



## ORDINARY MEETING OF COUNCIL

### REVISED AGENDA

19 MAY 2022



PO Box 42, 14 White Street, Brookton WA 6306



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## NOTICE OF MEETING

**19 MAY 2022**

**14 White Street  
Brookton, WA 6306**

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 19<sup>th</sup> May 2022 in the Council Chambers at the Shire Administration Centre commencing at 6.00 pm.

The business to be transacted is shown in the Agenda.

**Gary Sherry**  
**CHIEF EXECUTIVE OFFICER**  
13 May 2022

### DISCLAIMER

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

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**1.05.22 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

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

**2.05.22 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE****3.05.22 USE OF COMMON SEAL – APRIL 2022**

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

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

**4.05.22 DELEGATED AUTHORITY – ACTIONS PERFORMED – APRIL 2022**

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

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

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
19.21-22	Lot 76 (#121) Brookton Highway	Shed	04 April 2022
22.21-22	Lot 76 (#121) Brookton Highway	Septic	01 April 2022
24.21-22	Lot 2 (#21) Gaynor Street	Patio	14 April 2022
26.21-22	199 Fancote Road	Garage & Shed	28 April 2022

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

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

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

Nil.

**6.05.22 PUBLIC QUESTION TIME****7.05.22 APPLICATIONS FOR LEAVE OF ABSENCE****8.05.22 PETITIONS/DEPUTATIONS/PRESENTATIONS**

<b>9.05.22</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS</b>
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<b>9.05.22.01</b>	<b>ORDINARY MEETING OF COUNCIL – 21 APRIL 2022</b>
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*That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 21 April 2022, be confirmed as a true and correct record of the proceedings.*

<b>9.05.22.02</b>	<b>ANNUAL ELECTORS MEETING – 21 APRIL 2022</b>
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*That the minutes of the Annual Electors Meeting, held in the Shire of Brookton Council Chambers and via video conference, on 21 April 2022, be confirmed as a true and correct record of the proceedings.*

<b>10.05.22</b>	<b>ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION</b>
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<b>11.05.22</b>	<b>DISCLOSURE OF INTERESTS</b>
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*Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and prior to the item.*

**Disclosure of Financial & Proximity Interests**

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

**Disclosure of Interest Affecting Impartiality**

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

<b>12.05.22</b>	<b>TECHNICAL &amp; DEVELOPMENT SERVICES REPORTS</b>
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Nil.

## 13.05.22 COMMUNITY SERVICES REPORTS

### 13.05.22.01 COMMUNITY CHEST FUND APPLICATION – ANNUAL GRANTS: ALDERSYDE AGRICULTURAL HALL INC.

<b>File No:</b>	COM022
<b>Date of Meeting:</b>	19 May 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Aldersyde Agricultural Hall Inc
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Kylie Freeman – Community Development Officer
<b>Authorising Officer:</b>	Deanne Sweeney – Manager Corporate & 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>	N/A

#### Summary of Item:

The Aldersyde Agricultural Hall Inc is seeking a grant of \$5,500 under the Community Chest Fund to purchase materials to assist with the upgrade of the verandah area.

#### Description of Proposal:

The Community Chest Fund Application Form is contained in ***Confidential Attachment 13.05.22.01A***.

The Aldersyde Agricultural Hall Inc. wish to purchase the materials and have the work completed to improve the standards of the veranda and outdoor space for the benefit of all visitors.

The project will be funded by:

Other Grants -	\$7,000
Aldersyde Agricultural Hall Inc	\$4,270
Community Chest Fund	<u>\$5,500</u>
	\$16,770

#### Background:

The Council adopted a Community Funding and Donations Policy 2.34 in June 2018 with amendments made in August 2019 and February 2020, recognising that community funding provides a significant opportunity to work collaboratively with local community groups, not-for-profit groups and individuals to facilitate and deliver projects and/or activities that have a number of community benefits, such as social inclusion and strengthening connections within the Shire.

#### Consultation:

There has been no consultation concerning the application with the group and the Community Development Officer.

#### Statutory Environment:

Council is able to offer a donation or afford a financial grant through the adopted budget and policy framework for the Community Chest Fund, which have been endorsed under the relevant provisions of the Local Government Act 1995.

#### Relevant Plans and Policy:

Policy 2.34 – Community Funding and Donations is applicable to this application, with assessment against the relevant selection criteria detailed below:

#### Annual Grants:

Funding Category	Funding Amount	Guidelines
Community and Strategic Partnership Grants	Maximum of 50% of the total fund (prescribed within the Shire's annual budget) to a maximum of \$10,000 per application as cash support per financial year.	<ul style="list-style-type: none"><li>• Only available to groups and organisations within an incorporated body framework.</li><li>• Designed to increase community access to essential events, programs, capital projects and improvements to buildings and structures (refer to notation c), and services offering broad benefit to the local community.</li><li>• Demonstrates a high level of community support or need for the event, program, capital project or service.</li><li>• Organisations with existing partnerships will be required to provide proof of all acquittals for the previous funding term and an audited financial statement from the previous financial year as a part of the application.</li><li>• Applications for this category are limited to one application per organisation every year.</li><li>• Applications can be made at any time throughout the year.</li></ul>

#### *SELECTION CRITERIA (extracted from the Policy)*

**1. *Only available to incorporated bodies***

Aldersyde Agricultural Hall Inc is an incorporated body.

**2. *Designed to increase community access to essential events, programs, capital projects and improvements to buildings and structures.***

The extension and renovations allow the Hall to be used for more social events and promotes our region with planned tourism event opportunities.

**3. *Demonstrates a high level of community support or need for the event, program, capital project or service.***

Aldersyde Hall is the host venue for many events, such as Friday Fireside nights, hosting Aldersyde CWA and the annual Christmas Tree celebrations, in addition to hosting an annual caravan weekend.

**4. *Applications for this category are limited to one application per organisation every year.***

This is the first application made to support Aldersyde Agricultural Hall Inc in the 2021/2022 financial year.

#### **Financial Implications:**

The Community Chest (COA E115050) was set at \$40,000, and a maximum of \$10,000 per application as cash support per financial year for the support of capital projects and building improvements.

#### **Risk Assessment:**

Should the Council not support this item, it will be in breach of the Local Government Legislation Amendment Act 2019, Section 5.127 Report on training.

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

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

### Community & Strategic Objectives:

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

Specifically, the proposal relates to:

Function 24 – Community Support

Action 24.1 – Support community group activities

### Comment

On assessment the application adequately addresses the stated criteria under Council Policy 2.34 – Community Funding and Donations, it is recommended Council endorse the grant of \$5500 from the Community Chest Fund.

### OFFICER'S RECOMMENDATION

***That Council approve the application from Aldersyde Agricultural Hall Inc for \$5,500.00 (GST Exclusive) financial grant from the Community Chest Fund to be used for extension and renovations of the Halls veranda.***

*(Simple majority vote required)*

### **Confidential Attachment**

Attachment 13.05.22.01A- Aldersyde Agricultural Hall Inc. Community Chest Fund Application Form



<b>13.05.22.02 INTEGRATED PLANNING AND REPORTING – COMMUNITY ENTERPRISE ADVISORY REFERENCE GROUP NOMINATIONS</b>
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<b>File No:</b>	GOV025F
<b>Date of Meeting:</b>	19 <sup>th</sup> May 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Gary Sherry – Chief Executive Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	N/A

**Summary of Item:**

This report seeks to appoint Community members to participate within the Council's updated Integrated Planning and Reporting community advisory group the Community Enterprise Advisory Reference Group (CEARG).

**Description of Proposal:**

As above.

**Background:**

The Next Generation BROOKTON Community Enterprise Advisory Reference Group (CEARG) has been formed to operate under the auspice of the Shire Council to co-ordinate and oversee community projects listed in the Shire of Brookton Corporate Business Plan, or arising from 'Innovations Pathway' and the BROOKTON Book of Initiatives. Such projects may include (but are not limited to) civic projects and initiatives that involve direct participation from key community representatives.

Council adopted Terms of Reference for the CEARG at the December 2022 Ordinary Meeting of Council. The terms of reference are included at **Attachment 13.05.22.02A**.

In October 2022 Council appointed

This Advisory Group is to consist of 12 members plus an *ex-officio staff* member, with ability to co-opt others at the discretion of the Chairperson.

Membership of CEARG is to consist of representation from the Local Government and various other community stakeholders, including:

- The Shire President who will be the CEARG Chair;
- 3 x Elected Members with one representative to be the CEARG Deputy Chair
- 2 x Staff (1 ex officio)
- 6 x Community Reps

At their October 2021 Ordinary Meeting Council appointed

- Cr Katrina Crute - Chair
- Cr Hartl - Deputy Chair
- Cr Hayden
- Cr Watts

as Council's representatives to the CEARG.

An advertising process was conducted for community representation to the CEARG. The two nominations received for the six CEARG positions included:

- Ms. Megan Nelson; and
- Ms. Hazel Martin

#### **Consultation:**

The Shire of Brookton attainment of Community members was initiated via multiple advertising opportunities such as social media, inclusive of Facebook, the Brookton Telegraph, the Shire website, and Community E-News, as well as word of mouth.

#### **Statutory Environment:**

The CEARG is not a formally constituted Committee of Council and is guided by Terms Of Reference adopted by Council.

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

The Innovation Pathway, inclusive of both Advisory Groups, sits between The Next Generation BROOKTON Strategic Community Plan > 2027 and the Next Generation Shire of Brookton Corporate Business Plan <2021.

#### **Financial Implications:**

There are no direct financial implications to the Shire concerning the nomination and selection of external CEARG members.

#### **Risk Assessment:**

It is essential to achieve a broad mix of representation for the CEARG to align with their designated charter. The overall blend can involve variation in the expression of Community interest, including a variation in gender and age/demographic. The combination then allows differing perspectives and exchange in points of view being a factor in discussion and forming recommendations for the Council's consideration of a particular proposal or project. Therefore, this is a 'Medium' risk that should the composition of an Advisory Group not afford variation in membership; then Council may not receive the best advice or outcome arising from the Innovations Pathway process.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
<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
<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 CEARG delivers the Innovation Pathway and objectives included in The Next Generation BROOKTON Strategic Community Plan > 2027 and the Next Generation Shire of Brookton Corporate Business Plan <2021.

### **Comment**

Following is the current makeup of CEAG taken from the applicable Terms of Reference, where Council is requested to assess the suitability of the six EOIs for the CEAG Group, acknowledging the importance of achieving a solid mix of representation.

On assessment all external nominees afford a broad mix of representation and therefore should be appointed.

### **OFFICER'S RECOMMENDATION**

*That Council adopts the following representation for the Community Enterprise Advisory Reference Group for the period to 1<sup>st</sup> October 2023:*

<b><i>Shire President</i></b>	<b><i>Chair</i></b>	<b><i>Cr Crute</i></b>
<b><i>Councillor</i></b>	<b><i>Deputy Chair</i></b>	<b><i>Cr Hartl</i></b>
<b><i>Councillor</i></b>		<b><i>Cr Watts</i></b>
<b><i>Councillor</i></b>		<b><i>Cr Hayden</i></b>
<b><i>Community Representative</i></b>		<b><i>Megan Nelson</i></b>
<b><i>Community Representative</i></b>		<b><i>Hazel Martin</i></b>
<b><i>Chief Executive Officer</i></b>	<b><i>Non-Voting</i></b>	<b><i>Gary Sherry</i></b>
<b><i>Community Development Officer</i></b>	<b><i>Non-Voting</i></b>	<b><i>Kylie Freeman</i></b>

*(Simple majority vote required)*

### **Attachments**

Attachment 13.05.22.02A – Community Enterprise Advisory Reference Group - Terms of Reference



## Next Generation BROOKTON Community Enterprise Advisory Reference Group (CEARG)

### Terms of Reference

#### Purpose

The Next Generation BROOKTON Community Enterprise Advisory Group has been formed to operate under the auspice of the Shire Council to co-ordinate and oversee community projects listed in the Shire of Brookton Corporate Business Plan, or arising from 'Innovations Pathway' and the BROOKTON Book of Initiatives. Such projects may include (but are not limited to) civic projects and initiatives that involve direct participation from key community representatives.

This Advisory Group is to consist of 12 members plus an *ex-officio*, with ability to co-opt others at the discretion of the Chairperson.

#### Representation

Membership of Next Generation BROOKTON Community Enterprise Advisory Group is to consist of representation from the Local Government and various other community stakeholders, as listed below.

*Shire President (Chair)*  
*3 x Elected Members (one Deputy Chair)*  
*2 x Staff (1 ex officio)*  
*6 x Community Reps*

The Elected Members and Chair are nominated by the Shire President for endorsement by Council. The community representatives are selected by the Chair, Deputy Chair and CEO following a public nomination process.

The Chair may co-opt other members at his/her discretion as deemed appropriate.

The appointment of all positions is for period of (typically) 2 years aligned to the ordinary Local Government election cycle.

#### Meetings

The Community Enterprise Advisory Group meetings shall be conducted in an open and transparent manner, and consist of:

- The convening of 'open' meetings with the venue, day and time determined by the Chair to achieve the highest possible attendance.
- The meeting arrangements to be the responsibility of the *ex-officio*.

- The recording of notes to be presented to Council at its next available Corporate Briefing Forum (CBF).
- The conduct of the meeting to be performed generally in accordance with Shire meeting procedures detailed in *Council Policy 1.17 – Standing Orders and Meeting Protocol for Local Government*.
- Elected Members being eligible for payment of a sitting fee, as set by Council and amended from time to time.

## Terms of Reference

The Community Enterprise Advisory Group:

- a) Is to first and foremost act in the best interest of the BROOKTON community.
- b) Does not constitute a Committee of Council pursuant to section 5.8 of the *Local Government Act 1995*.
- c) Shall act in an advisory capacity so as to facilitate communication and exchange information between members in relation to assessment and facilitation of community projects and initiatives, and thereby assist in the delivery of project outcomes.
- d) Is not authorised to make decisions in relation to projects or initiatives that may commit the Shire Council and/or other community groups or organisations financially or otherwise.
- e) Is to offer guidance and advice and ensure direction and progress of works holistically aligns to the BROOKTON 20 and the 'Live, Work and Visit' objectives as detailed in the Next Generation BROOKTON Strategic Community Plan.
- f) Is to consider projects or initiatives assessed and qualified by the Next Generation BROOKTON Innovations Advisory Group, unless otherwise determined by Council.
- g) Is to give consideration to and provide input, assistance and form recommendations towards specific project initiatives for consideration by Council.
- h) Is to offer direction on the formation of specific Project Management Working Groups (usually applies to Major Projects).
- i) Is to declare all financial and/or proximity interests within the scope of this Terms of Reference.
- j) Is to maintain a standard of professionalism and confidentiality applicable to any material or documentation of a sensitive nature either marked or declared confidential by the Chair of this Advisory Group, or any specifically formed project coordination working group as recommended by this Group and endorsed by Council.
- k) May through the Chair co-opt other Shire staff, elected members, government agency employees or other stakeholders. Such action is to involve consultation with the Chief Executive Officer.

<b>13.05.22.03 PROPOSAL TO LEASE: UNIT 6/28 WILLIAMS STREET, BROOKTON – BALCO AUSTRALIA PTY LTD</b>
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<b>File No:</b>	HOU017 - Unit 6 28 Williams Street
<b>Date of Meeting:</b>	21st April 2022
<b>Location/Address:</b>	Unit 6 28 Williams Street
<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 do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	21 <sup>st</sup> April 2022

**Summary of Item:**

Council is to consider complete the required public notice of the proposal for Council to enter into a periodic tenancy agreement for Unit 6, 28 Williams Street, Brookton with Balco Australia Pty Ltd (Balco).

**Description of Proposal:**

Council currently has 3 vacant residential properties identified for staff accommodation in Brookton. In addition to 6/28 Williams Street, the Unit1/6 Matthew Street and the partly furnished 5/28 Williams Street units are vacant. Council's newly appointed Manager Infrastructure and Works has now moved into the 25 Whittington Street.

Balco have been seeking to locate residential accommodation in Brookton for management staff who work from their Brookton hay processing plant.

Balco approached the Shire of Brookton and staff have reviewed the 6/28 Williams Street property. This property meets their requirements. Balco are seeking to secure the lease in the company name to ensure access should there be a change in their staff.

Staff have discussed a periodic tenancy with Balco for an amount of \$280 per week. This amount is considered as market value. 6/28 Williams Street is a 2x1 unit, fronting Great Southern Highway. Council currently leases larger units with additional features in better locations for \$300 per week.

**Background:**

Balco Australia Pty Ltd operate their hay processing plant at 91 Copping Road, Brookton. The plant has a workforce of approximately 25 staff who reside in and around Brookton.

The Shire of Brookton currently leases 3 residences at 23 Whittington Street, 1/33 Whittington Street, and 3/33 Whittington Street to Baptistcare to accommodate staff at their Brookton operation for \$300 per week.

A periodic tenancy agreement doesn't have a fixed end date. A periodic agreement may be ended:

- by agreement in writing between the lessor and the tenant; or
- by either the lessor or the tenant by giving written notice of termination to the other party. The notice may be given at any time. The lessor must give at least 60 days' notice and the tenant must give at least 21 days' notice

In the case of a periodic tenancy any rent increase will be no sooner than 6 months after the commencement of this tenancy agreement and the date of the last increase. The lessor must give at least

60 days' notice of any increase.

At their April 2022 Ordinary Meeting, Council resolved to consider a proposal to lease Unit 6, 28 Williams Street, Brookton to Balco. As required, Staff extensively advertised the proposal.

No formal written comment on the proposal was received, but local resident Mr. Guy Teede requested that his post on the Shire's Facebook page be accepted as comment. This comment read:

*"I thought this housing was meant for low income earners not for Corporate customers, surely Balco should enter the commercial market and find a property. My guess is there would be lots of people struggling to find an affordable rental and our shire should also support the wider community with housing rentals if they have housing available at any time. I am dismayed that our Shire would do this and quite sure that if a member of the public approached the Shire for housing they would be told no but if a large company approaches the shire, they are offered a favourable outcome."*

Staff were informally approached by other members of the local community seeking similar lease properties, with the general view that Council should be focusing on accommodation for low income families rather than large companies.

While the Shire of Brookton is able to lease the vacant staff accommodation to Balco at this time, should the Shire require the accommodation for the purpose of staff housing, the Shire can immediately terminate the proposed tenancy with the required notice. In this scenario, Balco would be forced to find their own, alternative residential accommodation. This is a commercial risk for Balco that they will manage.

The need for Council to utilise staff accommodation may arise at any time. With a change of staff this need could arise with two months. Should Council wish to lease vacant staff accommodation to other, non-commercial tenants Council would need to consider that the ability to terminate such a tenancy will be incredibly difficult.

#### **Consultation:**

Council extensively advertised the proposal to lease Unit 6, 28 Williams Street, Brookton to Balco. Only one comment was received.

#### **Statutory Environment:**

*Local Government Act 1995*

##### **3.58. Disposing of property**

- (1) In this section —
  - dispose* includes to sell, lease, or otherwise dispose of, whether absolutely or not;
  - property* includes the whole or any part of the interest of a local government in property but does not include money.
- (2) Except as stated in this section, a local government can only dispose of property to —
  - (a) the highest bidder at public auction; or
  - (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.
- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
  - (a) it gives local public notice of the proposed disposition —
    - (i) describing the property concerned; and
    - (ii) giving details of the proposed disposition; and



- (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and
  - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
  - (a) the names of all other parties concerned; and
  - (b) the consideration to be received by the local government for the disposition; and
  - (c) the market value of the disposition —
    - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
    - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.
- (5) This section does not apply to —
  - (a) a disposition of an interest in land under the Land Administration Act 1997 section 189 or 190; or
  - (b) a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or
  - (c) anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or
  - (d) any other disposition that is excluded by regulations from the application of this section.

