority vote required)*

**Attachments**

Attachment 13.02.26.01A – Draft OTMS MOU

Shire of Brookton AND  
Old Time Motor Show Inc.

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**MEMORANDUM OF UNDERSTANDING**

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For

Services provided by the Shire of Brookton for the Old Time Motor Show  
Inc.

**This Memorandum of Understanding (“MOU”) is made the 11<sup>th</sup> day of February 2026.**

**BETWEEN**

**The Shire of Brookton (“the Shire”)**

and

**Brookton Old Time Motor Show Inc. (“OTMS”)**

**Background**

1. The OTMS event is a long-standing event that involves a large number of volunteers from a range of different organisations across the region. The event is biennial (held every second year) and the OTMS is made up of volunteers who donate their time and energy for this community event.
2. Consistent with other community groups, the OTMS may apply for funding from the Shire through the Community Chest Fund. As the event is a major event, the OTMS committee may submit an application under the Major Event category up to the maximum of \$10,000 (ten thousand dollars) cash support. The OTMS can expend these funds within the scope of the event as the OTMS committee sees fit. The Shire does not guarantee that the OTMS will be successful in obtaining all or any funds from the Community Chest Fund.
3. This document is a statement of agreed understanding between the parties at the date of this MOU. The Shire will continue to assist OTMS with its biennial event on the understanding that the Shire will provide services and materials that meets the appropriate standards. OTMS will bear the relative and appropriate costs for any materials and services provided by the Shire in accordance with the Council’s Schedule of Fees and Charges for that year or as otherwise determined by Council. This document reflects the ongoing relationship between the Shire and the OTMS and is not intended to create a contractual relationship or be legally binding on either party.

**Operative Part**

This MOU forms the basis of an agreement between the Shire and OTMS relating to the arrangements for:

- a. Payment for services provided by the Shire in the lead up to and during the event.
- b. Provision and extent of administration support provided by the Shire and the specific responsibilities relating to general enquiries.
- c. Duties and responsibilities of the OTMS in the organisation and running of this event.

**1. Definitions and Interpretation**

1.1 Definitions used in this MOU, unless context otherwise requires:

**Caravan Park** means the caravan park located on the Reserve (Lot 510) bounded by the Brookton Highway and White Street, Brookton

**Committee** means the OTMS Committee

**OTMS** means Brookton Old Time Motor Show Inc

**Oval** means the Town Oval located on the Reserve (Lot 510) bounded by the Brookton Highway and White Street, Brookton.

**Shire** means the Shire of Brookton

- 1.2 Interpretation in this MOU:
- a. Headings have been included for ease of reference only and are not to be used to construe or interpret any party of this MOU.
  - b. A reference to a clause is a reference to a clause of this MOU.
  - c. The singular includes the plural, and the plural includes the singular.
  - d. A reference to a thing is a reference to a whole or any part of it.
  - e. A reference to the word “including” is deemed to be followed by the words, “but not limited to”.

## 2. Shire of Brookton

The Shire will:

- a. Ensure the Shire facilities and grounds are fit for purpose at the required standard of condition and cleanliness when hired by OTMS.
- b. Place a link on the front page of the Shire of Brookton website directing people to the OTMS social media from the 2<sup>nd</sup> of January in the show year.
- c. Consider the OTMS Community Chest Funding Application in the year preceding the event date to ensure OTMS have access to the funds for the organisation of the event as per the Shire Policy.
- d. Provide the following services upon request in writing as per the Shire’s Schedule of Fees and Charges unless determined otherwise by Council:
  - I. A water cart with driver to water trafficked areas prior to the event and on the day of the event to reduce dust and other emissions on the roadways around the oval.
  - II. Supply a loader with an operator from Thursday through to Sunday for loading and unloading of provisions and exhibitions.
- e. Provide at no cost to the OTMS the following services:
  - I. Take bookings for the Caravan Park and enquiries for the camping around the oval on the days leading up to the event.
  - II. Mow the oval on the Wednesday of the week preceding the event.
  - III. Turn off and drain the reticulation pipes on the oval on the Wednesday of the week of the event.
  - IV. Maintain the oval and surrounds to a serviceable standard, as reflected in 2.a. above.
  - V. Remove any road building materials that may present as an obstacle or hazard to the event operations and general public.
  - VI. Clear and remove hazards from Bodey street for car parking zone
- f. Maintain the loading ramp at the oval to ensure it is in a structurally sound condition and that the ramp and surrounding areas are kept clear of all debris.
- g. Apply the Community Group rate under the Council’s Fees and Charges to all facility hire fees applicable to the event.
- h. If necessary, liaise with the relevant authorities on behalf of the OTMS to produce the following:
  - I. Traffic Management Plan
  - II. Risk Management Plan
  - i. Perform its regulatory function regarding oversight of the event in line with statutory compliance and approvals.

It will remain the responsibility of the OTMS to adequately implement both abovementioned plans.

It is also noted the OTMS cannot hire Shire owned equipment and machinery without appropriate qualified and trained Shire personnel to operate the equipment.

All costs are per the Shire of Brookton Fees and Charges for the relevant financial year.

### **3. Brookton Old Time Motor Show Inc.**

The OTMS Committee will:

- a. Provide the Shire with the relevant contact details for the current OTMS committee.
- b. Provide the Shire with a Frequently Asked Questions (FAQ) sheet prior to the opening of registrations.
- c. Take enquiries and bookings for the camping around the oval once caravan park bookings have been exhausted for the Thursday, Friday and Saturday nights prior to and during the event period.
- d. Ensure there is an OTMS volunteer available to direct campers to their sites as they start arriving before the show and ensure campers depart by midday on the day after the show (Sunday).
- e. Ensure the required facilities (including but not limited to Memorial Hall, WB Eva Pavilion and Town Oval) are booked using the relevant booking forms.
- f. Arrange for cleaning and toilet paper for temporary toilet facilities from Thursday through to Sunday (inclusive).
- g. Provide extra toilet paper and paper towel and cleaning services for the Pavilion toilets for the duration of the event.
- h. Pay for and administer the Traffic Management Plan for the duration of the event.
- i. Pay for and prepare a Risk Management Plan for the event; and
- j. Submit an application for the show, at least six (6) months prior to the event.
- k. Exercise discretion in acquiring services from the Shire when such services can be acquired from other local suppliers/businesses.

### **4. Dispute Resolution**

- a. The Shire CEO in good faith will discuss and communicate with the President of the OTMS any additional one-off charges that fall outside the scope of this MOU prior to asking for payment.
- b. In the first instance, the parties agree that any disputes arising from this MOU will be negotiated at the lowest and most informal levels practicable.
- c. Failing resolution at this level, the non-defaulting party will notify in writing to the defaulting parties setting out full details of the alleged default.
- d. If a dispute arises out of or in relation to the content of this MOU, the parties will endeavour in good faith to settle all matters notified in writing as being in dispute between them.

### **5. Commencement, Duration and Review of the Memorandum of Understanding**

- a. This MOU shall take effect from the date it is signed and will remain in effect until the parties agree to terminate the MOU.
- b. A review of this MOU will be undertaken within a three (3) month period following the show date every two years and any agreed amendments will be inserted at this point.

**6. Termination**

Either party may terminate this MOU by notifying the other party in writing with a written notice period of thirty (30) days to apply.

**7. Honour Clause**

This MOU is an expression of intent by the parties which is binding in honour only. It is not intended that this MOU gives rise to any legal relationship, rights, duties or consequences or be the subject of litigation.

**Chief Executive Officer**  
**Shire of Brookton**  
**PO Box 42**  
**BROOKTON WA 6306**  
[gary.sherry@brookton.wa.gov.au](mailto:gary.sherry@brookton.wa.gov.au)

**President**  
**Brookton Old Time Motor Show Inc.**  
**PO Box 77**  
**BROOKTON WA 6306**  
[president@otms.org.au](mailto:president@otms.org.au)

**Execution**

**SIGNED FOR AND ON BEHALF OF**

**The Shire of Brookton by**

\_\_\_\_\_  
**Signature of Authorised Person**

**GARY SHERRY**

\_\_\_\_\_  
**Name in Block Letters**

**Chief Executive Officer**

\_\_\_\_\_  
**Position Held**

\_\_\_\_\_  
**Date**

**SIGNED FOR AND ON BEHALF OF**

**Brookton Old Time Motor Show Inc.**

\_\_\_\_\_  
**Signature of Authorised Person**

\_\_\_\_\_  
**Name in Block Letters**

\_\_\_\_\_  
**Position Held**

\_\_\_\_\_  
**Date**

## 14.02.26 CORPORATE SERVICES REPORTS

### 14.02.26.01 LIST OF PAYMENTS – DECEMBER 2025

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	14 White Street, Brookton
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Katie Rigg – Finance Officer Creditors
<b>Authorising Officer:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	18 December 2025

#### Summary of Report:

The purpose of this report is to present the list of payments for the month of December 2025, as required under the *Local Government (Financial Management) Regulations 1996*.

#### Description of Proposal:

The accounts paid under Delegation 1.1, Power to Make Payments, are included within Attachment 14.02.26.01A.

A detailed transaction listing of credit card expenditure paid for the period ended 31 December 2025 is contained within Attachment 14.02.26.01B.

A detailed transaction listing of purchasing expenditure paid for the period ended 31 December 2025 is contained within Attachment 14.02.26.01C.

#### 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.

13A. *Payments by employees via purchasing cards*

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

*Local Government (Administration) Regulations 1996*

13. *Publication of unconfirmed minutes of meetings (Act s. 5.25(1)(i))*

- (1) *The CEO must publish on the local government's official website —*
- (a) the unconfirmed minutes of each council and committee meeting that is open to members of the public;

**Relevant Plans and Policy:**

Policy 2.15 Procurement.

**Financial Implications:**

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

**Risk Assessment:**

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

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

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

### Community & Strategic Objectives:

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

### Comment:

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

### OFFICER’S RECOMMENDATION

*That Council receive:*

- 1. the list of accounts, totalling \$821,844.15, paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of December 2025, as included in Attachment 14.02.26.01A; and*
- 2. the list of credit card transactions, totalling \$3,408.43, paid in December 2025, as included in Attachment 14.02.26.01B.*

*(Simple majority vote required)*

### **Attachments**

Attachment 14.02.26.01A – List of accounts paid.

Attachment 14.02.26.01B – Credit card transactions.

Attachment 14.02.26.01C – Purchasing card transactions.

## List of Payments Paid in December 2025

Chq/EFT	Date	Name	Description	Amount
EFT17686	05/12/2025	YELLOWSTONE	3 HOURS PERFORMANCE FOR COMMUNITY CHRISTMAS PARTY DECEMBER 25	\$1,500.00
EFT17739	10/12/2025	AC ELECTRICS WA	INSPECT & REPLACE FAULTY BREAKER ON HOT WATER UNIT U340WS DECEMBER 25	\$443.58
EFT17740	10/12/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	O RING FOR GRADER PG8 NOVEMBER 25	\$89.78
EFT17741	10/12/2025	AMPAC DEBT RECOVERY	RATED DEBT RECOVERY FOR A2682, A137 & MINING TENEMENT CLAIMANT FEES A2919 NOVEMBER 25	\$1,868.20
EFT17742	10/12/2025	ATKINS MECHANICAL SERVICE	TRUCK SERVICE 120,000KM NOVEMBER 25 PT14	\$2,226.73
EFT17743	10/12/2025	ATU SEWAGE SERVICES	SERVICE OF ATU SYSTEM AT EAST BROOKTON FIRE SHED OCTOBER 25 EBSHEDOP	\$110.00
EFT17744	10/12/2025	B & N EYRE BROOKTON NEWSAGENCY	CRC MONTHLY STATIONERY PURCHASES SEPTEMBER 25 PAPER A4, A5	\$61.40
EFT17745	10/12/2025	BEDFORD ARMS HOTEL	GIFT VOUCHERS FOR CHRISTMAS LIGHTS COMPETITION PRIZES NOVEMBER 25 EV0014	\$100.00
EFT17746	10/12/2025	BIN BOMB PTY LTD	4KG BIN BOMBS FOR TOWN BINS NOVEMBER 25 TOWNOP	\$304.08
EFT17747	10/12/2025	BOB WADDELL & ASSOCIATES PTY LTD	CONTRACT FINANCIAL SERVICES, ASSISTANCE WITH BAS OCTOBER 25	\$264.00
EFT17748	10/12/2025	BOC GASES	WORKS MONTHLY RENTAL CHARGES FOR OXYGEN, ACETYLENE, ARGOSHIELD, OXYGEN MEDICAL 29/10/25 - 27/11/25 DEPOOP	\$58.00
EFT17749	10/12/2025	BOOKEASY AUSTRALIA PTY LTD	CARAVAN PARK ONLINE BOOKING MONTHLY FEE OCTOBER 25 CARAOP	\$484.00
EFT17750	10/12/2025	BROOKTON DISTRICT HIGH SCHOOL	DONATION FOR 2025 PRESENTATION NIGHT BOOK AWARD NOVEMBER 25	\$200.00
EFT17751	10/12/2025	BROOKTON PLUMBING	PUMP OUT OF LEACH DRAINS & TANKS AT ROBINSON ROAD PUBLIC TOILETS SEPTEMBER 25 TOWNOP	\$4,725.70
EFT17752	10/12/2025	BROOKTON PROFESSIONAL SERVICES CENTRE	CRC BUILDING RENT DECEMBER 25	\$1,050.00
EFT17753	10/12/2025	BROOKTON SUB-BRANCH RSL	COMMUNITY CHEST FUND COUNCIL RESOLUTION OCM 11.25-09 TO FUND INSURANCE COSTS	\$841.14

Chq/EFT	Date	Name	Description	Amount
EFT17754	10/12/2025	BROOKTON TYREPOWER	SUPPLY & REPLACE TYRES X 2 ON GRADER DECEMBER 25 PG9	\$5,270.00
EFT17755	10/12/2025	BULLIVANTS PTY LTD	ONSITE INSPECTION OF LIFTING & HEIGHT SAFETY EQUIPMENT DEPO OCTOBER 25	\$672.01
EFT17756	10/12/2025	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$292.04
EFT17757	10/12/2025	CONTRACT AQUATIC	CONTRACT POOL MANAGEMENT MONTHLY FEE DECEMBER 25	\$23,925.00
EFT17758	10/12/2025	CORSIGN WA PTY LTD	ROAD SIGNS WITH TRUCKS & WORKMAN SYMBOLS X10 OTHRM NOVEMBER 25	\$1,324.40
EFT17759	10/12/2025	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	SERVICING OF ATU SEPTIC TANK SYSTEM AT CARAVAN PARK NOVEMEBR 25 CARAOP	\$745.00
EFT17760	10/12/2025	DAWSONS CONCRETE & REINFORCING	FOOTPATH CONSTRUCTION MEMORIAL PARK BROOKTON HIGHWAY 140M X 2M NOVEMBER 25 MEMPPF	\$16,940.00
EFT17761	10/12/2025	DEANNE SWEENEY	REIMBURSEMENT FOR VARIOUS CHRISTMAS DECORATIONS NOVEMBER 25 EV0003	\$89.00
EFT17762	10/12/2025	DFES	ESL 2025/26 FOR SHIRE BUILDINGS DEPOOP, MUSEOP, ADMIOP, RWSTOP, MHALLOP, U1MSOP, U2MSOP, U3MSOP, U4MSOP, U140WS, U240WS, U340WS, U440WS, U540WS, U640WS, U740WS, U840WS, 28AWSOP, 28BWSOP, 10MAOP, 25WHITOP, 23WHITOP, U2MSUOP, U1MSUOP, WBSHEDOP OCTOBER 25	\$3,248.31
EFT17763	10/12/2025	EDGE PLANNING & PROPERTY	CONTRACT PLANNING SERVICES OCTOBER 25 - ASSESSING & PROGRESS DEVELOPMENT APPLICATIONS, ASSESSING SUBDIVISIONS & BOUNDRY ALIGNMENTS, PLANNING COMPLIANCE, PROVIDE ADVICE TO THE SHIRE, PROPONENTS & COMMUNITY MEMBERS	\$6,849.56
EFT17764	10/12/2025	GERALDTON TRANSPORT	FREIGHT CHARGES FOR 1 PALLET POT HOLE REPAIR, FULTON HOGAN TO BROOKTON NOVEMBER 25 TOWNOP	\$199.10
EFT17765	10/12/2025	HERSEY SAFETY PTY LTD	WORKS CONSUMABLES SPRAY & MARK X 12, KIT BLADE FUSES, 15KG BAG OF RAGS, GLOVE CLIP KEEPER	\$271.70
EFT17766	10/12/2025	INTEGRITY MANAGENMENT SOLUTIONS PTY LTD	RENEWAL OF ATTAIN COMPLIANCE SOFTWARE 12 MONTH SUBSCRIPTION	\$9,350.00

Chq/EFT	Date	Name	Description	Amount
EFT17767	10/12/2025	KATIE RIGG	REIMBURSEMENT FOR PRE EMPLOYMENT MEDICAL & DRUG TESTING NOVEMBER 25	\$522.50
EFT17768	10/12/2025	KEEN BROS DRIVER TRAINING	HR AUTOMATIC LICENCE LESSONS & ASSESSMENT X 1 WORKS STAFF	\$995.00
EFT17769	10/12/2025	LANDGATE (DOLA)	UV INTERIM - SCHEDULE NO: R2025/5 24/06/25 TO 07/11/25	\$48.48
EFT17770	10/12/2025	NEW GROUND WATER SERVICES PTY LTD	OVAL MAINTENANCE PROGRAM, LOW MOW, VERTI DRAIN, HERBICIDE WEED CONTROL, SOLU-CAL, ACCOMIDATION/TRANSPORT OCTOBER 25	\$19,240.38
EFT17771	10/12/2025	NOURISH BROOKTON	MONTHLY PURCHASES FOR CRC, ADMIN, DEPO, CARAVAN PARK INCLUDING GAS BOTTLES, KEYS CUT, EAST BROOKTON FIRE SHED OPENING CATERING, STAFF REFRESHMENTS, BATTERIES, CHAPTERS & CHARCOAL EVENT CATERING, HAND SOAP, FIRE CONTROL OFFICER COURSE CATERING, TOILET PAPER, WOODEN SPOONS OCTOBER 25	\$1,782.38
EFT17772	10/12/2025	OFFICEWORKS BUSINESS DIRECT	ADMIN STATIONERY ORDER NOVEMBER 25 INCLUDING STICK IT NOTES, DESK ORGANISERS, DOCUMENT WALLETS, ARCHIVING SUPPLIES	\$523.62
EFT17773	10/12/2025	OPTRAFFIC WA	REPLACEMENT OF MESSAGE BOARD TRAILER PT6, NEW TRAILER PT20 DECEMBER 25	\$66,760.60
EFT17774	10/12/2025	PINGELLY TYRE SERVICE - TRAVEX ENTERPRISES ATF HODGES FAMILY TRUST	WHEEL ALIGNMENT & 4 X TYRE REPLACEMENT FOR CESM VEHICLE NOVEMBER 25 PU41	\$1,432.00
EFT17775	10/12/2025	PREPLAN PTY LTD	BUSHFIRE MITIGATION FIREBREAKS ALDERSYDE TOWNSITE WORKS COMPLETE NOVEMBER 25 FIREM25	\$39,825.00
EFT17776	10/12/2025	RIGHT METAL FENCING PTY LTD	FENCING FOR YORK WILLIAMS ROAD PROJECT NOVEMBER 25 YORKRRG	\$26,668.40
EFT17777	10/12/2025	RSEA PTY LTD	WORKS UNIFORM PURCHASES - SHIRTS WITH EMBROIDERY NOVEMBER 25	\$1,364.64
EFT17778	10/12/2025	SAFEROADS	300 X DRIVABLE GUIDE POSTS & FREIGHT COSTS OCTOBER 25 OTHRRM	\$5,951.00
EFT17779	10/12/2025	SEEK LIMITED	AUDIT RISK & IMPROVEMENT COMITEE ONLINE ADVERTISING NOVEMBER 25	\$869.00
EFT17780	10/12/2025	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$1,500.00

Chq/EFT	Date	Name	Description	Amount
EFT17781	10/12/2025	SKYE FISHER	REIMBURSEMENT FOR PURCHASES MADE FOR BROOKTON COMMUNITY CHRISTMAS PARTY, ORGANZA BAGS X 35, LOLLIES 700G X 2 EV0002	\$79.98
EFT17782	10/12/2025	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	FIRST AID COURSE FOR MIW 05/11/25	\$809.00
EFT17783	10/12/2025	SUPAGAS PTY LIMITED	GAS BOTTLE X 2 YEARLY FEE FOR EBSHEDOP NOVEMBER 25	\$98.01
EFT17784	10/12/2025	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FOR ROAD SIGNAGE NOVEMBER 25 OTHMRRM	\$81.32
EFT17785	10/12/2025	VERBAL JUDO AUSTRALIA	VERBAL JUDO TRAINING SESSION FOR ALL SHIRE STAFF 02/12/25	\$4,400.00
EFT17786	10/12/2025	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES 10/11/25 - 11/11/25 RURAL FIRE BREAK INSPECTIONS	\$2,000.90
EFT17787	10/12/2025	WALLIS COMPUTER SOLUTIONS	3 X LAPTOPS, DELIVERY & INSTALL FOR ELECTED MEMBERS CR TOOP, CR THORPE, CR HARBEN, ADMIN MONTHLY XENEX BUSINESS INTERNET, ADOBE IN DESIGN SUBSCRIPTION, CDO DOCKING STATION MONTHLY MANAGEMENT AGREEMENT FEES NOVEMBER 25	\$20,826.65
EFT17788	10/12/2025	WESTERN STABILISERS PTY LTD	REPLACE FAILED HYDRAULIC HOSE OCTOBER 25 PPT1	\$904.10
EFT17789	10/12/2025	WOODLANDS DISTRIBUTORS & AGENCIES PTY LTD	8 X ROLLS OF DOG WASTE BAGS MADIOP NOVEMBER 25	\$209.66
EFT17790	10/12/2025	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	STORAGE ARCHIVE BOXES X 214 MONTHLY FEE NOVEMBER 25	\$56.73
EFT17791	12/12/2025	BROOKTON ONWARD TOWN TEAM	FACILITY HIRE BOND REFUND - NO ALCOHOL	\$250.00
EFT17792	19/12/2025	AC ELECTRICS WA	INSPECTION & DISCONNECTION OF POWER TO THE COMMUNITY GARDEN BUILDING NOVEMBER 25 MESHSED	\$321.75
EFT17793	19/12/2025	ALANA SCHOEMAN	CARAVAN PARK REFUND #15046476 POWERED CARAVAN BAY 12/12/25 TO 14/12/25	\$68.00
EFT17794	19/12/2025	ARM SECURITY	ARM SECURITY FOR CRC OFFICE & ADMIN 01/01/26 - 31/03/26	\$345.60
EFT17795	19/12/2025	ATKINS MECHANICAL SERVICE	INSPECT & REPLACE CLUTCH IN MOWER PM9, BELT REPLACEMENT FOR MOWER PM9, BLADE ADJUSTMENT FOR RIDE ON MOWER PM10, INSPECT & FIX FAULT PT18 NOVEMBER 25	\$2,653.75

Chq/EFT	Date	Name	Description	Amount
EFT17796	19/12/2025	AUSTRALIA POST	MONTHLY POSTAGE FEES NOVEMBER 25 FOR SHIRE ADMIN & CRC	\$325.53
EFT17797	19/12/2025	AUSTRALIAN NATIONAL CHARACTER CHECK	NATIONAL POLICE CLEARANCE CHECK - FINANCE OFFICE NOVEMBER 25	\$53.00
EFT17798	19/12/2025	AVON VALLEY TOYOTA	CEO VEHICLE PURCHASE ISUZU MU-X MY25.5 PAV9 & ON ROAD COSTS, TRADE IN OF 2021 MAZDA CX-8 PAV6 DECEMBER 25	\$38,890.25
EFT17799	19/12/2025	B & N EYRE BROOKTON NEWSAGENCY	CRC & ADMIN MONTHLY PURCHASES INCLUDING CHRISTMAS LIGHTS COMPETITION VOUCHERS, WHITEBOARD, A4 PAPER, A5 PAPER, ADDRESS STICKERS, BINDING COMBS, NEW FELLOWS PAPER BINDER FOR CRC, CONFIDENTIAL STAMP,USBS, DIARIES, NOTEBOOKS, PENS, LIBRARY WREATH MAKING EVENT SUPPLIES, SENIORS WEEK EVENT SUPPLES, CHAPTER & CHARCOAL EVENT SUPPLIES, MINDFUL MOMENTS EVENT SUPPLIES NOVEMBER & DECEMBER 25	\$2,034.40
EFT17800	19/12/2025	BEDFORD ARMS HOTEL	CATERING FOR STAFF TRAINING 07/11/25	\$490.00
EFT17801	19/12/2025	BROOKTON PHARMACY	HEPATITUS A & B VACCINE FOR MIW NOVEMBER 25	\$114.00
EFT17802	19/12/2025	BROOKTON PLUMBING	REPAIR BROKEN PIPES TO BASIN & REPLACE TRAP IN TOILETS CARAOP, REPLACEMENT OF SIEZED JOINTS SEWEOP, REPAIRS TO BURST PIPE RWPKOP DECEMBER 25	\$1,104.40
EFT17803	19/12/2025	BROOKTON ROADHOUSE	CATERING FOR COUNCILLOR TRAINING 07/11/25	\$155.10
EFT17804	19/12/2025	BROOKTON TYREPOWER	REPLACE 2 X TYRES ON GRADER PG 9, REPLACE 2 X TYRES ON WATER TRUCK PT17 NOVEMBER 25, PUNCTURE REPAIR ON MOVER PM10 DECEMBER 25	\$6,475.00
EFT17805	19/12/2025	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF LEVY COLLECTED X 1 DECEMBER 25 A83	\$550.54
EFT17806	19/12/2025	BUNNINGS TRADE	CABLE COVERS FOR GENERATOR CABLES NOVEMBER 25 PSP11	\$261.25
EFT17807	19/12/2025	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$292.04
EFT17808	19/12/2025	CHRONICLE RIP PTY LTD	CHRONICLE CEMETARY SOFTWARE SUBSCRIPTION RENEWAL 01/11/25 - 31/10/26 CEMEOP	\$598.59

Chq/EFT	Date	Name	Description	Amount
EFT17809	19/12/2025	CIRCUITWEST INC	CIRCUITWEST ANNUAL ORDINARY MEMBER MEMBERSHIP 25/26	\$858.00
EFT17810	19/12/2025	CUBALLING WINDSCREENS, PANEL, PAINT AND TOWING	EXCESS FOR WINSCREEN REPLACEMENT ON HINO TRUCK OCTOBER 25 PT15	\$300.00
EFT17811	19/12/2025	DANNICA FORD	COOK & SUPPLY 300 DONUTS FOR COMMUNITY CHRISTMAS PARTY 06/12/25 EV0002	\$500.00
EFT17812	19/12/2025	DEANNE SWEENEY	REIMBURSEMENT FOR COMMUNITY CHRISTMAS PARTY ITEM PURCHASES 06/12/25 EV0002	\$255.15
EFT17813	19/12/2025	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	EASY DRAIN GALVANISED ROUND BAR GRATE ONLY X 30 OCTOBER 25 TOWNOP	\$4,684.80
EFT17814	19/12/2025	DFES	2025/26 ESL QUARTER 2 CONTRIBUTION	\$26,319.92
EFT17815	19/12/2025	DKM WORKPLACE SOLUTIONS PTY LTD	PREPARATION OF WORKFORCE PLAN NOVEMBER 25	\$8,965.00
EFT17816	19/12/2025	EDGE PLANNING & PROPERTY	CONTRACT PLANNING SERVICES NOVEMBER 25 - 9.75 HOURS ASSESSING & PROGRESS DEVELOPMENT APPLICATIONS, ASSESSING SUBDIVISIONS & BOUNDARY ALIGNMENTS, PROVIDE ADVICE TO THE SHIRE, PROPONENTS & COMMUNITY MEMBERS	\$1,592.66
EFT17817	19/12/2025	ELECTRON ENERGY PTY LTD	PUMP ELECTRICAL REPAIR & SOFT STARTER REPAIR FOR HAPPY VALLEY DECEMBER 25 SEWEOP	\$1,162.50
EFT17818	19/12/2025	FUEL DISTRIBUTORS OF WA	BULK ECOBLUE 1000L FOR DEPOT NOVEMBER 25	\$1,499.01
EFT17819	19/12/2025	GARY SHERRY	REIMBURSEMENT FOR ELECTRICITY AS PER EMPLOYMENT CONTRACT 25/09/25 - 24/11/25	\$47.99
EFT17820	19/12/2025	GREAT SOUTHERN FUEL SUPPLIES	WORKS BULK DIESEL FUEL 7007L @ \$1.6777 DECEMBER 25	\$11,755.79
EFT17821	19/12/2025	GREAT SOUTHERN SUPPLIES T/AS G&M DETERGENTS	MONTHLY CLEANING SUPPLIES ORDER DECEMBER 25 RRTLOP, WBOP, SHIRE ADMIN, CARAOP, DEPOOP	\$652.42
EFT17822	19/12/2025	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC RUBBISH COLLECTION 30/10/25 TO 27/11/25 450 HOUSEHOLDS X 4 WEEKS = 1800, RECYCLING COLLECTION 334 HOUSEHOLDS X 2 WEEKS = 668, REFUSE SITE 39 LABOUR HOURS X 4 WEEKENDS = 156, 3 MACHINE HOURS X 4 WEEKENDS = 12, 6 BINS OF WASTE, 6 BINS OF CARBOARD RUBBOP, TIPOP	\$18,954.76

Chq/EFT	Date	Name	Description	Amount
EFT17823	19/12/2025	GREENFIELD TECHNICAL SERVICES	PROVIDE PROJECT MANAGEMENT, ADMINISTRATION & SITE INSPECTION FOR AGRN1061 FLOOD DAMAGE OCTOBER 25 STRROP	\$329.18
EFT17824	19/12/2025	HARRIYANDLE FAMILY TRUST	PROJECT DELIVERY RRG & COMMODITY ROUTE APPLICATIONS AUGUST 25, PROJECT DELIVERY DANGIN-MEARS SUBMISSIONS, BUDGET & TRAVEL FOR SITE VISIT SEPTEMBER 25 YORKRRG, WSF3	\$14,619.00
EFT17825	19/12/2025	HERSEY SAFETY PTY LTD	WORKS CONSUMABLES REHYDRATION ICYPOLE, BLUE MARKER SPRAY, WRENCH 24' DECEMBER 25 DEPOOP	\$478.50
EFT17826	19/12/2025	HOLLY BASSETT	REIMBURSEMENT PRINTING OF PHOTOS & PHOTO FRAME FOR COUNCIL CHAMBERS & SHIRE PRESIDENT DECEMBER 25	\$64.00
EFT17827	19/12/2025	LANDGATE (DOLA)	UV INTERIM - RURAL AREAS SCHEDULE NO: R2025/6 08/11/25 - 21/11/25 - GRV INTERIM VALUATIONS - REGIONAL SCHEDULE NO: G2025/5 23/06/25 - 21/11/25	\$100.16
EFT17828	19/12/2025	LG BEST PRACTICES	REVIEW LOCAL LAWS & PREPARE AGENDA ITEM NOVEMBER 25	\$1,138.50
EFT17829	19/12/2025	MCPEST PEST CONTROL	ANNUAL SPIDER SPRAYING FOR SHIRE HOUSING & PUBLIC BUILDINGS OCTOBER 25	\$5,060.00
EFT17830	19/12/2025	MONSTERBALL AMUSEMENTS AND HIRE	50% DEPOSIT FOR INFLATABLE ENTERTAINMENT FOR AUSTRALIA DAY EVENT DECEMBER 25 EV0001	\$1,645.00
EFT17831	19/12/2025	NARROGIN TOYOTA / MAZADA	30,000KM SERVICE & SAFETY INSPECTION 20/11/25 FOR PU41 CESH VEHICLE	\$563.75
EFT17832	19/12/2025	NEW GROUND WATER SERVICES PTY LTD	MEMORIAL PARK MAINTENANCE PROGRAM HERBICIDE, SCARIFY, KIKUYU STOLONS, FERTILISER & MOBILISATION, TOWN OVAL MAINTENANCE PROGRAM, WETTING AGENT & FERTILISER NOVEMBER 25 OVALOP MEMPOP	\$18,941.30
EFT17833	19/12/2025	NOONGAR BOODJA LAND SUB PTY LTD	RATES REFUND FOR A931 101 WHITE STREET BROOKTON WA 6306	\$21,274.00
EFT17834	19/12/2025	OFFICEWORKS BUSINESS DIRECT	COFFEE SACHET STICKS 1000 PK & FREIGHT FOR CARAOP DECEMBER 25	\$240.66
EFT17835	19/12/2025	PHILLIP HOBBS	CARAVAN PARK REFUND #15042716 05/12/25 - 07/12/25 POWERED CARAVAN BAY	\$68.00

Chq/EFT	Date	Name	Description	Amount
EFT17836	19/12/2025	QUAIRADING EARTHMOVING CO	GRAVEL PUSHING AT SEABROOK PIT 8000M3 NOVEMBER 25 YOURR2R	\$11,880.00
EFT17837	19/12/2025	R B NORTHEY & S A PEARSON	SUPPLY 2 X POLES FOR MEMORIAL PARK WREATH DECORATION EV0003	\$880.00
EFT17838	19/12/2025	ROAMING TECHNOLOGIES PTY LTD	CESM IPAD DOCK, CASE, DASHMOUNT & FREIGHT DECEMBER 25 FIREGO	\$2,038.30
EFT17839	19/12/2025	ROSEMARY TIPPING	CARAVAN PARK REFUND #14658099 21/09/25 - 22/09/25 POWERED CARAVAN BAY	\$33.00
EFT17840	19/12/2025	RSEA PTY LTD	WORKS UNIFORM ORDER DECEMBER 25 SHIRTS	\$811.15
EFT17841	19/12/2025	RUSHMORE HOLDINGS PTY LTD	TRANSPORT STEEL DRUM ROLLER FROM ROSES RD TO RAMSEY RD NOVEMBER 25 RAMR2R	\$385.00
EFT17842	19/12/2025	SEABROOK ABORIGINAL CORPORATION	ANNUAL LEASE GLENROY FARM - LE-03 WATER REUSE POND 01/11/25 - 31/10/25	\$2,400.02
EFT17843	19/12/2025	SEEK LIMITED	ONLINE JOB ADVERTISING - FINANCE OFFICER - RATES & DEBTORS NOVEMBER 25	\$302.50
EFT17844	19/12/2025	SHIRE OF BROOKTON	CRC ADVERTISING IN TELEGRAPH EDITION 18,19,20 3 X FULL PAGE COLOUR, PRINTING & WB EVA PAVILION HIRE FOR CHAPTERS & CHARCOAL NOVEMBER 25 EV0008	\$475.50
EFT17845	19/12/2025	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$1,500.00
EFT17846	19/12/2025	SHIRE OF BROOKTON	TELEGRAPH ADVERTISING FOR SENIORS WEEK SUMMER ESSENTIALS X 2 EDITIONS DECEMBER 25 EV0007	\$79.00
EFT17847	19/12/2025	SUPER SIGNS WA	SUPPLY & INSTALL SIGN 2000MM X 800MM WITH FRAME AT MEMORIAL PARK DECEMBER 25 TOWNOP	\$3,201.00
EFT17848	19/12/2025	THE LOCAL GUYS - TEST AND TAG WA TNT	ELECTRICAL TESTING & TAGGING, REPLACEMENT OF OLD FIRE EXTINGUISHERS FOR DEPOT OCTOBER 25	\$1,129.70
EFT17849	19/12/2025	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FOR ROAD SIGNAGE NOVEMBER 25 OTHMRRM	\$234.66
EFT17850	19/12/2025	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES 17/11/25 3.5 HOURS - ANIMAL CONTROL, 01/12/25 5.25 HOURS - ANIMAL CONTROL, FENCE INSPECTION, INFRINGEMENTS	\$1,029.88
EFT17851	19/12/2025	WA HINO SALES & SERVICES	REPLACEMENT FUEL LOCK CAP OCTOBER 25 PT14	\$139.67
EFT17852	19/12/2025	WA LOCAL GOVERNMENT ASSN	ONLINE TRAINING - UNDERSTANDING LOCAL GOVERNMENT - CR GROUCH, CR TOOP, CR HARBEN NOVEMBER 25	\$792.00

Chq/EFT	Date	Name	Description	Amount
EFT17853	19/12/2025	WALLIS COMPUTER SOLUTIONS	IT MANAGEMENT AGREEMENT 25-26 FY	\$114,436.84
EFT17854	19/12/2025	WELDING SOLUTIONS WA PTY LTD	REPLACEMENT SAFETY PRESSURE RELIEF VALVE & HOSETAIL WATER TRUCK & FREIGHT DECEMBER 25 PT17	\$378.30
EFT17855	19/12/2025	WESTERN STABILISERS PTY LTD	INSPECT & REPLACE BLOWN HYDRAULIC HOSE FROM TRAILER DECEMBER 25 PPT2	\$740.30
EFT17856	19/12/2025	WINDSOR D & J	INSPECT ROOF FOR DAMAGE & CLEAN OUT GUTTERS AT POOL KIOSK DECEMBER 25 POOLOP	\$250.00
DD8924.1	02/12/2025	SYNERGY	ELECTRICITY CHARGES 08/10/25 – 11/11/25 CARAVAN PARK, OVAL, WB EVA PAVILLION	\$2,359.37
DD8926.1	01/12/2025	WATER CORPORATION OF WA	WATER USAGE & SERVICE CHARGES 09/09/25 – 12/11/25 U2MSUOP	\$273.66
DD8928.1	03/12/2025	WATER CORPORATION OF WA	WATER CHARGES 09/09/25 – 11/11/25 U140WS, U240WS, U340WS, U440WS, U540WS, U640WS, U740WS, U840WS	\$5,286.06
DD8930.1	04/12/2025	WATER CORPORATION OF WA	WATER CHARGES 10/09/25 – 12/11/25 RAILWAY PARK	\$1,569.92
DD8935.1	05/12/2025	TELSTRA CORPORATION	WIRELESS M2M PLAN 16/11/25 - 15/12/25 SEWERAGE TREATMENT & OVAL RETIC, SEWEOP, OVALOP	\$29.48
DD8945.1	09/12/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$5,144.31
DD8945.2	09/12/2025	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS	\$387.77
DD8945.3	09/12/2025	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$623.80
DD8945.4	09/12/2025	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$497.38
DD8945.5	09/12/2025	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$1,066.16
DD8945.6	09/12/2025	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$386.37
DD8945.7	09/12/2025	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$3,707.87
DD8945.8	09/12/2025	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$566.47
DD8945.9	09/12/2025	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$641.56
DD8945.1 0	09/12/2025	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$521.66
DD8945.1 1	09/12/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$341.80
DD8957.1	12/12/2025	SYNERGY	ELECTRICITY SUPPLY & USAGE CHARGES 24/09/2025 - 21/11/2025 MHALLOP, MADIOP	\$475.87
DD8962.1	14/12/2025	SHIRE OF BROOKTON - MASTERCARD - CESM	CESM CREDIT CARD FEES NOVEMBER 25	\$4.00

Chq/EFT	Date	Name	Description	Amount
DD8962.2	14/12/2025	SHIRE OF BROOKTON - MASTERCARD - MCC	MCC CREDIT CARD PURCHASES NOVEMBER 25, BIGW SOLAR CHRISTMAS TREE DECORATION, BUNNINGS SOLAR LIGHTS X 3, SPOTLIGHT - WREATH MAKING WORKSHOP DECORATIONS, HOME CRAFT TEXTILES - 8M TULLE X 11 STREET CHRISTMAS DECORATIONS, CANVA - ANNUAL SUBSCRIPTION CRC, WOOLWORTHS - REFRESHMENTS STAFF TRAINING & CHOCOLATES LIGHTS COMPETITION	\$1,477.85
DD8962.3	14/12/2025	SHIRE OF BROOKTON - MASTERCARD - CEO	CEO CREDIT CARD PURCHASES NOVEMBER 25 OFFICEWORKS - KEYBOARD & MOUSE, BUNNINGS - RETICULATION RPAIRS 10MAOP, CROWN PROMENADE - ACCOMMODATION & MEALS FOR LG PRO WA STATE CONFERENCE, WOTIF - PAGODA RESORT ACCOMMODATION & MEALS FOR LG PRO WA STATE CONFERENCE , STARLINK INTERNET CHARGES WB EVA PAVILION, WBSHEDOP, EBSHEDOP 05/11/25 TO 05/12/25, STARLINK INTERNET CHARGES MINI CESM VEHICLE 06/11/25 TO 06/12/25, SINCH MESSAGE MEDIA MONTHLY USAGE CHARGES OCTOBER 25 & MONTHLY ACCESS FEE NOVEMBER 25	\$1,926.58
DD8964.1	15/12/2025	3E ADVANTAGE PTY LTD	CRC MONTHLY PRINTING CHARGES 01/11/25 - 30/11/25 10,300 X B&W, 11,908 X COLOUR	\$2,155.43
DD8964.2	15/12/2025	SYNERGY	ELECTRICITY SUPPLY & CONSUMPTION CHARGES 25/09/25 - 24/11/25 FOR POOLGO, DEPOOP, SEWEOOP, OVALOP, MENSSHED, MEMPOP, DRAIOP	\$6,290.70
DD8967.1	16/12/2025	TELSTRA CORPORATION	MESSAGE BANK FOR HARVEST & FIRE BANS 11/11/25 - 22/12/25	\$107.16
DD8967.2	16/12/2025	SYNERGY	ELECTRICITY SUPPLY & CONSUMPTION CHARGES 26/09/25 - 21/11/25 - HAPPY VALLEY, WAHPOP2, U5MSOP	\$1,244.81
DD8977.2	17/12/2025	SYNERGY	ELECTRICITY SUPPLY & USAGE CHARGES 24/09/25 - 24/11/25 CRC BUILDING, RWSTOP, ADMIOP - RE-ENTERED	\$2,100.61
DD8979.1	22/12/2025	NAYAX AU PTY LTD	MONTHLY SERVICE FEE & MERCHANT ACCOUNT FEE FOR VENDING MACHINE NOVEMBER 25	\$38.17
DD8982.1	23/12/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$5,791.61
DD8982.2	23/12/2025	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS	\$387.77

Chq/EFT	Date	Name	Description	Amount
DD8982.3	23/12/2025	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$623.80
DD8982.4	23/12/2025	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$550.99
DD8982.5	23/12/2025	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$1,066.16
DD8982.6	23/12/2025	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$386.37
DD8982.7	23/12/2025	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$3,664.86
DD8982.8	23/12/2025	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$566.47
DD8982.9	23/12/2025	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$641.56
DD8985.1	23/12/2025	TELSTRA CORPORATION	ADMIN MOBILE CHARGES DECEMBER 2025	\$721.58
DD8982.1 0	23/12/2025	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$566.28
DD8982.1 1	23/12/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$341.80
1524.1	03/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - TYRO FEE	\$30.97
1524.1	03/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$64.62
1524.1	03/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.08
1524.1	01/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - TYRO FEE	\$363.29
1524.1	04/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEESCENTRELINK FEE	\$20.32
1524.1	02/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$42.52
1524.1	01/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$2.00
1524.1	01/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1524.1	01/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$38.79
1525.1	05/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$20.48
1525.1	08/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$25.78
1525.1	08/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	MERCHANT TRUST INITIATIVE ANNUAL FEE	\$142.00
1526.1	09/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.98
1527.1	10/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$19.32
1528.1	11/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$22.31
1529.1	12/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$9.46
1529.1	15/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$22.16
1529.1	15/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$30.46
1529.1	16/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.14

Chq/EFT	Date	Name	Description	Amount
1530.1	18/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$20.36
1530.1	17/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$85.60
1530.1	19/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.16
1531.1	22/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.14
1531.1	22/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.14
1531.1	22/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	-\$6.14
1532.1	30/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - TRACE FEE	\$30.00
1532.1	30/12/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - TYRO	\$216.70
1532.1	30/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$15.10
1532.1	29/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$9.61
1533.1	31/12/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.32
PAYJRUN* 1300	9/12/2025	SALARIES & WAGES	WEEK 24 - PPE 09/12/2025	\$69,476.10
PAYJRUN* 1302	23/12/2025	SALARIES & WAGES	WEEK 26 - PPE 23/12/2025	\$75,903.16
				<b>\$676,464.89</b>

**List of Credit Card Transactions Paid in December 2025**

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

Direct Debit	Date	Description	Amount
DD8962.3	14/12/2025	OFFICEWORKS - LOGI WAVE/LIFT ERGO COMBO KEYBOARD & MOUSE	\$249.00
		BUNNINGS - RETICULATION REPAIRS 10MAOP	\$85.30
		CROWN PROMENADE - ACCOMMODATION EXPENSE FOR LG PROFESSIONALS WA STATE CONFERENCE - ACCOMODATION & MEALS	\$443.42
		WOTIF - PAGODA RESORT - ACCOMMODATION EXPENSE FOR LG PROFESSIONALS WA STATE CONFERENCE - ACCOMODATION & MEALS	\$383.33
		STARLINK INTERNET CHARGES FOR WB EVA PAVILION 05/11/25 TO 05/12/25	\$108.00
		STARLINK INTERNET CHARGES FOR WEST BROOKOTN FIRE SHED 05/11/25 TO 05/12/25	\$108.00
		STARLINK INTERNET CHARGES FOR EAST BROOKOTN FIRE SHED 05/11/25 TO 05/12/25	\$108.00
		STARLINK INTERNET CHARGES FOR CESM VEHICLE - MINI MONTHLY SUBSCRIPTION 06/11/25 TO 06/12/25	\$80.00
		SINCH MESSAGE MEDIA - MONTHLY ACCESS FEE 01/11/25 TO 30/1/25 & USAGE FEE X 2932 SMS 01/10/25 TO 31/10/25 & CREDIT \$-8.03	\$357.53
		CREDIT CARD FEE NOVEMBER 25	\$4.00
		<b>TOTAL</b>	<b>\$1,926.58</b>

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

<b>Direct Debit</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
DD8962.2	14/12/2025	BIG W 2.1 CHRISTMAS TREE LED SOLAR WARM	\$110.97
		BUNNINGS WARM FAIRY LIGHTS SOLAR 500 LED X 3	\$87.00
		SPOTLIGHT WREATH MAKING WORKSHOP SUPPLIES - WIRE, BOWS, WREATH	\$266.10
		BUNNINGS - FAIRY LIGHTS SOLAR WARM X 20	\$220.00
		BUNNINGS - FAIRY LIGHTS SOLAR WARM 500 LED X 8 & FAIRY LIGHT BLANKET	\$266.00
		HEMOCRAFT TEXTILES - 11 X 8 METER TULLE	\$307.12
		CANVA - ANNUAL SUBSCRIPTION	\$164.99
		WOOLWORTHS - CHRISTMAS LIGHTS COMPETITION BOXES OF CHOCLATES X 3	\$30.00
		WOOLWORTHS - REFRESHMENTS FOR STAFF TRAINING 02/12/25	\$21.67
		CREDIT CARD FEE NOVEMBER 25	\$4.00
		<b>TOTAL</b>	<b>\$1,477.85</b>

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

<b>Direct Debit</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
DD8962.1	14/12/2025	CREDIT CARD FEE NOVEMBER 25	\$4.00
			<b>\$4.00</b>

## 14.02.26.02 LIST OF PAYMENTS – JANUARY 2026

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	14 White Street, Brookton
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Katie Rigg – Finance Officer Creditors
<b>Authorising Officer:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	18 December 2025

### Summary of Report:

The purpose of this report is to present the list of payments for the month of January 2026, as required under the *Local Government (Financial Management) Regulations 1996*.

### Description of Proposal:

The accounts paid under Delegation 1.1, Power to Make Payments, are included within Attachment 14.02.26.02A.

A detailed transaction listing of credit card expenditure paid for the period ended 31 January 2026 is contained within Attachment 14.02.26.02B.

A detailed transaction listing of purchasing expenditure paid for the period ended 31 January 2026 is contained within Attachment 14.02.26.02C.

### 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.

**13A. Payments by employees via purchasing cards**

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

**Local Government (Administration) Regulations 1996**

**13. Publication of unconfirmed minutes of meetings (Act s. 5.25(1)(i))**

- (1) The CEO must publish on the local government's official website —
- (a) the unconfirmed minutes of each council and committee meeting that is open to members of the public;

**Relevant Plans and Policy:**

Policy 2.15 Procurement.

**Financial Implications:**

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

**Risk Assessment:**

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

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

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

**Community & Strategic Objectives:**

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

**Comment:**

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

**OFFICER’S RECOMMENDATION**

***That Council receive:***

- 1. the list of accounts, totalling \$881,301.15 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of January 2026, as included in Attachment 14.02.26.02A;***
- 2. the list of credit card transactions, totalling \$1,959.12 paid in January 2026, as included in Attachment 14.02.26.02B; and***
- 3. the list of purchasing card transactions, totalling \$1,806.99 paid in January 2026, as included in Attachment 14.02.26.02C.***

*(Simple majority vote required)*

**Attachments**

Attachment 14.02.26.02A – List of accounts paid.

Attachment 14.02.26.02B – Credit card transactions.

Attachment 14.02.26.02C –Purchasing card transactions.

## List of Payments Paid in January 2026

Chq/EFT	Date	Name	Description	Amount
EFT17857	12/01/2026	AMPAC DEBT RECOVERY	RATES DEBT RECOVERY FEE FOR DECEMBER 25, APPLICATION FOR DISPOSAL OF GOODS A2682, PALISADE DISBURSEMENT A2682, PALISADE PROFESSIONAL FEES A388, A2682, 137 & PROPERTY SEARCH A137	\$1,875.04
EFT17858	12/01/2026	BEDFORD ARMS HOTEL	CATERING & REFRESHMENTS FOR SHIRE END OF YEAR FUNCTION DECEMBER 25	\$3,614.50
EFT17859	12/01/2026	BERYL JOYCE COPPING	QUARTER 2 COUNCILLOR SITTING FEES 01/10/25 - 30/12/25	\$1,005.00
EFT17860	12/01/2026	BOB WADDELL & ASSOCIATES PTY LTD	CONTRACT ASSISTANCE WITH NOVEMBER ASSETS, FUEL ALLOCATIONS, MONTHLY FINANCIAL STATEMENTS & BAS DECEMBER 25	\$2,156.00
EFT17861	12/01/2026	BRANDWORX AUSTRALIA	UNIFORM ORDER SHIRE STAFF & CRC STAFF NOVEMBER 25	\$3,718.74
EFT17862	12/01/2026	BUDO GROUP PTY LTD	RAILWAY STATION REFURBISHMENT PROGRESS CLAIM 1 RWSTCAP DECEMBER 25	\$248,439.27
EFT17863	12/01/2026	CHANTEL WRIGHT	CARAVAN PARK REFUND #15046613 2 X NIGHTS UNPOWERED CARAVAN BAY	\$58.00
EFT17864	12/01/2026	CONTRACT AQUATIC	CONTRACT POOL MANAGEMENT FEE JANUARY 26 POOLGO	\$23,925.00
EFT17865	12/01/2026	COTERRA ENVIRONMENT	ENVIRONMENTAL SERVICES FOR DANGIN MEARS ROAD 26/08/25 - 15/12/25 WBSF3	\$25,009.60
EFT17866	12/01/2026	FRASER AND JENKINSON PTY LTD T/A PRINT MEDIA GROUP	10 X DFES PERSONAL INCIDENT DIARIES DECEMBER 25 FIREGO	\$135.50
EFT17867	12/01/2026	GARY CROUCH	QUARTER 2 COUNCILLOR SITTING FEES & TRAVEL EXPENSES 01/10/25 TO 30/12/25	\$1,088.45
EFT17868	12/01/2026	GERALDTON TRANSPORT	FREIGHT CHARGES FOR ROAD GUIDE POSTS NOVEMBER 25 OTHMRRM	\$154.77
EFT17869	12/01/2026	HAROLD ATHOL BELL	QUARTER 2 COUNCILLOR SITTING FEES 01/10/25 - 30/12/25	\$190.95
EFT17870	12/01/2026	JAKE STONER	CARAVAN PARK REFUND #15541037 1 X NIGHT POWDERBARK CHALET 17/12/25	\$151.00
EFT17871	12/01/2026	KATRINA LOUISE CRUTE	QUARTER 2 PRESIDENTS ALLOWANCE, PRESIDENTS SITTING FEES 01/10/25 TO 30/12/25	\$700.39
EFT17872	12/01/2026	KERRY ANNE TOOP	QUARTER 2 COUNCILLOR SITTING FEES 01/10/25 TO 30/12/25	\$814.05
EFT17873	12/01/2026	LACHLAN MCCABE	QUARTER 2 DEPUTY ALLOWANCE, COUNCILLOR SITTING FEES 01/10/25 TO 30/12/25	\$1,384.69

Chq/EFT	Date	Name	Description	Amount
EFT17874	12/01/2026	LGIS INSURANCE BROKING	HALF YEARLY ARREARS CONTRIBUTION FOR PARTICIPATION IN LGIS REGIONAL RISK COORDINATOR PROGRAM	\$6,600.00
EFT17875	12/01/2026	NORTHAM AUTOS PTY LTD T/A NORTHAM MAZDA, SUZUKI & GWM	80,000KM SERVICE FOR 01BO NOVEMBER 25 PAV6	\$824.92
EFT17876	12/01/2026	OFFICE BUSINESS ON	REPLACEMENT A3 LAMINATOR FOR ADMIN DECEMBER 25	\$499.00
EFT17877	12/01/2026	OFFICE OF THE AUDITOR GENERAL	FEE FOR THE ATTEST AUDIT FOR 24/25 FY	\$51,784.70
EFT17878	12/01/2026	PETA HARBEN	QUARTER 2 COUNCILLOR SITTING FEES & TRAVEL EXPENSES 01/10/25 - 30/12/25	\$927.73
EFT17879	12/01/2026	RODERICK WALLIS	QUARTER 2 PRESIDENTS ALLOWANCE, PRESIDENTS SITTING FEES, COUNCILLOR SITTING FEES 01/10/25 TO 30/12/25	\$3,176.81
EFT17880	12/01/2026	SHIRE OF BROOKTON	PRINTING & BINDING 15X BUSH FIRES ACT & 15X BUSH FIRES REGULATIONS BOOKLETS DECEMBER 25	\$1,593.75
EFT17881	12/01/2026	SKYE FISHER	REIMBURSEMENT FOR SENIOR WEEK EVENT SUPPLIES, BOTTLES, GIFT BAGS, SNACKS, SUNSCREEN EV0007 DECEMBER 25	\$84.50
EFT17882	12/01/2026	TAMARA DE LANGE	QUARTER 2 DEPUTY ALLOWANCE, COUNCILLOR SITTING FEES 01/10/25 TO 30/12/25	\$1,094.06
EFT17883	12/01/2026	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES FOR DOG WASTE BAG DISPENSER DECEMBER 25 LIONOP	\$58.52
EFT17884	12/01/2026	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES - 10/12/25 3.75 HOURS - ANIMAL CONTROL, 15/12/25 3.25 HOURS - ANIMAL CONTROL	\$823.90
EFT17885	12/01/2026	WATER CORPORATION OF WA	LEASE FEES FOR HAPPY VALLEY BORE FIELD 01/01/26 TO 31/21/26	\$550.00
EFT17886	13/01/2026	DANIEL GREY	GYM KEY BOND REFUND	\$70.00
EFT17887	13/01/2026	EMMA ANDERSON	GYM KEY BOND REFUND	\$70.00
EFT17888	13/01/2026	J I WALTERS	FACILITY HIRE BOND REFUND - WITH ALCOHOL	\$500.00
EFT17889	13/01/2026	JADEEN DEVESON	GYM KEY BOND REFUND	\$70.00
EFT17890	13/01/2026	LENA ZUENDORF	GYM KEY BOND REFUND	\$70.00
EFT17891	13/01/2026	LUCINDA BLUNT	GYM KEY BOND REFUND	\$70.00
EFT17892	13/01/2026	MICHAEL JOHN SWEENEY	GYM KEY BOND REFUND	\$70.00
EFT17893	13/01/2026	SUSAN ANDREOLI	GYM KEY BOND REFUND	\$70.00
EFT17894	13/01/2026	TAMARA LACROIX	FACILITY HIRE BOND REFUND - NO ALCOHOL	\$250.00
EFT17895	13/01/2026	TERRANCE RAYMOND THORPE	LOCAL GOVERNMENT ELECTION NOMINATION FEE REFUND	\$100.00
EFT17896	14/01/2026	AFGRI EQUIPMENT AUSTRALIA PTY LTD	REPAIRS TO STEERING GREASE BAGS PG9 DECEMBER 25	\$4,436.15
EFT17897	14/01/2026	ATKINS MECHANICAL SERVICE	REPAIRS & MAINTENANCE FOR WHIPPER SNIPPER & MOWER PM3, INSPECTION SAFETY PRESSURE RELIEF VALVE WATER TRUCK PT17, REPAIR MOWER BLADES PM10 JANUARY 26	\$643.50