*Local Government (Functions and General) Regulations 1996*

30. Dispositions of property excluded from Act s. 3.58

- (1) A disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act.
- (2) A disposition of land is an exempt disposition if —
  - (a) the land is disposed of to an owner of adjoining land (in this paragraph called the transferee) and —
    - (i) its market value is less than \$5 000; and
    - (ii) the local government does not consider that ownership of the land would be of significant benefit to anyone other than the transferee; or
  - (b) the land is disposed of to a body, whether incorporated or not —
    - (i) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting, or other like nature; and
    - (ii) the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions; or
  - (c) the land is disposed of to —
    - (i) the Crown in right of the State or the Commonwealth; or
    - (ii) a department, agency, or instrumentality of the Crown in right of the State or the Commonwealth; or
    - (iii) another local government or a regional local government; or
  - (d) it is the leasing of land to an employee of the local government for use as the employee's residence; or
  - (e) it is the leasing of land for a period of less than 2 years during all or any of which time the lease does not give the lessee the exclusive use of the land; or



- (f) it is the leasing of land to a person registered under the Health Practitioner Regulation National Law (Western Australia) in the medical profession to be used for carrying on his or her medical practice; or
  - (g) it is the leasing of residential property to a person.
- (2a) A disposition of property is an exempt disposition if the property is disposed of within 6 months after it has been —
  - (a) put out to the highest bidder at public auction, in accordance with section 3.58(2)(a) of the Act, but either no bid is made, or any bid made does not reach a reserve price fixed by the local government; or
  - (b) the subject of a public tender process called by the local government, in accordance with section 3.58(2)(b) of the Act, but either no tender is received, or any tender received is unacceptable; or
  - (c) the subject of Statewide public notice under section 3.59(4) of the Act, and if the business plan referred to in that notice described the property concerned and gave details of the proposed disposition including —
    - (i) the names of all other parties concerned; and
    - (ii) the consideration to be received by the local government for the disposition; and
    - (iii) the market value of the disposition as ascertained by a valuation carried out not more than 12 months before the proposed disposition.
- (2b) Details of a disposition of property under sub regulation (2a) must, for a period of 1 year beginning on the day of the initial auction or tender —
  - (a) be made available for public inspection; and
  - (b) be published on the local government's official website.
- (3) A disposition of property other than land is an exempt disposition if —
  - (a) its market value is less than \$20 000; or
  - (b) the entire consideration received by the local government for the disposition is used to purchase other property, and where the total consideration for the other property is not more, or worth more, than \$75 000.

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

The Level 3 section of Council Policy 2.37 LEASE, LICENCE AND TENANCY AGREEMENTS would apply to the terms of any lease with Balco for a residential policy.

1. This policy applies to the leasing, licensing tenancy of real property owned, or under the care, control, and management of the Shire of Brookton, including Crown Land.
2. Where appropriate, organisations will be granted a lease or license agreement at a subsidised rate in recognition of their perceived benefit to the community, and their ability to pay.
3. All lessees, licensees, and commercial tenants irrespective of classification must have public liability insurance to the value as prescribed by the Shire's insurer and detailed in the agreement. Evidence of such is to be presented to the Shire each year during the term of the agreement.
4. Classifications of lease, licence, and tenancy agreements:
  - Level Three
    - a) Applies to commercial leases, licenses and tenancy agreements with an individual person, company or organisation that holds an Australian Business Number (ABN), and where due process has been entertained under Section 3.58(3) of the Local Government Act, 1995 unless an exemption applies under Regulation 30 of the Local

Government (Functions and General) Regulations, 1996.

- b) Applies to residential tenancy agreements with an individual person, and a company or organisation that holds an Australian Business Number (ABN).
- c) The use must have all relevant statutory approvals, where deemed applicable.
- d) The maximum term for a commercial lease or license agreement is 5 years, with a further 5-year option at the discretion of Council.
- e) The maximum term for a residential and commercial tenancy agreement is 12 months with possible extension at the discretion of the Council, although periodical agreements may be applied at the discretion of the CEO for residential tenancy agreements.
- f) The individual person, company, or organisation (as Lessee, licensee, or tenant) is to pay for the rental valuation and document preparation, where applicable.
- g) The individual person, company, or organisation (as Lessee, licensee, or tenant) is to pay market rent as demonstrated and accepted by the CEO, unless otherwise determined by Council through its Schedule of Fees and Charges or by independent resolution.
- h) The individual person, company, or organisation (as Lessee, licensee, or tenant) is to pay for all utilities, general wear and tear, and garden maintenance as detailed in the lease, license, or tenancy agreement.

#### Financial Implications:

The periodic lease of 6/28 Williams Street will provide an annual rental of \$14,560 to offset maintenance costs that will be borne by Council regardless of the unit being occupied or not. To date Council has expended \$2,898 in 2021/22.

All of the living costs associated with Balco's rental, including power, water, and gas costs, will be met by Balco. Increases in rental charges can occur under the tenancy agreement.

#### Risk Assessment:

Staff believe that the risk associated with the Officer's Recommendation are minor and unlikely to occur. Should Council wish to end the tenancy, this can be completed by 60 days' notice under a standard period tenancy agreement.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
<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
<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:**

The proposal to lease a residential property to Balco, assists the strategic objectives of Brookton's 20 including:

1. New and Secondary Industry - BROOKTON enhances, attracts, and diversifies its big business
2. Small to Medium Enterprise - BROOKTON'S small to medium businesses are celebrated, prosperous and diverse.

**Comment**

The proposal to lease a vacant residential property to Balco will provide income to meet ongoing expenses associated with the property. The proposal will also assist a local business to accommodate an employee in Brookton.

**OFFICER'S RECOMMENDATION**

***That Council lease Unit 6, 28 Williams Street to Balco Australia Pty Ltd for \$280 per week through a periodic tenancy agreement.***

*(Simple majority vote required)*

## 14.05.22 CORPORATE SERVICES REPORTS

### 14.05.22.01 LIST OF ACCOUNTS – APRIL 2022

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	19 <sup>th</sup> May 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Leigh Anderson – Finance Administration Officer - Creditors
<b>Authorising Officer:</b>	Deanne Sweeney –Manager Corporate and Community
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item.
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	21 <sup>st</sup> April 2022

#### Summary of Item

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

#### Description of Proposal

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

#### Background

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13 (1)* all payments are presented to Council. 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.

The Local Government (Administration) Regulations 1996 require that:

**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**

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

**Financial Implications**

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

**Risk Assessment**

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

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

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

**Community & Strategic Objectives**

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

**Comment**

Council has delegated, to the Chief Executive Officer the authority to make payments from Council'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.

The following table summarizes the payments for the period by payment type, with full details of the accounts paid contained within **Attachment 14.05.22.01A**.

Payments For April 2022		
Payment Type	Account Type	Amount
Payment Deductions (Direct Debits)	Municipal	\$ 36,264.47
Cheque Payments	Municipal	\$ -
Payroll	Municipal	\$136,837.12
EFT Payments	Municipal	\$272,446.25
<b>Sub Total</b>	<b>Municipal</b>	<b>\$445,547.84</b>
EFT Payments – Nil	Trust	\$ -
<b>Sub Total</b>	<b>Trust</b>	<b>\$ -</b>
EFT Payments	Bond	\$ 750.00
<b>Sub Total</b>	<b>Bond</b>	<b>\$ 750.00</b>
	<b>Totals</b>	<b>\$446,297.84</b>

Contained within **Attachment 14.05.22.01B** is a detailed transaction listing of credit card expenditure paid in April 2022. This amount is included within the total payments, listed above.

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

*That Council receive:*

- 1. the list of accounts paid in April 2022 under delegated authority, totalling \$446,297.84, as contained within Attachment 14.05.22.01A, in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996; and*
- 2. the list of List of Credit Card Payments Paid in April 2022, contained within Attachment 14.05.22.01B.*

*(Simple majority vote required)*

#### **Attachments**

Attachment 14.05.22.01A – List of Payments for April 2022

Attachment 14.05.22.01B – Details of Credit Card Payments Paid in April 2022

## LIST OF PAYMENTS FOR APRIL 2022

Chq/EFT	Date	Name	Description	Amount
EFT13146	04/04/2022	3E ADVANTAGE PTY LTD	PRINTING COSTS 01/02/22 - 28/02/22	\$ 57.64
EFT13147	04/04/2022	A&L HOBBS	TRUCK RECOVERY FROM WHITE ROAD - CATTLE IMPOUNDMENT	\$ 550.00
EFT13148	04/04/2022	AMAZING 50'S CATERING	COUNCIL DINNER - 17 MARCH 2022 COUNCILLORS (X5) STAFF (X2)	\$ 175.00
EFT13149	04/04/2022	APV VALUERS AND ASSET MANAGEMENT	PROFESSIONAL FEE 10% PAYABLE ON COMMENCEMENT VALUATIONS FOR 30 JUNE 2022 - FAIR VALUE - LAND ASSETS, BUILDING, OTHER INFRA, PARKS & GARDENS. INFRA ASSESTS ROADS, BRIDGES, FOOTPATHS, DRAINAGE, SEWERAGE. INSURANCE - BULDING, OTHER INFRA, PARKS AND GARDENS	\$ 5,274.50
EFT13150	04/04/2022	B & N EYRE BROOKTON NEWSAGENCY	NEWSPAPER ORDER FOR MARCH 2022, NEWSPAPERS SUPPLIED (MARCH 2022 WEST AUSTRALIAN, PINGELLY TIMES, GST	\$ 39.45
EFT13151	04/04/2022	BARRY KEITH WATTS	3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR SITTING FEES & TRAVEL EXPENSES	\$ 515.44
EFT13152	04/04/2022	BOC GASES	OXY BOTTLE HIRECONTAINER SERVICE 26/02/22 - 28/03/22	\$ 56.49
EFT13153	04/04/2022	BOHAN (WA) PTY LTD T/A VINES MEDICAL PRACTICE	PRE-EMPLOYMENT MEDICAL- KIM LILLY	\$ 150.00
EFT13154	04/04/2022	BRIAN WILLIAMS	CARTAGE OF 264 TONNE OF ROAD BASE 1/2 ALLOCATED TO COLLARD STREET AND 1/2 TO LEFROY STREET	\$ 3,630.00
EFT13155	04/04/2022	BROOKTON RURAL TRADERS	TRANSACTION FOR THE MONTH OF MARCH 2022	\$ 649.45
EFT13156	04/04/2022	BW JAMES TRANSPORT	CONSIGNMENT NOTE FEE SENDER GLOBAL SPILL 1 X BOLLARD	\$ 60.01
EFT13157	04/04/2022	CE HARTL	3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR SITTING FEES & TRAVEL ALLOWANCE	\$ 453.04
EFT13158	04/04/2022	CHARLENE HAYDEN	3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR SITTING FEES	\$ 600.00
EFT13159	04/04/2022	COOTE MOTORS	INVESTIGATE & REPAIR, REBUILD PUMP ENGINE 1EYN644	\$ 6,708.01
EFT13160	04/04/2022	CORSIGN WA PTY LTD	ST NAME PLATE WOODS LOOP RD	\$ 63.80
EFT13161	04/04/2022	DARBY WHITMORE	MIDLAND MOWERS RECEIPT FOR 7 PIN ROUND TRAILER PLUG	\$ 20.00
EFT13162	04/04/2022	FARM & TURF EQUIPMENT (WA)	AS PER QUOTE BRO001 TO SERVICE AND REPAIR PM9 CUB CADET MOWER	\$ 1,072.50
EFT13163	04/04/2022	FUELCO AUSTRALIA PTY LTD	EVERLINK FUEL SYSTEM UNIT PURCHASE OF BOARD & ANTENNA & FREIGHT	\$ 1,165.87
EFT13164	04/04/2022	FULTON HOGAN	RICHARDSON ST, SUPPLY, SPRAY, & COVER 14/10MM C170 PRIMESEAL	\$ 57,832.56
EFT13165	04/04/2022	G & M DETERGENTS AND HYGIENE SERVICES	1X 48 PK TOILET ROLLS (SML), 1X PK TOILET ROLLS (LRG), 1X 5 LTR TOILET CLEANER, 2X 5 LTR DISINFECTANT, 1X PAPER TOWEL, 2X 50LTR BLK GARBAGE BAGS, 1X URINAL BLOCK & PK 100 2X OUTSIDE BIN BAGS.	\$ 858.00
EFT13166	04/04/2022	GLOBAL SPILL AND SAFETY PTY LTD	BOLLARD SURFACE MOUNT	\$ 455.40
EFT13167	04/04/2022	GREAT SOUTHERN FUEL SUPPLIES	REPLACEMENT FUEL CARD FOR CESM VEHICLE PU35 1GYK393	\$ 2.75
EFT13168	04/04/2022	INDUSTRIAL AUTOMATION GROUP PTY LTD (WATERMAN IRRIGATION)	HAPPY VALLEY IRRIGATION CONTROL SYSTEM STAGE 1 & 2. OVAL VARIATION & PUMP VARIATION	\$ 73,093.73
EFT13169	04/04/2022	JIM MCKENZIE PTY LTD	HIRE OF CRANE AND EWP TO REMOVE POLE AT BROOKTON OVAL	\$ 5,904.80
EFT13170	04/04/2022	KATRINA LOUISE CRUTE	3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR SITTING FEES & PRESIDENTS & DEPUTY ALLOWANCE	\$ 2,275.00
EFT13171	04/04/2022	MARILYN GAIL MACNAB	3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR SITTING FEES	\$ 800.00
EFT13172	04/04/2022	MARKET CREATIONS T/AS INTEGRATED ICT	TECHNICIAN WORK FOR THE LGIS CYBER INSURANCE QUOTE	\$ 429.00

EFT13173	04/04/2022	MIDLAND MOWERS	C27 CHIPPER 27 HP PETROL SERIAL # HSN-C27-0000122 XXPR5	\$ 40,500.00
EFT13174	04/04/2022	NARROGIN AUTO CENTRE	80,000KM SERVICE ON 2014 FOTON TUNLAND ODO 90291 REGO 1HDJ517	\$ 807.29
EFT13175	04/04/2022	NEIL WALKER	3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR SITTING FEES 3RD QUARTER (1/1/22 - 31/03/22) PRESIDENTS & DEPUTIES ALLOWANCE 3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR TRAVEL EXPENSES	\$ 556.15
EFT13176	04/04/2022	NICHOLLS BUS & COACH SERVICE	INSPECTION ON 2003 COASTER BUS BO659	\$ 376.20
EFT13177	04/04/2022	NOURISH BROOKTON	MONTHLY PURCHASES FOR MARCH 2022	\$ 89.45
EFT13178	04/04/2022	RURAL INFRASTRUCTURE SERVICES	PROJECT SCOPING DOCUMENT - DANGIN-MEARES RD	\$ 550.00
EFT13179	04/04/2022	SHIRE OF CUBALLING	HIRE OF MULTI TYRED ROLLER	\$ 777.50
EFT13180	04/04/2022	SOUTHERN ABORIGINAL CORPORATION	CANCELLATION REFUND - INV8365 - REPAID AS ORIGINAL PAYMENT RETURNED AS BANK DETAILS NEEDED UPDATING	\$ 50.00
EFT13181	04/04/2022	STUMPY'S GATEWAY ROADHOUSE	WORKS FUEL PURCHASES FEB22	\$ 193.46
EFT13182	04/04/2022	TAMARA LILLY	3RD QUARTER (1/1/22 - 31/03/22) COUNCILLOR SITTING FEES	\$ 600.00
EFT13183	04/04/2022	TOLL TRANSPORT PTY LTD	FREIGHT FOR CORSIGN QUOTE PO 106041	\$ 58.87
EFT13184	04/04/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES 16/03/22 & 21/03/22	\$ 654.50
EFT13185	04/04/2022	WHEATBELT ELECTRICS	REPAIR EVERLINK FUEL TANK REPLACE PCB & ANTENNAE UNIT ON DIESEL BOWSER DEPOT	\$ 242.00
EFT13186	04/04/2022	WILSON COMPLETE	COVID CANCELLATION FOR 28/03/22 WANDOO	\$ 310.00
EFT13187	04/04/2022	JES-KY BUILDING AND SUPPLIES	CARAVAN PARK - CAMPERS KITCHEN REMOVE EXISTING WIRE MESH FROM OPEN ROOF AREA, SUPPLY AND INSTALL MATCHING ROOF SHEETS. AS PER QUOTE NO. 176	\$ 2,750.00
EFT13188	06/04/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$ 231.07
EFT13189	06/04/2022	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
EFT13190	06/04/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$ 60.00
EFT13191	06/04/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$ 480.00
EFT13192	06/04/2022	SHIRE OF BROOKTON SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 30.00
EFT13193	07/04/2022	TRACK MY RIDE PTY LTD	TMR-S8 GPS TRACKER FOR PAV6	\$ 260.00
EFT13194	20/04/2022	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$ 231.07
EFT13195	20/04/2022	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
EFT13196	20/04/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$ 60.00
EFT13197	20/04/2022	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$ 984.20
EFT13198	20/04/2022	SHIRE OF BROOKTON SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 30.00
EFT13199	20/04/2022	ST JOHN AMBULANCE BROOKTON	<b>BOND - RETURN RECEIPT NUMBER 33844</b>	\$ 500.00
EFT13200	20/04/2022	ATO	MARCH 22 BAS RETURN	\$ 35,928.00
EFT13201	29/04/2022	3E ADVANTAGE PTY LTD	PRINTING COSTS FOR PHOTOCOPIER - MARCH	\$ 1,175.24
EFT13202	29/04/2022	AMPAC DEBT RECOVERY	DEBT RECOVERY SERVICES TO 31/03/22	\$ 2,273.00
EFT13203	29/04/2022	AUSTRALIA POST	MONTHLY POSTAGE COSTS FOR MARCH 2022	\$ 197.56
EFT13204	29/04/2022	B & N EYRE BROOKTON NEWSAGENCY	XSTAMPER BLUE INK	\$ 11.95
EFT13205	29/04/2022	BROOKTON PLUMBING	CARAVAN PARK -LADIES TOILET OF OLD ABLUTIONS BLOCKED	\$ 121.00



EFT13206	29/04/2022	BROOKTON RURAL TRADERS	SQ VALVE BOX & NDS VALVE BOX	\$ 1,518.82
EFT13207	29/04/2022	FULLPOWER ELECTRICS (WA) PTY LTD	INVESTIGATE CAMP KITCHEN BBQ NOT HEATING	\$ 57.75
EFT13208	29/04/2022	GREAT SOUTHERN FUEL SUPPLIES	MARCH FUEL CARD STATEMENT	\$ 260.07
EFT13209	29/04/2022	H RUSHTON & CO	TRANSPORT OF PBH4 TO REDCLIFFE	\$ 1,773.45
EFT13210	29/04/2022	IT VISION	CHANGES TO REMITTANCE TEMPLATE IN CREDITORS	\$ 275.00
EFT13211	29/04/2022	JELCOBINE FARMS	FLORAL ARRANGMENT FOR GEORGIE BEECROFT	\$ 30.00
EFT13212	29/04/2022	MARKET CREATIONS T/AS INTEGRATED ICT	IT SUPPORT/ MONTHLY SERVICE FEE / + ACROBAT PRO LICENSING SUBSCRIPTION X 7	\$ 7,005.50
EFT13213	29/04/2022	MCINTOSH & SON	BH4 2012 CASE 581PC5 BACKHOE - BO5418 HYDRAULIC HOSE, TUBE & CYLINDER AS PER QUOTE 532654	\$ 1,320.47
EFT13214	29/04/2022	MOORE AUSTRALIA (WA) PTY LTD	2022 WALGA TAX WEBINAR SERIES 1	\$ 528.00
EFT13215	29/04/2022	NARROGIN AUTO CENTRE	PU34 - 45,000KLM SERVICE 33BO 2020 GLX MR MITSUBISHI TRITON 4X4 AUTO	\$ 945.58
EFT13216	29/04/2022	NOURISH BROOKTON	FINISH QUANTUM X 2	\$ 29.52
EFT13217	29/04/2022	OMNIBUS SERVICES	RETRIM SEAT	\$ 396.00
EFT13218	29/04/2022	RESONLINE	MARCH 2022 ROOM MANAGER MONTHLY FEE	\$ 220.00
EFT13219	29/04/2022	SOUTHERN ABORIGINAL CORPORATION	REFUND - COVID CANCELLATIONS 8366 & 8367	\$ 100.00
EFT13220	29/04/2022	STATE LIBRARY OF WA	FREIGHT RECOUP JAN TO JUNE 2022	\$ 165.86
EFT13221	29/04/2022	STEPHEN CARRICK ARCHITECTS PTY LTD AS TRUSTEE FOR THE S&S CARRICK FAMILY TRUST	RFQ 14 -2021 ARCHITECTURAL SERVICES REF VP238871 BROOKTON RAILWAY STATION	\$ 2,860.00
EFT13222	29/04/2022	WA RETICULATION SUPPLIES	I25 STANDARD NOZZLE PACK	\$ 444.60
EFT13223	29/04/2022	WHEATBELT ELECTRICS	DIAGNOSE RCD LIGHTING FAULT IN ADMIN	\$ 544.50
EFT13224	29/04/2022	WINC AUSTRALIA PTY LTD	ISO GOWNS	\$ 45.05
EFT13225	29/04/2022	SOUTHERN ABORIGINAL CORPORATION	<b>BOND - COVID CANCELLED BOOKINGS</b>	<b>\$ 250.00</b>
906.1	05/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 4.15
906.1	05/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 0.99
906.1	06/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 23.75
906.1	07/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 1.15
906.1	12/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 8.30
906.1	06/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	-\$ 0.25
906.1	02/04/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 313.44
908.1	14/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 17.40
909.1	19/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 2.95