Chq/EFT	Date	Name	Description	Amount
EFT17898	14/01/2026	ATO	BAS RETURN JANUARY 2026	\$5,832.00
EFT17899	14/01/2026	BOC GASES	WORKS RENTAL CHARGES OXYGEN, ACETYLENE, ARGOSHIELD, OXYGEN MEDICAL DEPOOP 28/11/25 - 28/12/25	\$59.93
EFT17900	14/01/2026	BROOKTON PLUMBING	PUMP OUT DUMP POINT CARAVAN PARK CARAOP DECEMBER 25	\$1,380.00
EFT17901	14/01/2026	BROOKTON TYREPOWER	TYRE PUNCTURE REPAIR LOADER PL7 DECEMBER 25	\$642.00
EFT17902	14/01/2026	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$584.08
EFT17903	14/01/2026	CORSIGN WA PTY LTD	4X GRAVEL ROAD SIGNS DECEMBER 25 OTHMRRM	\$638.00
EFT17904	14/01/2026	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	STAR PICKETS & CAPS X 20 FOR CHRISTMAS DECORATIONS EV0003 NOVEMBER 25	\$1,666.42
EFT17905	14/01/2026	EARTHSTYLE CONTRACTING PTY LTD	7MM RESEAL PROFILE & ASPHALT RICHR2R, MCGSR2R, WHISR2R, CARAOP DECEMBER 25	\$134,799.72
EFT17906	14/01/2026	FUEL DISTRIBUTORS OF WA	ADBLUE 1000L IBC COVER DECEMBER 25	\$207.54
EFT17907	14/01/2026	LANDGATE (DOLA)	GRV INTERIM VALUATIONS - REGIONAL SCHEDULE NO: G2025/6 22/11/25 - 5/12/25	\$51.68
EFT17908	14/01/2026	LOCK STOCK & FARRELL LOCKSMITH PTY LTD	KEYS, PADLOCK & FREIGHT FOR HAPPY VALLEY DECEMBER 25 FIREGO	\$356.86
EFT17909	14/01/2026	MARKET CREATIONS AGENCY MARKET CREATIONS AGENCY PTY LTD	SHIRE WEBSITE REFRESH PHASE 2 DECEMBER 25	\$5,675.34
EFT17910	14/01/2026	NARELLE GARRETT	CARAVAN PARK REFUND #15270579 7X NIGHTS POWERED CARAVAN BAY 23/12/25 - 30/12/25	\$238.00
EFT17911	14/01/2026	PUMP ENGINEERS PTY LTD	SOFT START FOR PUMP MOTOR SEWEOP DECEMBER 25	\$1,485.00
EFT17912	14/01/2026	SAFETY CULTURE PTY LTD	SAFETY CULTURE APP SUBSCRIPTION FOR 20 USERS 02/02/25 - 02/02/26	\$6,336.00
EFT17913	14/01/2026	SGS	DWER WASTE WATER TREATMENT PLANT BI ANNUAL WATER SAMPLES SEWEOP DECEMBER 25	\$674.52
EFT17914	14/01/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$2,957.19
EFT17915	14/01/2026	STEPHEN CARRICK ARCHITECTS PTY LTD AS TRUSTEE FOR THE S&S CARRICK FAMILY TRUST	CONTRACT ADMINISTRATION & ON SITE MEETINGS FOR RAILWAY STATION REFURBISHMENT DECEMBER 25 RWSTCAP	\$8,754.25
EFT17916	14/01/2026	SUPAGAS PTY LIMITED	GAS BOTTLE RENTAL YEARLY FEE X 6 BOTTLES U2MSUOP, 28BWSOP, 28AWSOP DECEMBER 25	\$346.50
EFT17917	14/01/2026	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES ROAD SIGNAGE OTHMRRM & DWER WASTE WATER TREATMENT SAMPLES SEWEOP DECEMBER 25	\$116.99
EFT17918	14/01/2026	TOTAL TOOLS KEWDALE TT KEWDALE PTY TLD	11 X FORESTRY KIT MESH VISOR, EAR MUFFS & FREIGHT DECEMBER 25	\$639.00
EFT17928	21/01/2026	BAILEY LANGE	GYM KEY BOND REFUND	\$70.00
EFT17929	21/01/2026	GEMMA WHITTINGTON	GYM KEY BOND REFUND	\$70.00

Chq/EFT	Date	Name	Description	Amount
EFT17930	21/01/2026	KARMA KARMA	GYM KEY BOND REFUND	\$70.00
EFT17931	21/01/2026	NYSSA SCHEFFLER	GYM KEY BOND REFUND	\$70.00
EFT17932	21/01/2026	RICARDO SCHRABBE	GYM KEY BOND REFUND	\$70.00
EFT17933	21/01/2026	RYAN HERMAN HUMPHRIES	FACILITY HIRE WITH ALCOHOL BOND REFUND DUE TO CANCELLATION OF BOOKING	\$500.00
EFT17934	21/01/2026	SOFEA ISMAIL	GYM KEY BOND REFUND	\$70.00
EFT17935	21/01/2026	TSSHERING IHAMO	GYM KEY BOND REFUND	\$70.00
EFT17936	22/01/2026	MONSTERBALL AMUSEMENTS AND HIRE	INFLATABLE ENTERTAINMENT PAYMENT 2 - FINAL AUSTRALIA DAY 26/01/2026	\$1,645.00
EFT17937	28/01/2026	AC ELECTRICS WA	INSPECTION REPORT FROM CLEANER OF TINGLES MHALLOP JANUARY 26	\$891.00
EFT17938	28/01/2026	AFGRI EQUIPMENT AUSTRALIA PTY LTD	LOADER SERVICE & REPAIRS PL7 DECEMBER 25	\$6,890.03
EFT17939	28/01/2026	AUSTRALIA POST	MONTHLY POSTAGE FEES DECEMBER 25 FOR SHIRE ADMIN & CRC	\$397.18
EFT17940	28/01/2026	AWARDS & TROPHIES	AUSTRALIA DAY AWARDS TROPHIES JANUARY 26	\$324.90
EFT17941	28/01/2026	B & N EYRE BROOKTON NEWSAGENCY	ADMIN STATIONERY PURCHASE DECEMBER 25	\$1,193.70
EFT17942	28/01/2026	BEDFORD ARMS HOTEL	ACCOMMODATION & MEALS FOR BULLDOZER CREW FIRE 21/12/25 FIREGO	\$390.00
EFT17943	28/01/2026	BOB WADDELL & ASSOCIATES PTY LTD	CONTRACT ASSISTANCE WITH DECEMBER FUEL ALLOCATIONS, MONTHLY FINANCIAL STATEMENTS & BAS JANUARY 26	\$1,892.00
EFT17944	28/01/2026	BOOEASY AUSTRALIA PTY LTD	CARAVAN PARK, ONLINE ROOM MANAGER MONTHLY FEE DECEMBER 25 CARAOP	\$242.00
EFT17945	28/01/2026	BRANDWORX AUSTRALIA	UNIFORM ORDER SHIRE STAFF & CRC STAFF NOVEMBER 25	\$131.41
EFT17946	28/01/2026	BROOKTON 24/7 TOWING	RECOVER BOGGED VEHICLE 33BO PU42 JANUARY 26	\$500.00
EFT17947	28/01/2026	BROOKTON COMMUNITY INC	COMMUNITY CHEST FUND COUNCIL RESOLUTION OCM 12.25-10 TO FUND NATURE PLAY SPACE AT COMMUNITY GARDEN JANUARY 26	\$1,541.00
EFT17948	28/01/2026	BROOKTON DELI	SENIORS WEEK CATERING 15/11/2025 EV0007	\$350.00
EFT17949	28/01/2026	BROOKTON MEATS	2X \$50 GIFT VOUCHERS FOR CHRISTMAS LIGHTS COMPETITION DECEMBER 25	\$100.00
EFT17950	28/01/2026	BROOKTON PLUMBING	PUMP OUT DUMP PIT CARAOP JANUARY 26	\$1,105.00
EFT17951	28/01/2026	BROOKTON PROFESSIONAL SERVICES CENTRE	CRC BUILDING RENT JANUARY 26	\$1,050.00
EFT17952	28/01/2026	BROOKTON ROADHOUSE	DRINKS FOR FIREFIGHTERS SIMMONS ROAD FIRE 21 DECEMBER 25 FIREGO	\$438.00
EFT17953	28/01/2026	BUDO GROUP PTY LTD	RAILWAY STATION REFURBISHMENT PROGRESS CLAIM 2 RWSTCAP JANUARY 26	\$35,902.78

Chq/EFT	Date	Name	Description	Amount
EFT17954	28/01/2026	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF LEVY COLLECTED X 1 JANUARY 26 A2643	\$214.48
EFT17955	28/01/2026	BUILDING & ENERGY	BSL PAYMENT FOR DECEMBER 25, 1X LEVY COLLECTED A2643	\$147.57
EFT17956	28/01/2026	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$292.04
EFT17957	28/01/2026	CONTRACT AQUATIC	CONTRACT POOL MANAGEMENT FEE FEBRUARY 26 POOLGO	\$23,925.00
EFT17958	28/01/2026	EDGE PLANNING & PROPERTY	BROOKTON CARAVAN PARK MASTER PLAN & FEATURE SURVEY JANUARY 26 CARAOP	\$9,226.66
EFT17959	28/01/2026	ELECTRON ENERGY PTY LTD	TV ANTENNA ISSUE WORKS U3MSOP DECEMBER 25	\$150.00
EFT17960	28/01/2026	GAVIN MCDIVEN	ENTERTAINMENT AUSTRALIA DAY JANUARY 26	\$400.00
EFT17961	28/01/2026	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARD PURCHASES NOVEMBER 25 FOR MCC, CEO, CESM	\$1,806.99
EFT17962	28/01/2026	HARRIYANDLE FAMILY TRUST	TECHNICAL & PROJECT MANAGEMENT SERVICES DECEMBER 25 YORKRRG	\$3,300.00
EFT17963	28/01/2026	JOANNE WATTS	CARAVAN PARK REFUND #15497935 1X NIGHT POWERED CARAVAN BAY 18/12/2025	\$34.00
EFT17964	28/01/2026	MARK HUTCHINSON	CARAVAN PARK REFUND #15553796 1X NIGHT SALMON GUM CHALET 12/01/26	\$151.00
EFT17965	28/01/2026	NEXIA PERTH PTY LTD	DEFERRED PENSIONER ACQUITTAL 2024/25	\$863.50
EFT17966	28/01/2026	NOURISH BROOKTON	RESTOCK OF VENDING MACHINE AT CARAVAN PARK DECEMBER 25	\$900.65
EFT17967	28/01/2026	RYAN HERMAN HUMPHRIES	REFUND FOR CANCELLATION OF FACILITY HIRE WB EVA PAVILION & OVAL 24/01/26-25/01/26	\$524.00
EFT17968	28/01/2026	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$1,500.00
EFT17969	28/01/2026	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	CLINELL WIPES - 1 BOX (6X200) GYMOP DECEMBER 25	\$118.50
EFT17970	28/01/2026	STAR TRACK EXPRESS	FREIGHT - WATER SAMPLES TO SGS 03/12/25 SEWEOP	\$20.77
EFT17971	28/01/2026	STUMPYS GATEWAY ROADHOUSE	30X BURGERS - FIRE AT SIMMONDS ROAD - 21/12/25 FIREGO, ICE DEPOT, WORKS MONTHLY FUEL PM9 & PM3, 2X \$50 VOUCHERS CHRISTMAS LIGHTS COMPETITION PRIZES DECEMBER 25	\$658.45
EFT17972	28/01/2026	TOTAL EDEN PTY LTD	REPAIRS TO HAPPY VALLEY TOWN IRRIGATION PUMP SEWEOP DECEMBER 25	\$3,080.53
EFT17973	28/01/2026	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES 05/01/26 4.75 HRS - ANIMAL CONTROL, 07/01/26 4.00 HOURS - ANIMAL CONTROL, 14/01/2026 5.25 HRS - ANIMAL CONTROL, 7X DAYS DOG IMPOUND FEE	\$2,222.83
EFT17974	28/01/2026	WALLIS COMPUTER SOLUTIONS	MIRCROSOFT OFFICE 365 RENEWAL 2025 20/02/24 TO 20/02/25. INCLUDES ADMIN BUNDLE PACKAGE, MICROSOFT DEFENDER	\$21,228.13

Chq/EFT	Date	Name	Description	Amount
			FOR BUSINESS SERVERS X 5, CONFIGURATION, PROTECTION AND DETECTION X 3, MICROSOFT DEFENDER FOR OFFICE365 PLAN 1 X 3 ANNUAL SUBSCRIPTION, MICROSOFT 365 BUSINESS PREMIUM X 35 USERS, MICROSOFT OFFICE 365 PROJECT PLAN 3 ANNUAL SUBSCRIPTION 20/2/25 TO 20/2/26, USECURE SECURITY AWARENESS TRAINING X 29 USERS.	
EFT17975	28/01/2026	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	STORAGE ARCHIVE BOXES X 214 MONTHLY FEE DECEMBER 25	\$56.73
DD8996.1	02/01/2026	SYNERGY	ELECTRICITY CHARGES 12/11/25 - 09/02/25 CARAOP, OVALOP, WBOP	\$2,122.40
DD8996.2	02/01/2026	WATER CORPORATION OF WA	WATER CHARGES 20/08/25 - 21/11/25 CARAOP, WBOP	\$722.88
DD8994.1	05/01/2026	SYNERGY	ELECTRICITY CHARGES 02/10/25 TO 21/11/25 FOR U140WS, U240WS, U340WS, U440WS, U540WS, U640WS, U740WS, U840WS	\$4,387.35
DD8993.1	06/01/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$4,756.17
DD8993.2	06/01/2026	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS	\$387.77
DD8993.3	06/01/2026	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$623.80
DD8993.4	06/01/2026	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$463.94
DD8993.5	06/01/2026	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$1,066.16
DD8993.6	06/01/2026	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$386.37
DD8993.7	06/01/2026	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$3,735.10
DD8993.8	06/01/2026	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$566.47
DD8993.9	06/01/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$648.77
DD8998.1	06/01/2026	TELSTRA CORPORATION	MONTHLY WIRELESS M2M DATA PLAN 16/12/25 TO 15/01/26 150MB (RETIC CONTROLLER - OVAL) OVALOP, 5MB (SEWERAGE PUMP STATION ALARM) SEWEOP, (VMS BOARD #2) DEPOOP	\$43.56
DD8993.10	06/01/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$521.66
DD8993.11	06/01/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$323.80
DD9008.1	14/01/2026	SHIRE OF BROOKTON - MASTERCARD - CESM	CESM CREDIT CARD FEES DECEMBER 25	\$4.00
DD9008.2	14/01/2026	SHIRE OF BROOKTON - MASTERCARD - MCC	MCC CREDIT CARD PURCHASES NOVEMBER 25, BUNNINGS 4X SOLAR LIGHTS CHRISTMAS DECORATIONS & GIFT VOUCHER EMPLOYEE FAREWELL GIFT, AUSTRALIA DAY COUNCIL SHOP MERCHANDISE FOR AUSTRALIA DAY	\$642.00
DD9008.3	14/01/2026	SHIRE OF BROOKTON - MASTERCARD - CEO	CEO CREDIT CARD PURCHASES NOVEMBER 25, BEVERLEY BAKEHOUSE STAFF REFRESHMENTS, SHIRE OF BEVERLEY CHANGE OF PLATES PAV6 & CHANGE OF PLATES PAV9, STARLINK	\$1,313.12

Chq/EFT	Date	Name	Description	Amount
			INTERNET CHARGES WB EVA PAVILION, WBSHEDOP, EBSHEDOP 06/12/25 - 05/01/26, STARLINK INTERNET CHARGES CESM VEHICLE 06/12/25 TO 05/01/26, SINCH MESSAGE MEDIA MONTHLY USAGE CHARGES NOVEMBER 25 & MONTHLY ACCESS FEE DECEMBER 25	
DD9008.4	14/01/2026	TELSTRA CORPORATION	MESSAGE BANK FOR HARVEST & FIRE BANS 23/12/25 - 22/01/26	\$6.00
DD9010.1	15/01/2026	3E ADVANTAGE PTY LTD	ADMIN MONTHLY PRINTING CHARGES DECEMBER 25 9532 X B&W 6477 X COLOUR	\$4,555.53
DD9020.1	20/01/2026	NAYAX AU PTY LTD	MONTHLY SERVICE FEE & MERCHANT ACCOUNT FEE FOR VENDING MACHINE DECEMBER 25	\$38.17
DD9021.1	20/01/2026	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$4,886.50
DD9021.2	20/01/2026	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS	\$387.77
DD9021.3	20/01/2026	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$623.80
DD9021.4	20/01/2026	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$467.38
DD9021.5	20/01/2026	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$1,278.65
DD9021.6	20/01/2026	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$386.37
DD9021.7	20/01/2026	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$3,794.69
DD9021.8	20/01/2026	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$566.47
DD9021.9	20/01/2026	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$641.56
DD9021.10	20/01/2026	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$525.10
DD9021.11	20/01/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$323.80
DD9028.1	21/01/2026	TELSTRA CORPORATION	ADMIN MOBILE CHARGES JANUARY 2026	\$730.69
DD9039.1	21/01/2026	TELSTRA CORPORATION	REVERSAL ADMIN MOBILE CHARGES JANUARY 2026	-\$730.69
DD9047.1	21/01/2026	TELSTRA CORPORATION	ADMIN MOBILE CHARGES JANUARY 2026	\$730.69
DD9030.1	23/01/2026	SYNERGY	185X STREETLIGHTS ELECTRICITY CHARGES 25/11/25 - 24/12/2025	\$2,960.50
DD9041.1	23/01/2026	SYNERGY	REVERSAL 185X STREETLIGHTS ELECTRICITY CHARGES 25/11/25 - 24/12/2025	-\$2,960.50
DD9030.2	23/01/2026	WA TREASURY CORPORATION	LOAN PAYMENT INTEREST FOR 80, 81, 82, 83 FOR PERIOD ENDING 31 DECEMBER 25	\$3,600.59
DD9049.1	23/01/2026	SYNERGY	185X STREETLIGHTS ELECTRICITY CHARGES 25/11/25 - 24/12/2025	\$2,960.50
DD9049.2	23/01/2026	WA TREASURY CORPORATION	LOAN PAYMENT INTEREST FOR 80, 81, 82, 83 FOR PERIOD ENDING 31 DECEMBER 25	\$3,600.59
DD9066.1	23/01/2026	WA TREASURY CORPORATION	GOVERNMENT GUARANTEE FEE FOR PERIOD ENDING 31/12/25	\$3,600.59

Chq/EFT	Date	Name	Description	Amount
DD9076.1	23/01/2026	WA TREASURY CORPORATION	REVERSAL CORRECTION FOR PREVIOUS ERRORS - GFEEDEC25	-\$7,201.18
DD9032.1	27/01/2026	WATER CORPORATION OF WA	WATER CHARGES 21/11/25 - 21/12/25 CARAOP, WBOP	\$240.96
DD9032.2	27/01/2026	GOVT OF WA DEPT OF THE ATTORNEY GENERAL FINES ENFORCEMENT REGISTRY	LODGEMENT FEE FOR FINE D13803 FP-DD-2601270001 27/01/26	\$88.50
DD9043.1	27/01/2026	WATER CORPORATION OF WA	REVERSAL WATER CHARGES 21/11/25 - 21/12/25 CARAOP, WBOP	-\$240.96
DD9043.2	27/01/2026	GOVT OF WA DEPT OF THE ATTORNEY GENERAL FINES ENFORCEMENT REGISTRY	REVERSAL LODGEMENT FEE FOR FINE D13803 FP-DD- 2601270001 27/01/26	-\$88.50
DD9051.1	27/01/2026	GOVT OF WA DEPT OF THE ATTORNEY GENERAL FINES ENFORCEMENT REGISTRY	LODGEMENT FEE FOR FINE D13803 FP-DD-2601270001 27/01/26	\$88.50
DD9051.2	27/01/2026	WATER CORPORATION OF WA	WATER CHARGES 21/11/25 - 21/12/25 CARAOP, WBOP	\$240.96
DD9034.1	30/01/2026	WATER CORPORATION OF WA	WATER CHARGES 01/01/26 - 30/06/26 U2MSOP	\$588.88
DD9045.1	30/01/2026	WATER CORPORATION OF WA	REVERSAL WATER SERVICE CHARGES 01/01/26 - 30/06/26 U2MSOP	-\$588.88
DD9053.1	30/01/2026	WATER CORPORATION OF WA	WATER CHARGES 01/01/26 - 30/06/26 U2MSOP	\$883.32
1534.1	05/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$18.78
1534.1	06/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.08
1534.1	13/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.42
1534.1	12/01/2026	LEGAL-3 - SUNDRY DEBTS-DEBT RECOVERY (GST)	SUNDRY DEBTS-DEBT RECOVERY (GST)	\$88.50
1534.1	12/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$16.14
1534.1	09/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$21.26
1534.1	08/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$39.91
1534.1	07/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$18.70
1534.1	02/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$49.56
1534.1	01/01/2026	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE (NO GST)	\$33.74
1534.1	01/01/2026	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1535.1	16/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$12.88
1535.1	15/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$17.20
1536.1	19/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$17.84
1537.1	20/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.08
1538.1	30/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$25.49
1538.1	28/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.06
1538.1	23/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$13.28
1538.1	22/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$16.32
1538.1	21/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$9.76

Chq/EFT	Date	Name	Description	Amount
1538.1	30/01/2026	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - TYRO FEES	\$484.22
1538.1	29/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.68
1538.1	28/01/2026	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$18.34
PAYJRUN*1304	6/01/2026	SALARIES & WAGES	WEEK 28 - PPE 06/01/2026	\$71,681.76
PAYJRUN*1306	20/01/2026	SALARIES & WAGES	WEEK 30 - PPE 20/01/2026	\$69,838.14
				\$881,301.15

## List of Credit Card Transactions Paid in January 2026

## Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD9008.1	14/01/2026	CREDIT CARD FEES DECEMBER 25	\$4.00
			<b>\$4.00</b>

## Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD9008.2	14/01/2026	BUNNINGS - 4X SOLAR WARM WHITE LIGHTS FOR CHRISTMAS DECORATIONS	\$40.00
		AUSTRALIA DAY COUNCIL SA SHOP - MERCHANDISE & FREIGHT FOR AUSTRALIA DAY ITEMS	\$538.00
		BUNNINGS - EMPLOYEE FARWELL GIFT VOUCHER H. BASSETT	\$60.00
		CREDIT CARD FEES DECEMBER 25	\$4.00
			<b>\$642.00</b>

## Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD9008.3	14/01/2026	BEVERLEY BAKEHOUSE – STAFF REFRESHMENTS	\$49.40
		SHIRE OF BEVERLEY - CHANGE OF PLATES FROM 01BO TO 1IMC663 DECEMBER 25	\$32.00
		STARLINK - INTERNET CHARGES WB EVA PAVILION 06/12/2025 - 05/01/2026	\$150.00
		STARLINK - INTERNET CHARGES WAST BROOKTON FIRE SHED 06/12/2025 - 05/01/2026	\$108.00
		STARLINK - INTERNET CHARGES EAST BROOKTON FIRE SHED 06/12/2025 - 05/01/2026	\$108.00
		JB HIFI - IPAD FOR FIRE OPERATORS	\$493.99
		STARLINK - INTERNET CHARGES FOR CESM VEHICLE - MINI MONTHLY SUBSCRIPTION 06/12/25 TO 05/01/26	\$80.00
		SINCH MESSAGE MEDIA - MONTHLY ACCESS FEE 01/12/25 TO 31/12/25 & USAGE FEE X 1733 SMS 01/11/25 TO 30/11/25	\$268.33
		SHIRE OF BEVERLEY - PLATE CHANGE FROM 1IUE995 TO 01BO	\$19.40
		CREDIT CARD FEES DECEMBER 25	\$4.00
			<b>\$1,313.12</b>

## List of Purchasing Card Transactions Paid in January 2026

## Shire of Brookton - Fuel card - CESM

Chq/EFT	Date	Description	Amount
EFT17961	28/01/2026	04/11/25 59.60L @ \$1.9149	\$114.13
		05/11/25 55.83L @ \$1.789	\$99.88
		07/11/25 54.28L @ \$1.9149	\$103.94
		10/11/25 46.80L @ \$1.9149	\$89.62
		12/11/25 67.48L @ \$1.9149	\$129.22
		14/11/25 63.89L @ \$1.9149	\$122.34
		16/11/25 26.56L @ \$1.9149	\$50.86
		17/11/25 57.08L @ \$1.849	\$105.54
		19/11/25 29.69L @ \$1.9149	\$56.85
		20/11/25 57.87L @ \$1.849	\$107.00
		21/11/25 46.95L @ \$1.9149	\$89.90
		26/11/25 52.27L @ \$1.9149	\$100.09
		27/11/25 68.96L @ \$1.8691	\$128.89
		28/11/25 13.53L @ \$1.9149	\$25.91
		10X CARD FEES	\$3.80
		1X DISTRIBUTOR CARDS	\$2.75
		<b>TOTAL</b>	<b>\$1,330.72</b>

## Shire of Brookton - Fuel Card - MCC

Chq/EFT	Date	Description	Amount
EFT17961	28/01/2026	07/11/25 42.10L @ \$1.92	\$80.83
		13/11/25 47.32L @ \$1.92	\$90.85
		25/11/25 45.52L @ \$1.92	\$87.40
		CARD FEES X3	\$1.14
		<b>TOTAL</b>	<b>\$260.22</b>

## Shire of Brookton - Fuel Card - CEO

Chq/EFT	Date	Description	Amount
EFT17961	28/01/2026	02/11/25 51.50L @ \$1.899	\$97.80
		15/11/25 58.33L @ \$1.92	\$111.99
		2X CARD FEES	\$0.76
		2X DISTRIBUTOR CARDS	\$5.50
		<b>TOTAL</b>	<b>\$216.05</b>

**14.02.26.03 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2025**

<b>File No:</b>	FIN007
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Bob Waddell - Bob Waddell and Associates Pty Ltd
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate & Community
<b>Declaration of Interest:</b>	The authors have no financial interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	18 December 2025

**Summary of Item:**

The Statement of Financial Activity for the period ending 31 December 2025 together with associated commentaries are present for Council's consideration.

**Description of Proposal:**

That Council receives the Statement of Financial Activity for the period ended 31 December 2025, as presented.

**Background:**

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

**Consultation:**

Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**

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

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

**Relevant Plans and Policy:**

There is no Council Policy relevant to this item.

**Financial Implications:**

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

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

14.02.26.03A.

**Risk Assessment:**

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

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

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

**Community & Strategic Objectives:**

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

**Comment:**

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

**OFFICER’S RECOMMENDATION**

***That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the Period Ended 31 December 2025, as included in Attachment 14.02.26.03A.***

*(Simple majority vote required)*

**Attachment**

**Attachment 14.02.26.03A – Statement of Financial Activity for 31 December 2025.**

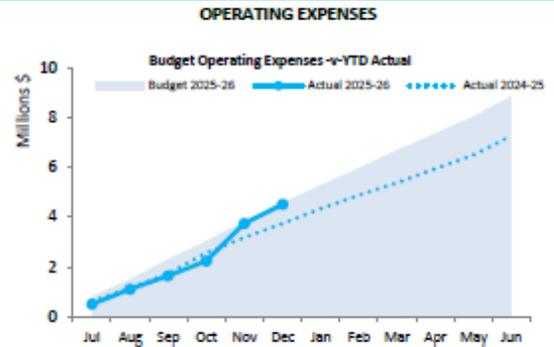
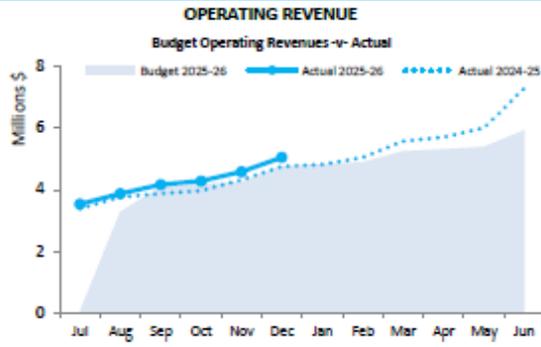
**SHIRE OF BROOKTON**  
**MONTHLY FINANCIAL REPORT**  
 (Containing the Statement of Financial Activity)  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

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

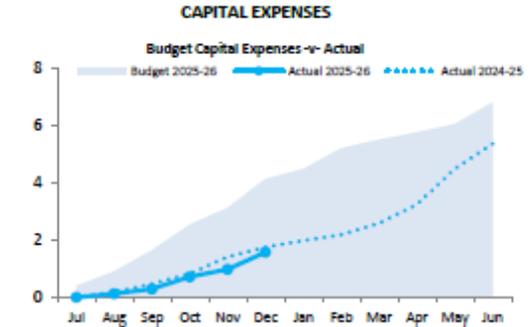
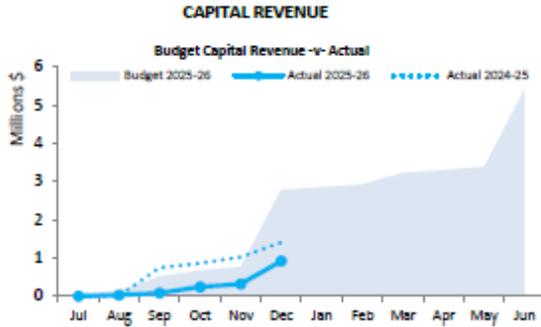
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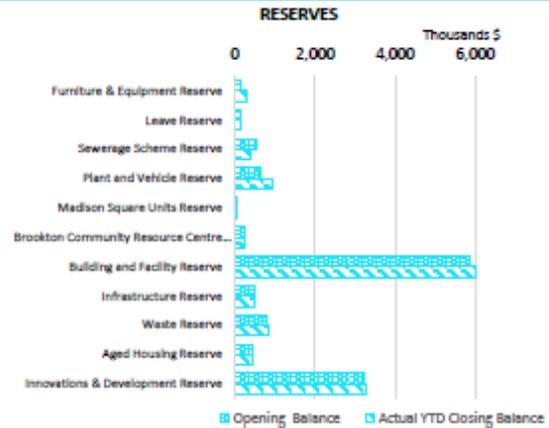
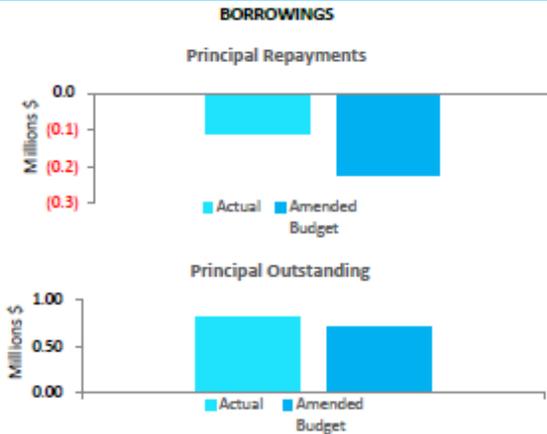
OPERATING ACTIVITIES



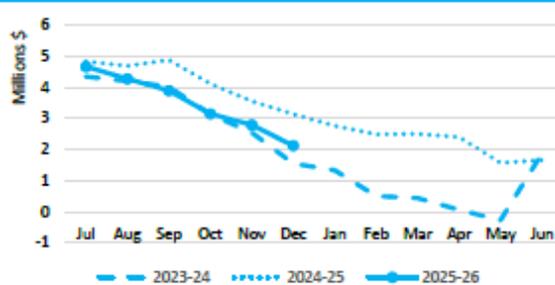
INVESTING ACTIVITIES



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	\$1.58 M	\$1.58 M	\$1.66 M	\$0.08 M
Closing	\$0.00 M	\$1.60 M	\$2.13 M	\$0.52 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$15.01 M	% of total
Unrestricted Cash	\$1.85 M	12.3%
Restricted Cash	\$13.17 M	87.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.25 M	% Outstanding
Trade Payables	\$0.18 M	
0 to 30 Days		94.5%
Over 30 Days		5.5%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$1.22 M	% Collected
Rates Receivable	\$0.74 M	80%
Trade Receivable	\$0.48 M	% Outstanding
Over 30 Days		7.2%
Over 90 Days		52.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.49 M)	\$1.39 M	\$1.86 M	\$0.46 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$3.27 M	% Variance
YTD Budget	\$3.26 M	0.1%

Refer to Statement of Financial Activity

Grants, Subsidies and Contributions		
YTD Actual	\$0.68 M	% Variance
YTD Budget	\$0.65 M	3.7%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.56 M	% Variance
YTD Budget	\$0.44 M	27.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.22 M)	(\$2.45 M)	(\$0.71 M)	\$1.73 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.10 M	%
Adopted Budget	\$0.16 M	(37.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.30 M	% Spent
Adopted Budget	\$5.20 M	(75.0%)

Refer to Note 8 - Capital Acquisitions

Capital Grants and Contributions		
YTD Actual	\$0.48 M	% Received
Adopted Budget	\$1.80 M	(73.5%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.12 M	\$1.08 M	(\$0.68 M)	(\$1.76 M)

Refer to Statement of Financial Activity

Borrowings		
Principal repayments	\$0.11 M	
Interest expense	\$0.02 M	
Principal due	\$0.82 M	

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$13.17 M	
Interest earned	\$0.23 M	0.0%

Refer to Note 11 - Cash Reserves

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

Refer to Note 10 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**NATURE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION**

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

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY NATURE

	Ref Note	Adopted Budget (a)	Amended Budget	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates		3,264,056	3,264,056	3,264,056	3,267,245	3,189	0.10%	
Grants, subsidies and contributions	13	1,183,646	1,183,646	652,511	676,828	24,317	3.73%	
Fees and charges		695,934	695,934	439,580	561,196	121,616	27.67%	▲
Interest revenue		309,326	309,326	154,655	278,502	123,847	80.08%	▲
Other revenue		459,197	459,197	227,512	268,234	40,722	17.90%	▲
Profit on disposal of assets	7	23,502	23,502	23,502	1,852	(21,650)	(92.12%)	▼
		<b>5,935,661</b>	<b>5,935,661</b>	<b>4,761,816</b>	<b>5,053,857</b>	<b>292,041</b>	<b>6.13%</b>	
<b>Expenditure from operating activities</b>								
Employee costs		(2,947,669)	(2,940,669)	(1,480,786)	(1,292,608)	188,178	12.71%	▲
Materials and contracts		(2,797,644)	(2,797,644)	(1,422,741)	(1,512,498)	(89,757)	(6.31%)	
Utility charges		(262,666)	(262,666)	(131,154)	(72,620)	58,534	44.63%	▲
Depreciation		(2,428,295)	(2,428,295)	(1,214,022)	(1,312,248)	(98,226)	(8.09%)	
Finance costs		(53,632)	(53,632)	(27,092)	(16,780)	10,312	38.06%	▲
Insurance expenses		(232,447)	(232,447)	(232,412)	(232,068)	344	0.15%	
Other expenditure		(103,278)	(103,278)	(51,618)	(68,652)	(17,034)	(33.00%)	▼
Loss on disposal of assets	7	(45,524)	(45,524)	(45,524)	(20,702)	24,822	54.53%	▲
		<b>(8,871,155)</b>	<b>(8,864,155)</b>	<b>(4,605,349)</b>	<b>(4,528,176)</b>	<b>77,173</b>	<b>(1.68%)</b>	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	1,236,044	1,331,098	95,054	7.69%	
Amount attributable to operating activities		<b>(485,177)</b>	<b>(478,177)</b>	<b>1,392,511</b>	<b>1,856,779</b>	<b>464,268</b>	<b>33.34%</b>	
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	1,796,744	1,796,744	898,352	476,342	(422,010)	(46.98%)	▼
Proceeds from disposal of assets	7	156,000	156,000	156,000	98,182	(57,818)	(37.06%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	16,043	15,769	(274)	(1.71%)	
		<b>1,984,830</b>	<b>1,984,830</b>	<b>1,070,395</b>	<b>590,293</b>	<b>(480,102)</b>	<b>(44.85%)</b>	
<b>Outflows from investing activities</b>								
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,568,562)	(3,516,567)	(1,302,719)	2,213,848	62.95%	▲
		<b>(5,202,033)</b>	<b>(5,568,562)</b>	<b>(3,516,567)</b>	<b>(1,302,719)</b>	<b>2,213,848</b>	<b>(62.95%)</b>	▲
Amount attributable to investing activities		<b>(3,217,203)</b>	<b>(3,583,732)</b>	<b>(2,446,172)</b>	<b>(712,426)</b>	<b>1,733,746</b>	<b>(70.88%)</b>	▲
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	11	3,383,589	3,420,129	1,710,064	330,863	(1,379,201)	(80.65%)	▼
		<b>3,383,589</b>	<b>3,420,129</b>	<b>1,710,064</b>	<b>330,863</b>	<b>(1,379,201)</b>	<b>(80.65%)</b>	▼
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(222,321)	(222,321)	(111,158)	(109,508)	1,650	1.48%	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	(1,622)	0	0.03%	
Transfer to reserves	11	(1,035,169)	(1,035,169)	(517,584)	(896,839)	(379,255)	(73.27%)	▼
		<b>(1,259,112)</b>	<b>(1,259,112)</b>	<b>(630,364)</b>	<b>(1,007,968)</b>	<b>(377,604)</b>	<b>(59.90%)</b>	▼
Amount attributable to financing activities		<b>2,124,477</b>	<b>2,161,017</b>	<b>1,079,700</b>	<b>(677,105)</b>	<b>(1,756,805)</b>	<b>(162.71%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,577,903	1,577,903	1,577,903	1,660,758	82,855	5.25%	
Amount attributable to operating activities		(485,177)	(478,177)	1,392,511	1,856,779	464,268	33.34%	
Amount attributable to investing activities		(3,217,203)	(3,583,732)	(2,446,172)	(712,426)	1,733,746	(70.88%)	▲
Amount attributable to financing activities		2,124,477	2,161,017	1,079,700	(677,105)	(1,756,805)	(162.71%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	<b>0</b>	<b>(322,989)</b>	<b>1,603,942</b>	<b>2,128,006</b>	<b>524,064</b>	<b>(32.67%)</b>	▲

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.

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Governance		5,010	5,010	4,498	5,885	1,387	30.84%	▲	
General Purpose Funding - Rates	6	3,264,056	3,264,056	3,264,056	3,267,245	3,189	0.10%	▲	
General Purpose Funding - Other		779,663	779,663	278,205	437,427	159,222	57.23%	▲	\$
Law, Order and Public Safety		394,225	394,225	197,848	125,648	(72,200)	(36.49%)	▼	\$
Health		300	300	150	120	(30)	(19.99%)	▼	
Education and Welfare		57,338	57,338	28,662	37,528	8,866	30.93%	▲	
Housing		136,186	136,186	45,990	60,902	14,912	32.42%	▲	\$
Community Amenities		470,081	470,081	459,671	480,364	20,693	4.50%	▲	
Recreation and Culture		34,540	34,540	17,385	33,686	16,301	93.76%	▲	\$
Transport		338,025	338,025	241,771	274,978	33,207	13.73%	▲	\$
Economic Services		430,837	430,837	210,890	254,632	43,742	20.74%	▲	\$
Other Property and Services		25,400	25,400	12,690	75,442	62,752	494.50%	▲	\$
		5,935,661	5,935,661	4,761,816	5,053,857	292,041	6.13%	▲	
<b>Expenditure from operating activities</b>									
Governance		(735,385)	(735,385)	(409,170)	(367,019)	42,151	10.30%	▲	\$
General Purpose Funding		(485,778)	(485,778)	(242,862)	(268,108)	(25,246)	(10.40%)	▼	\$
Law, Order and Public Safety		(780,050)	(780,050)	(400,668)	(460,027)	(59,359)	(14.81%)	▼	\$
Health		(24,067)	(24,067)	(12,252)	(10,424)	1,828	14.92%	▲	
Education and Welfare		(135,611)	(135,611)	(69,898)	(48,178)	21,721	31.07%	▲	\$
Housing		(186,353)	(186,353)	(96,197)	(68,915)	27,282	28.36%	▲	\$
Community Amenities		(763,673)	(763,673)	(382,508)	(325,369)	57,139	14.94%	▲	\$
Recreation and Culture		(1,165,801)	(1,165,801)	(596,548)	(600,883)	(4,335)	(0.73%)	▼	
Transport		(3,593,672)	(3,586,672)	(1,825,534)	(1,954,589)	(129,055)	(7.07%)	▼	
Economic Services		(946,337)	(946,337)	(489,691)	(363,983)	125,708	25.67%	▲	\$
Other Property and Services		(54,428)	(54,428)	(80,021)	(60,681)	19,340	24.17%	▲	\$
		(8,871,155)	(8,864,155)	(4,605,349)	(4,528,176)	77,173	1.68%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	1,236,044	1,331,098	95,054	7.69%		
<b>Amount attributable to operating activities</b>		<b>(485,177)</b>	<b>(478,177)</b>	<b>1,392,511</b>	<b>1,856,779</b>	<b>464,268</b>	<b>33.34%</b>		
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Proceeds from capital grants, subsidies and contributions	14	1,796,744	1,796,744	898,352	476,342	(422,010)	(46.98%)	▼	\$
Proceeds from Disposal of Assets	7	156,000	156,000	156,000	98,182	(57,818)	(37.06%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	16,043	15,769	(274)	(1.71%)	▼	
		1,984,830	1,984,830	1,070,395	590,293	(480,102)	(44.85%)	▼	
<b>Outflows from investing activities</b>									
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,568,562)	(3,516,567)	(1,302,719)	2,213,848	62.95%	▲	\$
		(5,202,033)	(5,568,562)	(3,516,567)	(1,302,719)	2,213,848	(62.95%)	▲	
<b>Amount attributable to investing activities</b>		<b>(3,217,203)</b>	<b>(3,583,732)</b>	<b>(2,446,172)</b>	<b>(712,426)</b>	<b>1,733,746</b>	<b>(70.88%)</b>	▲	
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Transfer from Reserves	11	3,383,589	3,420,129	1,710,064	330,863	(1,379,201)	(80.65%)	▼	\$
		3,383,589	3,420,129	1,710,064	330,863	(1,379,201)	(80.65%)	▼	
<b>Outflows from financing activities</b>									
Repayment of borrowings	9	(222,321)	(222,321)	(111,158)	(109,508)	1,650	1.48%	▲	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	(1,622)	0	0.03%	▲	
Transfer to Reserves	11	(1,035,169)	(1,035,169)	(517,584)	(896,839)	(379,255)	(73.27%)	▼	\$
		(1,259,112)	(1,259,112)	(630,364)	(1,007,968)	(377,604)	59.90%	▼	
<b>Amount attributable to financing activities</b>		<b>2,124,477</b>	<b>2,161,017</b>	<b>1,079,700</b>	<b>(677,105)</b>	<b>(1,756,805)</b>	<b>(162.71%)</b>	▼	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
Net current assets at start of financial year - surplus/(deficit)	1	1,577,903	1,577,903	1,577,903	1,660,758	82,855	5.25%	▲	
Amount attributable to operating activities		(485,177)	(478,177)	1,392,511	1,856,779	464,268	33.34%		
Amount attributable to investing activities		(3,217,203)	(3,583,732)	(2,446,172)	(712,426)	1,733,746	(70.88%)	▲	
Amount attributable to financing activities		2,124,477	2,161,017	1,079,700	(677,105)	(1,756,805)	(162.71%)	▼	
<b>Net current assets at end of financial year - surplus/(deficit)</b>	<b>1</b>	<b>0</b>	<b>(322,989)</b>	<b>1,603,942</b>	<b>2,128,006</b>	<b>524,064</b>	<b>(32.67%)</b>	▲	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 17 for an explanation of the reasons for the variance.

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

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

**BASIS OF PREPARATION**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**SIGNIFICANT ACCOUNTING 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 31 December 2025

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
<b>Non-cash items excluded from operating activities</b>					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(23,502)	(23,502)	(23,502)	(1,852)
Add: Loss on asset disposals	7	45,524	45,524	45,524	20,702
Add: Depreciation on assets		2,428,295	2,428,295	1,214,022	1,312,248
<b>Total non-cash items excluded from operating activities</b>		<b>2,450,317</b>	<b>2,450,317</b>	<b>1,236,044</b>	<b>1,331,098</b>

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

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

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

		Adopted Budget Opening	Amended Budget Opening	Last Year Closing	Year to Date
		30 June 2025	30 June 2025	30 June 2025	31 December 2025
<b>Adjustments to net current assets</b>					
Less: Reserves - restricted cash	11	(12,600,298)	(12,600,298)	(12,600,298)	(13,166,274)
Less: - Financial assets at amortised cost - self supporting loans	4	(32,086)	(32,086)	(32,086)	(16,317)
Add: Borrowings	9	222,321	222,321	222,321	112,813
Add: Lease liabilities	10	1,622	1,622	1,622	0
<b>Total adjustments to net current assets</b>		<b>(12,408,441)</b>	<b>(12,408,441)</b>	<b>(12,408,442)</b>	<b>(13,069,778)</b>

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

**Current assets**

Cash and cash equivalents	2	2,089,647	2,089,647	2,172,337	4,560,125
Financial assets at amortised cost	4	12,632,384	12,632,384	12,600,298	10,453,177
Rates receivables	3	152,766	152,766	152,766	675,380
Receivables	3	356,315	356,315	356,315	475,458
Other current assets	4	105,749	105,749	137,836	74,720
<b>Less: Current liabilities</b>					
Payables	5	(593,222)	(593,222)	(608,764)	(254,909)
Borrowings	9	(222,321)	(222,321)	(222,321)	(112,813)
Contract liabilities	12	(160,528)	(160,528)	(144,822)	(300,531)
Lease liabilities	10	(1,622)	(1,622)	(1,622)	0
Provisions	12	(372,824)	(372,824)	(372,824)	(372,824)
<b>Less: Total adjustments to net current assets</b>	<b>1(b)</b>	<b>(12,408,441)</b>	<b>(12,408,441)</b>	<b>(12,408,442)</b>	<b>(13,069,778)</b>
<b>Closing funding surplus / (deficit)</b>		<b>1,577,903</b>	<b>1,577,903</b>	<b>1,660,758</b>	<b>2,128,006</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/12/2024	Year to Date Actual 31/12/2025
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,172,337	3,548,972	1,847,028
Cash Restricted - Reserves	2	12,600,298	12,448,575	13,166,274
Receivables - Rates	3	152,766	582,706	675,380
Receivables - Other	3	356,315	95,612	475,458
Other Financial Assets	4	32,086	15,239	16,317
Inventories	4	57,012	24,284	58,403
		<b>15,419,552</b>	<b>16,715,388</b>	<b>16,238,860</b>
<b>Less: Current Liabilities</b>				
Payables	5	(591,407)	(58,762)	(233,366)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(144,822)	(674,556)	(300,531)
Bonds & Deposits	5	(17,357)	(18,150)	(21,542)
Loan and Lease Liability	9	(223,942)	(106,302)	(112,813)
Provisions	12	(372,824)	(353,756)	(372,824)
		<b>(1,350,352)</b>	<b>(1,211,526)</b>	<b>(1,041,076)</b>
Less: Cash Reserves	11	(12,600,298)	(12,448,575)	(13,166,274)
Add Back: Loan and Lease Liability		223,942	106,302	112,813
Less: Loan Receivable - clubs/institutions		(32,086)	(15,239)	(16,317)
<b>Net Current Funding Position</b>		<b>1,660,758</b>	<b>3,146,349</b>	<b>2,128,006</b>

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



**This Year YTD**  
**Surplus(Deficit)**  
**\$2.13 M**

**Last Year YTD**  
**Surplus(Deficit)**  
**\$3.15 M**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash Floats	Cash and cash equivalents	550		550		N/A	NIL	On hand
<b>At Call Deposits</b>								
Municipal Cash At Bank	Cash and cash equivalents	518,649		518,649		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	306,649		306,649		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,000,000		1,000,000		WATC	3.55%	OCD
Bond Cash At Bank	Cash and cash equivalents	21,180		21,180		Bendigo	0.00%	N/A
<b>Term Deposits</b>								
Reserves Cash At Bank	Cash and cash equivalents		2,713,097	2,713,097		Bendigo	2.95%	20/03/2026
Reserves Cash At Bank	Financial assets at amortised cost		10,453,177	10,453,177		WATC	4.01%	22/06/2026
<b>Total</b>		<b>1,847,028</b>	<b>13,166,274</b>	<b>15,013,302</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,847,028	2,713,097	4,560,125	0			
Financial assets at amortised cost		0	10,453,177	10,453,177	0			
		<b>1,847,028</b>	<b>13,166,274</b>	<b>15,013,302</b>	<b>0</b>			

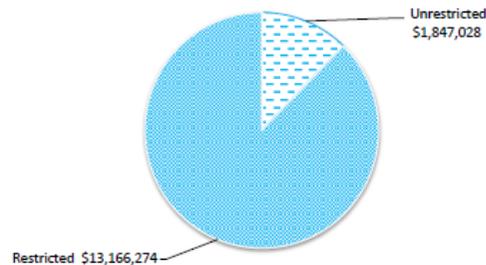
**KEY INFORMATION**

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

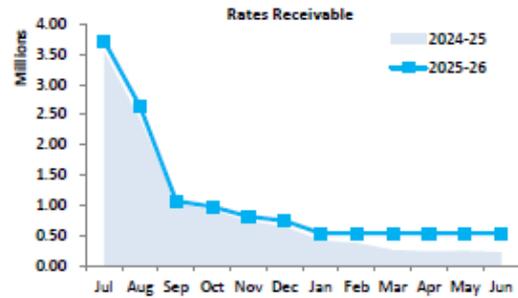
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous years	167,905	221,097
Levied this year	3,375,487	3,500,252
Less - collections to date	(3,322,294)	(2,977,638)
Gross rates collectable	221,097	743,711
Net rates collectable	221,097	743,711
% Collected	93.8%	80%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(35)	162,186	29,257	41	212,855	404,305
Percentage	0.0%	40.1%	7.2%	0%	52.6%	
Balance per trial balance						
Sundry receivable						404,305
GST receivable						(5,832)
Other Receivables						21,624
Receivable - Employee Related Provisions - Current						55,361
Total receivables general outstanding						475,458

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

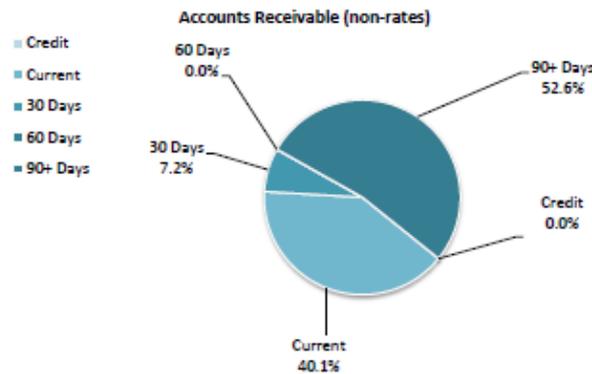
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	32,086	0	(15,769)	16,317
<b>Inventory</b>				
Fuel and materials (including gravel)	57,012	1,391	0	58,403
Accrued income/prepayments	48,737	0	(48,737)	0
<b>Total other current assets</b>	<b>137,836</b>	<b>1,391</b>	<b>(64,506)</b>	<b>74,720</b>
Amounts shown above include GST (where applicable)				

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

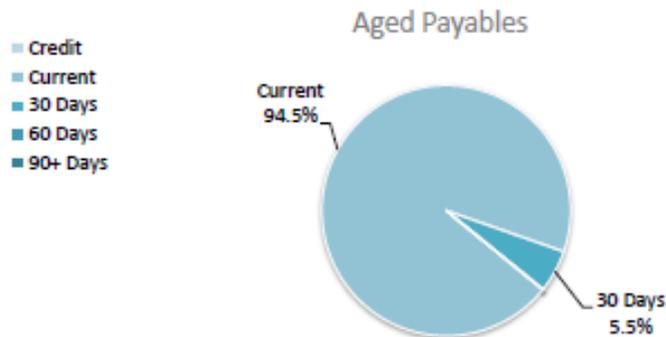
OPERATING ACTIVITIES  
NOTE 5  
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	171,490	10,010	0	0	181,500
Percentage	0%	94.5%	5.5%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						181,500
Other creditors						33,568
Bonds and deposits held						21,542
Prepaid (Excess) Rates						18,298
<b>Total payables general outstanding</b>						<b>254,909</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

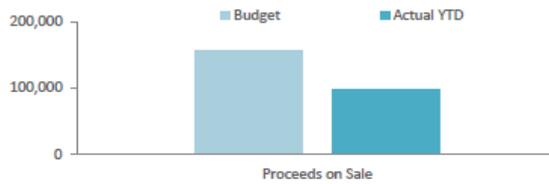
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Residential	0.07217	257	4,991,820	360,260	0	0	360,260	360,260	995	75	361,329
Industrial	0.07217	5	106,990	7,721	0	0	7,721	7,721	0	0	7,721
Commercial	0.07217	19	867,425	63,739	0	0	62,602	65,729	(313)	0	65,416
GRV	0.07217	2	387,500	27,966	0	0	27,966	27,966	0	0	27,966
<b>Unimproved value</b>											
Unimproved	0.00535	201	404,271,000	2,162,850	0	0	2,162,850	2,162,850	0	(20)	2,162,830
<b>Sub-Total</b>		<b>484</b>	<b>410,624,735</b>	<b>2,622,536</b>	<b>0</b>	<b>0</b>	<b>2,621,399</b>	<b>2,624,526</b>	<b>682</b>	<b>55</b>	<b>2,625,262</b>
Residential	995	73	235,473	72,635	0	0	72,635	72,635	0	0	72,635
Industrial	995	2	10,920	1,990	0	0	1,990	1,990	0	0	1,990
Commercial	995	14	108,046	13,930	0	0	13,930	13,930	0	0	13,930
GRV	995	1	8,100	995	0	0	995	995	0	0	995
Unimproved	1,663	174	29,400,490	289,362	0	0	289,362	289,362	0	0	289,362
<b>Sub-total</b>		<b>264</b>	<b>29,763,029</b>	<b>378,912</b>	<b>0</b>	<b>0</b>	<b>378,912</b>	<b>378,912</b>	<b>0</b>	<b>0</b>	<b>378,912</b>
		<b>748</b>	<b>440,387,764</b>	<b>3,001,448</b>	<b>0</b>	<b>0</b>	<b>3,000,311</b>	<b>3,003,438</b>	<b>682</b>	<b>55</b>	<b>3,004,174</b>
Concession							(1,900)				(1,039)
<b>Amount from general rates</b>							<b>2,998,411</b>				<b>3,003,135</b>
Sewerage - GRV - Rate in Dollar	0.05411	163	369,085	196,911			196,911	198,790	(1,800)	0	196,990
Sewerage Rates Minimum	731	36	190,314	26,316			26,316	24,854	0	0	24,854
Ex-gratia rates (CBH)	Tonnage	2		42,418			42,418				42,266
<b>Total general rates</b>							<b>3,264,056</b>		<b>0</b>	<b>0</b>	<b>3,267,245</b>
<b>Total</b>		<b>748</b>					<b>3,264,056</b>				<b>3,267,245</b>

**KEY INFORMATION**

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2025 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
	<b>Plant and equipment</b>								
	<b>Governance</b>								
PAV6	2021 MAZDA CX-8 DIESEL FWD - 01BO	39,570	25,000	0	(14,570)	42,000	25,455	0	(16,545)
PAV317	2022 MITSUBISHI TRITON MR4X47 4X4 DUAL CAB - MIW	28,113	25,000	0	(3,113)	30,344	29,091	0	(1,254)
PU38	2022 ISUZU D-MAX 4X2 SINGLE CAB - BMO	25,925	15,000		(10,925)	25,630	22,727	0	(2,903)
	<b>Transport</b>								
PR9	2012 BOMAG SMOOTH DRUM ROLLER - B05416	37,292	50,000	12,708	0	0	0	0	0
PPT4	BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	7,792	1,000	0	(6,792)	0	0	0	0
PT5	PORTABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	0	0	0	0
PT6	PORATABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	0	0	0	0
PU33	MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	15,000	15,000	0	0	15,000	16,364	1,364	0
PU37	2014 FOTON TUNLAND UTE	4,206	15,000	10,794	0	4,057	4,545	489	0
		<b>178,022</b>	<b>156,000</b>	<b>23,502</b>	<b>(45,524)</b>	<b>117,031</b>	<b>98,182</b>	<b>1,852</b>	<b>(20,702)</b>



Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	2,684,583	3,051,112	1,513,781	97,380	(1,416,401)
Furniture and equipment	151,500	151,500	128,994	32,844	(96,150)
Plant and equipment	593,000	593,000	593,000	508,764	(84,236)
Infrastructure - roads	1,320,111	1,320,111	1,058,886	423,529	(635,357)
Infrastructure - footpaths	75,000	75,000	12,492	15,400	2,908
Infrastructure - parks and gardens	41,000	41,000	41,000	0	(41,000)
Infrastructure - sewerage	329,339	329,339	164,664	218,312	53,648
Infrastructure - water	7,500	7,500	3,750	6,489	2,739
<b>Payments for Capital Acquisitions</b>	<b>5,202,033</b>	<b>5,568,562</b>	<b>3,516,567</b>	<b>1,302,719</b>	<b>(2,213,848)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,796,744	1,796,744	864,480	476,342	(388,138)
Other (disposals & C/Fwd)	156,000	156,000	156,000	98,182	(57,818)
Plant and Vehicle Reserve	593,000	593,000	178,132	178,132	0
Furniture & Equipment Reserve	178,710	178,710	10,010	10,010	0
Sewerage Scheme Reserve	199,680	199,680	130,950	130,950	0
Building and Facility Reserve	804,583	804,583	11,770	11,770	0
Infrastructure Reserve	97,616	97,616	0	0	0
Innovations & Development Reserve	1,546,540	1,546,540	0	0	0
Contribution - operations	(170,840)	195,689	2,165,224	397,333	(1,767,892)
<b>Capital funding total</b>	<b>5,202,033</b>	<b>5,568,562</b>	<b>3,516,567</b>	<b>1,302,719</b>	<b>(2,213,848)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

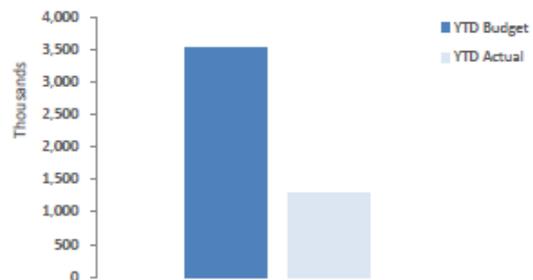
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

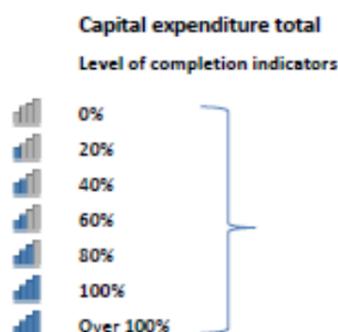
**Initial recognition and measurement for assets held at cost**  
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held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