910.1	20/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 4.90
910.1	20/04/2022	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 3.40
911.1	21/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 4.10
912.1	26/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 2.20
912.1	22/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 13.25
914.1	29/04/2022	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 4.40
DD5999.1	05/04/2022	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$ 4,488.64
DD5999.2	05/04/2022	I & T BROWN FAMILY SUPER FUND	PAYROLL DEDUCTIONS	\$ 539.24
DD5999.3	05/04/2022	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$ 624.47
DD5999.4	05/04/2022	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 235.62
DD5999.5	05/04/2022	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$ 290.63
DD5999.6	05/04/2022	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$ 574.80
DD5999.7	05/04/2022	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 279.09
DD5999.8	05/04/2022	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 320.13
DD5999.9	05/04/2022	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$ 362.73
DD6016.1	19/04/2022	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$ 4,659.42
DD6016.2	19/04/2022	I & T BROWN FAMILY SUPER FUND	PAYROLL DEDUCTIONS	\$ 539.24
DD6016.3	19/04/2022	AUSTRALIANSUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$ 626.51
DD6016.4	19/04/2022	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 235.62
DD6016.5	19/04/2022	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$ 203.44
DD6016.6	19/04/2022	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$ 821.16
DD6016.7	19/04/2022	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 278.67
DD6016.8	19/04/2022	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 318.72
DD6016.9	19/04/2022	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$ 362.73
DD6025.1	08/04/2022	SYNERGY	612 442 190 - MEMORIAL HALL ELECTRICITY SUPPLY PERIOD 19/01/22 - 12/02/22	\$ 164.66
DD6027.1	11/04/2022	SYNERGY	728 983 630 - SEWERAGE PUMP STATION ELECTRICITY SUPPLY 20/01/22 - 20/03/22	\$ 9,582.12
DD6029.1	12/04/2022	SYNERGY	719 082 810 MADISON SQUARE RETICULATION ELECTRICITY USAGE 19/01/22 - 18/03/22	\$ 310.34
DD6031.1	13/04/2022	SYNERGY	895 811 310 ADMIN BUILDING ELECTRICITY USAGE 19/01/22 - 18/03/22	\$ 1,079.54
DD6035.1	21/04/2022	TELSTRA CORPORATION	3063520757 - TELSTRA CALLS, USAGE CHARGES & SERVICE CHARGES	\$ 768.30
DD6037.1	22/04/2022	SYNERGY	113 227 250 - LOT 4076 YOURALING RD - WATER HARVESTING DAM SYNERGY SUPPLY PERIOD 20/01/22 - 18/03/22	\$ 3,348.46
DD6041.1	14/04/2022	TELSTRA CORPORATION	1361575300 ADMINISTRATION BUILDING - TELSTRA CHARGES	\$ 235.73

DD6041.2	14/04/2022	SYNERGY	191 681 400 U1 4 MATTHEWS ST ELECTRICITY SUPPLY 20/01/22 - 21/03/22	\$ 536.89
DD6041.3	14/04/2022	SHIRE OF BROOKTON	BENDIGO BANK MCC CREDIT CARD STATEMENT 01/03/22 - 31/01/22	\$ 4.00
DD6041.4	14/04/2022	SHIRE OF BROOKTON	BENDIGO BANK CEO CREDIT CARD STATEMENT 01/03/22 - 31/01/22	\$ 261.14
DD6041.5	14/04/2022	MASTERCARD - CESM SHIRE OF BROOKTON	BENDIGO BANK CESM CREDIT CARD STATEMENT 01/03/22 - 31/03/22	\$ 568.92
DD5999.10	05/04/2022	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 811.11
DD5999.11	05/04/2022	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 713.73
DD5999.12	05/04/2022	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$ 50.00
DD5999.13	05/04/2022	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$ 247.60
DD6016.10	19/04/2022	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 809.74
DD6016.11	19/04/2022	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 713.73
DD6016.12	19/04/2022	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$ 50.00
DD6016.13	19/04/2022	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$ 247.60
<b>PAYMENTS</b>				<b>\$ 309,460.72</b>
PAYJRUN*1 065##56	05/04/2022	SALARIES & WAGES	WEEK 40 - PPE 05/04/2022	\$ 67,910.55
PAYJRUN*1 067##30	19/04/2022	SALARIES & WAGES	WEEK 42 - PPE 19/04/2022	\$ 68,926.57
<b>PAYROLL PAYMENTS</b>				<b>\$ 136,837.12</b>
<b>PAYMENTS TOTAL</b>				<b>\$ 446,297.84</b>

## List of Credit Card Transactions Paid in April 2022

## CREDIT CARD TRANSACTIONS PAID IN APRIL 2022

Shire of Brookton - Bendigo Bank Mastercard - CEO				
Direct Debit	Date	Name	Description	Amount
DD6041.4	14/03/2022	BENDIGO BANK	CARD FEE	8.00
	28/03/2022	ZOOM	12 MONTH ANNUAL SUBSCRIPTION	230.89
	23/03/2022	DEPARTMENT OF TRANSPORT	MOVING PERMIT 1DUD178 TO MIDLAND MOWERS	22.25
			<b>TOTAL</b>	<b>\$ 261.14</b>

Shire of Brookton - Bendigo Bank Mastercard – AMCC				
Direct Debit	Date	Name	Description	Amount
DD6041.3	14/03/22	BENDIGO BANK	CARD FEE	4.00
			<b>TOTAL</b>	<b>\$ 4.00</b>

Shire of Brookton - Bendigo Bank Mastercard – CESM				
Direct Debit	Date	Name	Description	Amount
DD6041.5	14/03/2022	BENDIGO BANK	CARD FEE	4.00
	12/03/2022	BP PINGELLY	FUEL	103.86
	16/03/2022	BP PINGELLY	FUEL	139.85
	18/03/2022	BP MANJIMUP	FUEL	113.89
	23/03/2022	AMPOL BYFORD	FUEL	104.96
	2/03/2022	BP ARMADALE	FUEL	102.36
			<b>TOTAL</b>	<b>\$ 568.92</b>

#### 14.05.22.02 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2022

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	19 May 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Charlotte Cooke – Finance Officer
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate & Community
<b>Declaration of Interest:</b>	The authors have no financial interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	17 March 2022

#### Summary of Item:

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

#### Description of Proposal:

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

#### Background:

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

#### Consultation:

Reporting officers receive monthly updates to track expenditure and income.

#### Statutory Environment:

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

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

#### Relevant Plans and Policy:

There is no Council Policy relevant to this item.

#### Financial Implications:

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

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within **Attachment 14.05.22.02A**.

#### Risk Assessment:

The risk in relation to this matter is assessed as 'Low' on the basis that if Council does not receive the Monthly Financial Reports for the month reported leading to the Shire not meeting legislative  
*Shire of Brookton, Ordinary Meeting of Council, 19 May 2022 – REVISED Agenda (Public)*

requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

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

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

### Community & Strategic Objectives:

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

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

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

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

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

### Comment

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

### OFFICER'S RECOMMENDATION

***That Council receives the Monthly Statements of Financial Activity for the period ending 31 March 2022, as presented in Attachment 14.05.22.02A.***

*(Simple majority vote required)*

### Attachments

**Attachment 14.05.22.02A –Financial Activity for the period ending 31 March 2022**

# **Shire of Brookton**

## **MONTHLY FINANCIAL REPORT**

### **For the Period Ended 31 March 2022**

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

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) (c)	Var. % (b)-(a)/(b) 9	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		23,510	19,235	16,277	(2,958)	(15.38%)	
General Purpose Funding		1,886,516	711,524	549,921	(161,603)	(22.71%)	☹
Law, Order and Public Safety		315,963	300,630	111,713	(188,917)	(62.84%)	☹
Health		300	225	36	(189)	(83.84%)	
Education and Welfare		65,906	49,419	46,153	(3,266)	(6.61%)	
Housing		71,296	53,460	84,321	30,861	57.73%	☺
Community Amenities		404,681	449,595	454,857	5,262	1.17%	
Recreation and Culture		36,101	27,045	30,892	3,847	14.22%	
Transport		684,303	384,874	554,540	169,666	44.08%	☺
Economic Services		100,160	68,038	127,710	59,672	87.70%	☺
Other Property and Services		27,000	20,232	30,715	10,483	51.81%	☺
<b>Total (Excluding Rates)</b>		3,615,736	2,084,277	2,007,136	(77,141)	(3.70%)	
<b>Operating Expense</b>							
Governance		(569,257)	(403,341)	(344,199)	59,142	(14.66%)	
General Purpose Funding		(250,387)	(185,579)	(145,117)	40,462	21.80%	☺
Law, Order and Public Safety		(470,954)	(340,840)	(259,898)	80,942	23.75%	☺
Health		(25,294)	(19,329)	(18,993)	336	1.74%	
Education and Welfare		(163,573)	(124,080)	(94,263)	29,817	24.03%	☺
Housing		(241,917)	(152,526)	(116,551)	35,975	23.59%	☺
Community Amenities		(573,400)	(433,243)	(336,155)	97,088	22.41%	☺
Recreation and Culture		(1,044,540)	(778,971)	(665,956)	113,015	14.51%	☺
Transport		(3,571,833)	(2,677,447)	(2,462,002)	215,445	8.05%	
Economic Services		(257,475)	(193,203)	(200,818)	(7,615)	(3.94%)	
Other Property and Services		(406,383)	(312,892)	(273,537)	39,355	12.58%	☺
<b>Total</b>		(7,575,013)	(5,621,451)	(4,917,490)	703,961	12.52%	
<b>Funding Balance Adjustment</b>							
Add back Depreciation		3,098,790	2,324,093	2,172,393	(151,699)	(6.53%)	
Adjust (Profit)/Loss on Asset Disposal	6	47,511	47,511	11,904	(35,607)	(74.95%)	☹
Correction of SSL78 adjustment		0	0	0	0		
Adjust (Profit)/Loss on Asset Revaluation		0	0				
Adjustment (rounding)		0	0	(1)			
Movement in Non Cash Provisions		0	0	0	0		
<b>Net Operating (Ex. Rates)</b>		(812,976)	(1,165,570)	(726,057)	439,514	(37.71%)	
<b>Capital Revenues</b>							
Proceeds from Disposal of Assets	6	122,000	122,000	178,841	56,841	(46.59%)	
Proceeds from New Debentures	5	600,000	0	0	0	0.00%	
Self-Supporting Loan Principal		24,413	12,206	11,998	(208)		
Transfer from Reserves	5	2,406,197	618,764	0	(618,764)	0.00%	
<b>Total</b>	-	3,152,610	752,970	190,839	(562,131)		
<b>Capital Expenses</b>							
Land and Buildings	6	(1,514,000)	(283,741)	(326,061)	(42,320)	(14.92%)	☹
Plant and Equipment	6	(436,000)	(315,232)	(141,470)	173,762	55.12%	☺
Furniture and Equipment	6	(10,000)	(7,497)	(7,638)	(141)		
Infrastructure Assets - Roads & Bridges	6	(1,068,926)	(1,443,836)	(659,263)	784,573	54.34%	☺
Infrastructure Assets - Sewerage	6	(742,000)	(62,000)	(88,201)	(26,201)	(42.26%)	☹
Infrastructure Assets - Footpath	6	0	0	0	0		



Repayment of Debentures	7	(133,672)	(91,107)	(90,383)	724	0.79%	😊
Principal elements of finance lease payments	7	(1,419)	0	0			
Transfer to Reserves	5	(1,791,777)	(24,912)	(9,761)	15,151	60.82%	
<b>Total</b>		<b>(5,697,794)</b>	<b>(2,228,325)</b>	<b>(1,322,777)</b>	<b>905,548</b>	<b>(40.64%)</b>	
<b>Net Capital</b>		<b>(2,545,184)</b>	<b>(1,475,355)</b>	<b>(1,131,938)</b>	<b>343,417</b>	<b>(23.28%)</b>	
<b>Total Net Operating + Capital</b>		<b>(3,358,160)</b>	<b>(2,640,925)</b>	<b>(1,857,995)</b>	<b>782,931</b>	<b>29.65%</b>	
Rate Revenue		2,376,497	2,410,223	2,411,572	1,349	0.06%	
Opening Funding Surplus(Deficit)		<b>981,662</b>	905,785	905,785	75,877	8.38%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>675,083</b>	<b>1,459,362</b>	<b>860,157</b>		

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Program by Nature and Type**  
**For the Period Ended 31 March 2022**

	NOTE	2021/22 Adopted Budget \$	2021/22 YTD Budget \$	2021/22 YTD Actual \$	Variance YTD Budget vs YTD Actual \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>					
Rates		2,410,607	2,410,223	2,411,572	1,349
Operating Grants, Subsidies and Contributions		1,167,520	710,536	588,919	(121,617)
Fees and Charges		682,928	606,454	713,251	106,797
Interest Earnings		130,111	98,176	33,117	(65,059)
Other Revenue		197,836	145,612	108,552	(37,060)
		4,589,002	3,971,001	3,855,411	(115,590)
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>					
Employee Costs		(1,911,012)	(1,595,401)	(1,418,024)	177,377
Materials and Contracts		(1,531,907)	(1,274,917)	(934,317)	340,600
Utilities		(177,631)	(139,978)	(156,501)	(16,523)
Depreciation		(2,781,490)	(2,304,171)	(2,172,393)	131,778
Interest Expenses	7	(76,411)	(42,119)	(29,145)	12,974
Insurance		(193,031)	(224,534)	(192,678)	31,856
Other Expenditure		(112,453)	(752)	(2,528)	(1,776)
		(6,783,935)	(5,581,872)	(4,905,586)	676,286
		(2,194,933)	(1,610,871)	(1,050,174)	560,697
Non-Operating Grants, Subsidies & Contributions		740,579	520,880	563,296	42,416
Profit on Asset Disposals	6	0	0	0	0
Loss on Asset Disposals	6	(47,511)	(47,511)	(11,904)	35,607
<b>NET RESULT</b>		<b>(1,501,865)</b>	<b>(1,137,502)</b>	<b>(498,782)</b>	<b>638,720</b>

**Shire of Brookton**  
**Notes To The Statement Of Financial Activity**  
**For the Period Ended 31 March 2022**  
**Explanation Of Material Variances**

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

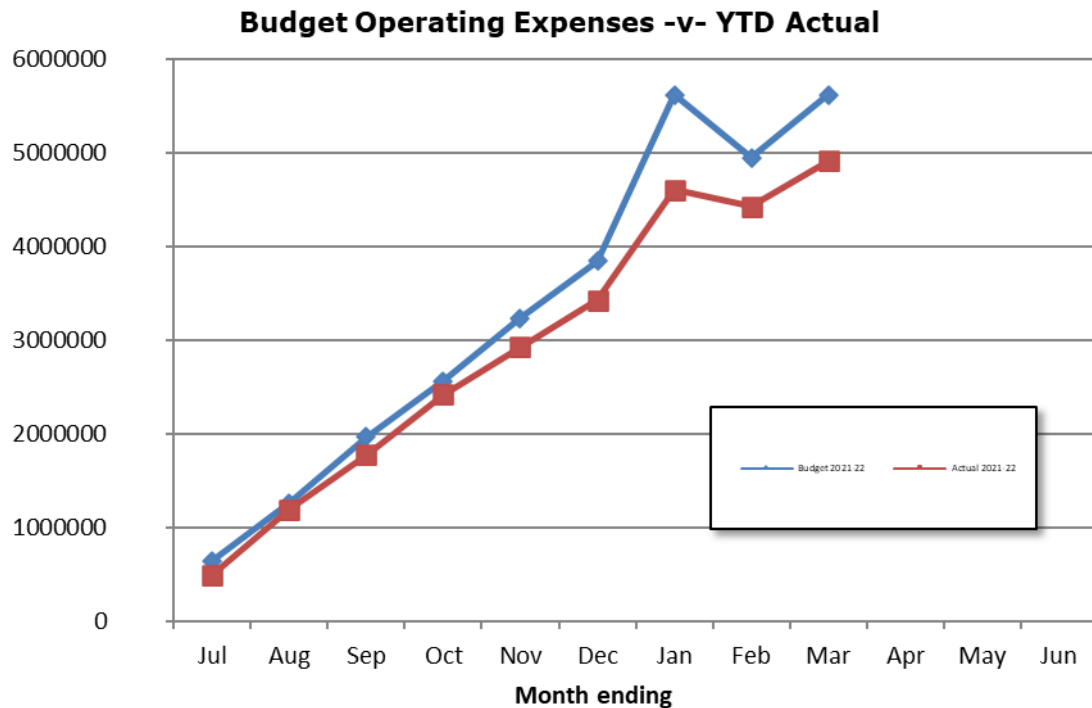
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %		Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	(2,958)	(15.38%)			Within variance threshold
General purpose funding	(161,603)	(22.71%)	⊖	Permanent	General FAGS Budget \$668,176; Actual \$418,962 variance of \$249,484 Road FAGS Budget \$382,492; Actual \$184,960 variance of \$197,532 Permanent variance between budgeted amounts of \$447,016 - will require review No guarantee or inclusion of advance at year end
Law, order and public safety	(188,917)	(62.84%)	⊖	Timing	BRMP position not reinstated therefore expected revenue will not be received
Health	(189)	(83.84%)			Within variance threshold
Education and welfare	(3,266)	(6.61%)			Within variance threshold
Housing	30,861	57.73%	⊕	Permanent	Staff housing rental income higher than budgeted
Community amenities	5,262	1.17%			Within variance threshold
Recreation and culture	3,847	14.22%			Within variance threshold
Transport	169,666	44.08%	⊕	Timing	Roads to Recovery Grant received in March
Economic services	59,672	87.70%	⊕	Timing	Caravan Park Fees higher than budget
Other property and services	10,483	51.81%	⊕	Permanent	Higher than budget due to insurance claims
<b>Expenditure from operating activities</b>					
Governance	59,142	(14.66%)			Within variance threshold
General purpose funding	40,462	21.80%	⊕	Timing	Admin allocations are being monitored and will be addressed as part of the 22/23 budget
Law, order and public safety	80,942	23.75%	⊕	Timing	Expenditure timing
Health	336	1.74%			Within variance threshold
Education and welfare	29,817	24.03%	⊕	Timing	ILUs general op exp under budget
Housing	35,975	23.59%	⊕	Timing	Variance due to timing issue. Will be reviewed as per of the 22/23 Budget process
Community amenities	97,088	22.41%	⊕	Timing	Refuse & Sewerage operating expense costs under budget
Recreation and culture	113,015	14.51%	⊕	Timing	Pool, recreation grounds & parks & reserves operating expense under budget
Transport	215,445	8.05%			Within variance threshold
Economic services	(7,615)	(3.94%)			Within variance threshold
Other property and services	39,355	12.58%	⊕	Timing	Admin allocations require review; operating expense including employee costs under budget
<b>Funding Balance Adjustment</b>					
Add back Depreciation	(151,699)	(6.53%)			Within variance threshold
Adjust (Profit)/Loss on Asset Disposal	(35,607)	(74.95%)	⊖	Timing	Land sales not included in original budget
Correction of SSL78 adjustment	0	0.00%			Within variance threshold
Adjust (Profit)/Loss on Asset Revaluation	0	0.00%			Within variance threshold