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

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

Payments for Capital Acquisitions





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 Budget	YTD Actual	Variance (Under)/Over
				Budget	Budget			
				\$	\$	\$	\$	\$
<b>Buildings</b>								
E042510	SHADCAP	9230	SHADE SHETER - ADMINISTRATION OFFICE	(15,000)	(15,000)	(15,000)	(10,169)	(4,831)
<b>Total - Governance</b>				<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(10,169)</b>	<b>(4,831)</b>
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(56,583)	(56,583)	(28,290)	(61,933)	33,643
<b>Total - Law, Order &amp; Public Safety</b>				<b>(56,583)</b>	<b>(56,583)</b>	<b>(28,290)</b>	<b>(61,933)</b>	<b>33,643</b>
<b>Housing</b>								
E091511	SHCOSFC3	9230	HOSUING PROGRAM ADDITIONAL STAFF HOUSING	(500,000)	(500,000)	(250,000)	0	(250,000)
E091515	10MACAP	9230	10 MARSH AVE	(12,000)	(12,000)	(6,000)	(11,770)	5,770
E092510	RLANDCAP	9230	PURCHASE ADDITIONAL RESIDENTIAL LAND - STOCK	(45,000)	(45,000)	(22,500)	0	(22,500)
<b>Total - Housing</b>				<b>(557,000)</b>	<b>(557,000)</b>	<b>(278,500)</b>	<b>(11,770)</b>	<b>(266,730)</b>
<b>Recreation And Culture</b>								
E111512		9230	KWEDA HALL RENEWAL	(8,500)	0	0	0	0
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(100,000)	(100,000)	(20,000)	0	(20,000)
E112510	POOLCAP	9230	POOL - CAPITAL	(51,000)	(51,000)	(25,500)	0	(25,500)
E112510	STBLOC	9230	STARTING BLOCKS - POOL	(20,000)	(20,000)	(9,999)	0	(9,999)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(1,700,000)	(2,059,529)	(1,029,762)	(8,388)	(1,021,374)
E112510	POOLFP	9230	FOOTPATHS BROOKTON AQUATIC CENTRE	(20,000)	(20,000)	(9,996)	0	(9,996)
E115510	MUSECAP	9230	MUSEUM - CAPITAL	(10,500)	(10,500)	(5,250)	0	(5,250)
E113510	TENNCAP	9230	OLD TENNIS PAVILION - REFURBISHMENT	(50,000)	(50,000)	(24,996)	0	(24,996)
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(20,000)	(20,000)	(9,996)	0	(9,996)
E113510	ROUTCAP	9230	ROTUNDA - PIONEER PARK REFURBISHMENT	0	(15,500)	(15,500)	0	(15,500)
<b>Total - Recreation And Culture</b>				<b>(1,980,000)</b>	<b>(2,346,529)</b>	<b>(1,150,999)</b>	<b>(8,388)</b>	<b>(1,142,611)</b>
<b>Economic Services</b>								
E132510		9230	PURCHASE BUILDINGS	(20,000)	(20,000)	(9,996)	0	(9,996)
E136510	INDLCAP	9230	LAND FOR BROOKTON COMMERCIAL/INDUSTRIAL HUB	(50,000)	(50,000)	(24,996)	0	(24,996)
E136510	SEACON	9230	SEA CONTAINER STORAGE	(6,000)	(6,000)	(6,000)	(5,120)	(880)
<b>Total - Economic Services</b>				<b>(76,000)</b>	<b>(76,000)</b>	<b>(40,992)</b>	<b>(5,120)</b>	<b>(35,872)</b>
				0	0	0	0	0
<b>Total - Buildings</b>				<b>(2,684,583)</b>	<b>(3,051,112)</b>	<b>(1,513,781)</b>	<b>(97,380)</b>	<b>(1,416,401)</b>
<b>Plant &amp; Equipment</b>								
<b>Governance</b>								
E042531		9234	ADMIN PURCHASE CEO VEHICLE	(60,000)	(60,000)	(60,000)	(60,626)	626
E042534		9234	ADMIN PURCHASE MIW VEHICLE	(55,000)	(55,000)	(55,000)	(54,525)	(475)
E042533		9234	ADMIN PURCHASE BMO VEHICLE	(48,000)	(48,000)	(48,000)	(41,267)	6,733
<b>Total - Governance</b>				<b>(163,000)</b>	<b>(163,000)</b>	<b>(163,000)</b>	<b>(156,418)</b>	<b>6,884</b>
<b>Community Amenities</b>								

<b>Total - Community Amenities</b>				0	0	0	0	0
<b>Other Property &amp; Services</b>								
E143530	EP005	9234	PURCHASE P&E - REPLACEMENT PR9 2012 BOMAG SMOOTH I	(230,000)	(230,000)	(230,000)	(179,990)	(50,010)
E143530	LIGHTV6	9234	PURCHASE P&E - REPLACEMENT PPT4 BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	(30,000)	(30,000)	(30,000)	(29,285)	(715)
E143530	LIGHTV7	9234	PURCHASE P&E - REPLACEMENT PT5 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV8	9234	PURCHASE P&E - REPLACEMENT PT6 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV9	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	(45,000)	(45,000)	(45,000)	(41,113)	(3,888)
E143530	LIGHTV3	9234	PURCHASE P&E - REPLACEMENT 2014 FOTON TUNLAND UTE	(45,000)	(45,000)	(45,000)	(41,228)	(3,773)
<b>Total - Other Property &amp; Services</b>				<b>(430,000)</b>	<b>(430,000)</b>	<b>(430,000)</b>	<b>(352,346)</b>	<b>(77,654)</b>
<b>Total - Plant &amp; Equipment</b>				<b>(593,000)</b>	<b>(593,000)</b>	<b>(593,000)</b>	<b>(508,764)</b>	<b>(70,769)</b>
<b>Furniture &amp; Equipment</b>								
<b>Governance</b>								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(31,500)	(31,500)	(31,500)	(24,344)	(7,156)
E042520	SERVCAP	9232	ADMIN SERVER	(75,000)	(75,000)	(75,000)	0	(75,000)
E042520	COMPCAP	9232	INTEGRITY ATTAIN SOFTWARE - COMPLIANCE RECORDS MAN	0	0	0	(8,500)	8,500
<b>Total - Governance</b>				<b>(106,500)</b>	<b>(106,500)</b>	<b>(106,500)</b>	<b>(32,844)</b>	<b>(73,656)</b>
<b>Recreation &amp; Culture</b>								
E115520	ARTCAP	9232	ARTWORK - PUBLIC AND VISUAL	(20,000)	(20,000)	(9,996)	0	(9,996)
E116520		9232	PURCHASE FURNITURE & EQUIPMENT	(18,000)	(18,000)	(9,000)	0	(9,000)
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(7,000)	(7,000)	(3,498)	0	(3,498)
<b>Total - Recreation &amp; Culture</b>				<b>(45,000)</b>	<b>(45,000)</b>	<b>(22,494)</b>	<b>0</b>	<b>(22,494)</b>
<b>Total - Furniture &amp; Equipment</b>				<b>(151,500)</b>	<b>(151,500)</b>	<b>(128,994)</b>	<b>(32,844)</b>	<b>(96,150)</b>
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(709,036)	(709,036)	(709,032)	(69,318)	(639,714)
E121560	RICHR2R	9250	RICHARDSON STREET - RESEAL (RTR)	(55,000)	(55,000)	(55,000)	(21,221)	(33,779)
E121560	YOURR2R	9250	YOURALLING ROAD R2R	(85,097)	(85,097)	(85,096)	(86,189)	1,093
E121560	YOUNR2R	9250	YOUNG ROAD R2R	(57,000)	(57,000)	0	(44,646)	44,646
E121560	MCGSR2R	9250	MCGRATH STREET R2R	(12,000)	(12,000)	(12,000)	(9,373)	(2,627)
E121560	RAMR2R	9250	RAMSAY ROAD R2R	(88,785)	(88,785)	0	(70,260)	70,260
E121560	WHISR2R	9250	WHITE STREET	(55,000)	(55,000)	(55,000)	(6,400)	(48,600)
E121565	SODAR2R	9250	SOUTH DALE ROAD R2R	(91,927)	(91,927)	(91,926)	(48,690)	(43,236)
E121565	WBSF3	9250	DANGIN-MEARS ROAD WBSF ENVIRONMENTAL REPORTS 25/26	(38,000)	(38,000)	(18,996)	(30,796)	11,800
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK 23/24	(63,696)	(63,696)	(31,836)	(36,636)	4,800
E121570	BRIDGE11	9250	BRIDGE 3150A ALDERSYDE NORTH ROAD	(39,017)	(39,017)	0	0	0
E121570	BRIDGE12	9250	BRIDGE 4878A BROOKTON KWEDA ROAD	(25,553)	(25,553)	0	0	0
<b>Total - Transport</b>				<b>(1,320,111)</b>	<b>(1,320,111)</b>	<b>(1,058,886)</b>	<b>(423,529)</b>	<b>(635,357)</b>
<b>Total - Infrastructure - Roads</b>				<b>(1,320,111)</b>	<b>(1,320,111)</b>	<b>(1,058,886)</b>	<b>(423,529)</b>	<b>(635,357)</b>
<b>Infrastructure - Sewerage</b>								
<b>Community Amenities</b>								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(172,292)	(172,292)	(86,142)	(87,362)	1,220
E107541	HVCAP05	9262	HAPPY VALLEY SMART TECH BORE TANK CONTROL SYSTEM	(7,500)	(7,500)	(3,750)	(6,489)	2,739

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 Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
			BROOKTON WASTEWATER (EFFLUENT) OXIDATION POND - DESLUDGING	(157,047)	(157,047)	(78,522)	(130,950)	52,428
E102540	SEWEDS	9254						
<b>Total - Community Amenities</b>				<b>(336,839)</b>	<b>(336,839)</b>	<b>(168,414)</b>	<b>(224,801)</b>	<b>56,387</b>
<b>Total - Infrastructure - Sewerage</b>				<b>(336,839)</b>	<b>(336,839)</b>	<b>(168,414)</b>	<b>(224,801)</b>	<b>56,387</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
			FOOTPATH - CORBERDING ROAD - GAYNOR AND MCGRATH ST	(50,000)	(50,000)	0	0	0
E121575	CORBFP	9252						
			ACCESSIBLE RAMP - ROBINSON ROAD	(5,000)	(5,000)	(2,496)	0	(2,496)
E121575	ROBIAR	9252						
			MEMORAL PARK FOOTPATH	(20,000)	(20,000)	(9,996)	(15,400)	5,404
E121575	MEMPPF	9252						
<b>Total - Transport</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(12,492)</b>	<b>(15,400)</b>	<b>2,908</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(12,492)</b>	<b>(15,400)</b>	<b>2,908</b>
<b>Infrastructure - Parks &amp; Gardens</b>								
<b>Recreation And Culture</b>								
			WB EVA SPORT PAVILION	(41,000)	(41,000)	(41,000)	0	(41,000)
E111550	WBSPCAP	9256						
<b>Total - Recreation And Culture</b>				<b>(41,000)</b>	<b>(41,000)</b>	<b>(41,000)</b>	<b>0</b>	<b>(41,000)</b>
<b>Total - Infrastructure - Parks &amp; Gardens</b>				<b>(41,000)</b>	<b>(41,000)</b>	<b>(41,000)</b>	<b>0</b>	<b>(41,000)</b>
<b>Grand Total</b>				<b>(5,202,033)</b>	<b>(5,568,562)</b>	<b>(3,516,567)</b>	<b>(1,302,719)</b>	<b>(2,200,382)</b>

Repayments - borrowings

Particulars	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Information on borrowings</b>														
Education and welfare														
Kalkarni Residency (20%)	80	12,124	0	0	0	(5,978)	(12,124)	(12,124)	6,146	0	0	(143)	(593)	(593)
Housing									0					
Staff Housing (33%)	80	20,005	0	0	0	(9,864)	(20,005)	(20,005)	10,141	(0)	(0)	(235)	(979)	(979)
Community amenities									0					
Sewerage (14%)	80	8,487	0	0	0	(4,185)	(8,487)	(8,487)	4,302	(0)	(0)	(100)	(415)	(415)
Effluent Loan	83	575,905	0	0	0	(24,636)	(49,825)	(49,825)	551,270	526,080	526,080	(6,457)	(29,148)	(29,148)
Recreation and culture									0					
Sport & Recreation	81	210,174	0	0	0	(39,213)	(79,789)	(79,789)	170,961	130,385	130,385	(7,569)	(14,947)	(14,947)
Other property and services									0					
Grader (33%)	80	20,005	0	0	0	(9,864)	(20,005)	(20,005)	10,141	(0)	(0)	(235)	(978)	(978)
		<b>846,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(93,739)</b>	<b>(190,235)</b>	<b>(190,235)</b>	<b>752,961</b>	<b>656,465</b>	<b>656,465</b>	<b>(14,739)</b>	<b>(47,060)</b>	<b>(47,060)</b>
<b>Self supporting loans</b>														
General purpose funding														
Country Club	82	84,518	0	0	0	(15,769)	(32,086)	(32,086)	68,749	52,431	52,431	(1,481)	(6,012)	(6,012)
		<b>84,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,769)</b>	<b>(32,086)</b>	<b>(32,086)</b>	<b>68,749</b>	<b>52,431</b>	<b>52,431</b>	<b>(1,481)</b>	<b>(6,012)</b>	<b>(6,012)</b>
<b>Total</b>		<b>931,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(109,508)</b>	<b>(222,321)</b>	<b>(222,321)</b>	<b>821,710.53</b>	<b>708,896</b>	<b>708,896</b>	<b>(16,220)</b>	<b>(53,072)</b>	<b>(53,072)</b>
Current borrowings		222,321							112,813					
Non-current borrowings		708,898							708,898					
		<b>931,218</b>							<b>821,711</b>					

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

Unspent borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 2025	During Year	During Year	Balance 31 December 2025
		\$	\$	\$	\$
Effluent Loan	2/09/2024	148,862	0	(87,362)	61,500
		<b>148,862</b>	<b>0</b>	<b>(87,362)</b>	<b>61,500</b>

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases	Lease No.	1 July 2025	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	17,469	0	0	0	(1,622)	(1,622)	(1,622)	15,847	15,847	15,847	(560)	(560)	(560)
<b>Total</b>		<b>17,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,622)</b>	<b>(1,622)</b>	<b>(1,622)</b>	<b>15,847</b>	<b>15,847</b>	<b>15,847</b>	<b>(560)</b>	<b>(560)</b>	<b>(560)</b>
Current lease liabilities		1,622							0					
Non-current lease liabilities		15,847							15,847					
		<b>17,469</b>							<b>15,847</b>					

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**OPERATING ACTIVITIES  
NOTE 11  
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture & Equipment Reserve	153,337	3,432	4,622	129,000	129,000	(178,710)	(10,010)	107,059	276,948
Leave Reserve	159,363	3,567	2,801	0	0	0	0	162,930	162,164
Sewerage Scheme Reserve	520,587	11,651	7,029	0	0	(199,680)	(130,950)	332,558	396,666
Plant and Vehicle Reserve	655,510	14,671	15,886	531,000	447,727	(593,000)	(178,132)	608,181	940,991
Madison Square Units Reserve	35,732	800	633	311	311	0	0	36,843	36,676
Brookton Community Resource Centre f	241,385	5,402	4,242	0	0	0	0	246,787	245,628
Building and Facility Reserve	5,857,969	131,104	104,033	78,347	78,347	(804,583)	(11,770)	5,262,837	6,028,579
Infrastructure Reserve	474,945	10,629	8,347	0	0	(97,616)	0	387,958	483,292
Waste Reserve	796,986	17,837	14,242	14,511	14,511	0	0	829,334	825,740
Aged Housing Reserve	462,222	10,345	8,124	0	0	0	0	472,567	470,346
Innovations & Development Reserve	3,242,262	72,562	56,983	0	0	(1,546,540)	0	1,768,284	3,299,245
	<b>12,600,298</b>	<b>282,000</b>	<b>226,942</b>	<b>753,169</b>	<b>669,896</b>	<b>(3,420,129)</b>	<b>(330,863)</b>	<b>10,215,338</b>	<b>13,166,274</b>

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2025
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		33,872	0	16,000	(35,867)	14,005
- Capital grant/contribution liabilities		110,951	0	651,918	(476,342)	286,527
<b>Total other liabilities</b>		<b>144,822</b>	<b>0</b>	<b>667,918</b>	<b>(512,209)</b>	<b>300,531</b>
<b>Employee Related Provisions</b>						
Annual leave		181,697	0	0	0	181,697
Long service leave		150,841	0	0	0	150,841
Provision for long service leave oncosts - Current		14,744	0	0	0	14,744
Provision for annual leave oncosts - Current		25,542	0	0	0	25,542
<b>Total Employee Related Provisions</b>		<b>372,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>372,824</b>
<b>Total other current assets</b>		<b>517,646</b>	<b>0</b>	<b>667,918</b>	<b>(512,209)</b>	<b>673,355</b>
Amounts shown above include GST (where applicable)						

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

#### KEY INFORMATION

##### Provisions

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

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

##### Employee Related Provisions

###### Short-term employee benefits

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

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

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

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

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

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 13  
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue				
	Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Dec 2025	Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General purpose funding</b>									
Grants Commission - General (WALGGC)	0	0	0	0	454,038	227,018	454,038	243,079	16,059
Grants Commission - Roads (WALGGC)	0	0	0	0	201,237	100,618	201,237	117,799	17,180
<b>Law, order, public safety</b>	0					0			
DFES Grant - Fire Mitigation Activity Fund 24/25	33,872	0	(33,872)	0	143,430	71,712	143,430	33,872	(37,846)
DFES Grant - ESL operating Grant	0	0	0	0	105,000	52,500	105,000	52,500	0
<b>Transport</b>	0								
MRWA Direct Grant Funding	0	0	0	0	130,413	130,413	130,413	130,413	130,413
<b>Economic services</b>	0								
Seniors Week Event	0	0	0	0	1,000	1,000	1,000	1,000	1,000
Other Community Events Revenue	0	0	0	0	100	48	100	1,000	948
Community Christmas Party Revenue	0	0	0	0	2,000	2,000	2,000	0	0
Nadc (National Australia Day Council)	0	8,000	(1,495)	6,505	10,000	0	10,000	1,495	(8,505)
Youth Week Event Revenue	0	0	0	0	2,000	0	2,000	0	(2,000)
Grant Revenue - Stay On Your Feet	0	0	0	0	5,000	2,496	5,000	0	(2,504)
Grant Revenue - Dpird Crc Development Grant	0	0	0	0	3,000	1,500	3,000	0	(1,500)
Grant Revenue - Fitness Initiatives	0	0	0	0	5,000	2,496	5,000	0	(2,504)
Grant Revenue - Carers Week Grant	0	500	(500)	0	0	0	0	500	500
Grant Revenue - Technology and Digital Inclusion	0	2,500	0	2,500	0	0	0	0	
Grant Revenue - End of Life Planning Capacity	0	5,000	0	5,000	0	0	0	0	
CRC Operating Grant Revenue	0	0	0	0	119,428	59,714	119,428	93,171	33,457
Grant Funding The Lbw Trust Library Grant	0	0	0	0	2,000	996	2,000	2,000	996
	33,872	16,000	(35,867)	14,005	1,183,646	652,511	1,183,646	676,828	145,693

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 14  
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Dec 2025	Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
General purpose funding								
LRCI 4 - Woods Loop Road	0	110,349	(110,349)	0	110,349	55,174	110,349	110,349
LRCI 4 - Mattingly Road	0	36,595	(36,595)	0	37,000	18,500	37,000	36,595
Refurbishment/Construction BCI Old Tennis Court Building	0	0	0	0	50,000	24,996	50,000	0
WBDC - Railway Station Building Refurbishment	20,000	0	0	20,000	240,000	120,000	240,000	0
LRCI 4 - UPGRADE BROOKTON OVAL LIGHTS	0	13,671	(13,671)	0	13,671	6,834	13,671	13,671
Law, order, public safety								
Esl Grant - Emergency Services Levy - Capital East Brookton Shed	0	0	0	0	333,055	166,524	333,055	0
Dangin-Mears Road WBSFN Stage 2- Environmental Reports	0	0	0	0	35,454	17,726	35,454	0
WSFN 2 - Dangin-Mears Road - Income - 2023/24	0	0	0	0	59,715	29,856	59,715	0
Mcgrath Street - R2R Income	0	12,000	(9,373)	2,627	12,000	6,000	12,000	9,373
Youralling Road - R2R Income	0	85,097	(85,097)	0	85,097	42,548	85,097	85,097
Young Road - R2R Income	0	5,368	(5,368)	0	57,000	28,500	57,000	5,368
Ramsay Road - R2R Income	0	88,785	(70,260)	18,525	88,785	44,392	88,785	70,260
Richardson Street - R2R Income	0	55,001	(21,221)	33,780	55,000	27,500	55,000	21,221
White Street - R2R Income	0	55,000	(6,400)	48,600	55,000	27,500	55,000	6,400
Southdale Road - R2R Income	0	91,927	(48,690)	43,237	91,927	45,962	91,927	48,690
York Williams Road RRG	0	189,076	(69,318)	119,758	472,691	236,340	472,691	69,318
Davis Road - R2R Income	10,030	(10,030)	0	0	0	0	0	0
Mattingly Road - R2R Income	20,896	(20,896)	0	0	0	0	0	0
Mattingly Road Culvert - R2R Income	60,024	(60,024)	0	0	0	0	0	0
<b>TOTALS</b>	<b>110,951</b>	<b>651,918.00</b>	<b>(476,342)</b>	<b>286,527</b>	<b>1,796,744</b>	<b>898,352</b>	<b>1,796,744</b>	<b>476,342</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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

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

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Dec 2025
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Bus Bonds	1,730	370	0	2,100
Facility Hire Bonds	7,360	6,640	(4,250)	9,750
Gym Bonds	8,040	2,240	(1,050)	9,230
Other Bonds	0	1,080	(980)	100
<b>Sub-Total</b>	<b>17,130</b>	<b>10,330</b>	<b>(6,280)</b>	<b>21,180</b>
	<b>17,130</b>	<b>10,330</b>	<b>(6,280)</b>	<b>21,180</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**NOTE 16  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>						
DEPOOP	Shire depot - Building Maintenance	OCM 10.25-02	Operating Expenditure		7,000		7,000
RWSTCAP	Railway Station Building Refurbishment	OCM 08.25-04	Capital Expenditure			(322,989)	(315,989)
RWSTCAP	Railway Station Building Refurbishment	OCM 09.25-03	Capital Expenditure			(36,540)	(352,529)
ROUTCAP	Pioneer Park Refurbishment	OCM 10.25-02	Capital Expenditure			(15,500)	(368,029)
KWHCAP	Kweda Hall Renewal	OCM 10.25-02	Capital Expenditure		8,500		(359,529)
I033550	Transfer from Reserve - Railway Station Building Refurbishment	OCM 09.25-03	Capital Revenue		36,540		(322,989)
				0	52,040	(375,029)	(322,989)

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

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Fees and charges	121,616	27.67%	▲	The main variances relate to budget profiling for the Independent Living Unit Charges, Refuse Rates Charges, Sewerage Charges, Caravan Park and Private Works Income.		
Interest revenue	123,847	80.08%	▲	Actual interest revenue is currently greater than budgeted to be received.		
Other revenue	40,722	17.90%	▲	Flood damage funding funding is currently ahead of budget phasing.	Workers compensation claim income received but not budgeted for.	Emergency management funding is currently behind budget phasing.
Profit on disposal of assets	(21,650)	(92.12%)	▼			The budget phasing for profit on the disposal of assets is currently ahead of actual expenditure.
<b>Expenditure from operating activities</b>						
Employee costs	188,178	12.71%	▲	Salaries & Wages under budget at this time due to vacant position & budget profiling		
Utility charges	58,534	44.63%	▲	The budget phasing of utility expenditure is currently ahead of actual expenditure.		
Finance costs	10,312	38.06%	▲	The budget phasing of finance cost expenditure is currently ahead of actual expenditure.		
Other expenditure	(17,034)	(33.00%)	▼			Rate exemption write offs which are not budgeted for.
Loss on disposal of assets	24,822	54.53%	▲	The budget phasing for loss on the disposal of assets is currently ahead of actual expenditure.		
<b>Investing activities</b>						
Proceeds from capital grants, subsidies and contributions	(422,010)	(46.98%)	▼			Variance due to Accounting Standard AASB15 and AASB1058 recognition of revenue
Proceeds from disposal of assets	(57,818)	(37.06%)	▼			The budget phasing of the disposal of assets is currently ahead of actual expenditure.
Payments for inventories, property, plant and equipment and infrastructure	2,213,848	62.95%	▲	The variance relates to a number of capital projects which have not commenced in FY25/26 (Refer to Note 8 for details)		
<b>Financing activities</b>						
Transfer from reserves	(1,379,201)	(80.65%)	▼			The budget phasing of transfers from reserves is currently ahead of actual transfers.
Transfer to reserves	(379,255)	(73.27%)	▼			Actual transfers to reserves are currently ahead of budgeted transfers.

**14.02.26.04 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2026**

<b>File No:</b>	FIN007
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Bob Waddell - Bob Waddell and Associates Pty Ltd
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate & Community
<b>Declaration of Interest:</b>	The authors have no financial interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	18 December 2025

**Summary of Item:**

The Statement of Financial Activity for the period ending 31 January 2026 together with associated commentaries are present for Council's consideration.

**Description of Proposal:**

That Council receives the Statement of Financial Activity for the period ended 31 January 2026, as presented.

**Background:**

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

**Consultation:**

Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**

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

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

**Relevant Plans and Policy:**

There is no Council Policy relevant to this item.

**Financial Implications:**

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

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

14.02.26.04A.

**Risk Assessment:**

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

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

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

**Community & Strategic Objectives:**

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

**Comment:**

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

**OFFICER'S RECOMMENDATION**

***That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the Period Ended 31 January 2026, as included in Attachment 14.02.26.04A.***

*(Simple majority vote required)*

**Attachment**

**Attachment 14.02.26.04A – Statement of Financial Activity for 31 January 2026.**

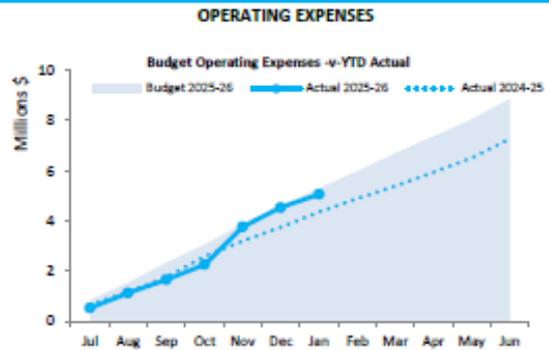
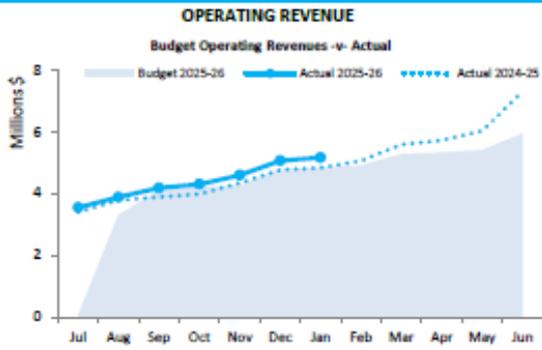
**SHIRE OF BROOKTON**  
**MONTHLY FINANCIAL REPORT**  
 (Containing the Statement of Financial Activity)  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

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

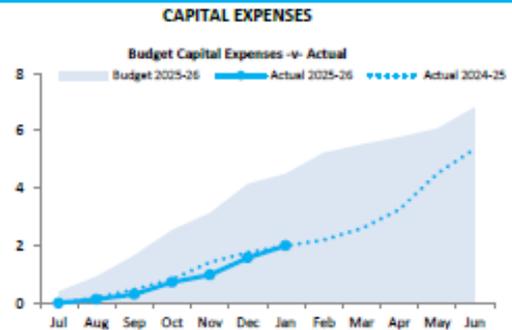
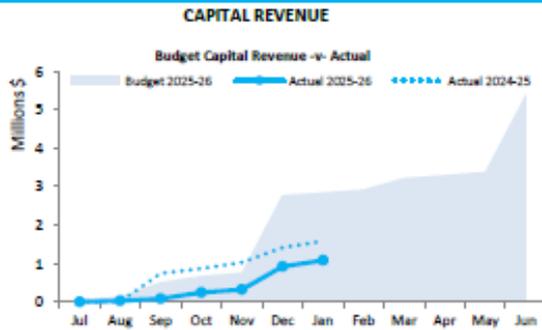
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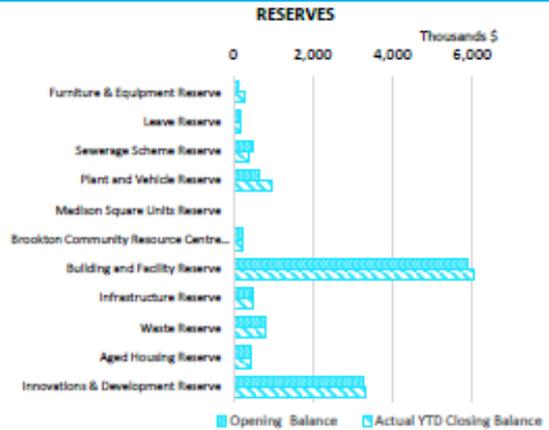
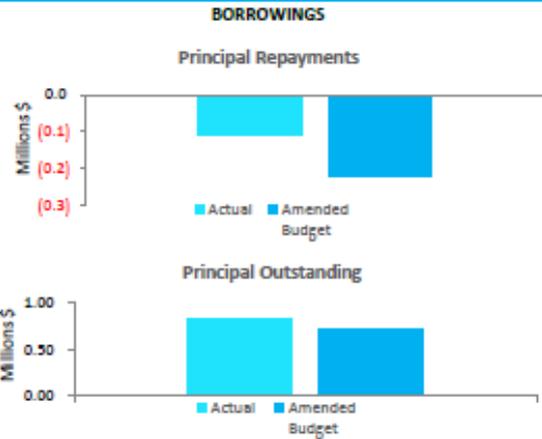
OPERATING ACTIVITIES



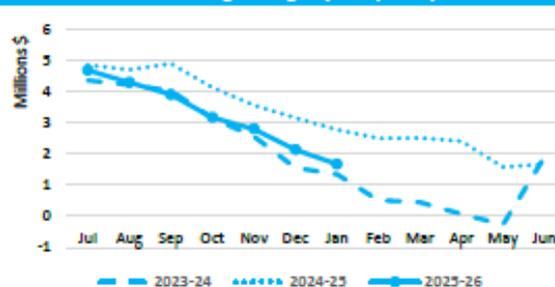
INVESTING ACTIVITIES



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	\$1.58 M	\$1.58 M	\$1.66 M	\$0.08 M
Closing	\$0.00 M	\$0.91 M	\$1.67 M	\$0.76 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.48 M	10.1%
Restricted Cash	\$13.17 M	89.9%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.02 M	
0 to 30 Days		77.7%
Over 30 Days		22.3%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected / % Outstanding
Rates Receivable	\$0.87 M	86.3%
Trade Receivable	\$0.51 M	
Over 30 Days	\$0.36 M	13.6%
Over 90 Days		78.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.49 M)	\$0.98 M	\$1.65 M	\$0.67 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.26 M	
YTD Budget	\$3.26 M	0.0%

Refer to Statement of Financial Activity

Grants, Subsidies and Contributions		
	\$	% Variance
YTD Actual	\$0.71 M	
YTD Budget	\$0.68 M	4.5%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.62 M	
YTD Budget	\$0.48 M	30.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.22 M)	(\$2.73 M)	(\$0.97 M)	\$1.76 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.10 M	
Adopted Budget	\$0.16 M	(37.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.72 M	
Adopted Budget	\$5.20 M	(67.0%)

Refer to Note 8 - Capital Acquisitions

Capital Grants and Contributions		
	\$	% Received
YTD Actual	\$0.64 M	
Adopted Budget	\$1.80 M	(64.6%)

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)
\$2.12 M	\$1.08 M	(\$0.68 M)	(\$1.76 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.11 M
Interest expense	\$0.02 M
Principal due	\$0.82 M

Refer to Note 9 - Borrowings

Reserves		
	\$	%
Reserves balance	\$13.17 M	
Interest earned	\$0.23 M	0.0%

Refer to Note 11 - Cash Reserves

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

Refer to Note 10 - Lease Liabilities

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

**REVENUE**

**RATES**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION**

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

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

BY NATURE

	Ref Note	Adopted Budget (a)	Amended Budget	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates		3,264,056	3,264,056	3,264,056	3,264,851	795	0.02%	
Grants, subsidies and contributions	13	1,183,646	1,183,646	675,719	706,383	30,664	4.54%	
Fees and charges		695,934	695,934	475,499	622,432	146,933	30.90%	▲
Interest revenue		309,326	309,326	156,487	284,440	127,953	81.77%	▲
Other revenue		459,197	459,197	238,302	273,522	35,220	14.78%	▲
Profit on disposal of assets	7	23,502	23,502	23,502	1,852	(21,650)	(92.12%)	▼
		5,935,661	5,935,661	4,833,565	5,153,481	319,916	6.62%	
<b>Expenditure from operating activities</b>								
Employee costs		(2,947,669)	(2,940,669)	(1,698,275)	(1,451,878)	246,397	14.51%	▲
Materials and contracts		(2,797,644)	(2,797,644)	(1,660,160)	(1,635,813)	24,347	1.47%	
Utility charges		(262,666)	(262,666)	(153,013)	(84,044)	68,969	45.07%	▲
Depreciation		(2,428,295)	(2,428,295)	(1,416,359)	(1,541,795)	(125,436)	(8.86%)	▼
Finance costs		(53,632)	(53,632)	(27,092)	(23,981)	3,111	11.48%	
Insurance expenses		(232,447)	(232,447)	(232,412)	(232,068)	344	0.15%	
Other expenditure		(103,278)	(103,278)	(55,899)	(71,103)	(15,204)	(27.20%)	▼
Loss on disposal of assets	7	(45,524)	(45,524)	(45,524)	(20,702)	24,822	54.53%	▲
		(8,871,155)	(8,864,155)	(5,288,734)	(5,061,384)	227,350	(4.30%)	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	1,438,381	1,560,645	122,264	8.50%	
Amount attributable to operating activities		(485,177)	(478,177)	983,212	1,652,742	669,530	68.10%	
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	1,796,744	1,796,744	969,662	635,980	(333,682)	(34.41%)	▼
Proceeds from disposal of assets	7	156,000	156,000	156,000	98,182	(57,818)	(37.06%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	16,043	15,769	(274)	(1.71%)	
		1,984,830	1,984,830	1,141,705	749,931	(381,774)	(34.31%)	
<b>Outflows from investing activities</b>								
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,568,562)	(3,868,936)	(1,717,593)	2,151,343	55.61%	▲
		(5,202,033)	(5,568,562)	(3,868,936)	(1,717,593)	2,151,343	55.61%	▲
Amount attributable to investing activities		(3,217,203)	(3,583,732)	(2,727,231)	(967,662)	1,759,569	(64.52%)	▲
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	11	3,383,589	3,420,129	1,710,064	330,863	(1,379,201)	(80.65%)	▼
		3,383,589	3,420,129	1,710,064	330,863	(1,379,201)	(80.65%)	▼
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(222,321)	(222,321)	(111,158)	(109,508)	1,650	1.48%	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	(1,622)	0	0.03%	
Transfer to reserves	11	(1,035,169)	(1,035,169)	(517,584)	(896,839)	(379,255)	(73.27%)	▼
		(1,259,112)	(1,259,112)	(630,364)	(1,007,968)	(377,604)	59.90%	▼
Amount attributable to financing activities		2,124,477	2,161,017	1,079,700	(677,105)	(1,756,805)	(162.71%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,577,903	1,577,903	1,577,903	1,660,758	82,855	5.25%	
Amount attributable to operating activities		(485,177)	(478,177)	983,212	1,652,742	669,530	68.10%	
Amount attributable to investing activities		(3,217,203)	(3,583,732)	(2,727,231)	(967,662)	1,759,569	(64.52%)	▲
Amount attributable to financing activities		2,124,477	2,161,017	1,079,700	(677,105)	(1,756,805)	(162.71%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	(322,989)	913,584	1,668,733	755,149	(82.66%)	▲
<b>KEY INFORMATION</b>								
▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.						(7,000.00)		
Refer to Note 17 for an explanation of the reasons for the variance.						366,529.00		
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.						(36,540.00)		

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

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>									
Revenue from operating activities									
Governance		5,010	5,010	4,581	5,885	1,304	28.46%	▲	
General Purpose Funding - Rates	6	3,264,056	3,264,056	3,264,056	3,264,851	795	0.02%	▲	
General Purpose Funding - Other		779,663	779,663	283,170	445,194	162,024	57.22%	▲	\$
Law, Order and Public Safety		394,225	394,225	209,854	153,383	(56,471)	(26.91%)	▼	\$
Health		300	300	175	120	(55)	(31.42%)	▼	
Education and Welfare		57,338	57,338	33,439	42,328	8,889	26.58%	▲	
Housing		136,186	136,186	53,655	68,591	14,936	27.84%	▲	\$
Community Amenities		470,081	470,081	461,401	487,598	26,197	5.68%	▲	
Recreation and Culture		34,540	34,540	21,072	38,198	17,126	81.27%	▲	\$
Transport		338,025	338,025	241,771	274,978	33,207	13.73%	▲	\$
Economic Services		430,837	430,837	245,586	295,604	50,018	20.37%	▲	\$
Other Property and Services		25,400	25,400	14,805	76,751	61,946	418.41%	▲	\$
		5,935,661	5,935,661	4,833,565	5,153,481	319,916	6.62%	▲	
Expenditure from operating activities									
Governance		(735,385)	(735,385)	(442,255)	(392,671)	49,584	11.21%	▲	\$
General Purpose Funding		(485,778)	(485,778)	(282,838)	(299,683)	(16,845)	(5.96%)	▼	
Law, Order and Public Safety		(780,050)	(780,050)	(461,974)	(508,237)	(46,263)	(10.01%)	▼	\$
Health		(24,067)	(24,067)	(14,083)	(11,749)	2,334	16.57%	▲	
Education and Welfare		(135,611)	(135,611)	(80,751)	(54,064)	26,687	33.05%	▲	\$
Housing		(186,353)	(186,353)	(111,080)	(76,273)	34,807	31.34%	▲	\$
Community Amenities		(763,673)	(763,673)	(443,524)	(358,195)	85,329	19.24%	▲	\$
Recreation and Culture		(1,165,801)	(1,165,801)	(691,200)	(681,305)	9,895	1.43%	▲	
Transport		(3,593,672)	(3,586,672)	(2,119,025)	(2,158,781)	(39,756)	(1.88%)	▼	
Economic Services		(946,337)	(946,337)	(572,741)	(431,947)	140,794	24.58%	▲	\$
Other Property and Services		(54,428)	(54,428)	(69,263)	(88,480)	(19,217)	(27.74%)	▼	\$
		(8,871,155)	(8,864,155)	(5,288,734)	(5,061,384)	227,350	4.30%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,450,317	2,450,317	1,438,381	1,560,645	122,264	8.50%		
Amount attributable to operating activities		(485,177)	(478,177)	983,212	1,652,742	669,530	68.10%		
<b>INVESTING ACTIVITIES</b>									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	14	1,796,744	1,796,744	969,662	635,980	(333,682)	(34.41%)	▼	\$
Proceeds from Disposal of Assets	7	156,000	156,000	156,000	98,182	(57,818)	(37.06%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	32,086	32,086	16,043	15,769	(274)	(1.71%)	▼	
		1,984,830	1,984,830	1,141,705	749,931	(391,774)	(34.31%)	▼	
Outflows from investing activities									
Payments for inventories, property, plant and equipment and infrastructure	8	(5,202,033)	(5,568,562)	(3,868,936)	(1,717,593)	2,151,343	55.61%	▲	\$
		(5,202,033)	(5,568,562)	(3,868,936)	(1,717,593)	2,151,343	(55.61%)	▲	
Amount attributable to investing activities		(3,217,203)	(3,583,732)	(2,727,231)	(967,662)	1,759,569	(64.52%)	▲	
<b>FINANCING ACTIVITIES</b>									
Inflows from financing activities									
Transfer from Reserves	11	3,383,589	3,420,129	1,710,064	330,863	(1,379,201)	(80.65%)	▼	\$
		3,383,589	3,420,129	1,710,064	330,863	(1,379,201)	(80.65%)	▼	
Outflows from financing activities									
Repayment of borrowings	9	(222,321)	(222,321)	(111,158)	(109,508)	1,650	1.48%	▲	
Payments for principal portion of lease liabilities	10	(1,622)	(1,622)	(1,622)	(1,622)	0	0.03%	▲	
Transfer to Reserves	11	(1,035,169)	(1,035,169)	(517,584)	(896,839)	(379,255)	(73.27%)	▼	\$
		(1,259,112)	(1,259,112)	(630,364)	(1,007,968)	(377,604)	59.90%	▼	
Amount attributable to financing activities		2,124,477	2,161,017	1,079,700	(677,105)	(1,756,805)	(162.71%)	▼	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
Net current assets at start of financial year - surplus/(deficit)	1	1,577,903	1,577,903	1,577,903	1,660,758	82,855	5.25%	▲	
Amount attributable to operating activities		(485,177)	(478,177)	983,212	1,652,742	669,530	68.10%		
Amount attributable to investing activities		(3,217,203)	(3,583,732)	(2,727,231)	(967,662)	1,759,569	(64.52%)	▲	
Amount attributable to financing activities		2,124,477	2,161,017	1,079,700	(677,105)	(1,756,805)	(162.71%)	▼	
Net current assets at end of financial year - surplus/(deficit)	1	0	(322,989)	913,584	1,668,733	755,149	(82.66%)	▲	

KEY INFORMATION

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

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

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

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

#### BASIS OF PREPARATION

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

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

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

#### SIGNIFICANT ACCOUNTING POLICES

##### CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

##### GOODS AND SERVICES TAX

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

##### ROUNDING OFF FIGURES

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

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2026

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
<b>Non-cash items excluded from operating activities</b>					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(23,502)	(23,502)	(23,502)	(1,852)
Add: Loss on asset disposals	7	45,524	45,524	45,524	20,702
Add: Depreciation on assets		2,428,295	2,428,295	1,416,359	1,541,795
<b>Total non-cash items excluded from operating activities</b>		<b>2,450,317</b>	<b>2,450,317</b>	<b>1,438,381</b>	<b>1,560,645</b>

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening	Amended Budget Opening	Last Year Closing	Year to Date
	30 June 2025	30 June 2025	30 June 2025	31 January 2026
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(12,600,298)	(12,600,298)	(13,166,274)
Less: - Financial assets at amortised cost - self supporting loans	4	(32,086)	(32,086)	(16,317)
Add: Borrowings	9	222,321	222,321	112,813
Add: Lease liabilities	10	1,622	1,622	0
<b>Total adjustments to net current assets</b>		<b>(12,408,441)</b>	<b>(12,408,442)</b>	<b>(13,069,778)</b>

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

<b>Current assets</b>					
Cash and cash equivalents	2	2,089,647	2,089,647	2,172,337	4,195,040
Financial assets at amortised cost	4	12,632,384	12,632,384	12,600,298	10,453,177
Rates receivables	3	152,766	152,766	152,766	441,776
Receivables	3	356,315	356,315	356,315	364,566
Other current assets	4	105,749	105,749	137,836	71,940
<b>Less: Current liabilities</b>					
Payables	5	(593,222)	(593,222)	(608,764)	(144,762)
Borrowings	9	(222,321)	(222,321)	(222,321)	(112,813)
Contract liabilities	12	(160,528)	(160,528)	(144,822)	(157,588)
Lease liabilities	10	(1,622)	(1,622)	(1,622)	0
Provisions	12	(372,824)	(372,824)	(372,824)	(372,824)
Less: Total adjustments to net current assets	1(b)	(12,408,441)	(12,408,441)	(12,408,442)	(13,069,778)
<b>Closing funding surplus / (deficit)</b>		<b>1,577,903</b>	<b>1,577,903</b>	<b>1,660,758</b>	<b>1,668,733</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

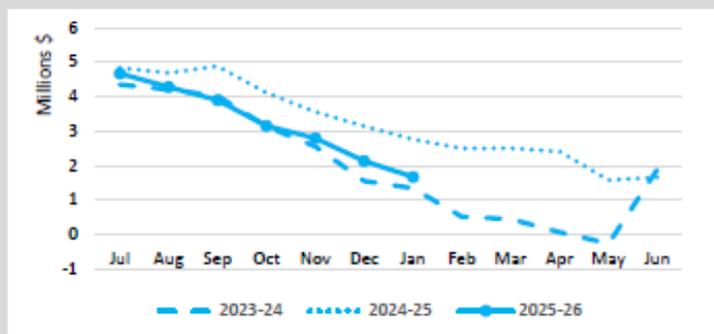
Adjusted Net Current Assets	Note	Last Years Closing	This Time Last Year	Year to Date Actual
		30/06/2025	31/01/2025	31/01/2026
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,172,337	3,190,622	1,481,943
Cash Restricted - Reserves	2	12,600,298	12,448,575	13,166,274
Receivables - Rates	3	152,766	351,086	441,776
Receivables - Other	3	356,315	255,443	364,566
Other Financial Assets	4	32,086	15,239	16,317
Inventories	4	57,012	30,808	55,623
		<b>15,419,552</b>	<b>16,291,773</b>	<b>15,526,498</b>
<b>Less: Current Liabilities</b>				
Payables	5	(591,407)	(60,897)	(125,562)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(144,822)	(630,300)	(157,588)
Bonds & Deposits	5	(17,357)	(16,530)	(19,200)
Loan and Lease Liability	9	(223,942)	(106,302)	(112,813)
Provisions	12	(372,824)	(353,756)	(372,824)
		<b>(1,350,352)</b>	<b>(1,167,785)</b>	<b>(787,987)</b>
Less: Cash Reserves	11	(12,600,298)	(12,448,575)	(13,166,274)
Add Back: Loan and Lease Liability		223,942	106,302	112,813
Less : Loan Receivable - clubs/institutions		(32,086)	(15,239)	(16,317)
<b>Net Current Funding Position</b>		<b>1,660,758</b>	<b>2,766,475</b>	<b>1,668,733</b>

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
<b>\$1.67 M</b>
Last Year YTD
Surplus(Deficit)
<b>\$2.77 M</b>

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash Floats	Cash and cash equivalents	550		550		N/A	NIL	On hand
<b>At Call Deposits</b>								
Municipal Cash At Bank	Cash and cash equivalents	331,495		331,495		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	130,697		130,697		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,000,000		1,000,000		WATC	3.55%	OCD
Bond Cash At Bank	Cash and cash equivalents	19,200		19,200		Bendigo	0.00%	N/A
<b>Term Deposits</b>								
Reserves Cash At Bank	Cash and cash equivalents		2,713,097	2,713,097		Bendigo	2.95%	20/03/2026
Reserves Cash At Bank	Financial assets at amortised cost		10,453,177	10,453,177		WATC	4.01%	22/06/2026
<b>Total</b>		<b>1,481,943</b>	<b>13,166,274</b>	<b>14,648,217</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,481,943	2,713,097	4,195,040	0			
Financial assets at amortised cost		0	10,453,177	10,453,177	0			
		<b>1,481,943</b>	<b>13,166,274</b>	<b>14,648,217</b>	<b>0</b>			

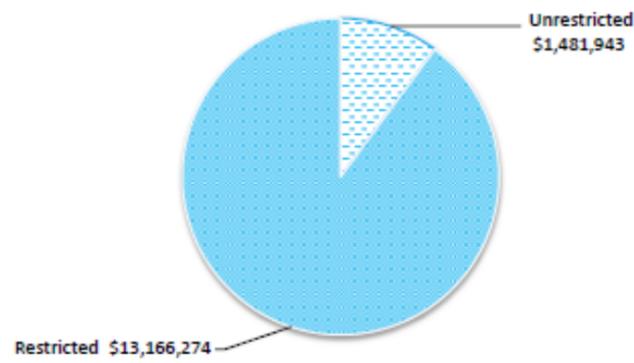
**KEY INFORMATION**

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

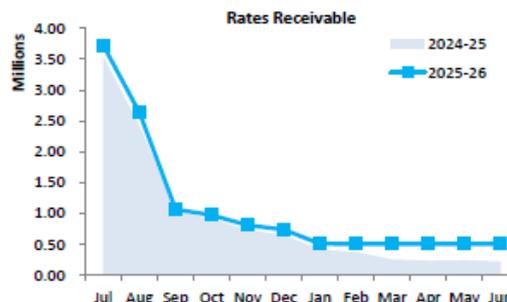
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous years	167,905	221,097
Levied this year	3,375,487	3,501,071
Less - collections to date	(3,322,294)	(3,212,061)
<b>Gross rates collectable</b>	<b>221,097</b>	<b>510,107</b>
<b>Net rates collectable</b>	<b>221,097</b>	<b>510,107</b>
% Collected	93.8%	86.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(35)	18,949	9,276	23,827	190,869	242,886
Percentage	0.0%	7.8%	3.8%	9.8%	78.6%	
<b>Balance per trial balance</b>						
Sundry receivable						242,886
GST receivable						47,739
Other Receivables						18,580
Receivable - Employee Related Provisions - Current						55,361
<b>Total receivables general outstanding</b>						<b>364,566</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

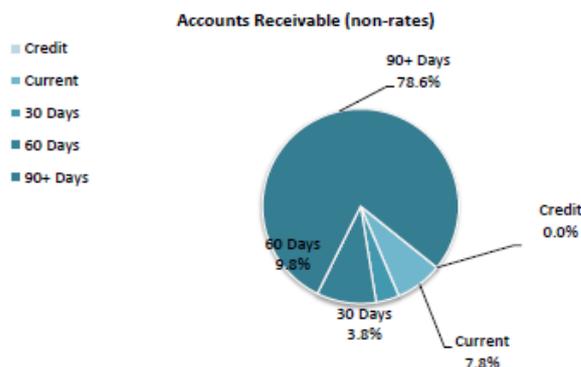
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	32,086	0	(15,769)	16,317
<b>Inventory</b>				
Fuel and materials (including gravel)	57,012	0	(1,389)	55,623
Accrued income/prepayments	48,737	0	(48,737)	0
<b>Total other current assets</b>	<b>137,836</b>	<b>0</b>	<b>(65,896)</b>	<b>71,940</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

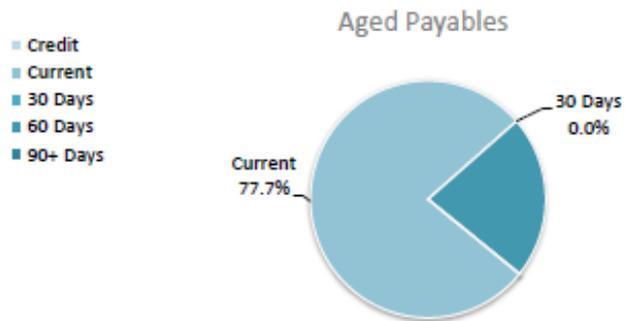
OPERATING ACTIVITIES  
NOTE 5  
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	14,185	0	4,065	0	18,250
Percentage	0%	77.7%	0%	22.3%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						18,250
Other creditors						33,568
ATO liabilities						8,114
Payroll creditors						43,262
Bonds and deposits held						19,200
Prepaid (Excess) Rates						22,369
<b>Total payables general outstanding</b>						<b>144,762</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

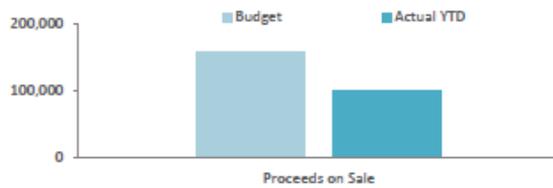
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Residential	0.07217	257	4,991,820	360,260	0	0	360,260	360,260	1,611	115	361,985
Industrial	0.07217	5	106,990	7,721	0	0	7,721	7,721	0	0	7,721
Commercial	0.07217	19	867,425	63,739	0	0	62,602	65,729	(313)	0	65,416
GRV	0.07217	2	387,500	27,966	0	0	27,966	27,966	0	0	27,966
<b>Unimproved value</b>											
Unimproved	0.00535	201	404,271,000	2,162,850	0	0	2,162,850	2,162,850	(43)	(3,273)	2,159,534
Sub-Total		484	410,624,735	2,622,536	0	0	2,621,399	2,624,526	1,255	(3,158)	2,622,623
<b>Minimum payment</b>	<b>Minimum \$</b>										
Residential	995	73	235,473	72,635	0	0	72,635	72,635	0	0	72,635
Industrial	995	2	10,920	1,990	0	0	1,990	1,990	0	0	1,990
Commercial	995	14	108,046	13,930	0	0	13,930	13,930	0	0	13,930
GRV	995	1	8,100	995	0	0	995	995	0	0	995
Unimproved	1,663	174	29,400,490	289,362	0	0	289,362	289,362	0	0	289,362
Sub-total		264	29,763,029	378,912	0	0	378,912	378,912	0	0	378,912
		748	440,387,764	3,001,448	0	0	3,000,311	3,003,438	1,255	(3,158)	3,001,535
Concession							(1,900)				(1,039)
Amount from general rates							2,998,411				3,000,495
Sewerage - GRV - Rate in Dollar	0.05411	163	369,085	196,911			196,911	196,790	(1,554)	0	197,236
Sewerage Rates Minimum	731	36	190,314	26,316			26,316	24,854	0	0	24,854
Ex-gratia rates (CBH)	Tonnage	2		42,418			42,418				42,266
<b>Total general rates</b>							<b>3,264,056</b>		<b>0</b>	<b>0</b>	<b>3,264,851</b>
<b>Total</b>		<b>748</b>					<b>3,264,056</b>				<b>3,264,851</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2025 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
PAV6	2021 MAZDA CX-8 DIESEL FWD - 01B0	39,570	25,000	0	(14,570)	42,000	25,455	0	(16,545)
PAV317	2022 MITSUBISHI TRITON MR4X47 4X4 DUAL CAB - MIW	28,113	25,000	0	(3,113)	30,344	29,091	0	(1,254)
PU38	2022 ISUZU D-MAX 4X2 SINGLE CAB - BMO	25,925	15,000		(10,925)	25,630	22,727	0	(2,903)
	<b>Transport</b>								
PR9	2012 BOMAG SMOOTH DRUM ROLLER - BO5416	37,292	50,000	12,708	0	0	0	0	0
PPT4	BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	7,792	1,000	0	(6,792)	0	0	0	0
PT5	PORTABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	0	0	0	0
PT6	PORTABLE MESSAGE BOARD TRAILER	10,062	5,000	0	(5,062)	0	0	0	0
PU33	MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	15,000	15,000	0	0	15,000	16,364	1,364	0
PU37	2014 FOTON TUNLAND UTE	4,206	15,000	10,794	0	4,057	4,545	489	0
		<b>178,022</b>	<b>156,000</b>	<b>23,502</b>	<b>(45,524)</b>	<b>117,031</b>	<b>98,182</b>	<b>1,852</b>	<b>(20,702)</b>



Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	2,684,583	3,051,112	1,740,911	355,873	(1,385,038)
Furniture and equipment	151,500	151,500	133,326	24,344	(108,982)
Plant and equipment	593,000	593,000	593,000	508,764	(84,236)
Infrastructure - roads	1,320,111	1,320,111	1,099,642	588,410	(511,232)
Infrastructure - footpaths	75,000	75,000	64,574	15,400	(49,174)
Infrastructure - parks and gardens	41,000	41,000	41,000	0	(41,000)
Infrastructure - sewerage	329,339	329,339	192,108	218,312	26,204
Infrastructure - water	7,500	7,500	4,375	6,489	2,114
<b>Payments for Capital Acquisitions</b>	<b>5,202,033</b>	<b>5,568,562</b>	<b>3,868,936</b>	<b>1,717,593</b>	<b>(2,151,343)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,796,744	1,796,744	935,790	635,980	(299,810)
Other (disposals & C/Fwd)	156,000	156,000	156,000	98,182	(57,818)
Plant and Vehicle Reserve	593,000	593,000	178,132	178,132	0
Furniture & Equipment Reserve	178,710	178,710	10,010	10,010	0
Sewerage Scheme Reserve	199,680	199,680	130,950	130,950	0
Building and Facility Reserve	804,583	804,583	11,770	11,770	0
Infrastructure Reserve	97,616	97,616	0	0	0
Innovations & Development Reserve	1,546,540	1,546,540	0	0	0
Contribution - operations	(170,840)	195,689	2,446,283	652,568	(1,793,715)
<b>Capital funding total</b>	<b>5,202,033</b>	<b>5,568,562</b>	<b>3,868,936</b>	<b>1,717,593</b>	<b>(2,151,343)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

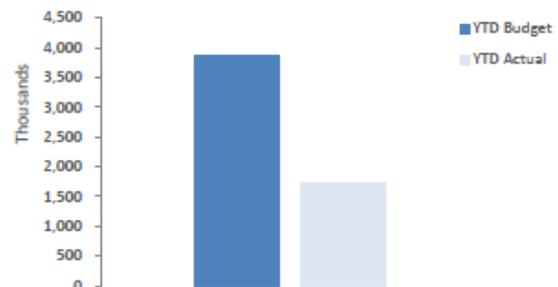
**Initial recognition and measurement for assets held at cost**

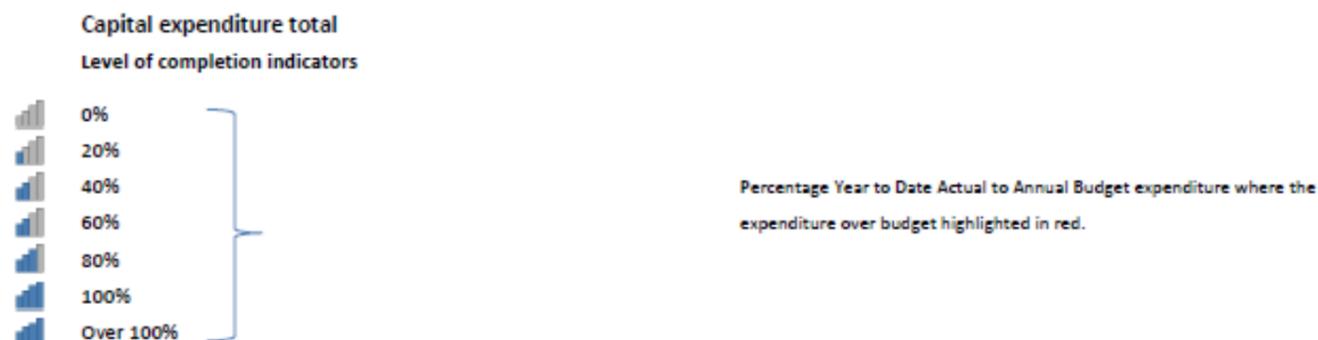
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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

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

Payments for Capital Acquisitions



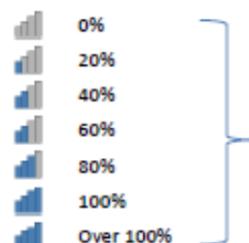


Level of completion indicator, please see table at the end of this note for further detail.