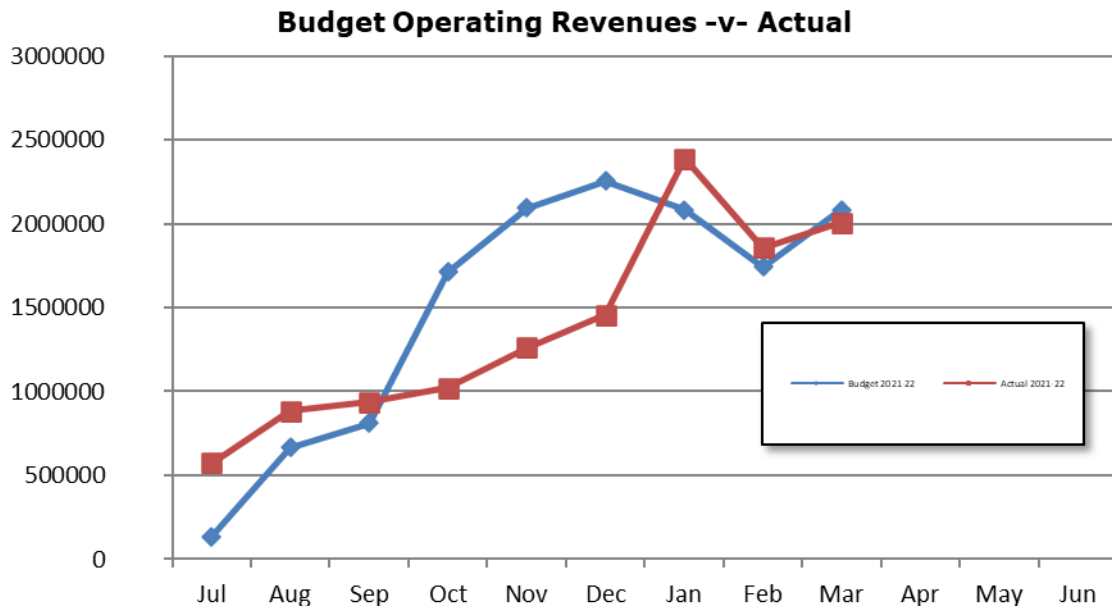
Movement in Non Cash Provisions	0	0.00%			Within variance threshold
<b>Capital Revenues</b>					
Proceeds from Disposal of Assets	56,841	(46.59%)			Within variance threshold
Proceeds from New Debentures	0	0.00%			Within variance threshold
Self-Supporting Loan Principal	(208)	0.00%			Within variance threshold
Transfer from Reserves	(618,764)	0.00%			Within variance threshold
<b>Capital Expenses</b>					
Land and Buildings	(42,320)	(14.92%)	☹	Timing	Capital expenditure subject to project timing & progress
Plant and Equipment	173,762	55.12%	☺	Timing	Capital expenditure subject to project timing & progress
Furniture and Equipment	(141)	0.00%			
Infrastructure Assets - Roads & Bridges	784,573	54.34%	☺	Timing	Capital expenditure subject to project timing & progress
Infrastructure Assets - Sewerage	(26,201)	(42.26%)	☹	Timing	Capital expenditure subject to project timing & progress
Infrastructure Assets - Footpath	0	0.00%			Within variance threshold
Repayment of Debentures	724	0.79%			Within variance threshold
Principal elements of finance lease payments	0	0.00%			Within variance threshold
Transfer to Reserves	15,151	60.82%	☺	Timing	Based on reserve interest received
Rate Revenue	1,349	0.06%			Within variance threshold
Opening Funding Surplus(Deficit)	75,877	8.38%		Timing	20/21 closing surplus Audited Annual Financial Report

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

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



**Comments/Notes - Operating Expenses**



**Comments/Notes - Operating Revenues**

**Note 3: NET CURRENT FUNDING  
POSITION**

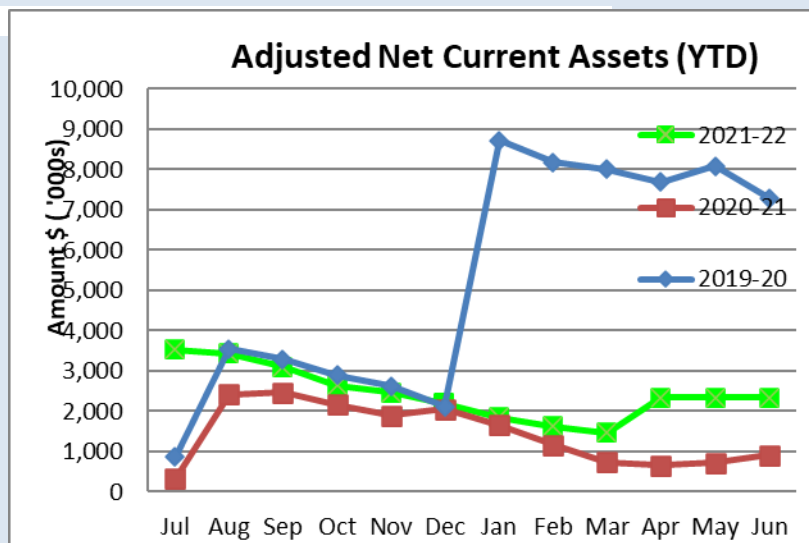
		Last Years Closing	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	Note	30/06/2021	31/03/2021	31/03/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted		1,132,765	1,167,200	1,455,946
Cash - Restricted Unspent Grants		0	0	286,906
Cash Restricted - Reserves	5	11,626,742	11,931,919	11,636,503
Cash Restricted - Bonds & Deposits		9,060	7,830	10,790
Receivables - Rates		76,004	260,281	154,571
Receivables - Other		68,812	40,888	351,269
ATO Holding Account		0	0	(35,928)
Other Assets Other Than Inventories		0	0	0
Inventories		239,610	232,655	236,380
		13,152,993	13,640,772	14,096,437
<b>Less: Current Liabilities</b>				
Payables		(123,978)	(561,021)	(236,896)
Contract Liabilities	17	0	0	(286,906)
Bonds & Deposits		0	0	(1,339)
Loan and Lease Liability	7	(135,090)	0	(44,707)
Provisions		(250,465)	(178,874)	(250,465)
		(509,533)	(739,895)	(820,314)
Less: Cash Reserves	5	(11,626,742)	(11,931,919)	(11,636,503)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(212,551)	(212,551)	(212,551)
Add Back: Loan and Lease Liability		135,090	0	44,707
Less : Loan Receivable - clubs/institutions		(24,414)	(11,595)	(12,415)
<b>Net Current Funding Position</b>		<b>914,844</b>	<b>744,813</b>	<b>1,459,362</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)**

**\$1.46 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$.74 M**

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

**Note 4: RECEIVABLES**

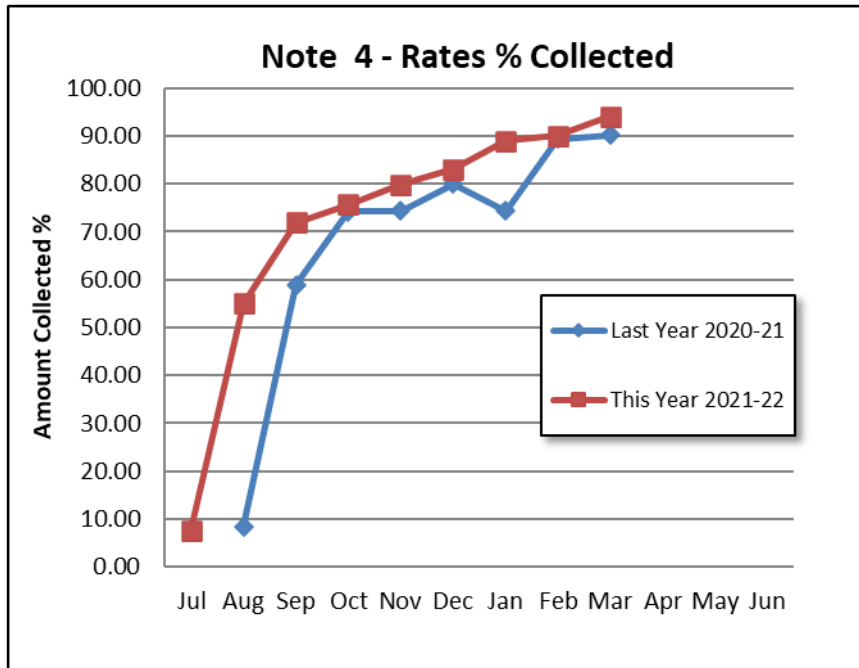
**Receivables - Rates, Sewerage and Rubbish**

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

**Net Rates Collectable**

% Collected

	Current 2021-22	Previous Year 2020-21
Opening Arrears Previous Years	\$ 98,570	\$ 234,381
Rates, Sewerage & Rubbish Levied this year	2,797,428	2,699,645
<u>Less</u> Collections to date	(2,726,336)	(2,647,977)
<b>Equals Current Outstanding</b>	<b>169,662</b>	<b>286,049</b>
<b>Net Rates Collectable</b>	169,662	286,049
% Collected	94.14%	90.25%



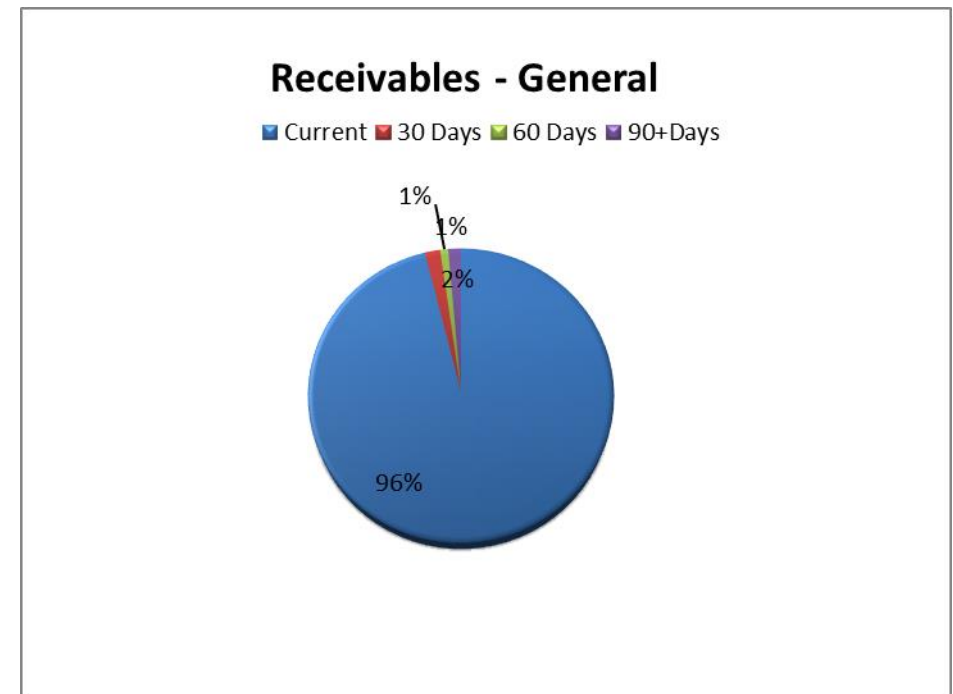
Comments/Notes - Receivables Rates, Sewerage and Rubbish

**Receivables - General**

**Total Outstanding**

**Amounts shown above include GST (where applicable)**

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
324,722	5,616	2,970	4,681
			<b>337,990</b>



Comments/Notes - Receivables General



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

**Note 5: Cash Backed Reserves**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	YTD Budget Transfers Out (-)	Actual Transfers Out (-)	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$		\$	\$		\$	\$	\$
Leave Reserve	138,900	1,111	42	0		0	0	0	0	140,011	138,942
Plant and Vehicle Reserve and Community Bus Reserve	337,435	2,699	102	545,000		0	(314,000)	0	0	571,134	337,537
Land & Housing Development Reserve/Independent Living Units	1,392,425	11,139	422	0		0	(30,000)	0	0	1,373,564	1,392,847
Furniture and Equipment Reserve	21,213	170	6	0		0	(10,000)	10,000	0	11,383	21,219
Municipal Buildings & Facilities Reserve	631,068	5,049	191	0		0	(180,000)	0	0	456,117	631,259
Townscape and Footpath Reserve	125,177	1,001	38	0		0	(47,000)	0	0	79,178	125,215
Sewerage Scheme Reserve	445,787	3,566	135	65,000		0	(50,000)	50,000	0	464,353	445,922
Road and Bridge Infrastructure Reserve	115,816	927	35	758,764		0	(484,433)	0	0	391,074	115,851
Health & Wellbeing reserve	554,349	4,435	168	0		0	(558,764)	558,764	0	20	554,517
Sport & Recreation Reserve	31,653	253	10	0		0	0	0	0	31,906	31,663
Rehabilitation & Refuse Reserve	210,991	1,688	64	55,000		0	(50,000)	0	0	217,679	211,055
Caravan Park Reserve	354,061	2,832	107	0		0	0	0	0	356,893	354,168
Brookton Heritage/Museum Reserve	47,189	378	14	0		0	0	0	0	47,567	47,204
Kweda Hall Reserve	18,042	144	5	0		0	0	0	0	18,186	18,047
Railway Station Reserve	330,082	2,641	100	200,000		0	(70,000)	0	0	462,723	330,182
Madison Square Units Reserve	30,680	245	9	0		0	0	0	0	30,925	30,689
Cemetery Reserve	30,735	246	9	50,000		0	(40,000)	0	0	40,981	30,744
Water Harvesting Reserve	109,633	877	33	0		0	(42,000)	0	0	68,510	109,667
Developer Contribution	2,742	22	1	0		0	0	0	0	2,764	2,743
Cash Contingency Reserve	131,689	1,054	40	0		0	0	0	0	132,743	131,728
Brookton Aquatic Reserve	456,307	3,650	138	25,000		0	(30,000)	0	0	454,957	456,445
Future Fund Reserve	4,097,368	32,779	5,425	0		0	0	0	0	4,130,147	4,102,792
Innovations Fund Reserve	2,013,401	16,107	2,666	0		0	(500,000)	0	0	1,529,508	2,016,067
	<b>11,626,742</b>	<b>93,013</b>	<b>9,760.80</b>	<b>1,698,764</b>	0	<b>0</b>	<b>(2,406,197)</b>	<b>618,764</b>	<b>0</b>	<b>11,012,322</b>	<b>11,636,502</b>

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

**Note 6: CAPITAL DISPOSALS AND ACQUISITIONS**

Original Budgeted Profit(Loss) of Asset Disposal			Disposals	Actual Profit(Loss) of Asset Disposal			
Net Book Value	Proceeds	Profit (Loss)		Net Book Value		Proceeds	Profit (Loss)
31,746	22,000	(9,746)	PAV4 - Commodore (MCC Vehicle)	\$ 31,603		\$ 22,727	(8,876)
44,931	40,000	(4,931)	PAV116 -2018 Ford Ranger MC 2019	44,141		41,114	(3,028)
61,846	35,000	(26,846)	Isuzu Tandem Tip Truck	0		0	0
15,988	10,000	(5,988)	Isuzu Single Axle Truck	0		0	0
17,653	15,000	(2,653)	Triton Single Cab Ute Parks & Gardens	0		0	0
0	0	0	Lot 105 - 10 Avonbank Close, Brookton - A2772	38,728		55,000	16,272
0	0	0	Lot 102 - 4 Avonbank Close, Brookton - A2773	60,150		60,000	(150)
<b>172,164</b>	<b>122,000</b>	<b>(50,164)</b>		<b>174,623</b>	<b>0</b>	<b>178,841</b>	<b>4,218</b>
Comments - Capital Disposal							

Summary Acquisitions				
	Budget	Current Budget	Actual	Variance
<b>Property, Plant &amp; Equipment</b>	\$		\$	\$
Land and Buildings	1,514,000	909,000	326,061	582,939
Plant & Equipment	436,000	403,000	141,470	261,530
Furniture & Equipment	10,000	10,000	7,638	2,362
<b>Infrastructure</b>				
Roadworks & Bridge Works & Footpaths	1,068,926	1,068,926	659,263	409,663
Sewerage & Drainage	742,000	142,000	88,201	53,799
<b>Totals</b>	<b>3,770,926</b>	<b>2,532,926</b>	<b>1,222,633</b>	<b>1,310,293</b>

Comments - Capital Acquisitions

**NOTE 7: INFORMATION ON BORROWINGS**

## a) Debenture Repayments

NOTE 7: INFORMATION ON BORROWINGS					Principal 1-Jul-21	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
a) Debenture Repayments						2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22
Particulars	Loan Purpose	Due Date	Term (yrs)	Rate (%)		Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
Self Supporting Loans													
*Loan 82 Country Club	Extension and Refurbishment of the Club House	15/11/2027	20	6.95	193,027	0	0	24,413	11,998	168,614	181,029	12,999	5,695
Education & Welfare													
Loan 80 Kalkarni Residency	Kalkarni Residence	1/02/2026	25	5.63 *	54,417	0	0	9,710	9,710	44,707	44,707	2,929	1,858
Housing													
Loan 80 Staff Housing	Staff Housing	1/02/2026	25	5.63	89,787	0	0	16,021	16,021	73,766	73,766	4,833	3,065
Community Amenities													
Loan 80 Sewerage	Sewerage Extension	1/02/2026	25	5.63	38,092	0	0	6,797	6,797	31,295	31,295	2,050	1,301
Sewerage	Sewerage Upgrade				0	600,000	0	0	0	600,000	0	0	0
Transport													
Loan 80 Grader	New Grader	1/02/2026	25	5.63	89,787	0	0	16,021	16,021	73,766	73,766	4,833	3,065
Recreation and Culture													
Loan 81 Sport & Recreation	Recreation Plan	1/11/2027	20	6.95	480,006	0	0	60,710	29,837	419,296	450,169	32,324	14,160
					945,116	600,000	0	133,672	90,383	1,411,444	854,733	59,968	29,145

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

**INFORMATION ON LEASES**

## b) Lease Repayments

INFORMATION ON LEASES b) Lease Repayments  Particulars					Principal 1-Jul-21	New Lease		Lease Principal Repayments		Lease Principle Outstanding		Lease Interest Repayments	
						2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22
						Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$
Administration Re-Use Water Dam LE-03                      Seabrook Aboriginal Corporation                      1/09/2009                      25                      3.4					23,437	0	0	1,419	0	22,018	23,437	763	0
					23,437	0	0	1,419	0	22,018	23,437	763	0

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

**Note 8: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>								
Municipal Cash at Bank - Operating Account	0.00%	251,757				251,757	Bendigo	
Municipal Cash at Bank - Cash Management Account	0.05%	1,490,845				1,490,845	Bendigo	
Municipal cash Floats	0.00%	250				250		
Muni Cash at Bank - Restricted								
Cash - Contract Liabilities	0.00%	(286,906)						
Bond Fund	0.00%		10,790			10,790	Bendigo	
Trust Cash at Bank	0.00%			13,820		13,820	Bendigo	
(b) <b>Term Deposits</b>								
Savings Account	0.05%		4,437,644			4,437,644	Bendigo	
Reserves	0.20%		7,198,859			7,198,859	Bendigo	20/06/2022
(c) <b>Investments</b>								
Bendigo Bank Shares					10,000	10,000	Bendigo	
<b>Total</b>		1,455,946	11,647,293	13,820	10,000	13,413,965		

Comments/Notes - Investments

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

**Note 9: BUDGET AMENDMENTS**

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

GL Account Code	Description	Council Resolution	Classification	No Change -(Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash
	<b>Adopted Budget Net Asset Surplus 30 June 2021</b> Based on audited 2020/2021 Annual Financials Gain on Disposal of Kalkarni Nursing Home now treated as non-cash transaction LSL Provision movement now treated as non-cash transaction		Opening Surplus(Deficit)	\$	\$	\$
					451,710	503,386
						24,201
<b>Closing Funding Surplus (Deficit)</b>				<b>0</b>	<b>451,710</b>	<b>527,587</b>

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

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

**Note 10: TRUST FUND**

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

Description	Opening Balance  For the Period 1 July 2021	Amount  Received	Amount  Paid	Closing Balance For the Period Ended 31 March 2022
	\$	\$	\$	\$
Public Open Space Contributions	13,820	0	0	<b>13,820</b>
	<b>13,820</b>	<b>0</b>	<b>0</b>	<b>13,820</b>

**1. Public Open Space Contribution:**

T148 - Paul Webb \$13,820

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

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

**Note 11 Sewerage Operating Statement**

	NOTE	2021/22 Adopted Budget \$	2021/22 YTD Budget \$	2021/22 YTD Actual \$	Variance YTD Budget vs YTD Actual \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>					
Sewerage Connection Fees and Charges		1,690	1,690	944	(746)
Annual Sewerage Rates		196,268	196,268	195,452	(816)
		197,958	197,958	196,396	(1,562)
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>					
Employee Costs	30	(3,559)	(2,594)	(829)	1,765
Materials and Contracts	32	(51,200)	(39,379)	(49,464)	(10,085)
Utilities	38	(3,300)	(2,475)	(2,196)	279
Depreciation	45	(36,542)	(27,396)	(33,993)	(6,597)
Interest Expenses	40	(2,315)	(2,314)	(1,301)	1,014
Insurance	41	(322)	(322)	(160)	162
Allocations/Overheads	80	(1,920)	(1,396)	(742)	654
Allocation of Administration Expense	80	(50,243)	(37,674)	(29,466)	8,208
		(149,401)	(113,550)	(118,150)	(4,600)
		48,557	84,408	78,247	(6,161)
Add Back Depreciation		36,542	27,407	33,993	6,597
Non-Operating Grants, Subsidies & Contributions		0	0	0	0
Profit on Asset Disposals		0	0	0	0
Loss on Asset Disposals		0	0	0	0
Transfer to Sewerage and Drainage Reserve		(68,566)	(51,425)	0	(51,425)
Transfer from Sewerage and Drainage Reserve		50,000	50,000	0	50,000
<b>NET RESULT</b>		<b>66,533</b>	<b>110,390</b>	<b>112,240</b>	<b>(989)</b>
Capital Loan Repayments				(6,797)	