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted	Amended	YTD Budget	YTD Actual	Variance
				Budget	Budget			(Under)/Over
				\$	\$	\$	\$	\$
<b>Buildings</b>								
E042510	SHADCAP	9230	SHADE SHETER - ADMINISTRATION OFFICE	(15,000)	(15,000)	(15,000)	(10,169)	(4,831)
<b>Total - Governance</b>				(15,000)	(15,000)	(15,000)	(10,169)	(4,831)
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(56,583)	(56,583)	(33,005)	(61,933)	28,928
<b>Total - Law, Order &amp; Public Safety</b>				(56,583)	(56,583)	(33,005)	(61,933)	28,928
<b>Housing</b>								
E091511	SHCOSFC3	9230	HOSUING PROGRAM ADDITIONAL STAFF HOUSING	(500,000)	(500,000)	(250,000)	0	(250,000)
E091515	10MACAP	9230	10 MARSH AVE	(12,000)	(12,000)	(7,000)	(11,770)	4,770
E092510	RLANDCAP	9230	PURCHASE ADDITIONAL RESIDENTIAL LAND - STOCK	(45,000)	(45,000)	(26,250)	0	(26,250)
<b>Total - Housing</b>				(557,000)	(557,000)	(283,250)	(11,770)	(271,480)
<b>Recreation And Culture</b>								
E111512		9230	KWEDA HALL RENEWAL	(8,500)	0	0	0	0
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(100,000)	(100,000)	(40,000)	0	(40,000)
E112510	POOLCAP	9230	POOL - CAPITAL	(51,000)	(51,000)	(34,000)	0	(34,000)
E112510	STBLOC	9230	STARTING BLOCKS - POOL	(20,000)	(20,000)	(13,332)	0	(13,332)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(1,700,000)	(2,059,529)	(1,201,389)	(266,881)	(934,508)
E112510	POOLFP	9230	FOOTPATHS BROOKTON AQUATIC CENTRE	(20,000)	(20,000)	(11,662)	0	(11,662)
E115510	MUSECAP	9230	MUSEUM - CAPITAL	(10,500)	(10,500)	(6,125)	0	(6,125)
E113510	TENNCAP	9230	OLD TENNIS PAVILION - REFURBISHMENT	(50,000)	(50,000)	(29,162)	0	(29,162)
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(20,000)	(20,000)	(11,662)	0	(11,662)
E113510	ROUTCAP	9230	ROTUNDA - PIONEER PARK REFURBISHMENT	0	(15,500)	(15,500)	0	(15,500)
<b>Total - Recreation And Culture</b>				(1,980,000)	(2,346,529)	(1,362,832)	(266,881)	(1,095,951)
<b>Economic Services</b>								
E132510		9230	PURCHASE BUILDINGS	(20,000)	(20,000)	(11,662)	0	(11,662)
E136510	INDLCAP	9230	LAND FOR BROOKTON COMMERCIAL/INDUSTRIAL HUB	(50,000)	(50,000)	(29,162)	0	(29,162)
E136510	SEACON	9230	SEA CONTAINER STORAGE	(6,000)	(6,000)	(6,000)	(5,120)	(880)
<b>Total - Economic Services</b>				(76,000)	(76,000)	(46,824)	(5,120)	(41,704)
				0	0	0	0	0
<b>Total - Buildings</b>				(2,684,583)	(3,051,112)	(1,740,911)	(355,873)	(1,385,038)
<b>Plant &amp; Equipment</b>								
<b>Governance</b>								
E042531		9234	ADMIN PURCHASE CEO VEHICLE	(60,000)	(60,000)	(60,000)	(60,626)	626
E042534		9234	ADMIN PURCHASE MIW VEHICLE	(55,000)	(55,000)	(55,000)	(54,525)	(475)
E042533		9234	ADMIN PURCHASE BMO VEHICLE	(48,000)	(48,000)	(48,000)	(41,267)	6,733
<b>Total - Governance</b>				(163,000)	(163,000)	(163,000)	(156,418)	6,884
<b>Community Amenities</b>								

<b>Total - Community Amenities</b>				0	0	0	0	0
<b>Other Property &amp; Services</b>								
E143530	EP005	9234	PURCHASE P&E - REPLACEMENT PR9 2012 BOMAG SMOOTH DR	(230,000)	(230,000)	(230,000)	(179,990)	(50,010)
E143530	LIGHTV6	9234	PURCHASE P&E - REPLACEMENT PPT4 BARTCO PORTABLE TRAFFIC LIGHT SYSTEM & TRAILER	(30,000)	(30,000)	(30,000)	(29,285)	(715)
E143530	LIGHTV7	9234	PURCHASE P&E - REPLACEMENT PT5 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV8	9234	PURCHASE P&E - REPLACEMENT PT6 PORTABLE MESSAGE BOARD TRAILER	(40,000)	(40,000)	(40,000)	(30,365)	(9,635)
E143530	LIGHTV9	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	(45,000)	(45,000)	(45,000)	(41,113)	(3,888)
E143530	LIGHTV3	9234	PURCHASE P&E - REPLACEMENT 2014 FOTON TUNLAND UTE	(45,000)	(45,000)	(45,000)	(41,228)	(3,773)
<b>Total - Other Property &amp; Services</b>				<b>(430,000)</b>	<b>(430,000)</b>	<b>(430,000)</b>	<b>(352,346)</b>	<b>(77,654)</b>
<b>Total - Plant &amp; Equipment</b>				<b>(593,000)</b>	<b>(593,000)</b>	<b>(593,000)</b>	<b>(508,764)</b>	<b>(70,769)</b>
<b>Furniture &amp; Equipment</b>								
<b>Governance</b>								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(31,500)	(31,500)	(31,500)	(24,344)	(7,156)
E042520	SERVCAP	9232	ADMIN SERVER	(75,000)	(75,000)	(75,000)	0	(75,000)
E042520	COMPCAP	9232	INTEGRITY ATTAIN SOFTWARE - COMPLIANCE RECORDS MANAC	0	0	0	0	0
<b>Total - Governance</b>				<b>(106,500)</b>	<b>(106,500)</b>	<b>(106,500)</b>	<b>(24,344)</b>	<b>(82,156)</b>
<b>Recreation &amp; Culture</b>								
E115520	ARTCAP	9232	ARTWORK - PUBLIC AND VISUAL	(20,000)	(20,000)	(11,662)	0	(11,662)
E116520		9232	PURCHASE FURNITURE & EQUIPMENT	(18,000)	(18,000)	(10,500)	0	(10,500)
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(7,000)	(7,000)	(4,664)	0	(4,664)
<b>Total - Recreation &amp; Culture</b>				<b>(45,000)</b>	<b>(45,000)</b>	<b>(26,826)</b>	<b>0</b>	<b>(26,826)</b>
<b>Total - Furniture &amp; Equipment</b>				<b>(151,500)</b>	<b>(151,500)</b>	<b>(133,326)</b>	<b>(24,344)</b>	<b>(108,982)</b>
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(709,036)	(709,036)	(709,032)	(119,260)	(589,772)
E121560	RICHR2R	9250	RICHARDSON STREET - RESEAL (RTR)	(55,000)	(55,000)	(55,000)	(52,056)	(2,944)
E121560	YOURR2R	9250	YOURALLING ROAD R2R	(85,097)	(85,097)	(85,096)	(86,189)	1,093
E121560	YOUNR2R	9250	YOUNG ROAD R2R	(57,000)	(57,000)	0	(44,646)	44,646
E121560	MCGSR2R	9250	MCGRATH STREET R2R	(12,000)	(12,000)	(12,000)	(13,357)	1,357
E121560	RAMR2R	9250	RAMSAY ROAD R2R	(88,785)	(88,785)	0	(73,897)	73,897
E121560	WHISR2R	9250	WHITE STREET	(55,000)	(55,000)	(55,000)	(51,262)	(3,738)
E121565	SODAR2R	9250	SOUTH DALE ROAD R2R	(91,927)	(91,927)	(91,926)	(76,424)	(15,502)
E121565	WBSF3	9250	DANGIN-MEARS ROAD WBSF ENVIRONMENTAL REPORTS 25/26	(38,000)	(38,000)	(22,162)	(30,796)	8,634
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK 23/24	(63,696)	(63,696)	(37,142)	(40,522)	3,380
E121570	BRIDGE11	9250	BRIDGE 3150A ALDERSYDE NORTH ROAD	(39,017)	(39,017)	(19,508)	0	(19,508)

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 Budget	YTD Actual	Variance (Under)/Over
				Budget	Budget			
E121570	BRIDGE12	9250	BRIDGE 4878A BROOKTON KWEDA ROAD	\$ (25,553)	\$ (25,553)	\$ (12,776)	\$ 0	\$ (12,776)
<b>Total - Transport</b>				<b>(1,320,111)</b>	<b>(1,320,111)</b>	<b>(1,099,642)</b>	<b>(588,410)</b>	<b>(511,232)</b>
<b>Total - Infrastructure - Roads</b>				<b>(1,320,111)</b>	<b>(1,320,111)</b>	<b>(1,099,642)</b>	<b>(588,410)</b>	<b>(511,232)</b>
<b>Infrastructure - Sewerage</b>								
<b>Community Amenities</b>								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(172,292)	(172,292)	(100,499)	(87,362)	(13,137)
E107541	HVCAPO5	9262	HAPPY VALLEY SMART TECH BORE TANK CONTROL SYSTEM	(7,500)	(7,500)	(4,375)	(6,489)	2,114
E102540	SEWEDS	9254	BROOKTON WASTEWATER (EFFLUENT) OXIDATION POND - DESLUDGING	(157,047)	(157,047)	(91,609)	(130,950)	39,341
<b>Total - Community Amenities</b>				<b>(336,839)</b>	<b>(336,839)</b>	<b>(196,483)</b>	<b>(224,801)</b>	<b>28,318</b>
<b>Total - Infrastructure - Sewerage</b>				<b>(336,839)</b>	<b>(336,839)</b>	<b>(196,483)</b>	<b>(224,801)</b>	<b>28,318</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
E121575	CORBFP	9252	FOOTPATH - CORBERDING ROAD - GAYNOR AND MCGRATH ST	(50,000)	(50,000)	(50,000)	0	(50,000)
E121575	ROBIAR	9252	ACCESSIBLE RAMP - ROBINSON ROAD	(5,000)	(5,000)	(2,912)	0	(2,912)
E121575	MEMPFP	9252	MEMORAL PARK FOOTPATH	(20,000)	(20,000)	(11,662)	(15,400)	3,738
<b>Total - Transport</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(64,574)</b>	<b>(15,400)</b>	<b>(49,174)</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(64,574)</b>	<b>(15,400)</b>	<b>(49,174)</b>
<b>Infrastructure - Parks &amp; Gardens</b>								
<b>Recreation And Culture</b>								
E111550	WBSPCAP	9256	WB EVA SPORT PAVILION	(41,000)	(41,000)	(41,000)	0	(41,000)
<b>Total - Recreation And Culture</b>				<b>(41,000)</b>	<b>(41,000)</b>	<b>(41,000)</b>	<b>0</b>	<b>(41,000)</b>
<b>Total - Infrastructure - Parks &amp; Gardens</b>				<b>(41,000)</b>	<b>(41,000)</b>	<b>(41,000)</b>	<b>0</b>	<b>(41,000)</b>
<b>Grand Total</b>				<b>(5,202,033)</b>	<b>(5,568,562)</b>	<b>(3,868,936)</b>	<b>(1,717,593)</b>	<b>(2,137,877)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS

Repayments - borrowings

Particulars	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>														
Kalkarni Residency (20%)	80	12,124	0	0	0	(5,978)	(12,124)	(12,124)	6,146	0	0	(277)	(593)	(593)
<b>Housing</b>														
Staff Housing (33%)	80	20,005	0	0	0	(9,864)	(20,005)	(20,005)	10,141	(0)	(0)	(458)	(979)	(979)
<b>Community amenities</b>														
Sewerage (14%)	80	8,487	0	0	0	(4,185)	(8,487)	(8,487)	4,302	(0)	(0)	(194)	(415)	(415)
Effluent Loan	83	575,905	0	0	0	(24,636)	(49,825)	(49,825)	551,270	526,080	526,080	(10,407)	(29,148)	(29,148)
<b>Recreation and culture</b>														
Sport & Recreation	81	210,174	0	0	0	(39,213)	(79,789)	(79,789)	170,961	130,385	130,385	(9,406)	(14,947)	(14,947)
<b>Other property and services</b>														
Grader (33%)	80	20,005	0	0	0	(9,864)	(20,005)	(20,005)	10,141	(0)	(0)	(458)	(978)	(978)
		<b>846,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(93,739)</b>	<b>(190,235)</b>	<b>(190,235)</b>	<b>752,961</b>	<b>656,465</b>	<b>656,465</b>	<b>(21,200)</b>	<b>(47,060)</b>	<b>(47,060)</b>
<b>Self supporting loans</b>														
<b>General purpose funding</b>														
Country Club	82	84,518	0	0	0	(15,769)	(32,086)	(32,086)	68,749	52,431	52,431	(2,221)	(6,012)	(6,012)
		<b>84,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,769)</b>	<b>(32,086)</b>	<b>(32,086)</b>	<b>68,749</b>	<b>52,431</b>	<b>52,431</b>	<b>(2,221)</b>	<b>(6,012)</b>	<b>(6,012)</b>
<b>Total</b>		<b>931,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(109,508)</b>	<b>(222,321)</b>	<b>(222,321)</b>	<b>821,710.53</b>	<b>708,896</b>	<b>708,896</b>	<b>(23,421)</b>	<b>(53,072)</b>	<b>(53,072)</b>
Current borrowings		222,321							112,813					
Non-current borrowings		708,898							708,898					
		<b>931,218</b>							<b>821,711</b>					

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

Unspent borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30-06-2025	During Year	During Year	Balance 31 January 2026
		\$	\$	\$	\$
Effluent Loan	2/09/2024	148,862	0	(87,362)	61,500
		<b>148,862</b>	<b>0</b>	<b>(87,362)</b>	<b>61,500</b>

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES

Movement in carrying amounts

Information on leases	Particulars	Lease No.	1 July 2025	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
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities	Re-Use Water Dam	LE-03	17,469	0	0	0	(1,622)	(1,622)	(1,622)	15,847	15,847	15,847	(560)	(560)	(560)
<b>Total</b>			<b>17,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,622)</b>	<b>(1,622)</b>	<b>(1,622)</b>	<b>15,847</b>	<b>15,847</b>	<b>15,847</b>	<b>(560)</b>	<b>(560)</b>	<b>(560)</b>
Current lease liabilities			1,622							0					
Non-current lease liabilities			15,847							15,847					
			<b>17,469</b>							<b>15,847</b>					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 11  
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture & Equipment Reserve	153,337	3,432	4,622	129,000	129,000	(178,710)	(10,010)	107,059	276,948
Leave Reserve	159,363	3,567	2,801	0	0	0	0	162,930	162,164
Sewerage Scheme Reserve	520,587	11,651	7,029	0	0	(199,680)	(130,950)	332,558	396,666
Plant and Vehicle Reserve	655,510	14,671	15,886	531,000	447,727	(593,000)	(178,132)	608,181	940,991
Madison Square Units Reserve	35,732	800	633	311	311	0	0	36,843	36,676
Brookton Community Resource Centre	241,385	5,402	4,242	0	0	0	0	246,787	245,628
Building and Facility Reserve	5,857,969	131,104	104,033	78,347	78,347	(804,583)	(11,770)	5,262,837	6,028,579
Infrastructure Reserve	474,945	10,629	8,347	0	0	(97,616)	0	387,958	483,292
Waste Reserve	796,986	17,837	14,242	14,511	14,511	0	0	829,334	825,740
Aged Housing Reserve	462,222	10,345	8,124	0	0	0	0	472,567	470,346
Innovations & Development Reserve	3,242,262	72,562	56,983	0	0	(1,546,540)	0	1,768,284	3,299,245
	12,600,298	282,000	226,942	753,169	669,896	(3,420,129)	(330,863)	10,215,338	13,166,274

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 12  
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2026
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		33,872	0	16,000	(39,173)	10,699
- Capital grant/contribution liabilities		110,951	0	671,918	(635,980)	146,889
<b>Total other liabilities</b>		<b>144,822</b>	<b>0</b>	<b>687,918</b>	<b>(675,153)</b>	<b>157,588</b>
<b>Employee Related Provisions</b>						
Annual leave		181,697	0	0	0	181,697
Long service leave		150,841	0	0	0	150,841
Provision for long service leave oncosts - Current		14,744	0	0	0	14,744
Provision for annual leave oncosts - Current		25,542	0	0	0	25,542
<b>Total Employee Related Provisions</b>		<b>372,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>372,824</b>
<b>Total other current assets</b>		<b>517,646</b>	<b>0</b>	<b>687,918</b>	<b>(675,153)</b>	<b>530,412</b>
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 13  
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability	Increase	Liability	Current	Adopted	Adopted	Amended	YTD
	1 July 2025	in	Reduction	Liability	Budget	YTD	Annual	Revenue
	Liability	Liability	(As revenue)	31 Jan 2026	Revenue	Budget	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>General purpose funding</b>								
Grants Commission - General (WALGGC)	0	0	0	0	454,038	227,018	454,038	243,079
Grants Commission - Roads (WALGGC)	0	0	0	0	201,237	100,618	201,237	117,799
<b>Law, order, public safety</b>	0					0		
DFES Grant - Fire Mitigation Activity Fund 24/25	33,872	0	(33,872)	0	143,430	83,664	143,430	33,872
DFES Grant - ESL operating Grant	0	0	0	0	105,000	52,500	105,000	78,750
<b>Transport</b>	0							
MRWA Direct Grant Funding	0	0	0	0	130,413	130,413	130,413	130,413
<b>Economic services</b>	0							
Seniors Week Event	0	0	0	0	1,000	1,000	1,000	1,000
Other Community Events Revenue	0	0	0	0	100	56	100	1,000
Community Christmas Party Revenue	0	0	0	0	2,000	2,000	2,000	0
Nadc (National Australia Day Council)	0	8,000	(4,801)	3,199	10,000	10,000	10,000	4,801
Youth Week Event Revenue	0	0	0	0	2,000	0	2,000	0
Grant Revenue - Stay On Your Feet	0	0	0	0	5,000	2,912	5,000	0
Grant Revenue - Dpird Crc Development Grant	0	0	0	0	3,000	1,750	3,000	0
Grant Revenue - Fitness Initiatives	0	0	0	0	5,000	2,912	5,000	0
Grant Revenue - Carers Week Grant	0	500	(500)	0	0	0	0	500
Grant Revenue - Technology and Digital Inclusion	0	2,500	0	2,500	0	0	0	0
Grant Revenue - End of Life Planning Capacity	0	5,000	0	5,000	0	0	0	0
CRC Operating Grant Revenue	0	0	0	0	119,428	59,714	119,428	93,171
Grant Funding The Lbw Trust Library Grant	0	0	0	0	2,000	1,162	2,000	2,000
	33,872	16,000	(39,173)	10,699	1,183,646	675,719	1,183,646	706,383

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 14  
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2026	Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
<b>General purpose funding</b>								
LRCI 4 - Woods Loop Road	0	110,349	(110,349)	0	110,349	55,174	110,349	110,349
LRCI 4 - Mattingly Road	0	36,595	(36,595)	0	37,000	18,500	37,000	36,595
Refurbishment/Construction BCI Old Tennis Court Building	0	0	0	0	50,000	29,162	50,000	0
WBDC - Railway Station Building Refurbishment	20,000	20,000	0	40,000	240,000	120,000	240,000	0
LRCI 4 - UPGRADE BROOKTON OVAL LIGHTS	0	13,671	(13,671)	0	13,671	6,834	13,671	13,671
<b>Law, order, public safety</b>								
Esl Grant - Emergency Services Levy - Capital East Brookton Shed	0	0	0	0	333,055	194,278	333,055	0
<b>Transport</b>								
Dangin-Mears Road WBSFN Stage 2- Environmental Reports	0	0	0	0	35,454	17,726	35,454	0
WSFN 2 - Dangin-Mears Road - Income - 2023/24	0	0	0	0	59,715	29,856	59,715	0
Mcgrath Street - R2R Income	0	12,000	(12,000)	0	12,000	6,000	12,000	12,000
Youralling Road - R2R Income	0	85,097	(85,097)	0	85,097	42,548	85,097	85,097
Young Road - R2R Income	0	5,369	(5,369)	0	57,000	28,500	57,000	5,369
Ramsay Road - R2R Income	0	88,785	(73,897)	14,888	88,785	44,392	88,785	73,897
Richardson Street - R2R Income	0	55,000	(52,056)	2,944	55,000	27,500	55,000	52,056
White Street - R2R Income	0	55,000	(51,262)	3,738	55,000	27,500	55,000	51,262
Southdale Road - R2R Income	0	91,927	(76,424)	15,503	91,927	45,962	91,927	76,424
York Williams Road RRG	0	189,076	(119,260)	69,816	472,691	275,730	472,691	119,260
Davis Road - R2R Income	10,030	(10,030)	0	0	0	0	0	0
Mattingly Road - R2R Income	20,896	(20,896)	0	0	0	0	0	0
Mattingly Road Culvert - R2R Income	60,024	(60,024)	0	0	0	0	0	0
<b>TOTALS</b>	<b>110,951</b>	<b>671,918.00</b>	<b>(635,980)</b>	<b>146,889</b>	<b>1,796,744</b>	<b>969,662</b>	<b>1,796,744</b>	<b>635,980</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026**

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

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

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Bus Bonds	1,730	370	0	2,100
Facility Hire Bonds	7,360	6,640	(5,500)	8,500
Gym Bonds	8,040	2,590	(2,030)	8,600
Other Bonds	0	1,080	(1,080)	0
<b>Sub-Total</b>	<b>17,130</b>	<b>10,680</b>	<b>(8,610)</b>	<b>19,200</b>
	<b>17,130</b>	<b>10,680</b>	<b>(8,610)</b>	<b>19,200</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**NOTE 16  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>						
DEPOOP	Shire depot - Building Maintenance	OCM 10.25-02	Operating Expenditure		7,000		7,000
RWSTCAP	Railway Station Building Refurbishment	OCM 08.25-04	Capital Expenditure			(322,989)	(315,989)
RWSTCAP	Railway Station Building Refurbishment	OCM 09.25-03	Capital Expenditure			(36,540)	(352,529)
ROUTCAP	Pioneer Park Refurbishment	OCM 10.25-02	Capital Expenditure			(15,500)	(368,029)
KWHCAP	Kweda Hall Renewal	OCM 10.25-02	Capital Expenditure		8,500		(359,529)
I033550	Transfer from Reserve - Railway Station Building Refurbishment	OCM 09.25-03	Capital Revenue		36,540		(322,989)
				0	52,040	(375,029)	(322,989)

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

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Fees and charges	146,933	30.90%	▲	The main variances relate to budget profiling for the Independent Living Unit Charges, Refuse Rates Charges, Sewerage Charges, Caravan Park and Private Works Income.		
Interest revenue	127,953	81.77%	▲	Actual interest revenue is currently greater than budgeted to be received.		
Other revenue	35,220	14.78%	▲	Flood damage funding funding is currently ahead of budget phasing.	Workers compensation claim income received but not budgeted for.	Emergency management funding is currently behind budget phasing.
Profit on disposal of assets	(21,650)	(92.12%)	▼			The budget phasing for profit on the disposal of assets is currently ahead of actual expenditure.
<b>Expenditure from operating activities</b>						
Employee costs	246,397	14.51%	▲	Salaries & Wages under budget at this time due to vacant position & budget profiling		
Utility charges	68,969	45.07%	▲	The budget phasing of utility expenditure is currently ahead of actual expenditure.		
Other expenditure	(15,204)	(27.20%)	▼			Rate exemption write offs which are not budgeted for.
Loss on disposal of assets	24,822	54.53%	▲	The budget phasing for loss on the disposal of assets is currently ahead of actual expenditure.		
<b>Investing activities</b>						
Proceeds from capital grants, subsidies and contributions	(333,682)	(34.41%)	▼			Variance due to Accounting Standard AASB15 and AASB1038 recognition of revenue
Proceeds from disposal of assets	(57,818)	(37.06%)	▼			The budget phasing of the disposal of assets is currently ahead of actual expenditure.
Payments for inventories, property, plant and equipment and infrastructure	2,151,343	55.61%	▲	The variance relates to a number of capital projects which have not commenced in FY25/26 (Refer to Note 8 for details)		
<b>Financing activities</b>						
Transfer from reserves	(1,379,201)	(80.65%)	▼			The budget phasing of transfers from reserves is currently ahead of actual transfers.
Transfer to reserves	(379,255)	(73.27%)	▼			Actual transfers to reserves are currently ahead of budgeted transfers.

**14.02.26.05 STATUTORY BUDGET REVIEW 2025/2026**

<b>File No:</b>	FIN007A
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	Shire of Brookton
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Authorising Officer:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Declaration of Interest:</b>	The author and authorising officer have no interest in this matter.
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

**Summary of Item:**

This item is to consider and adopt the Budget Review as presented in the Statement of Financial Activity for the period 1 July 2025 to 31 January 2026.

**Description of Proposal:**

As above.

**Background:**

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

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

The mid-year review of the Shire's financial accounts as at 31 January 2026 has been conducted and areas identified that require amendments to initial budget allocations. These amendments are included in the document for Council's review.

A copy of the 2025/26 Budget Review report is attached which details the items that have had a major effect on the closing position. Changes over \$10,000 include:

Revenue		
Description	Increase/ Decrease Revenue	Variation \$
Increase in Financial Assistance Grants - General	Increase	32,119
Increase in Financial Assistance Grants - Roads	Increase	34,360
Caravan Park revenue exceeding budget	Increase	10,000
Increase Muni investment (WATC) return due to economic climate	Increase	30,218
Increase Reserve investment return due to economic climate	Increase	171,392
Reimbursement Workers Compensation Expense Employee	Increase	30,000

Description	Increase/ Decrease Revenue	Variation \$
Pingelly Brookton Community Financial Services Limited - Bendigo Bank funding RWSTCAP	Increase	300,000
Increase in funding WBSF3 - Dangin-Mearns Road	Increase	22,156
Housing Program Additional Housing not proceeding 25/26 (reserve transfer)	Decrease	500,000
Expenditure		
Description	Increase/ Decrease	Variation \$
Pool direct employee S & W's actual Pool contractor engaged 25/26 pool season	Decrease	67,749
Diploma Local Government - Shire President	Increase	10,000
Short-term coverage for the Senior Finance Officer position - Recruitment Service	Increase	27,124
Member Retained Risk Payment (MRRP- Excess) Fair Work Commission case	Increase	11,000
Original budget adjusted to reflect savings and inclusion of pool contract	Increase	101,250
Seabrook Cleaning Contract Terminated	Decrease	10,000
Workers Compensation Expense Employee	Increase	27,000
Tyre Expense - Michelin Tweel Solid Tyre - fire mitigation \$11000 plus \$6000 increase	Increase	17,000
Rate Exemption Noongar Boodja Land Sub PTY LTD, Brookton RSL, St John Ambulance & CWA	Increase	24,401
Sewerage Rate Refund/Adjustment 23/24 & 24/25	Increase	22,283
Housing Program Additional Housing - Not required 2025/26	Decrease	500,000
Asbestos removal and refurbishment - Old Bowling Club Building (Our Craft Collective) Not required 2025/26	Decrease	20,000
Rotunda maintenance now expensed; below capitalisation threshold	Decrease	15,500
Supply & installation of new Fujiclean ATU sewer treatment system – Robinson Rd Toilets	Increase	26,300
Painting Brookton Museum - As per Building Maintenance Program. Not required 2025/26	Decrease	10,500
U1 33 Whittington St capital maintenance	Increase	14,172
Increase expenditure offset increase WBSFN funding Dangin-Mearns Road	Increase	23,747
Bridge3150A Aldersyde North Road	Decrease	11,017
Increase Reserve investment return due to economic climate transfer to reserves as per Reserve Strategy	Increase	171,392
Budget Review Surplus Transferred to Infrastructure Reserve	Increase	138,534

**Consultation:**

Consultation was undertaken with the Chief Executive Officer, Acting Manager Infrastructure Works and Brookton Community Resource Centre Coordinator.

### Statutory Environment:

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

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

**Relevant Plans and Policy:** Nil.

### Financial Implications:

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

### Risk Assessment:

The risk in relation to this matter is assessed as ‘Low’. The Budget Review is required to be submitted to Council within 30 days after the review date of 31 January 2026 and a copy of the review and determination lodged with the Department of Local Government, Sport and Cultural Industries by 30 March 2026.

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

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

### Community & Strategic Objectives:

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

**Comment:**

The Shire commenced the financial year with a balanced budget showing a surplus/deficiency (closing fund) of \$0. In reviewing the 2025/26 Budget and incorporating the amendments and the audited surplus for the 2024/25 financial year, the changes made to the various accounts have resulted in a nil effect on the closing fund.