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

**Note 12 WB Eva Pavilion Operating Statement**

	2021/22	2021/22	2021/22	Variance
	Adopted Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual
	\$	\$	\$	\$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Hire Fees - WB Eva Pavilion	4,000	3,000	3,099	99
Sporting Club Fees	4,000	3,000	673	(2,327)
Gymnasium Income	7,000	5,250	5,450	200
	15,000	11,250	9,221	(2,029)
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs	(17,967)	(13,129)	(7,117)	6,012
Materials and Contracts	(13,685)	(10,260)	(6,180)	4,080
Utilities	(3,200)	(2,394)	(3,502)	(1,108)
Interest Expenses	(35,688)	(17,844)	(14,160)	3,684
Insurance	(6,210)	(6,210)	(5,558)	652
Allocations/Overheads	(5,395)	(4,032)	(1,315)	2,717
Gymnasium Operating	(11,983)	(8,964)	(3,158)	5,806
	(94,128)	(62,833)	(40,990)	21,843
	(79,128)	(51,583)	(31,769)	19,814
<b>NET RESULT</b>	<b>(79,128)</b>	<b>(51,583)</b>	<b>(31,769)</b>	<b>19,814</b>

Capital Loan Repayments (29,837)



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

	Note	Adopted Annual Budget 2021/22	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)- (a) 9	Var. % (b)- (a)/(b) 9
<b>Note 13 (a): Brookton Caravan Park</b>		\$		\$	\$	\$	%
<b>Operating Revenue</b>							
Caravan Park Fees		85,000		56,680	112,017	55,337	97.63%
<b>Total Revenue</b>		<b>85,000</b>		<b>56,680</b>	<b>112,017</b>	<b>55,337</b>	97.63%
<b>Operating Expenses</b>							
Brookton Caravan Park	CARAOP	(75,846)		(56,325)	(57,301)	(976)	1.73%
Brookton Caravan Park	MARKOP	(2,000)		(1,494)	(418)		
Caravan Park Depreciation		(2,179)		(1,629)	(6,453)	(4,824)	296.14%
Caravan Park Abc Administration Expenses		(30,146)		(22,608)	(17,679)	4,929	(21.80%)
<b>Total</b>		<b>(110,171)</b>		<b>(82,056)</b>	<b>(81,852)</b>	<b>(871)</b>	(1.06%)
<b>Operating Surplus (Deficit)</b>		<b>(25,171)</b>		<b>(25,376)</b>	<b>30,166</b>	<b>54,466</b>	<b>215%</b>
<b>Excluding Non Cash Adjustments</b>							
Add back Depreciation		2,179		1,629	6,453	4,824	296.14%
<b>Net Operating Surplus (Deficit)</b>		<b>(22,992)</b>		<b>(23,747)</b>	<b>36,619</b>	<b>59,290</b>	<b>(249.67%)</b>
<b>Note 13 (b): Brookton Aquatic Centre</b>							
<b>Operating Revenue</b>							
POOL FEES & CHARGES		13,100		9,819	15,306	5,487	55.89%
<b>Total Revenue</b>		<b>13,100</b>		<b>9,819</b>	<b>15,306</b>	<b>5,487</b>	55.89%
<b>Operating Expenses</b>							
POOL EMPLOYEE COSTS		(79,061)		(59,238)	(57,867)	1,371	0.00%
POOL GENERAL OPERATING EXPENSES		(49,439)		(37,053)	(24,013)	13,040	(35.19%)
POOL BUILDING MAINTENANCE		(15,978)		(12,677)	(14,262)	(1,585)	12.51%
POOL DEPRECIATION		(11,272)		(8,451)	(9,118)	(667)	7.90%
POOL ABC ADMINISTRATION EXPENSES		(30,146)		(22,608)	(17,679)	4,929	(21.80%)
<b>Total</b>		<b>(185,896)</b>		<b>(140,027)</b>	<b>(122,940)</b>	<b>17,087</b>	12.20%
<b>Operating Surplus (Deficit)</b>		<b>(172,796)</b>		<b>(130,208)</b>	<b>(107,633)</b>	<b>22,575</b>	17.34%
<b>Excluding Non Cash Adjustments</b>							
Add back Depreciation		11,272		8,451	9,118	667	7.90%
<b>Net Operating Surplus (Deficit)</b>		<b>(161,524)</b>		<b>(121,757)</b>	<b>(98,515)</b>	<b>23,242</b>	<b>19.09%</b>

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

**Note 14 Road Program**

Description	Adopted Annual Budget	YTD Actual	% Completed	Federal Funding		State Funding				Own Source Funding		
				R2R	LRCIP Other	RRG	RRG Carryover	Direct Grant	FAGS	Reserve	Contributions	Muni
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Street Maintenance	179,285	103,756	58%									179,285
Rural Road Maintenance	472,983	392,396	83%					84,910				388,073
Bridge Maintenance	96,314	39,559	41%									96,314
<b>R2R Work Schedule</b>												0
Richardson Street	218,633	161,998	74%	218,633								0
<b>Other Construction</b>												0
Davis Road	150,537	0	0%							150,537		0
Koorrong Drive	59,117	0	0%							59,117		0
Lefroy Street	20,000	1,650	8%									20,000
Collard Street	10,000	1,650	17%									10,000
Crn Whithall, Corberding & Brookton Hwy	8,000	0	0%							8,000		0
Drainage Works Various Roads	40,900	0	0%		10,900					30,000		0
<b>RRG Approved Projects</b>												0
Brookton-Kweda Road	561,739	493,964	88%			374,960				186,779		0
	<b>1,817,508</b>	<b>1,194,973</b>	<b>66%</b>	<b>218,633</b>	<b>10,900</b>	<b>374,960</b>	<b>0</b>	<b>84,910</b>	<b>0</b>	<b>434,433</b>	<b>0</b>	<b>693,672</b>

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

**Note 15 Capital Works Program**

Description	Adopted Annual Budget	Amended Budget	YTD Actual	% Completed	Capital Funding					
					Muni	Grants	Reserves	Sale of Assets	Loan	Total Funding
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Chambers & Reception Area Upgrade	35,000	25,000	24,045	96%			35,000			35,000
Robinson Road - StreetBins	17,000	17,000	0	0%			17,000			17,000
Landfill Ground Water Monitoring Bores x2	15,000	15,000	0	0%			15,000			15,000
Ablution Facility at Cemetery	30,000	30,000	0	0%			30,000			30,000
Memorial Hall upgrade/constuction works	1,000,000	50,000	0	0%		500,000	500,000			1,000,000
Railway Station Fencing, signage & crossing improvements	30,000	30,000	0	0%			30,000			30,000
Youth Precinct - Nature Play Ground	0	0	1,642				30,000			30,000
Community Garden/Mensshed building	0	0	3,286							0
Youth/Girl Guides Building	0	0	2,809							0
Aquatic Centre Improvements	30,000	430,000	0	0%			30,000			30,000
Memorial Park Gazebo and Disable access	30,000	30,000	3,900	13%			30,000			30,000
Tourist Information Bay	17,000	17,000	455	3%	17,000					17,000
Caravan Park Upgrade Stage 1	180,000	180,000	174,165	97%		180,000				180,000
Depot Improvements	130,000	130,000	115,760	89%			130,000			130,000
Chambers Chairs x 24	10,000	10,000	7,638	76%			10,000			10,000
CEO Vehicle change over	45,000	52,000	51,963	100%			5,000	40,000		45,000
MCC Vehicle change over	36,000	36,000	36,668	102%			14,000	22,000		36,000
Water Tank & Wood Chipper 6"	50,000	50,000	52,838	106%			50,000			50,000
Single Axle Tipper small Parks & Garden (trade PT13)	65,000	65,000	0	0%			55,000	10,000		65,000
Tandem Truck (trade PT10)	200,000	200,000	0	0%			165,000	35,000		200,000
Parks and Garden (trade PU33)	40,000	40,000	0	0%			25,000	15,000		40,000
Brookton-Kweda Road	561,739	561,739	493,964	88%		374,960	186,779			561,739
Richardson Street	218,633	218,633	161,998	74%		218,633				218,633
Davis Road	150,537	150,537	0	0%			150,537			150,537
Koornong Drive	59,117	59,117	0	0%			59,117			59,117
Lefroy Street	20,000	20,000	1,650	8%	20,000					20,000
Collard Street	10,000	10,000	1,650	17%	10,000					10,000
Crn Whithall, Corberding & Brookton Hwy	8,000	8,000	0	0%			8,000			8,000
Drainage Works Various Roads	40,900	40,900	0	0%		10,900	30,000			40,900
Happy Valley Bore Field	92,000	92,000	88,201	96%		50,000	42,000			92,000
Upgrade- Refurb/Reflining Pipe Network	650,000	50,000	0	0%			50,000		600,000	650,000
	<b>3,770,926</b>	<b>2,617,926</b>	<b>1,222,633</b>		<b>47,000</b>	<b>1,334,493</b>	<b>1,697,433</b>	<b>122,000</b>	<b>600,000</b>	<b>3,800,926</b>

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

**Note 16 Grants**

Funding Provider	Project	Operating/Non-Operating	Adopted Annual Budget	Amount Applied For	Amount Approved	Amount Invoiced/Received	% Received
			\$	\$	\$	\$	
Main Roads WA	Regional Road Group	Non Operating	(374,960)	Recurrent	(374,960)	(299,964)	80%
Federal Government	Roads to Recovery	Non Operating	(218,633)	Recurrent	(218,633)	(163,976)	75%
Department of Water & Environment Regulation	Happy Valley	Non Operating	-	-	-	(49,356)	-
Drought Communities Grant	Brookton Recreational Precinct Upgrade	Non Operating	(50,000)	-	(50,000)	(50,000)	100%
LRCI Phase 3		Non Operating	(606,933)	-	(606,933)	-	0%
DFES	West Brookton Fire Shed	Non Operating	-	-	-	-	-
DFES	Bushfire Risk Management Planning Officer Grant	Non Operating	(148,203)	-	(148,203)	-	0%
WA Grants Commission	GPG Grants Commission - General	Operating	(668,176)	Recurrent	(668,176)	(314,020)	73%
WA Grants Commission	GPG Grants Commission - Roads	Operating	(382,494)	Recurrent	(382,494)	(138,719)	75%
WA Grants Commission	GPG Grants Commission - Bridges	Operating	-	-	-	-	0%
DFES	ESL Grant - Emergency Services Levy - Operating	Operating	(56,600)	Recurrent	(56,600)	(44,062)	78%
DFES	ESL Grant - Emergency Services Levy - Operating	Operating	-	-	-	(16,174)	-
Bendigo Bank	Community Christmas Party	Operating	-	-	(1,818)	(1,818)	-
Main Roads WA	Direct Grant	Operating	(84,910)	Recurrent	(84,910)	(90,300)	106%
			<b>(2,590,909)</b>		<b>(2,592,727)</b>	<b>(1,168,390)</b>	<b>53%</b>

**SHIRE OF BROOKTON  
RESTRICTED CASH RECONCILIATION**

**Note 17 Restricted Funds Summary**

**31 March 2022**

<b>Restricted Grants/Funds Received</b>	<b>Projects</b>	<b>GL/Job Account</b>	<b>Total Restricted Funds</b>	<b>Actual Expenditure current year 2021/22</b>	<b>Restricted Funds Remaining</b>
Department of Fire & Emergency Services	Law Order & Public Safety	WBSHEDCAP	286,905.50	0.00	286,905.50
National Volunteer Week Grant					
<b>Sub Total</b>					286,905.50
<b>Total Restricted Grant Funds</b>					<b>286,905.50</b>
<b>Available Cash</b>		<b>GL/Job Account</b>	<b>Interest Rate</b>		<b>Balance</b>
Municipal Bank	Muni Fund Bank	0A011010	0		251,757.03
Municipal Bank	Muni Fund Interest Bearing A/C	0A011010	0.05%		1,490,844.75
Municipal Bank	Till Float	0A011020			250.00
Total Cash					1,742,851.78
Less Restricted Cash					(286,905.50)
<b>Total Unrestricted Cash</b>					<b>1,455,946.28</b>

**14.05.22.03 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2022**

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	19 May 2022
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Charlotte Cooke – Finance Officer
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate & Community
<b>Declaration of Interest:</b>	The authors have no financial interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	17 March 2022

**Summary of Item:**

The Statement of Financial Activity for period ending 30 April 2022 together with associated commentaries are present for Council's consideration.

**Description of Proposal:**

That Council receives the Statement of Financial Activity for the period ended 30 April 2022, as presented.

**Background:**

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

**Consultation:**

Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**

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

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

**Relevant Plans and Policy:**

There is no Council Policy relevant to this item.

**Financial Implications:**

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

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within **Attachment 14.05.22.03A**.

**Risk Assessment:**

The risk in relation to this matter is assessed as 'Low' on the basis that if Council does not receive the Monthly Financial Reports for the month reported leading to the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or  
*Shire of Brookton, Ordinary Meeting of Council, 19 May 2022 – REVISED Agenda (Public)*

compliance requirements.

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

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

### Community & Strategic Objectives:

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

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

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

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

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

### Comment

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

### **OFFICER'S RECOMMENDATION**

***That Council receives the Monthly Statements of Financial Activity for the 30 April 2022 as presented in Attachment 14.05.22.03A.***

*(Simple majority vote required)*

### **Attachments**

**Attachment 14.05.22.03A –Financial Activity for the period ending 30 April 2022**

# **Shire of Brookton**

## **MONTHLY FINANCIAL REPORT**

### **For the Period Ended 30 April 2022**

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	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) (c)	Var. % (b)-(a)/(b) 9	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		23,510	20,650	16,587	(4,063)	(19.68%)	
General Purpose Funding		1,886,516	713,705	1,532,932	819,227	114.79%	☺
Law, Order and Public Safety		315,963	315,173	163,496	(151,677)	(48.13%)	☹
Health		300	250	36	(214)	(85.46%)	
Education and Welfare		65,906	54,910	50,650	(4,260)	(7.76%)	
Housing		71,296	59,400	94,636	35,236	59.32%	☺
Community Amenities		404,681	451,067	469,934	18,867	4.18%	
Recreation and Culture		36,101	30,050	32,634	2,584	8.60%	
Transport		684,303	459,870	554,540	94,670	20.59%	☺
Economic Services		100,160	83,470	163,776	80,306	96.21%	☺
Other Property and Services		27,000	22,480	31,919	9,439	41.99%	
<b>Total (Excluding Rates)</b>		3,615,736	2,211,025	3,111,142	900,117	40.71%	
<b>Operating Expense</b>							
Governance		(569,257)	(407,999)	(363,129)	44,870	(11.00%)	
General Purpose Funding		(250,387)	(204,096)	(159,129)	44,967	22.03%	☺
Law, Order and Public Safety		(470,954)	(386,213)	(275,605)	110,608	28.64%	☺
Health		(25,294)	(21,310)	(20,071)	1,239	5.81%	
Education and Welfare		(163,573)	(136,862)	(101,030)	35,832	26.18%	☺
Housing		(241,917)	(187,208)	(124,582)	62,626	33.45%	☺
Community Amenities		(573,400)	(479,139)	(357,965)	121,174	25.29%	☺
Recreation and Culture		(1,044,540)	(856,917)	(722,207)	134,710	15.72%	☺
Transport		(3,571,833)	(2,968,248)	(2,702,190)	266,058	8.96%	
Economic Services		(257,475)	(211,081)	(198,838)	12,243	5.80%	
Other Property and Services		(406,383)	(339,433)	(286,054)	53,379	15.73%	☺
<b>Total</b>		(7,575,013)	(6,198,506)	(5,310,801)	887,705	14.32%	
<b>Funding Balance Adjustment</b>							
Add back Depreciation		3,098,790	2,582,325	2,407,508	(174,817)	(6.77%)	
Adjust (Profit)/Loss on Asset Disposal	6	47,511	47,511	(4,218)	(51,729)	(108.88%)	☹
Correction of SSL78 adjustment		0	0	0	0		
Adjust (Profit)/Loss on Asset Revaluation		0	0				
Adjustment (rounding)		0	0	(1)			
Movement in Non Cash Provisions		0	0	0	0		
<b>Net Operating (Ex. Rates)</b>		(812,976)	(1,357,645)	203,630	1,561,276	(115.00%)	
<b>Capital Revenues</b>							
Proceeds from Disposal of Assets	6	122,000	122,000	178,841	56,841	(46.59%)	
Proceeds from New Debentures	5	600,000	0	0	0	0.00%	
Self-Supporting Loan Principal		24,413	12,206	11,998	(208)		
Transfer from Reserves	5	2,406,197	648,764	0	(648,764)	0.00%	
<b>Total</b>	-	3,152,610	782,970	190,839	(592,131)		
<b>Capital Expenses</b>							
Land and Buildings	6	(1,514,000)	(325,990)	(326,061)	(71)	(0.02%)	
Plant and Equipment	6	(436,000)	(344,480)	(159,739)	184,741	53.63%	☺
Furniture and Equipment	6	(10,000)	(8,330)	(7,638)	692		
Infrastructure Assets - Roads & Bridges	6	(1,068,926)	(984,359)	(686,753)	297,606	30.23%	☺
Infrastructure Assets - Sewerage	6	(742,000)	(72,000)	(88,725)	(16,725)	(23.23%)	☹
Infrastructure Assets - Footpath	6	0	0	0	0		
Repayment of Debentures	7	(133,672)	(91,107)	(90,383)	724	0.79%	
Principal elements of finance lease payments	7	(1,419)	0	0			

Transfer to Reserves	5	(1,791,777)	(1,110,887)	(9,949)	1,100,938	99.10%	☺
<b>Total</b>		<b>(5,697,794)</b>	<b>(2,937,153)</b>	<b>(1,369,248)</b>	<b>1,567,905</b>	<b>(53.38%)</b>	
<b>Net Capital</b>		<b>(2,545,184)</b>	<b>(2,154,183)</b>	<b>(1,178,409)</b>	<b>975,774</b>	<b>(45.30%)</b>	
<b>Total Net Operating + Capital</b>		<b>(3,358,160)</b>	<b>(3,511,828)</b>	<b>(974,779)</b>	<b>2,537,050</b>	<b>72.24%</b>	
Rate Revenue		2,376,497	2,410,347	2,411,572	1,225	0.05%	
Opening Funding Surplus(Deficit)		<b>981,662</b>	905,785	905,785	75,877	8.38%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>(195,696)</b>	<b>2,342,578</b>	<b>2,614,152</b>		

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Program by Nature and Type**  
**For the Period Ended 30 April 2022**

	NOTE	2021/22 Adopted Budget \$	2021/22 YTD Budget \$	2021/22 YTD Actual \$	Variance YTD Budget vs YTD Actual \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>					
Rates		2,410,607	2,410,347	2,411,572	1,225
Operating Grants, Subsidies and Contributions		1,167,520	799,682	1,582,809	783,127
Fees and Charges		682,928	638,711	764,256	125,545
Interest Earnings		130,111	99,675	33,828	(65,847)
Other Revenue		197,836	149,167	150,680	1,513
		4,589,002	4,097,582	4,943,145	845,563
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>					
Employee Costs		(1,911,012)	(1,752,741)	(1,544,754)	207,987
Materials and Contracts		(1,531,907)	(1,391,270)	(968,586)	422,684
Utilities		(177,631)	(154,499)	(152,714)	1,785
Depreciation		(2,781,490)	(2,586,616)	(2,407,508)	179,108
Interest Expenses	7	(76,411)	(42,182)	(29,145)	13,037
Insurance		(193,031)	(226,561)	(193,514)	33,047
Other Expenditure		(112,453)	(780)	(2,527)	(1,747)
		(6,783,935)	(6,154,649)	(5,298,747)	855,902
		(2,194,933)	(2,057,067)	(355,602)	1,701,465
Non-Operating Grants, Subsidies & Contributions		740,579	520,880	563,296	42,416
Profit on Asset Disposals	6	0	0	16,122	16,122
Loss on Asset Disposals	6	(47,511)	(47,511)	(11,904)	35,607
<b>NET RESULT</b>		<b>(1,501,865)</b>	<b>(1,583,698)</b>	<b>211,913</b>	<b>1,795,611</b>