**OFFICER'S RECOMMENDATION**

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

- 1. Adopt the 2025/2026 Budget Review for the period ending 31 January 2026 as included at Attachment 14.02.26.05A; and***
- 2. request staff to provide the 2025/2026 Budget Review to the Department of Local Government, Industry Regulation and Safety.***

*(Absolute majority vote required)*

**Attachment**

**Attachment 14.02.26.05A – Budget Review Report**

**SHIRE OF BROOKTON**

**BUDGET REVIEW REPORT**

**FOR THE PERIOD ENDED 31 JANUARY 2026**

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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SHIRE OF BROOKTON  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 31 JANUARY 2026

Budget v Actual					
Note	Adopted Budget	Updated Budget		Estimated Year at End Amount (b)	Predicted Variance (b) - (a)
		Estimates (a)	Year to Date Actual		
	\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>					
Revenue from operating activities					
	2,998,411	2,998,411	3,000,495	2,998,411	0
	265,645	265,645	264,356	265,645	0
4.1	1,183,646	1,183,646	706,383	1,237,525	53,879 ▲
4.2	695,934	695,934	622,432	745,166	49,232 ▲
4.3	309,326	309,326	284,440	513,836	204,510 ▲
4.4	459,197	459,197	273,522	490,562	31,365 ▲
	23,502	23,502	1,852	23,502	0
	5,935,661	5,935,661	5,153,481	6,274,647	338,986
Expenditure from operating activities					
4.5	(2,947,689)	(2,940,689)	(1,451,878)	(2,860,829)	79,840 ▲
4.6	(2,797,644)	(2,797,644)	(1,635,813)	(2,939,343)	(141,699) ▼
4.7	(262,666)	(262,666)	(84,044)	(257,166)	5,500 ▲
	(2,428,295)	(2,428,295)	(1,541,795)	(2,428,295)	0
	(53,632)	(53,632)	(23,981)	(53,632)	0
	(232,447)	(232,447)	(232,068)	(232,447)	0
4.8	(103,278)	(103,278)	(71,103)	(152,442)	(49,164) ▼
	(45,524)	(45,524)	(20,702)	(45,524)	0
	(8,871,155)	(8,864,155)	(5,061,384)	(8,969,678)	(105,523)
Non-cash amounts excluded from operating activities					
	2,450,317	2,450,317	1,560,645	2,450,317	0
<b>Amount attributable to operating activities</b>	<b>(485,177)</b>	<b>(478,177)</b>	<b>1,652,742</b>	<b>(244,714)</b>	<b>233,463</b>
<b>INVESTING ACTIVITIES</b>					
Inflows from investing activities					
4.9	1,796,744	1,796,744	635,980	2,118,900	322,156 ▲
	156,000	156,000	98,182	156,000	0
	32,086	32,086	15,769	32,086	0
	1,984,830	1,984,830	749,931	2,306,986	322,156
Outflows from investing activities					
4.10	(2,684,583)	(3,051,112)	(355,873)	(2,544,704)	506,408 ▲
	(593,000)	(593,000)	(508,764)	(593,000)	0
4.11	(151,500)	(151,500)	(24,344)	(146,500)	5,000 ▲
4.12	(1,320,111)	(1,320,111)	(588,410)	(1,338,088)	(17,977) ▼
	(75,000)	(75,000)	(15,400)	(75,000)	0
	(329,339)	(329,339)	(218,312)	(329,339)	0
	(41,000)	(41,000)	0	(41,000)	0
4.13	(7,500)	(7,500)	(6,489)	(6,489)	1,011 ▲
	(5,202,033)	(5,568,562)	(1,717,593)	(5,074,120)	494,442
<b>Amount attributable to investing activities</b>	<b>(3,217,203)</b>	<b>(3,583,732)</b>	<b>(967,662)</b>	<b>(2,767,134)</b>	<b>816,598</b>
<b>FINANCING ACTIVITIES</b>					
Cash inflows from financing activities					
4.14	3,383,589	3,420,129	330,863	2,920,129	(500,000) ▼
	3,383,589	3,420,129	330,863	2,920,129	(500,000)
Cash outflows from financing activities					
	(1,622)	(1,622)	(1,622)	(1,622)	0
	(222,321)	(222,321)	(109,508)	(222,321)	0
4.15	(1,035,189)	(1,035,189)	(896,839)	(1,345,095)	(309,926) ▼
	(1,259,112)	(1,259,112)	(1,007,968)	(1,569,038)	(309,926)
<b>Amount attributable to financing activities</b>	<b>2,124,477</b>	<b>2,161,017</b>	<b>(677,105)</b>	<b>1,351,091</b>	<b>(809,926)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>					
4.16	1,577,903	1,577,903	1,660,757	1,660,757	82,854 ▲
	(485,177)	(478,177)	1,652,742	(244,714)	233,463
	(3,217,203)	(3,583,732)	(967,662)	(2,767,134)	816,598
	2,124,477	2,161,017	(677,105)	1,351,091	(809,926)
3(a),4.17	<b>0</b>	<b>(322,989)</b>	<b>1,668,732</b>	<b>0</b>	<b>322,989</b> ▲

## 1. BASIS OF PREPARATION

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

### **Local Government Act 1995 requirements**

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

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

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

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

### **Year to Date Actual balances**

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

### **Rounding off figures**

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

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

### **Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the budget review.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

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

### **MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW



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

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

(a) Composition of estimated net current assets	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimatee	31 January 2026	End Amount
	\$	\$	\$	\$	\$
<b>Current assets</b>					
Cash and cash equivalents	2,172,337	865,104	865,104	14,648,216	12,979,484
Other financial assets	12,632,384	9,951,406	9,951,406	16,317	16,317
Trade and other receivables	514,538	723,508	723,508	806,341	806,341
Inventories	57,012	88,480	88,480	55,623	55,623
Other assets	48,737	48,737	48,737	0	0
	15,425,008	11,677,235	11,677,235	15,526,497	13,857,765
<b>Less: current liabilities</b>					
Trade and other payables	(614,220)	(859,919)	(1,182,908)	(144,762)	(144,762)
Other liabilities	(144,823)	(160,528)	(160,528)	(157,588)	(157,588)
Lease liabilities	(1,622)	0	0	0	0
Borrowings	(222,321)	0	0	(112,813)	(112,813)
Employee related provisions	(372,824)	(332,538)	(332,538)	(332,538)	(332,538)
Other provisions	0	(40,286)	(40,286)	(40,286)	(40,286)
	(1,355,810)	(1,393,271)	(1,716,260)	(787,987)	(787,987)
<b>Net current assets</b>	14,069,198	10,283,964	9,960,975	14,738,510	13,069,779
<b>Less: Total adjustments to net current assets</b>	(12,408,441)	(10,283,964)	(10,283,964)	(13,069,778)	(13,069,778)
<b>Closing funding surplus / (deficit)</b>	1,660,757	0	(322,989)	1,668,732	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimatee	31 January 2026	End Amount
	\$	\$	\$	\$	\$
<b>Adjustments to net current assets</b>					
Less: Reserve accounts	(12,600,298)	(10,251,878)	(10,251,878)	(13,166,274)	(13,166,274)
Less: Financial assets at amortised cost - self supporting loans	(32,086)	(32,086)	(32,086)	(16,317)	(16,317)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	222,321	0	0	112,813	112,813
- Current portion of lease liabilities	1,622	0	0	0	0
<b>Total adjustments to net current assets</b>	(12,408,441)	(10,283,964)	(10,283,964)	(13,069,778)	(13,069,778)

(c) Non-cash amounts excluded from operating activities

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

	Audited Actual	Adopted Budget	Updated Budget	Year to Date Actual	Estimated Year at
	30 June 2025	30 June 2026	Estimatee	31 January 2026	End Amount
	\$	\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	(12,972)	(23,502)	(23,502)	(1,852)	(23,502)
Less: Fair value adjustments to financial assets at fair value through profit or loss	2,663	0	0	0	0
Add: Loss on disposal of assets	133,989	45,524	45,524	20,702	45,524
Add: Depreciation on assets	2,479,120	2,428,295	2,428,295	1,541,795	2,428,295
<b>Non-cash movements in non-current assets and liabilities:</b>					
Pensioner deferred rates	(5,965)	0	0	0	0
Employee benefit provisions	(18,682)	0	0	0	0
Movement in Receivable - employee related provision non-current	10,357	0	0	0	0
Movement in non-current long service leave oncost provision	1,838	0	0	0	0
<b>Non-cash amounts excluded from operating activities</b>	2,590,348	2,450,317	2,450,317	1,560,645	2,450,317



**SHIRE OF BROOKTON**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**4 PREDICTED VARIANCES**

	<b>Variance</b>
	<b>\$</b>
<b>Revenue from operating activities</b>	
<b>4.1 Grants, subsidies and contributions</b>	53,879 ▲
The primary driver of the variance is the increase in road funding \$34,360 and general \$32,119 Financial Assistance Grants. Following confirmation of the final allocation	
<b>4.2 Fees and charges</b>	49,232 ▲
The major variances in Fees and Charges were driven by higher than budgeted occupancy rates for U1 - U8 40 White Street and U2 33 Whittington Street, originally budgeted at 80%, additional sewerage connections for rate exempt properties identified under s.6.26(2) following inspection, and revenue from cemetery fees, planning fees and the caravan park exceeding original budget estimates	
<b>4.3 Interest revenue</b>	204,510 ▲
Increased municipal (WATC) investment returns and higher reserve investment earnings, driven by favourable economic conditions, contributed to the variance	
<b>4.4 Other revenue</b>	31,365 ▲
The major variance relates to the reimbursement of Workers' Compensation expenses for Employees	
<b>Expenditure from operating activities</b>	
<b>4.5 Employee costs</b>	79,840 ▲
The major variance relates to the original budget being based on direct employee salaries & wages and superannuation for the pool, whereas an external pool contractor has been engaged for the 25/26 season	
<b>4.6 Materials and contracts</b>	(141,699) ▼
A number of items contributed to the variance, with the major factors including increased non staff training costs (\$10K), short term coverage for the Senior Finance Officer position - Recruitment Service (\$27K), the retained risk payment - LGIS (\$11K), engagement of the pool contractor for the 25/26 season (\$100K), termination of the caravan park cleaning contract (\$10K), Workers' Compensation expenses (\$27K), and additional expenditure for solid tyres for future fire mitigation works (\$17K)	
<b>4.7 Utility charges</b>	5,500 ▲
The main variance relates to water costs for Madison Square Park no longer being required, as the site is now supplied through the Happy Valley water source	
<b>4.8 Other expenditure</b>	(49,164) ▼
The major variances relate to the Rate Exemption granted and the Sewerage Rate refund/adjustments for 23/24 and 24/25 financial years	
<b>Inflows from investing activities</b>	
<b>4.9 Capital grants, subsidies and contributions</b>	322,156 ▲
The main variance relates to the increased funding received from Pingelly Brookton Community Financial Services Limited - Bendigo Bank for the Brookton Railway Station refurbishment, along with additional WBSFN funding for the Dangin-Mears Road project	
<b>4.10 Purchase of land and buildings</b>	506,408 ▲
The major variances relate to several capital items not proceeding in 25/26, including the Additional Housing Program, asbestos removal and refurbishment works at the Old Bowling Club Building (Our Craft Collective) and the painting of the Brookton Museum, with \$3,389 transferred to MUSEOP for door works. Further variances include the rotunda maintenance now being expensed as it falls below the capitalisation threshold, the supply and installation of the new Fujiclean ATU sewer treatment system - Robinson Road toilets and minor capital items such as blinds for Unit 1, 33 Whittington Street and internal painting	
<b>4.11 Purchase of furniture and equipment</b>	5,000 ▲
The variance relates to the Public and Visual Art - Sculpture Competition, with a portion of the original budget allocation transferred to operating to cover associated operating expenses	
<b>4.12 Purchase and construction of infrastructure-roads</b>	(17,977) ▼
The major variance relates to expenditure under the original 25/26 re allocated between BRIDGE11 and BRIDGE12 with savings transferred to BRIDGOP. The variance also reflects increased project funding for Dangin-Mears Road through WBSFN	

**SHIRE OF BROOKTON  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**4 PREDICTED VARIANCES**

		<b>Variance</b>
		<b>\$</b>
<b>4.13 Purchase and construction of Infrastructure-water</b>		1,011 ▲
	The variance relates to the Happy Valley Smart Tech Bore Tank Control System costing less than the original budget allocation	
	<b>Cash inflows from financing activities</b>	
<b>4.14 Transfers from reserve accounts</b>		(500,000) ▼
	The primary variance relates to SHCOSFC3 - \$500,000 project funded from the Building and Facility Reserve, which is not proceeding in 25/26	
	<b>Cash outflows from financing activities</b>	
<b>4.15 Transfers to reserve accounts</b>		(309,926) ▼
	The variance reflects higher than budgeted reserve investment returns due to favourable economic condition. The budget review surplus is transferred to the Infrastructure Reserve to support future Council contributions to Infrastructure projects	
<b>4.16 Surplus or deficit at the start of the financial year</b>		82,854 ▲
	The variance is due to an \$82,854 increase in the opening surplus, as the original budget relied on an estimated figure prepared prior to the completion of end of year processing. The carry forward surplus is adjusted at the 2024/2025 budget review and confirmed after the annual financial statements were audited	
<b>4.17 Surplus or deficit after imposition of general rates</b>		322,989 ▲
	The deficit relates to increased expenditure for the Brookton Railway Station refurbishment, as endorsed by Council at the August 2025 OCM (OCM 08.25 04). This has since been addressed through additional external funding from Pingelly Brookton Community Financial Services Limited - Bendigo Bank for the Brookton and municipal contributions incorporated in the budget review	

**14.02.26.06 APPOINTMENT OF PRESIDING MEMBER AUDIT RISK AND IMPROVEMENT COMMITTEE**

<b>File No:</b>	FIN007A
<b>Date of Meeting:</b>	19 February 2026
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

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**Summary of Item:**

Council's endorsement of the appointment of an independent Presiding Member of the Audit, Risk and Improvement Committee (ARIC), as required under the legislative changes to the Local Government Act 1995 effective from 1 January 2026.

**Description of Proposal:**

Both applicants demonstrated strong experience in governance, audit, and risk management. Following assessment by the Chief Executive Officer, the application submitted by Michael Cole is recommended for appointment as the independent Presiding Member, as his skills and background will support the Committee in meeting its expanded legislative responsibilities.

The assessment also identified that application 2 - Ammar Raza resides in New South Wales and would be unable to attend meetings in person. As Council has determined that the Presiding or Deputy Presiding Member roles are best undertaken by an individual who can attend meetings physically, his nomination is not recommended for appointment at this time.

The application for Michael Cole is provided in a confidential attachment 14.02.26.06A for Council's consideration.

The Shire will undertake a further recruitment process to seek a suitable candidate for the Deputy Presiding Member role. Both appointments are required to be finalised by 30 June 2026.

**Background:**

Section 87 of the Local Government Amendment Act 2024, which took effect on 1 January 2026, requires all local governments to appoint an independent Presiding Member and Deputy Presiding Member to their Audit, Risk and Improvement Committee (ARIC) within a six month transition period. In preparation for this requirement, the Shire invited Expressions of Interest (EOI) for suitably qualified independent members, with the EOI period closing on Wednesday, 10 December. Two submissions were received.

**Consultation:**

Internal consultation has occurred with the Chief Executive Officer and Elected Members.

**Statutory Environment:**

Local Government Act 1995

**Relevant Plans and Policy:**

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

**Financial Implications:**

Under the Salaries and Allowances Tribunal determination, independent committee members may receive a minimum of \$105 and a maximum of \$1,215 per meeting. As a Band 4 local government, a fee of \$125 for the Presiding Member and Deputy Presiding Member per meeting fall within the permitted range and is considered appropriate. This amount was incorporated into the Shire’s 2025/26 budget, and therefore the recommended appointment does not create any additional financial implications for Council.

**Risk Assessment:**

There is a reputational and compliance risk that should the Council not appoint an independent ARIC presiding member it may result in non-compliance with legislation. Accordingly, the risk associated with 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 item relates to delivery of core business and services detailed in the Shire of Brookton Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

**Comment:**

To ensure compliance with the recent amendments to the Local Government Act 1995, it is recommended that Council appoint an independent Presiding Member to the Audit, Risk and Improvement Committee, as required under the new legislative framework. This appointment will provide the necessary independent oversight and support the Committee’s ability to meet its expanded audit, risk, and performance responsibilities.

**OFFICER'S RECOMMENDATION**

***That Council appoint Michael Cole as Presiding Member of the Audit, Risk and Improvement Committee (ARIC) for a two year term.***

*(Absolute majority vote required)*

**Attachments**

Confidential Attachment 14.02.26.06A – Michael Cole – Expression of Interest

**15.02.26.01 APPOINTMENT OF HR CONSULTANT SERVICERS TO COMPLETE THE PERFORMANCE REVIEW OF THE CHIEF EXECUTIVE OFFICER**

<b>File No:</b>	Personnel
<b>Date of Meeting:</b>	20 <sup>th</sup> February 2026
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Gary Sherry – Chief Executive Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer has a Direct Financial Interest in this matter, being the employee to be reviewed
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is to consider the appointment of a HR Consultant to assist Council in the completion of a CEO Performance Review.

**Description of Proposal:**

Staff sought two proposals from experienced HR consultancies to the assist Council in the completion of a CEO Performance Review under the terms of the RFQ document approved by Council at their December 2025 Ordinary Meeting. The Request for Quotation is Attachment 15.02.26.02A.

Council received one RFQ submission from Strategic Leadership Consulting. This submission is included at Confidential Attachment 15.02.26.02B.

Council did not receive a response from the second experienced HR consultancy.

The Officer’s review of the submission is included at Confidential Attachment 15.02.26.02C.

The pricing information (GST Exclusive) provided can be summarised as:

	<b>Strategic Leadership Consulting</b>	<b>2024/25</b>	<b>2023/24</b>
Hours	29	29	20
Hourly Rate	200	200	
Sub Total	5,800	5,800	4,666.82
Travel and Disbursement \$0.88 per km Meals & Accom at cost Estimate	528	277	480
<b>Total</b>	<b>6,557.00</b>	<b>6,077.32</b>	<b>5,146.82</b>

**Background:**

The CEO was employed on a five year performance based fixed term contract that commenced on the 31<sup>st</sup> January 2022. The CEO's Employment Contract can be confidentially provided to interested Councillors.

In addition to completing the required CEO Performance Review, between January and March 31 the CEO has to notify Council in writing whether or not he will seek a renewal of this Contract and, if so, for what term. Within 2 (two) months of the Council receiving that notification, the Council must advise the CEO in writing of the Council's intention to either advertise the Position or to offer a renewal of this Contract and, if so, on what terms. The draft Scope of Work included at Attachment 15.12.25.04A includes the use of the consultant HR services in assisting Council in responding to any such request.

The Scope of Work required for the consultant to complete includes:

**General Requirements**

- Make a declaration that there are no conflicts of interest with the CEO or Council.
- Liaise with the Shire President throughout the process of the performance review and contract negotiation.

**Performance Review Requirements**

- Provide general HR advice to the Shire President and Council in relation to the CEO's employment to ensure compliance with the Local Government Act and regulations.
- Provide written analysis of the CEO's current Employment contract and the current performance criteria, so Councillors are aware of what it is reviewing.
- Design and submit a survey for Councillors in relation to the CEO's annual performance.
- Liaise with individual Councillors in relation to the CEO's performance review survey.
- Receive and collate the individual Councillor's responses to the CEO's performance review survey.
- Attend a workshop with Councillors in Brookton to facilitate agreement on outcomes and any new or revised performance criteria to be proposed for the next year.
- Facilitate any required meeting with the Council and the CEO required as part of the CEO's performance review;
- Prepare a report to Council to adopt the CEO's performance review
- Prepare draft correspondence to the CEO advising of the outcome of the Performance Review process, including proposed new performance criteria for your agreement.

**Contract Renewal Requirements**

- Provide general HR advice to the Shire President and Council in relation to the CEO's contract renewal to ensure compliance with the Local Government Act and regulations
- Facilitate any required meetings with the Council and the CEO required as part of the CEO's contract renewal;
- Prepare a CEO's employment contract that fulfills any agreement between the Council and CEO;
- Prepare a report to Council to complete the CEO's contract renewal; and

- Prepare draft correspondence to the CEO advising of the outcome of the Contract renewal process.

Nothing in this Scope prevents the Performance Review and Contract Renewal stages being conducted together.

With provision of a compliant RFQ to complete the Scope of Works, Council is willing to consider an alternative Scope Of Works.

The forecast timeline schedule:

- December 2025 – Council formally approve the scope of work of the CEO performance review
- December 2025 – Staff Issue an RFQ for the CEO Performance Review with a closing deadline of 3.00 pm Thursday 29 January 2025;
- February 2025 – Council formally accept a RFQ submission.
- March 2026 – Appointed consultant commences of the services
- May 2026 – Council formally accept the CEO performance review report.

### **Statutory Environment:**

Clause 5.38 of the *Local Government Act, 1995* requires the CEOs performance to be reviewed at least once per year:

5.38. Annual review of certain employees' performances

The performance of each employee who is employed for a term of more than one year, including the CEO and each senior employee, is to be reviewed at least once in relation to every year of the employment.

The *Local government operational guideline for CEO recruitment and selection, performance review and termination* prepared by the Department of Local Government, Sport and Cultural Industries includes the following Performance Review Standards:

The minimum standard for performance review will be met if:

- S2.1 Performance criteria is specific, relevant, measurable, achievable and time-based.
- S2.2 The performance criteria and the performance process are recorded in a written document, negotiated with and agreed upon by the CEO and council.
- S2.3 The CEO is informed about how their performance will be assessed and managed and the results of their performance assessment.
- S2.4 The collection of evidence regarding performance outcomes is thorough and comprehensive.
- S2.5 Assessment is made free from bias and based on the CEO's achievements against documented performance criteria, and decisions and actions are impartial and transparent.
- S2.6 The council has endorsed the performance review assessment by absolute majority.

The CEO's employment contract requires:

### 2.2 Extension of Term

- (1) In accordance with section 5.39(4) of the Act, this Contract is renewable, and the Term may be extended, by agreement between the parties.
- (2) Neither the Local Government nor You has any obligation to agree to this Contract being renewed or to the Term Government's being extended.

- (3) You must, not later than 10 (ten) months before the expiry of the Term, notify the Council in writing whether or not You seek a renewal of this Contract and, if so, for what term.
- (4) Within 2 (two) months of the Council receiving that notification, the Council must advise You in writing of the Local intention to either advertise the Position or to offer You a renewal of this Contract and, if so, on what terms.
- (5) If the Council and You agree to an extension of the Term, then, subject to that agreement -
  - (a) this Contract will continue to apply unless amended in writing by the parties; and
  - (b) clause 2.1 is to be read as though it refers to the extended Term

#### 4. PERFORMANCE CRITERIA AND REVIEW AND PROCEDURE

##### 4.1 Performance Criteria

- (1) Within 3 (three) months of the Commencement Date, the Council and You must negotiate and determine the annual Performance Criteria including Key Performance Indicators and measurements.
- (2) The Performance Criteria must be reasonably achievable by You.
- (3) You must use every reasonable endeavour to comply with the Performance Criteria.
- (4) The Performance Criteria –
  - (a) must be reviewed annually by the parties; and
  - (b) may be amended, from time to time, by agreement in writing between the parties.

##### 4.2 Performance Criteria and performance review

Your performance under this Contract, must be reviewed and determined by the Reviewer –

- (a) by reference to the Performance Criteria,
- (b) must be at least once annually in relation to every year of the employment as per Section 5.38 of the Local Government Act 1995 annually, and
- (c) more frequently if the Council or You perceives there is a need to do so and, in that case, gives to the other party a Review Notice.

##### 4.3 Selection of Reviewer

- (1) The Council, in consultation with You, is to determine, in respect of each review under clause 4.2 -
  - (a) who the Reviewer is to be,
  - (b) whether the Reviewer is to be accompanied or assisted by any other person and, if so, the identity of that person.
- (2) For example, the Reviewer may be –
  - (a) the Council,
  - (b) a committee to which the conduct of the performance review has been delegated by the Council under section 5.16 of the Act, or
  - (c) an external person or body who has been authorised by the Council to conduct the performance review.
- (3) For the avoidance of doubt, if the Council and You are unable to agree on any of the matters set out in subclauses 4.3(1)(a), the Council is to make the relevant determination.

#### 4.4 Performance review procedure

- (1) Subject to any alternative procedure agreed between the Council and You, a performance review under this clause must include the following procedures -
  - (a) You must give the Council at least one month's written notice of when Your performance review is required,
  - (b) the Council must decide, under clause 4.3, who is to conduct the performance review and must give You at least 10 working days' notice in writing of when the performance review is to be conducted and who is to conduct it,
  - (c) within 14 days after being given notice under paragraph (b), You must prepare a report assessing Your performance against the Performance Criteria, and give that report to the Reviewer,
  - (d) You and the Reviewer will discuss the process and timing of the performance review, which must include at least one interview session that provides for mutual discussion and feedback,
  - (e) You must ensure that You are available for the performance review as reasonably required by the Reviewer,
  - (f) You may be accompanied at an interview session by any other person nominated by You,
  - (g) within one month of the conclusion of the performance review, the Reviewer must prepare a report, in consultation with You, to be signed by both the Reviewer and You, that includes -
    - (i) conclusions about Your performance during the period covered by the performance review,
    - (ii) any proposal by either party to amend the Performance Criteria because of the performance review,
    - (iii) any directions or recommendations made to You in relation to the future performance by You; and
    - (iv) details of the extent, if any, to which You disagree with any statement in the report.
  - (h) if the Reviewer is not the Council, that report must then be submitted to the Council for consideration; and
  - (i) under regulation 18D of the Local Government (Administration) Regulations 1996, the Council is to accept the report with or without modifications or is to reject the report.
- (2) Reports and other documentation prepared under, or for the purposes of, this clause, are to be treated by the parties as confidential.

Council has delegated the authority to the Employment Committee via delegation *1.44 Employment Committee of Council's Delegation Register To conduct the performance review and salary package review and amend the Chief Executive Officer's salary package.*

Council policy 2.35 PROCUREMENT requires for procurement of over \$3,001 and up to \$15,000 at least two (2) written quotations from a supplier after providing a brief.

#### **Financial Implications:**

Council has budgeted to complete this work.

#### **Risk Assessment:**

Employee management always carries high likelihood of adverse consequences. Such consequences are most likely to be of at least moderate impact.

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.

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

*That Council appoint Strategic Leadership Consulting to deliver CEO Performance Review services included in Confidential Attachment 15.02.26.01B for an estimated cost of \$6,557.00 (GST Exclusive).*

*(Simple majority vote required)*

**Attachments**

- Attachment 15.02.26.01A – CEO Performance Review RFQ
- Confidential Attachment 15.02.26.01B – Strategic Leadership Consulting Submission
- Confidential Attachment 15.02.26.01C – Officer Comment



## Request for Quotation

### RFQ 15-2025

# Services to Complete a Performance Review of the Chief Executive Officer

#### PROPOSAL

The Shire of Brookton is seeking submissions from suitably experienced human resource professionals to assist in Council completing a statutorily compliant annual Performance Review of the Chief Executive Officer.

Submissions are to be submitted prior to **3.00 pm Thursday 29 January 2025** and must address the criteria detailed in the following table. For transparency, a percentage weighting will be applied to the assessment scoring, as shown.

All submissions are to be emailed in PDF Format to [mail@brookton.wa.gov.au](mailto:mail@brookton.wa.gov.au)

<b>Qualitative Selection Criteria</b>	<b>Weighting</b>
<p><b>Relevant Experience and Qualifications</b></p> <p>a) Provide up to 3 examples of projects of a comparable scale, cost and complexity;</p> <p>b) Provide contact details of referees for the projects listed in (a) above to enable the Client to undertake a reference check on performance and quality on performed installations;</p> <p>c) Demonstrate your capacity, competency and proven track record of achieving outcomes for your clients;</p> <p>d) Provide details of key staff who would complete this work including experience and qualifications</p>	40%
<p><b>Demonstrated Understanding and Methodology–</b></p> <p>a) Demonstrate your understanding of the Scope of Work;</p> <p>b) Provide a project schedule/timeline with the Project’s planning and delivery of the installation;</p> <p>c) Provide a summary of any perceived risks with the delivery of this project and how these risks will be managed</p>	50%
<p><b>Timeframe –</b></p> <p>Demonstrated capacity to complete the CEO performance review by <b>30<sup>th</sup> April 2026</b></p>	10%

<b>Compliance Selection Criteria</b>
<p>These criteria are detailed below and will not be point scored. Each Response will be assessed on a Yes/No basis as to whether the criterion is satisfactorily met. An assessment of “No” against any criterion may eliminate the Responder from consideration</p>
<p><b>Conflict of Interest</b></p> <p>Will any actual or potential conflict of interest in the performance of your obligations under the Contract exist if you are awarded the Contract, or are any such conflicts of interest likely to arise during the Contract? (If yes, please provide details.)</p>
<p><b>Insurance Details</b></p> <p>Please provide your organisational insurance details for:</p> <ol style="list-style-type: none"> <li>1. Public Liability Insurance, Value (\$20,000,000) / Expiry Date;</li> <li>2. Professional Liability Insurance, Value (\$2m) / Expiry Date;</li> <li>3. Workers Compensation, Insurance Value (\$10M) / Expiry Date.</li> </ol>

## SCOPE OF WORK

### General Requirements

- Make a declaration that there are no conflicts of interest with the CEO or Council.
- Liaise with the Shire President throughout the process of the performance review and contract negotiation.

### Performance Review Requirements

- Provide general HR advice to the Shire President and Council in relation to the CEO's employment to ensure compliance with the Local Government Act and regulations.
- Provide written analysis of the CEO's current Employment contract and the current performance criteria, so Councillors are aware of what it is reviewing.
- Design and submit a survey for Councillors in relation to the CEO's annual performance.
- Liaise with individual Councillors in relation to the CEO's performance review survey.
- Receive and collate the individual Councillor's responses to the CEO's performance review survey.
- Attend a workshop with Councillors in Brookton to facilitate agreement on outcomes and any new or revised performance criteria to be proposed for the next year.
- Facilitate any required meeting with the Council and the CEO required as part of the CEO's performance review;
- Prepare a report to Council to adopt the CEO's performance review
- Prepare draft correspondence to the CEO advising of the outcome of the Performance Review process, including proposed new performance criteria for your agreement.

### Contract Renewal Requirements

- Provide general HR advice to the Shire President and Council in relation to the CEO's contract renewal to ensure compliance with the Local Government Act and regulations
- Facilitate any required meetings with the Council and the CEO required as part of the CEO's contract renewal;
- Prepare a CEO's employment contract that fulfills any agreement between the Council and CEO;
- Prepare a report to Council to complete the CEO's contract renewal; and
- Prepare draft correspondence to the CEO advising of the outcome of the Contract renewal process.

Nothing in this Scope prevents the Performance Review and Contract term extension stages being conducted together.

With provision of a compliant RFQ to complete the Scope of Works, Council is willing to consider an alternative Scope Of Works.

## HOW TO PREPARE YOUR RESPONSE

- (a) Carefully read all parts of this document.
- (b) Ensure you understand the Requirements.
- (c) Use [mail@brookton.wa.gov.au](mailto:mail@brookton.wa.gov.au) for submitting all quotation documents.
- (d) Lodge the Response before the Deadline.

## CLARIFICATIONS

All clarifications to Request for Quote details should be submitted to [mail@brookton.wa.gov.au](mailto:mail@brookton.wa.gov.au).

Or contact:

<b>Name:</b>	Cr Rod Wallis	<b>Position:</b>	Shire President
<b>Telephone:</b>	0419 904 336	<b>Email:</b>	<a href="mailto:CrWallis@brookton.wa.gov.au">CrWallis@brookton.wa.gov.au</a>

Please note failure to lodge a Quotation by the due date and time may result in disqualification.

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

Nil.

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

Nil at this time.

**18.02.26 CONFIDENTIAL REPORTS**

Nil.

**19.02.26 NEXT MEETING & CLOSURE**

The next Ordinary meeting of the Council will be held on Thursday 19<sup>th</sup> March 2026 in the Council Chambers at the Shire Administration Centre commencing at 6:00pm.

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