**Shire of Brookton**  
**Notes To The Statement Of Financial Activity**  
**For the Period Ended 30 April 2022**

**Explanation Of Material Variances**

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

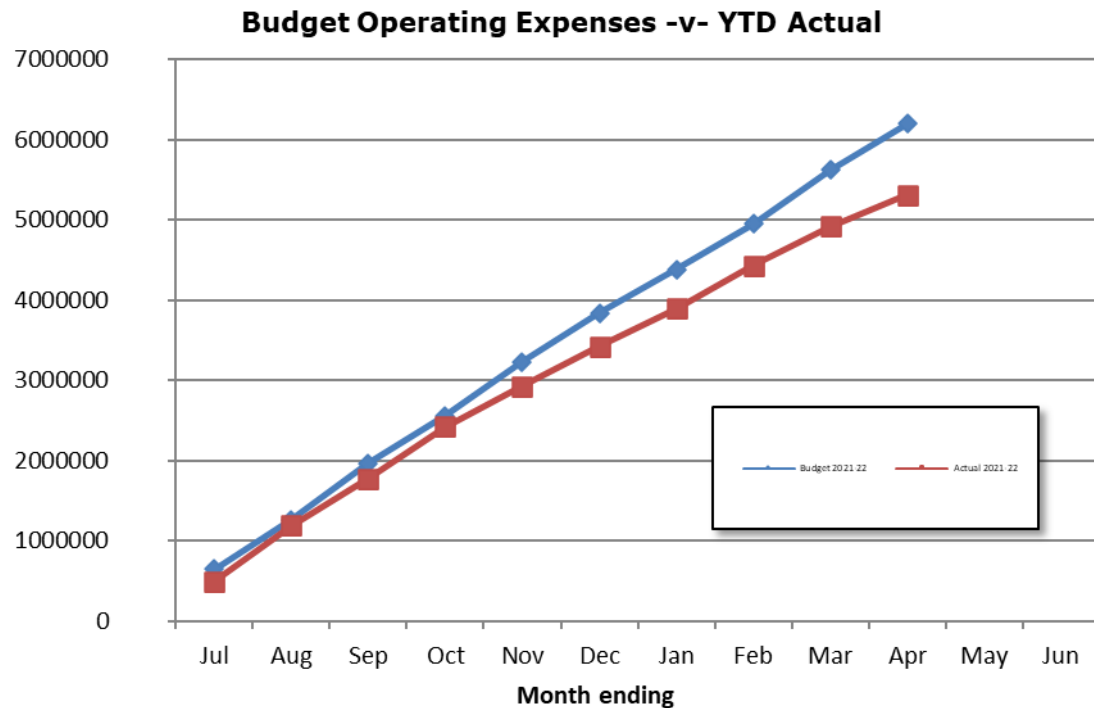
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %		Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	(4,063)	(19.68%)			Within variance threshold General FAGS Budget \$668,176; Actual \$418,962 variance of \$249,484 Road FAGS Budget \$382,492; Actual \$184,960 variance of \$197,532
General purpose funding	819,227	114.79%	☺	Permanent	Permanent variance between budgeted amounts of \$447,016 - will require review No guarantee or inclusion of advance at year end
Law, order and public safety	(151,677)	(48.13%)	☹	Timing	BRMP position not reinstated therefore expected revenue will not be received
Health	(214)	(85.46%)			Within variance threshold
Education and welfare	(4,260)	(7.76%)			Within variance threshold
Housing	35,236	59.32%	☺	Permanent	Staff housing rental income higher than budgeted
Community amenities	18,867	4.18%			Within variance threshold
Recreation and culture	2,584	8.60%			Within variance threshold
Transport	94,670	20.59%	☺	Timing	Roads to Recovery Grant received in March
Economic services	80,306	96.21%	☺	Timing	Caravan Park Fees higher than budget
Other property and services	9,439	41.99%			Within variance threshold
<b>Expenditure from operating activities</b>					
Governance	44,870	(11.00%)			Within variance threshold
General purpose funding	44,967	22.03%	☺	Timing	Admin allocations are being monitored and will be addressed as part of the 22/23 budget
Law, order and public safety	110,608	28.64%	☺	Timing	Expenditure timing
Health	1,239	5.81%			Within variance threshold
Education and welfare	35,832	26.18%	☺	Timing	ILUs general op exp under budget
Housing	62,626	33.45%	☺	Timing	Variance due to timing issue. Will be reviewed as per of the 22/23 Budget process
Community amenities	121,174	25.29%	☺	Timing	Refuse & Sewerage operating expense costs under budget
Recreation and culture	134,710	15.72%	☺	Timing	Pool, recreation grounds & parks & reserves operating expense under budget
Transport	266,058	8.96%			Within variance threshold
Economic services	12,243	5.80%			Within variance threshold
Other property and services	53,379	15.73%	☺	Timing	Admin allocations require review; operating expense including employee costs under budget
<b>Funding Balance Adjustment</b>					
Add back Depreciation	(174,817)	(6.77%)			Within variance threshold
Adjust (Profit)/Loss on Asset Disposal	(51,729)	(108.88%)	☹	Timing	Land sales not included in original budget
Correction of SSL78 adjustment	0	0.00%			Within variance threshold

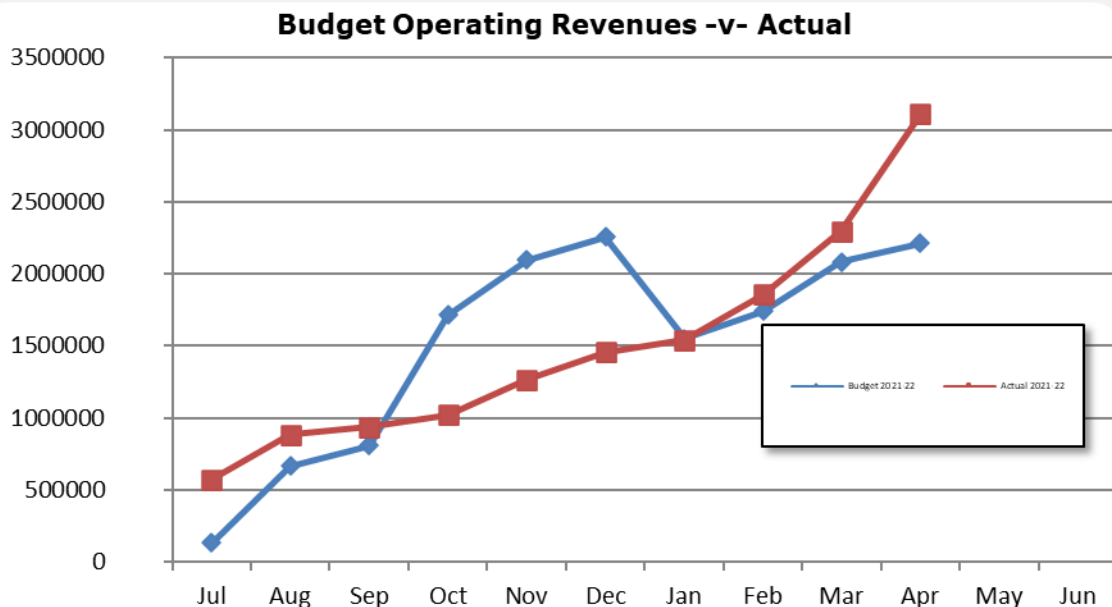
Adjust (Profit)/Loss on Asset Revaluation	0	0.00%			Within variance threshold
Movement in Non Cash Provisions	0	0.00%			Within variance threshold
<b>Capital Revenues</b>					
Proceeds from Disposal of Assets	56,841	(46.59%)			Within variance threshold
Proceeds from New Debentures	0	0.00%			Within variance threshold
Self-Supporting Loan Principal	(208)	0.00%			Within variance threshold
Transfer from Reserves	(648,764)	0.00%			Within variance threshold
<b>Capital Expenses</b>					
Land and Buildings	(71)	(0.02%)			Within variance threshold
Plant and Equipment	184,741	53.63%	☺	Timing	Capital expenditure subject to project timing & progress
Furniture and Equipment	692	0.00%			Within variance threshold
Infrastructure Assets - Roads & Bridges	297,606	30.23%	☺	Timing	Capital expenditure subject to project timing & progress
Infrastructure Assets - Sewerage	(16,725)	(23.23%)	☹	Timing	Capital expenditure subject to project timing & progress
Infrastructure Assets - Footpath	0	0.00%			Within variance threshold
Repayment of Debentures	724	0.79%			Within variance threshold
Principal elements of finance lease payments	0	0.00%			Within variance threshold
Transfer to Reserves	1,100,938	99.10%	☺	Timing	Based on reserve interest received
Rate Revenue	1,225	0.05%			Within variance threshold
Opening Funding Surplus(Deficit)	75,877	8.38%		Timing	20/21 closing surplus Audited Annual Financial Report

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2022**

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



**Comments/Notes - Operating Expenses**



**Comments/Notes - Operating Revenues**

**Shire of Brookton**
**NOTES TO THE STATEMENT OF FINANCIAL  
ACTIVITY  
FOR THE PERIOD ENDED FOR THE PERIOD ENDED 30  
APRIL 2022**
**OPERATING ACTIVITIES**
**Note 3: NET CURRENT FUNDING POSITION**
**ADJUSTED NET CURRENT ASSETS**

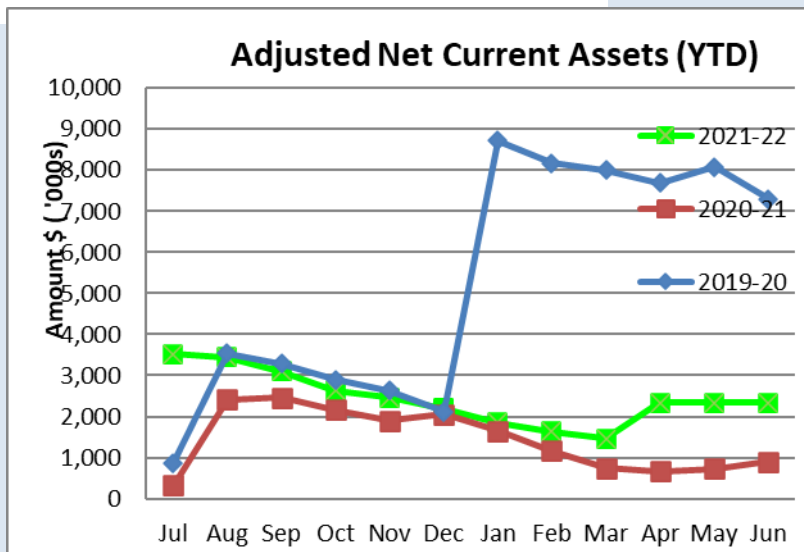
		Last Years Closing	This Time Last Year	Year to Date Actual
<b>Adjusted Net Current Assets</b>	<b>Note</b>	<b>30/06/2021</b>	<b>30/04/2021</b>	<b>30/04/2022</b>
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted		1,132,765	855,609	2,106,526
Cash - Restricted Unspent Grants		0	0	286,906
Cash Restricted - Reserves	5	11,626,742	11,932,120	11,636,691
Cash Restricted - Bonds & Deposits		9,060	8,020	10,350
Receivables - Rates		76,004	146,535	147,091
Receivables - Other		68,812	30,987	393,893
ATO Holding Account		0	0	0
Other Assets Other Than Inventories		0	0	0
Inventories		239,610	242,892	227,147
		13,152,993	13,216,162	14,808,603
<b>Less: Current Liabilities</b>				
Payables		(123,978)	(218,882)	(64,709)
Contract Liabilities	17	0	0	(286,906)
Bonds & Deposits		0	5,617	(2,288)
Loan and Lease Liability	7	(135,090)	0	(44,707)
Provisions		(250,465)	(178,874)	(250,465)
		(509,533)	(392,139)	(649,075)
Less: Cash Reserves	5	(11,626,742)	(11,932,120)	(11,636,691)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(212,551)	(212,551)	(212,551)
Add Back: Loan and Lease Liability		135,090	0	44,707
Less : Loan Receivable - clubs/institutions		(24,414)	(11,595)	(12,415)
<b>Net Current Funding Position</b>		<b>914,844</b>	<b>667,757</b>	<b>2,342,578</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.

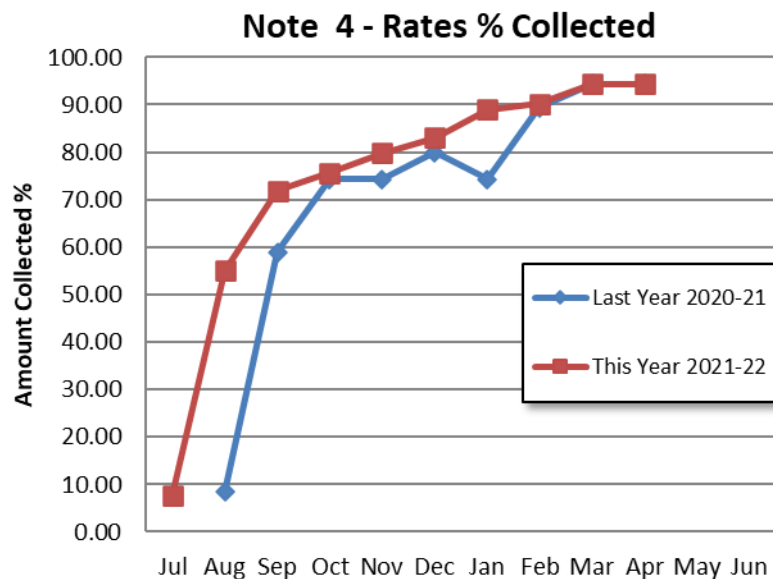
**This Year YTD****Surplus(Deficit)****\$2.34 M****Last Year YTD****Surplus(Deficit)****\$.67 M**



**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2022**

**Note 4: RECEIVABLES**

<b>Receivables - Rates, Sewerage and Rubbish</b>	<b>Current 2021-22</b>	<b>Previous Year 2020-21</b>
Opening Arrears Previous Years	\$ 98,570	\$ 234,381
Rates, Sewerage & Rubbish Levied this year	2,797,428	2,703,509
<u>Less</u> Collections to date	(2,732,702)	(2,774,418)
<b>Equals Current Outstanding</b>	<b>163,296</b>	<b>163,472</b>
<b>Net Rates Collectable</b>	163,296	163,472
% Collected	94.36%	94.44%

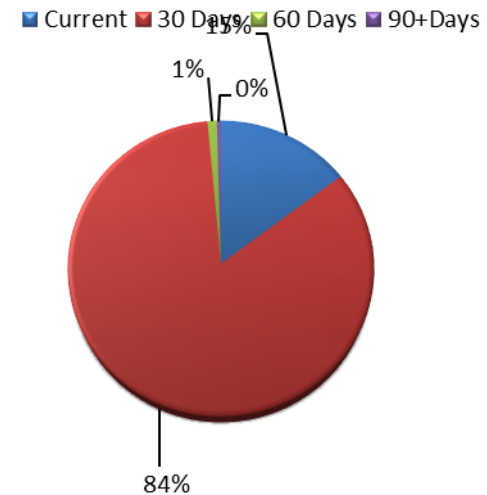


Comments/Notes - Receivables Rates, Sewerage and Rubbish

<b>Receivables - General</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+Days</b>
	\$	\$	\$	\$
	55,668	317,305	3,816	1,740
<b>Total Outstanding</b>				<b>378,529</b>

Amounts shown above include GST (where applicable)

**Receivables - General**



Comments/Notes - Receivables General

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2022**

**Note 5: Cash Backed Reserves**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	YTD Budget Transfers Out (-)	Actual Transfers Out (-)	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$		\$	\$		\$	\$	\$
Leave Reserve	138,900	1,111	47	0		0	0	0	0	140,011	138,946
Plant and Vehicle Reserve and Community Bus Reserve	337,435	2,699	114	545,000		0	(314,000)	0	0	571,134	337,549
Land & Housing Development Reserve/Independent Living Units	1,392,425	11,139	469	0		0	(30,000)	30,000	0	1,373,564	1,392,895
Furniture and Equipment Reserve	21,213	170	7	0		0	(10,000)	10,000	0	11,383	21,220
Municipal Buildings & Facilities Reserve	631,068	5,049	213	0		0	(180,000)	0	0	456,117	631,280
Townscape and Footpath Reserve	125,177	1,001	42	0		0	(47,000)	0	0	79,178	125,220
Sewerage Scheme Reserve	445,787	3,566	150	65,000		0	(50,000)	50,000	0	464,353	445,937
Road and Bridge Infrastructure Reserve	115,816	927	39	758,764		0	(484,433)	0	0	391,074	115,855
Health & Wellbeing reserve	554,349	4,435	187	0		0	(558,764)	558,764	0	20	554,536
Sport & Recreation Reserve	31,653	253	11	0		0	0	0	0	31,906	31,664
Rehabilitation & Refuse Reserve	210,991	1,688	71	55,000		0	(50,000)	0	0	217,679	211,063
Caravan Park Reserve	354,061	2,832	119	0		0	0	0	0	356,893	354,181
Brookton Heritage/Museum Reserve	47,189	378	16	0		0	0	0	0	47,567	47,205
Kweda Hall Reserve	18,042	144	6	0		0	0	0	0	18,186	18,048
Railway Station Reserve	330,082	2,641	111	200,000		0	(70,000)	0	0	462,723	330,193
Madison Square Units Reserve	30,680	245	10	0		0	0	0	0	30,925	30,690
Cemetery Reserve	30,735	246	10	50,000		0	(40,000)	0	0	40,981	30,746
Water Harvesting Reserve	109,633	877	37	0		0	(42,000)	0	0	68,510	109,671
Developer Contribution	2,742	22	1	0		0	0	0	0	2,764	2,743
Cash Contingency Reserve	131,689	1,054	44	0		0	0	0	0	132,743	131,733
Brookton Aquatic Reserve	456,307	3,650	154	25,000		0	(30,000)	0	0	454,957	456,461
Future Fund Reserve	4,097,368	32,779	5,425	0		0	0	0	0	4,130,147	4,102,792
Innovations Fund Reserve	2,013,401	16,107	2,666	0		0	(500,000)	0	0	1,529,508	2,016,067
	<b>11,626,742</b>	<b>93,013</b>	<b>9,949.25</b>	<b>1,698,764</b>	0	0	<b>(2,406,197)</b>	<b>648,764</b>	0	<b>11,012,322</b>	<b>11,636,691</b>

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2022**

**Note 6: CAPITAL DISPOSALS AND ACQUISITIONS**

Original Budgeted Profit(Loss) of Asset Disposal			Disposals	Actual Profit(Loss) of Asset Disposal			
Net Book Value	Proceeds	Profit (Loss)		Net Book Value		Proceeds	Profit (Loss)
31,746	22,000	(9,746)	PAV4 - Commodore (MCC Vehicle)	\$ 31,603		\$ 22,727	(8,876)
44,931	40,000	(4,931)	PAV116 -2018 Ford Ranger MC 2019	44,141		41,114	(3,028)
61,846	35,000	(26,846)	Isuzu Tandem Tip Truck	0		0	0
15,988	10,000	(5,988)	Isuzu Single Axle Truck	0		0	0
17,653	15,000	(2,653)	Triton Single Cab Ute Parks & Gardens	0		0	0
0	0	0	Lot 105 - 10 Avonbank Close, Brookton - A2772	38,728		55,000	16,272
0	0	0	Lot 102 - 4 Avonbank Close, Brookton - A2773	60,150		60,000	(150)
<b>172,164</b>	<b>122,000</b>	<b>(50,164)</b>		<b>174,623</b>	<b>0</b>	<b>178,841</b>	<b>4,218</b>

Comments - Capital Disposal

Summary Acquisitions				
	Budget	Current Budget	Actual	Variance
<b>Property, Plant &amp; Equipment</b>	\$		\$	\$
Land and Buildings	1,514,000	909,000	326,061	582,939
Plant & Equipment	436,000	403,000	159,739	243,261
Furniture & Equipment	10,000	10,000	7,638	2,362
<b>Infrastructure</b>				
Roadworks & Bridge Works & Footpaths	1,068,926	1,068,926	686,753	382,173
Sewerage & Drainage	742,000	142,000	88,725	53,275
<b>Totals</b>	<b>3,770,926</b>	<b>2,532,926</b>	<b>1,268,916</b>	<b>1,264,010</b>

Comments - Capital Acquisitions

**Shire of Brookton**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2022

**NOTE 7: INFORMATION ON BORROWINGS**

a) Debenture Repayments

					Principal 1-Jul-21	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan Purpose	Due Date	Term (yrs)	Rate (%)		2021/22 Budget	2021/22 Actual	2021/22 Budget	2021/22 Actual	2021/22 Budget	2021/22 Actual	2021/22 Budget	2021/22 Actual
						\$	\$	\$	\$	\$	\$	\$	\$
<b>Self Supporting Loans</b>													
*Loan 82 Country Club	Extension and Refurbishment of the Club House	15/11/2027	20	6.95	193,027	0	0	24,413	11,998	168,614	181,029	12,999	5,695
<b>Education &amp; Welfare</b>													
Loan 80 Kalkarni Residency	Kalkarni Residence	1/02/2026	25	5.63	54,417	0	0	9,710	9,710	44,707	44,707	2,929	1,858
<b>Housing</b>													
Loan 80 Staff Housing	Staff Housing	1/02/2026	25	5.63	89,787	0	0	16,021	16,021	73,766	73,766	4,833	3,065
<b>Community Amenities</b>													
Loan 80 Sewerage	Sewerage Extension	1/02/2026	25	5.63	38,092	0	0	6,797	6,797	31,295	31,295	2,050	1,301
Sewerage	Sewerage Upgrade				0	600,000	0	0	0	600,000	0	0	0
<b>Transport</b>													
Loan 80 Grader	New Grader	1/02/2026	25	5.63	89,787	0	0	16,021	16,021	73,766	73,766	4,833	3,065
<b>Recreation and Culture</b>													
Loan 81 Sport & Recreation	Recreation Plan	1/11/2027	20	6.95	480,006	0	0	60,710	29,837	419,296	450,169	32,324	14,160
(*) Self supporting loan financed by payments from third parties.					945,116	600,000	0	133,672	90,383	1,411,444	854,733	59,968	29,145

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

INFORMATION ON LEASES b) Lease Repayments					Principal 1-Jul-21	New Lease		Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments	
						2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$	2021/22 Budget \$	2021/22 Actual \$
Particulars													
Administration													
Re-Use Water Dam LE-03	Seabrook Aboriginal Corporation	1/09/2009	25	3.4	23,437	0	0	1,419	0	22,018	23,437	763	0
					23,437	0	0	1,419	0	22,018	23,437	763	0

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2022**

**Note 8: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
<b>Cash Deposits</b>								
Municipal Cash at Bank - Operating Account	0.00%	200,954				200,954	Bendigo	
Municipal Cash at Bank - Cash Management Account	0.05%	2,192,327				2,192,327	Bendigo	
Municipal cash Floats	0.00%	150				150		
Muni Cash at Bank - Restricted Cash - Contract Liabilities		(286,906)						
Bond Fund	0.00%		10,350			10,350	Bendigo	
Trust Cash at Bank	0.00%			13,820		13,820	Bendigo	
<b>Term Deposits</b>								
Savings Account	0.05%		4,437,833			4,437,833	Bendigo	
Reserves	0.20%		7,198,859			7,198,859	Bendigo	20/06/2022
<b>Investments</b>								
Bendigo Bank Shares					10,000	10,000	Bendigo	
<b>Total</b>		2,106,526	11,647,041	13,820	10,000	14,064,292		

Comments/Notes - Investments

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2022**

**Note 9: BUDGET AMENDMENTS**

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

GL Account Code	Description	Council Resolution	Classification	No Change -(Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Adopted Budget Net Asset Surplus 30 June 2021</b>		Opening Surplus(Deficit)	\$	\$	\$	\$
	Based on audited 2020/2021 Annual Financials						<b>981,662</b>
	Gain on Disposal of Kalkarni Nursing Home now treated as non-cash transaction				451,710		<b>1,433,372</b>
	LSL Provision movement now treated as non- cash transaction					503,386	<b>929,986</b>
						24,201	<b>905,785</b>
							<b>905,785</b>
							<b>905,785</b>
							<b>905,785</b>
<b>Closing Funding Surplus (Deficit)</b>				<b>0</b>	<b>451,710</b>	<b>527,587</b>	<b>905,785</b>

**Shire of Brookton**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2022**

**Note 10: TRUST FUND**

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

Description	Opening Balance For the Period 1 July 2021	Amount Received	Amount Paid	Closing Balance For the Period Ended 30 April 2022
	\$	\$	\$	\$
Public Open Space Contributions	13,820	0	0	<b>13,820</b>
	<b>13,820</b>	<b>0</b>	<b>0</b>	<b>13,820</b>

**1. Public Open Space Contribution:**

T148 - Paul Webb \$13,820

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

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Sewerage Program by Nature and Type**  
**For the Period Ended 30 April 2022**

**Note 11 Sewerage Operating Statement**

	NOTE	2021/22 Adopted Budget \$	2021/22 YTD Budget \$	2021/22 YTD Actual \$	Variance YTD Budget vs YTD Actual \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>					
Sewerage Connection Fees and Charges		1,690	1,690	944	(746)
Annual Sewerage Rates		196,268	196,268	195,452	(816)
		197,958	197,958	196,396	(1,562)
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>					
Employee Costs	30	(3,559)	(2,867)	(877)	1,990
Materials and Contracts	32	(51,200)	(43,310)	(49,579)	(6,269)
Utilities	38	(3,300)	(2,725)	(2,567)	158
Depreciation	45	(36,542)	(30,440)	(37,715)	(7,275)
Interest Expenses	40	(2,315)	(2,314)	(1,301)	1,014
Insurance	41	(322)	(322)	(160)	162
Allocations/Overheads	80	(1,920)	(1,543)	(806)	737
Allocation of Administration Expense	80	(50,243)	(41,860)	(32,162)	9,698
		(149,401)	(125,381)	(125,166)	215
		48,557	72,577	71,230	(1,347)
Add Back Depreciation		36,542	30,452	37,715	7,275
Non-Operating Grants, Subsidies & Contributions		0	0	0	0
Profit on Asset Disposals		0	0	0	0
Loss on Asset Disposals		0	0	0	0
Transfer to Sewerage and Drainage Reserve		(68,566)	(57,138)	0	(57,138)
Transfer from Sewerage and Drainage Reserve		50,000	50,000	0	50,000
<b>NET RESULT</b>		<b>66,533</b>	<b>95,890</b>	<b>108,945</b>	<b>(1,210)</b>
Capital Loan Repayments				(6,797)	



**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**WB Eva Pavilion by Nature and Type**  
**For the Period Ended 30 April 2022**

**Note 12 WB Eva Pavilion Operating Statement**

NOTE	2021/22	2021/22	2021/22	Variance
	Adopted Budget \$	YTD Budget \$	YTD Actual \$	YTD Budget vs YTD Actual \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Hire Fees - WB Eva Pavilion	4,000	3,333	2,998	(336)
Sporting Club Fees	4,000	3,333	673	(2,661)
Gymnasium Income	7,000	5,833	6,773	939
	<b>15,000</b>	<b>12,500</b>	<b>10,443</b>	<b>(2,057)</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs	(17,967)	(14,511)	(8,091)	6,420
Materials and Contracts	(13,685)	(11,400)	(6,180)	5,220
Utilities	(3,200)	(2,660)	(3,502)	(842)
Interest Expenses	(35,688)	(17,844)	(14,160)	3,684
Insurance	(6,210)	(6,210)	(5,558)	652
Allocations/Overheads	(5,395)	(4,480)	(1,416)	3,064
Gymnasium Operating	(11,983)	(9,960)	(3,395)	6,565
	<b>(94,128)</b>	<b>(67,065)</b>	<b>(42,302)</b>	<b>24,763</b>
<b>NET RESULT</b>	<b>(79,128)</b>	<b>(54,565)</b>	<b>(31,858)</b>	<b>22,707</b>
Capital Loan Repayments			(29,837)	

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Brookton Caravan Park and Brookton Aquatic Centre**  
**For the Period Ended 30 April 2022**

	Note	Adopted Annual Budget 2021/22	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 9	Var. % (b)- (a)/(b) 9
<b>Note 13 (a): Brookton Caravan Park</b>		\$		\$	\$	\$	%
<b>Operating Revenue</b>							
Caravan Park Fees		85,000		70,850	130,894	60,044	84.75%
<b>Total Revenue</b>		<b>85,000</b>		<b>70,850</b>	<b>130,894</b>	<b>60,044</b>	84.75%
<b>Operating Expenses</b>							
Brookton Caravan Park	CARAOP	(75,846)		(62,006)	(66,351)	(4,345)	7.01%
Brookton Caravan Park	MARKOP	(2,000)		(1,660)	(418)		
Caravan Park Depreciation		(2,179)		(1,810)	(7,160)	(5,350)	295.56%
Caravan Park Abc Administration Expenses		(30,146)		(25,120)	(19,297)	5,823	(23.18%)
<b>Total</b>		<b>(110,171)</b>		<b>(90,596)</b>	<b>(93,226)</b>	<b>(3,872)</b>	(4.27%)
<b>Operating Surplus (Deficit)</b>		<b>(25,171)</b>		<b>(19,746)</b>	<b>37,668</b>	<b>56,172</b>	<b>284%</b>
<b>Excluding Non Cash Adjustments</b>							
Add back Depreciation		2,179		1,810	7,160	5,350	295.56%
<b>Net Operating Surplus (Deficit)</b>		<b>(22,992)</b>		<b>(17,936)</b>	<b>44,827</b>	<b>61,522</b>	<b>(343.01%)</b>
<b>Note 13 (b): Brookton Aquatic Centre</b>							
<b>Operating Revenue</b>							
POOL FEES & CHARGES		13,100		10,910	15,334	4,424	40.55%
<b>Total Revenue</b>		<b>13,100</b>		<b>10,910</b>	<b>15,334</b>	<b>4,424</b>	40.55%
<b>Operating Expenses</b>							
POOL EMPLOYEE COSTS		(79,061)		(65,820)	(63,512)	2,308	0.00%
POOL GENERAL OPERATING EXPENSES		(49,439)		(40,316)	(27,588)	12,728	(31.57%)
POOL BUILDING MAINTENANCE		(15,978)		(13,708)	(14,762)	(1,054)	7.69%
POOL DEPRECIATION		(11,272)		(9,390)	(10,117)	(727)	7.74%
POOL ABC ADMINISTRATION EXPENSES		(30,146)		(25,120)	(19,297)	5,823	(23.18%)
<b>Total</b>		<b>(185,896)</b>		<b>(154,354)</b>	<b>(135,276)</b>	<b>19,078</b>	12.36%
<b>Operating Surplus (Deficit)</b>		<b>(172,796)</b>		<b>(143,444)</b>	<b>(119,942)</b>	<b>23,502</b>	16.38%
<b>Excluding Non Cash Adjustments</b>							
Add back Depreciation		11,272		9,390	10,117	727	7.74%
<b>Net Operating Surplus (Deficit)</b>		<b>(161,524)</b>		<b>(134,054)</b>	<b>(109,825)</b>	<b>24,229</b>	<b>18.07%</b>

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Road Program**  
**For the Period Ended 30 April 2022**

**Note 14 Road Program**

Description	Adopted Annual Budget	YTD Actual	% Completed	Federal Funding		State Funding				Own Source Funding		
				R2R	LRCIP Other	RRG	RRG Carryover	Direct Grant	FAGS	Reserve	Contributions	Muni
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Street Maintenance	179,285	110,650	62%									179,285
Rural Road Maintenance	472,983	426,712	90%					84,910				388,073
Bridge Maintenance	96,314	39,559	41%									96,314
												0
<b>R2R Work Schedule</b>												0
Richardson Street	218,633	175,536	80%	218,633								0
												0
<b>Other Construction</b>												0
Davis Road	150,537	0	0%							150,537		0
Koornong Drive	59,117	0	0%							59,117		0
Lefroy Street	20,000	9,311	47%									20,000
Collard Street	10,000	5,359	54%									10,000
Crn Whithall, Corberding & Brookton Hwy	8,000	0	0%							8,000		0
Drainage Works Various Roads	40,900	0	0%		10,900					30,000		0
												0
<b>RRG Approved Projects</b>												0
Brookton-Kweda Road	561,739	496,547	88%			374,960				186,779		0
												0
	<b>1,817,508</b>	<b>1,263,673</b>	<b>70%</b>	<b>218,633</b>	<b>10,900</b>	<b>374,960</b>	<b>0</b>	<b>84,910</b>	<b>0</b>	<b>434,433</b>	<b>0</b>	<b>693,672</b>

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Capital Works Program**  
**For the Period Ended 30 April 2022**

**Note 15 Capital Works Program**

Description	Adopted Annual Budget	Amended Budget	YTD Actual	% Completed	Capital Funding					
					Muni	Grants	Reserves	Sale of Assets	Loan	Total Funding
	\$	\$	\$		\$	\$	\$	\$	\$	\$
Chambers & Reception Area Upgrade	35,000	25,000	24,045	96%			35,000			35,000
Robinson Road - StreetBins	17,000	17,000	0	0%			17,000			17,000
Landfill Ground Water Monitoring Bores x2	15,000	15,000	0	0%			15,000			15,000
Ablution Facility at Cemetery	30,000	30,000	0	0%			30,000			30,000
Memorial Hall upgrade/constuction works	1,000,000	50,000	0	0%		500,000	500,000			1,000,000
Railway Station Fencing, signage & crossing improvements	30,000	30,000	0	0%			30,000			30,000
Youth Precinct - Nature Play Ground	0	0	1,642				30,000			30,000
Community Garden/Mensshed building	0	0	3,286							0
Youth/Girl Guides Building	0	0	2,809							0
Aquatic Centre Improvements	30,000	430,000	0	0%			30,000			30,000
Memorial Park Gazebo and Disable access	30,000	30,000	3,900	13%			30,000			30,000
Tourist Information Bay	17,000	17,000	455	3%	17,000					17,000
Caravan Park Upgrade Stage 1	180,000	180,000	174,165	97%		180,000				180,000
Depot Improvements	130,000	130,000	115,760	89%			130,000			130,000
Chambers Chairs x 24	10,000	10,000	7,638	76%			10,000			10,000
CEO Vehicle change over	45,000	52,000	51,536	99%			5,000	40,000		45,000
MCC Vehicle change over	36,000	36,000	36,468	101%			14,000	22,000		36,000
Water Tank & Wood Chipper 6"	50,000	50,000	52,838	106%			50,000			50,000
Single Axle Tipper small Parks & Garden (trade PT13)	65,000	65,000	0	0%			55,000	10,000		65,000
Tandem Truck (trade PT10)	200,000	200,000	0	0%			165,000	35,000		200,000
Parks and Garden (trade PU33)	40,000	40,000	0	0%			25,000	15,000		40,000
Standpipe	0	40,000	18,897	47%						0
Brookton-Kweda Road	561,739	40,000	496,547	1241%		374,960	186,779			561,739
Richardson Street	218,633	218,633	175,536	80%		218,633				218,633
Davis Road	150,537	150,537	0	0%			150,537			150,537
Koornong Drive	59,117	59,117	0	0%			59,117			59,117
Lefroy Street	20,000	20,000	9,311	47%	20,000					20,000
Collard Street	10,000	10,000	5,359	54%	10,000					10,000
Crn Whithall, Corberding & Brookton Hwy	8,000	8,000	0	0%			8,000			8,000
Drainage Works Various Roads	40,900	40,900	0	0%		10,900	30,000			40,900
Happy Valley Bore Field	92,000	92,000	88,725	96%		50,000	42,000			92,000
Upgrade- Refurb/Refining Pipe Network	650,000	50,000	0	0%			50,000		600,000	650,000
	<b>3,770,926</b>	<b>2,136,187</b>	<b>1,268,916</b>		<b>47,000</b>	<b>1,334,493</b>	<b>1,697,433</b>	<b>122,000</b>	<b>600,000</b>	<b>3,800,926</b>

**Shire of Brookton**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Grants, Subsidies and Contributions Register**  
**For the Period Ended 30 April 2022**

**Note 16 Grants**

Funding Provider	Project	Operating/Non-Operating	Adopted Annual Budget	Amount Applied For	Amount Approved	Amount Invoiced/Received	% Received
			\$	\$	\$	\$	
Main Roads WA	Regional Road Group	Non Operating	(374,960)	Recurrent	(374,960)	(299,964)	80%
Federal Government	Roads to Recovery	Non Operating	(218,633)	Recurrent	(218,633)	(163,976)	75%
Department of Water & Environment Regulation	Happy Valley	Non Operating	-	-	-	(49,356)	-
Drought Communities Grant	Brookton Recreational Precinct Upgrade	Non Operating	(50,000)	-	(50,000)	(50,000)	100%
LRCI Phase 3		Non Operating	(606,933)	-	(606,933)	-	0%
DFES	West Brookton Fire Shed	Non Operating	-	-	-	-	-
DFES	Bushfire Risk Management Planning Officer Grant	Non Operating	(148,203)	-	(148,203)	-	0%
WA Grants Commission	GPG Grants Commission - General	Operating	(668,176)	Recurrent	(668,176)	(963,720)	225%
WA Grants Commission	GPG Grants Commission - Roads	Operating	(382,494)	Recurrent	(382,494)	(468,759)	252%
WA Grants Commission	GPG Grants Commission - Bridges	Operating	-	-	-	-	0%
DFES	ESL Grant - Emergency Services Levy - Operating	Operating	(56,600)	Recurrent	(56,600)	(58,212)	103%
DFES	ESL Grant - Emergency Services Levy - Operating	Operating	-	-	-	(16,174)	-
Bendigo Bank	Community Christmas Party	Operating	-	-	(1,818)	(1,818)	-
Main Roads WA	Direct Grant	Operating	(84,910)	Recurrent	(84,910)	(90,300)	106%
			(2,590,909)		(2,592,727)	(2,162,280)	98%

SHIRE OF BROOKTON RESTRICTED CASH RECONCILIATION					
<u>Note 17 Restricted Funds Summary</u>					
30 April 2022					
Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure current year 2021/22	Restricted Funds Remaining
Department of Fire & Emergency Services	Law Order & Public Safety	WBSHEDCAP	286,905.50	0.00	286,905.50
National Volunteer Week Grant					
<b>Sub Total</b>					286,905.50
<b>Total Restricted Grant Funds</b>					<b>286,905.50</b>
Available Cash		GL/Job Account	Interest Rate		Balance
Municipal Bank	Muni Fund Bank	0A011010	0		200,954.18
Municipal Bank	Muni Fund Interest Bearing A/C	0A011010	0.05%		2,192,326.95
Municipal Bank	Till Float	0A011020			150.00
Total Cash					2,393,431.13
Less Restricted Cash					(286,905.50)
<b>Total Unrestricted Cash</b>					<b>2,106,525.63</b>

**14.05.22.04 STATUTORY BUDGET REVIEW 2021/2022**

<b>File No:</b>	FIN006C
<b>Date of Meeting:</b>	19 <sup>th</sup> May 2022
<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 2021 to 31 March 2022.

**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 31 March. This requirement recognises the dynamic nature of local government activities and the need to continually reassess projects competing for limited funds, to ensure that community benefit from available funding is maximised.

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 March 2022 has been conducted and areas identified that require amendments to initial budget allocations. These amendments have been detailed in the document for Council's review.

A copy of the 2021/22 Budget Review report is attached which details the items that have had a major effect on the closing position. Changes over \$10,000 include:

Description	Variation \$
<b>Revenue</b>	
Decrease in General Financial Assistance Grants (FAGS) Allocation - budget included 2021/22 advance payment received in 2020/21	249,483.00
Decrease in Roads Financial Assistance Grants (FAGS) Allocation - budget included 2021/22 advance payment received in 2020/21	197,535.00
Decrease revenue Administration Office and Chambers - Painting deferred (Transfer from Reserve)	10,000.00
Decrease revenue Cemetery ablution facility project deferred (Transfer from Reserve)	30,000.00
Decrease revenue Loan deferred due to Sewerage Pipe Relining/Upgrade Project deferment	600,000.00
Increase revenue Department of Water & Environment Regulation - Community Water Supply Program Brookton - Happy Valley Water	54,840.00
Decrease revenue Landfill Ground Water Monitoring Bores project deferred (Transfer from	15,000.00

Reserve)	
Decrease revenue Memorial Hall Renewals project deferred (Transfer from Reserve)	450,000.00
Increase revenue Sale revenue Avonbank Close not included in original budget	247,500.00
Decrease revenue 25,000 P&G Ute plus 7,000 increase expenditure CEO vehicle purchase cost higher than original budget (Transfer from Reserve)	18,000.00
Decrease revenue Proceeds of Sale P&G Ute purchase deferred	15,000.00
Increase revenue Local Government Grant Scheme (LGGS) Capital Grant - 1HOI412 Iveco Fire Tender	459,064.00
Increase revenue West Brookton Brigade Appliance Bay Facility and Amenities Department of Fire and Emergency Services Capital Grant	286,906.00
Decrease revenue Local Roads & Community Infrastructure Phase 3 Grant not expected to be received 21/22	510,900.00
Decrease in investment interest due to lower than budgeted interest rates	91,750.00
Increase revenue staff housing due to increased tenancy occupancy	17,000.00
Increase revenue Planning Fees from adopted 2021/22 budget	16,000.0
Increase revenue due to higher occupancy of Caravan Park Chalets	45,000.00
Increase revenue GPG Grants Commission – General Advance Payment 22/23 received in 21/22	272,500.00
Increase revenue GPG Grants Commission – Roads Advance Payment 22/23 received in 21/22	104,700.00

<b>Expenditure</b>	<b>Variation \$</b>
Decrease expenditure Administration Office and Chambers - Painting deferred; carpets & rewiring completed	10,000.00
Decrease expenditure Cemetery ablution Facility - Project deferred	30,000.00
Decrease expenditure Sewerage Pipe Relining/Upgrade Project deferred; includes High pressure cleaner - Drain clean out	600,000.00
Decrease expenditure Landfill Ground Water Monitoring Bores project deferred	15,000.00
Decrease expenditure Memorial Hall Renewals project deferred	950,000.00
Increase expenditure Sale revenue Avonbank Close not included in original budget (Transfer to Reserve)	247,500.00
Increase expenditure Tip Truck Heavy Tandem Axle. Purchase cost higher than original budget	36,341.00
Decrease expenditure P&G Ute Purchase deferred	40,000.00
Increase expenditure Oval Maintenance - reticulation electrical & disconnect & dismantle oval lighting tower	13,255.00
Increase expenditure 1HOI412 Iveco Fire Tender - Local Government Grant Scheme (LGGS) Capital Grant	459,064.00
Increase expenditure West Brookton Brigade Appliance Bay Facility and Amenities – Department of Fire and Emergency Services	286,906.00
Increase expenditure Standpipe Swipe Card Controller: Offset by GL E042010	18,897.00
Decrease expenditure Salary and Wages - Administration	18,897.00
Increase expenditure Richardson street - Shire funded reseal	15,000.00
Decrease expenditure Admin Salary & Wages Savings due to vacant positions	60,000.00
Decrease expenditure due to deferment of Internal and External painting – Administration Centre	20,000.00
Decrease expenditure Asset Report pool Equipment and pipework - Project deferred	11,000.00
Decrease expenditure – Community Chest Fund	20,000.00
Decrease expenditure Bridge operating - Budget transferred to capital construction Bridge 3154A Davis Road	37,930.00
Increase expenditure Capital works Bridge 3154A Davis Road - expenditure offset by transfer from operating expenditure budget	37,930.00



Decrease expenditure – Capital works Davis Road not expected to be completed in 2021/22	50,000.00
Increase expenditure -Capital works completion of gravel re-sheeting Bartram Road	50,000.00

#### Consultation:

Consultation was undertaken with the Chief Executive Officer.

#### Statutory Environment:

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

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

#### Relevant Plans and Policy:

Nil.

#### Financial Implications:

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

#### Risk Assessment:

The risk in relation to this matter is assessed as 'High'. The Budget Review is required to be submitted to Council within 30 days after the review date of 31 March 2022 and a copy of the review and determination lodged with the Department of Local Government, Sport and Cultural Industries by 30 May 2022. On this basis council is non-compliant with timelines for the 2021/22 Budget Review.

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

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

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

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

Specifically, this funding payment aligns to:

*Function 18 – Financial Management*

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

### **Comment:**

The Shire commenced the financial year with a balanced budget showing a surplus/deficiency (closing fund) of \$0. In reviewing the 2021/22 Budget and incorporating the amendments and the audited surplus for the 2021/22 financial year, the changes made to the various accounts have resulted in a nil effect on the closing fund.

### **OFFICER'S RECOMMENDATION**

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

- 1. adopt the 2021/2022 Budget Review for the period ending 31 March 2022 as attached;***
- 2. forward a copy of the 2021/2022 Budget Review to the Department of Local Government, Sport and Cultural Industries.***

*(Absolute majority vote required)*

### **Attachments**

**Attachment 14.05.22.04A – Budget Review Report for the period ended 31 March 2022**

**SHIRE OF BROOKTON**  
**BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31 MARCH 2022**  
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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SHIRE OF BROOKTON  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 31 MARCH 2022

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year surplus/(deficit)	981,662	929,986	(51,676)	929,986	▼
<b>Revenue from operating activities (excluding rates)</b>					
Operating grants, subsidies and contributions	1,192,180	605,093	(69,818)	1,122,362	▼
Fees and charges	690,673	713,251	88,000	778,673	▲
Interest earnings	135,249	33,117	(91,750)	43,499	▼
Other revenue	164,795	92,378	0	164,795	
	2,182,897	1,443,840	(73,568)	2,109,329	
<b>Expenditure from operating activities</b>					
Employee costs	(2,228,787)	(1,418,024)	91,097	(2,137,690)	▼
Materials and contracts	(1,715,698)	(934,317)	118,225	(1,597,473)	▼
Utility charges	(185,040)	(156,501)	0	(185,040)	
Depreciation on non-current assets	(3,098,790)	(2,172,393)	0	(3,098,790)	
Interest expenses	(60,731)	(29,145)	0	(60,731)	
Insurance expenses	(230,993)	(192,678)	3,000	(227,993)	▼
Other expenditure	(7,462)	(2,528)	0	(7,462)	
Loss on asset disposals	(47,511)	(11,904)	0	(47,511)	
	(7,575,012)	(4,917,489)	212,322	(7,362,690)	
Non-cash amounts excluded from operating activities	3,146,301	2,184,297	0	3,146,301	
<b>Amount attributable to operating activities</b>	(1,264,152)	(359,367)	87,078	(1,177,074)	
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions	1,398,729	563,296	289,910	1,688,639	▲
Purchase land and buildings	(1,514,000)	(326,061)	718,094	(795,906)	▼
Purchase plant and equipment	(436,000)	(141,470)	(481,302)	(917,302)	▲
Purchase furniture and equipment	(10,000)	(7,638)	0	(10,000)	
	(1,068,926)	(659,263)	(52,930)	(1,121,856)	▲
Purchase and construction of infrastructure-roads & bridges	(742,000)	(88,201)	600,000	(142,000)	▼
Purchase and construction of infrastructure-sewerage	0	0	(22,850)	(22,850)	
Proceeds from self supporting loans	24,413	11,998	0	24,413	
Proceeds from disposal of assets	122,000	178,841	232,500	354,500	▼
	(2,225,784)	(468,498)	1,283,422	(942,362)	
Non-cash amounts excluded from investing activities	0	0	0	0	
<b>Amount attributable to investing activities</b>	(2,225,784)	(468,498)	1,283,422	(942,362)	
<b>FINANCING ACTIVITIES</b>					
Repayment of debentures	(133,672)	(90,383)	0	(133,672)	
Principal elements of finance lease payments	(1,419)	0	0	(1,419)	
Proceeds from new borrowings	600,000	0	(600,000)	0	▲
Transfers to cash backed reserves (restricted assets)	(1,791,777)	(9,761)	(247,500)	(2,039,277)	▲
	2,406,197	0	(523,000)	1,883,197	▲
Transfers from cash backed reserves (restricted assets)					
<b>Amount attributable to financing activities</b>	1,079,329	(100,144)	(1,370,500)	(291,171)	
<b>Budget deficiency before general rates</b>	(2,410,607)	(928,008)	0	(2,410,607)	
<b>Estimated amount to be raised from general rates</b>	2,410,607	2,411,572	0	2,410,607	
<b>Closing funding surplus(deficit)</b>	3 (c) 0	1,483,564	0	0	

SHIRE OF BROOKTON  
STATEMENT OF BUDGET REVIEW  
(STATUTORY REPORTING PROGRAM)  
FOR THE PERIOD ENDED 31 MARCH 2022

	Budget v Actual		Predicted			
	Note	Adopted Annual Budget (a) \$	YTD Actual (b) \$	Variance Permanent (c) \$	Year End (a)+(c)+(d) \$	Material Variance
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)		981,662	929,986	(51,676)	929,986	▼
Revenue from operating activities (excluding rates)						
Governance		23,510	16,277	0	23,510	
General purpose funding		1,195,473	499,921	(161,568)	1,033,905	▼
Law, order, public safety		167,760	111,713	4,000	171,760	▲
Health		300	36	0	300	
Education and welfare		65,906	46,153	0	65,906	
Housing		71,296	84,321	17,000	88,296	▲
Community amenities		404,681	405,501	16,000	420,681	▲
Recreation and culture		36,101	30,892	0	36,101	
Transport		90,710	90,600	0	90,710	
Economic services		100,160	127,710	49,000	149,160	▲
Other property and services		27,000	30,715	2,000	29,000	▲
		2,182,897	1,443,840	(73,568)	2,109,329	
Expenditure from operating activities						
Governance		(569,257)	(344,199)	104,447	(464,810)	▼
General purpose funding		(250,387)	(145,117)	0	(250,387)	
Law, order, public safety		(470,954)	(259,898)	10,000	(460,954)	▼
Health		(25,294)	(18,993)	0	(25,294)	
Education and welfare		(163,573)	(94,263)	16,500	(147,073)	▼
Housing		(241,917)	(116,551)	10,000	(231,917)	▼
Community amenities		(573,400)	(336,155)	8,000	(565,400)	▼
Recreation and culture		(1,044,540)	(665,956)	23,245	(1,021,295)	▼
Transport		(3,571,833)	(2,462,002)	37,930	(3,533,903)	▼
Economic services		(257,475)	(200,818)	2,200	(255,275)	▼
Other property and services		(406,382)	(273,537)	0	(406,382)	
		(7,575,012)	(4,917,490)	212,322	(7,362,690)	
Non-cash amounts excluded from operating activities		3,146,301	2,184,297	0	3,146,301	
Amount attributable to operating activities		(1,264,152)	(359,367)	87,078	(1,177,074)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions		1,398,729	563,296	289,910	1,688,639	▼
Purchase land and buildings		(1,514,000)	(326,061)	718,094	(795,906)	▼
Purchase plant and equipment		(436,000)	(141,470)	(481,302)	(917,302)	▲
Purchase furniture and equipment		(10,000)	(7,638)	0	(10,000)	
Purchase and construction of infrastructure - roads & bridges		(1,068,926)	(659,263)	(52,930)	(1,121,856)	▲
Purchase and construction of infrastructure - other		0	0	(22,850)	(22,850)	
Purchase and construction of infrastructure - other		(742,000)	(88,201)	600,000	(142,000)	▼
Proceeds from self supporting loans		24,413	11,998	0	24,413	
Proceeds from disposal of assets		122,000	178,841	232,500	354,500	▼
		(2,225,784)	(468,498)	1,283,422	(942,362)	
Non-cash amounts excluded from investing activities		0	0	0	0	
Amount attributable to investing activities		(2,225,784)	(468,498)	1,283,422	(942,362)	
FINANCING ACTIVITIES						
Repayment of borrowings		(133,672)	(90,383)	0	(133,672)	
Principal elements of finance lease payments		(1,419)	0	0	(1,419)	
Proceeds from new borrowings		600,000	0	(600,000)	0	▲
Transfers to cash backed reserves (restricted assets)		(1,791,777)	(9,761)	(247,500)	(2,039,277)	▲
Transfers from cash backed reserves (restricted assets)		2,406,197	0	(523,000)	1,883,197	▲
Amount attributable to financing activities		1,079,329	(100,144)	(1,370,500)	(291,171)	
Budget deficiency before general rates		(2,410,607)	(928,009)	0	(2,410,607)	
Estimated amount to be raised from general rates		2,410,607	2,411,572	0	2,410,607	
Closing Funding Surplus(Deficit)	3 (c)	0	1,483,563	0	0	

## 1. BASIS OF PREPARATION

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### 2021-22 ACTUAL BALANCES

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

### BUDGET COMPARATIVE FIGURES

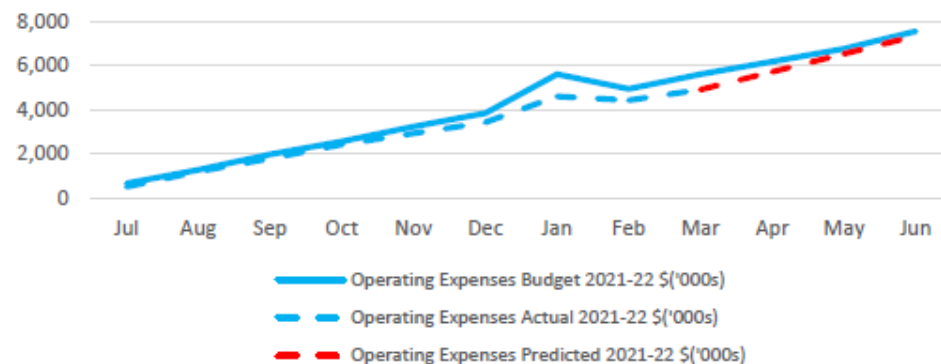
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.



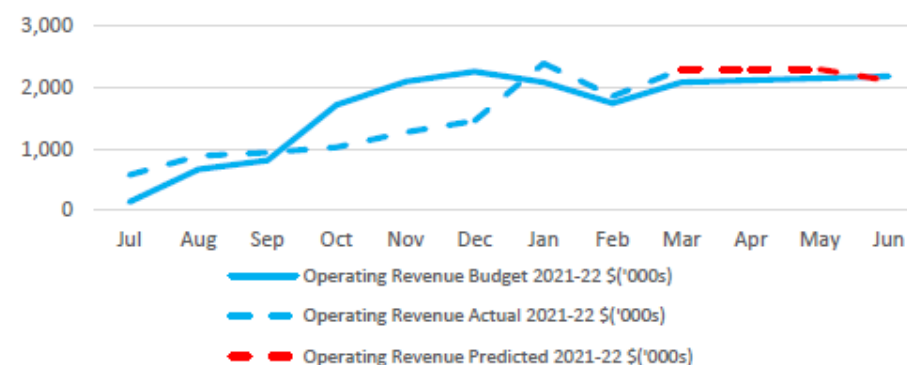
SHIRE OF BROOKTON  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 31 MARCH 2022

## 2. SUMMARY GRAPHS - BUDGET REVIEW

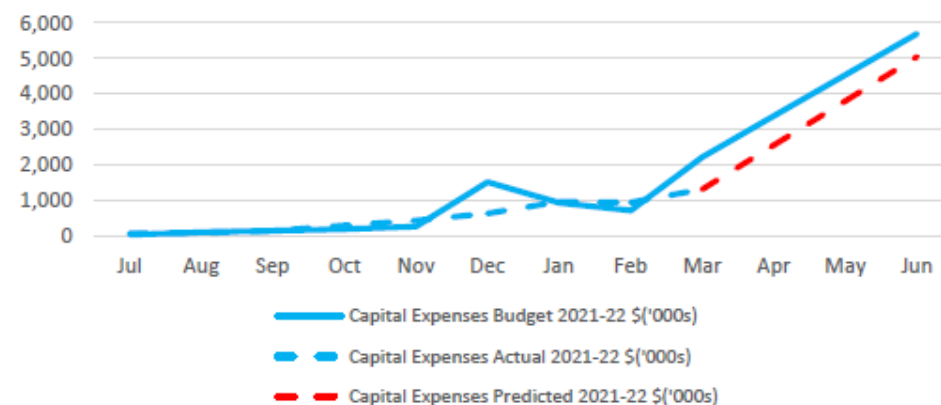
Operating Expenses



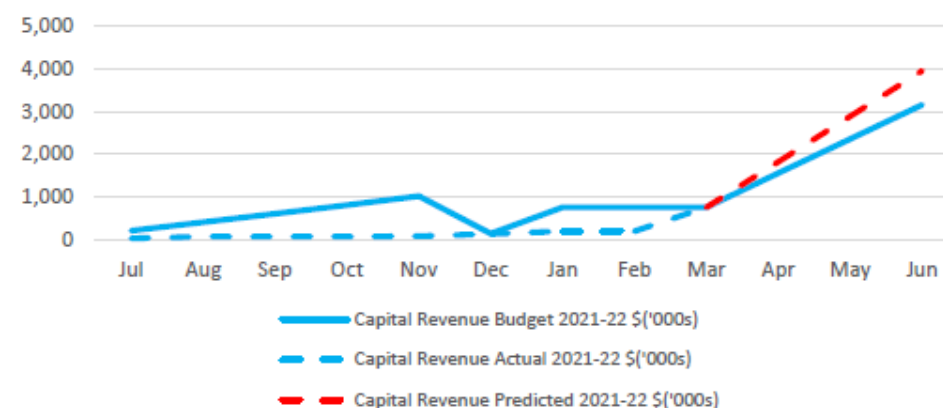
Operating Revenue



Capital Expenditure



Capital Revenue



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

### 3 NET CURRENT FUNDING POSITION

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

##### Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

##### (a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 31 March 2022
			\$	\$
Adjustments to operating activities				
Less: Movement in pensioner deferred rates (non-current)	0	(3,647)	0	0
Less: Recognition of Local Government House Trust Shares	0	(55,000)	0	0
Add: Loss on asset disposals	125,995	125,995	47,511	11,904
Add: Depreciation on non-current assets	3,189,308	3,066,960	3,098,790	2,172,393
Non-cash amounts excluded from operating activities	3,315,303	3,134,308	3,146,301	2,184,297

##### (b) Current assets and liabilities excluded from budgeted deficiency

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

##### Adjustments to net current assets

Less: Restricted cash	(11,626,742)	(11,626,742)	(11,012,322)	(11,636,504)
Less: Financial assets at amortised cost - self supporting loans	0	(24,414)	0	(12,415)
Less: Current assets not expected to be received at end of year - Rates receivable	(33,476)	0	0	0
Less: Current assets not expected to be received at end of year - Land held for resale	0	(212,550)	0	(212,551)
Add: Long term borrowings	133,671	133,671	600,000	44,707
Add: Current portion of lease liabilities	1,372	1,419	1,419	0
Add: Bonds and deposits held	9,060	0	0	0
Add: Employee benefit provisions	0	24,201	0	0
Total adjustments to net current assets	(11,516,115)	(11,704,415)	(10,410,903)	(11,816,763)

##### (c) Composition of estimated net current assets

##### Current assets

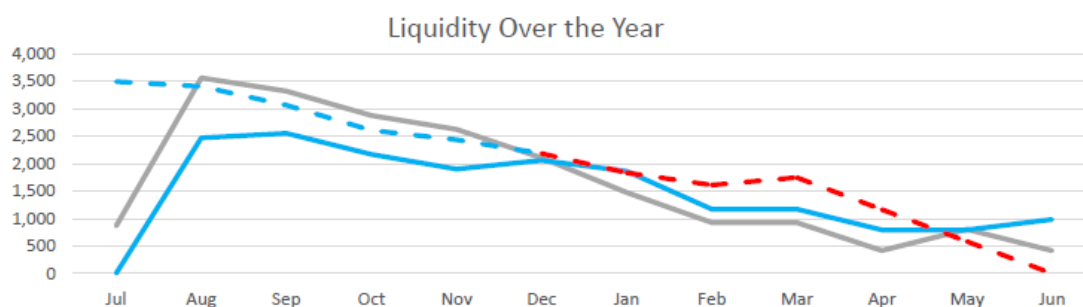
Cash unrestricted	1,132,706	1,132,706	116,846	1,717,714
Cash restricted	11,626,742	11,626,742	11,012,322	11,636,503
Receivables	176,733	0	38,193	505,840
Receivables - other	0	120,462	0	0
Other financial assets	24,414	24,414	0	0
Inventories	27,061	239,610	27,061	236,380
	12,987,656	13,143,934	11,194,422	14,096,437

##### Less: current liabilities

Payables	(175,962)	(123,977)	(3,226)	(236,896)
Contract liabilities	0	0	0	(286,906)
Lease liabilities	(1,372)	(1,419)	(1,419)	0
Long term borrowings	(133,671)	(133,671)	(600,000)	(44,707)
Bonds and deposits held	0	0	0	(1,339)
Provisions	(178,874)	(250,466)	(178,874)	(250,465)
	(489,879)	(509,533)	(783,519)	(820,313)

##### Net current assets

	12,497,777	12,634,401	10,410,903	13,276,124
Less: Total adjustments to net current assets	(11,516,115)	(11,704,415)	(10,410,903)	(11,816,763)
Closing funding surplus / (deficit)	981,662	929,986	0	1,459,361





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

#### SIGNIFICANT ACCOUNTING POLICIES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

##### TRADE AND OTHER RECEIVABLES

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

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

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

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

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

##### INVENTORIES

###### General

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

##### CONTRACT ASSETS

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

##### CURRENT AND NON-CURRENT CLASSIFICATION

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

##### TRADE AND OTHER PAYABLES

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

##### PREPAID RATES

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

##### EMPLOYEE BENEFITS

###### Short-Term Employee Benefits

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

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

##### PROVISIONS

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

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

##### CONTRACT LIABILITIES

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

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 FEES AND CHARGES</b>		
Increased revenue pound fees	4,000	
Increase in rental revenue due to increased tenancy occupancy	17,000	
Increase in Planning Fees from adopted 2021/22 budget	16,000	
Increase in revenue due to higher occupancy of Caravan Park Chalets	45,000	
Increase in Water Standpipe Fees from adopted budget	4,000	
Increased Revenue Private Works	2,000	
<b>4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Reduction in General FAGS Allocation - budget included 2021/22 advance payment received in 2020/21	(249,483)	
Reduction in Roads FAGS Allocation - budget included 2021/22 advance payment received in 2020/21	(197,535)	
Advance Payment 22/23 received in 21/22 - General FAGS	272,500	
Advance Payment 22/23 received in 21/22 - Road FAGS	104,700	
<b>4.1.6 INTEREST EARNINGS</b>		
Decrease in investment interest due to lower than budgeted interest rates	(91,750)	
<b>4.1.7 OTHER REVENUE</b>		
No material variance	0	
<b>4.1.8 PROFIT ON ASSET DISPOSAL</b>		
No material variance	0	
Predicted Variances Carried Forward	(73,568)	0

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(73,568)	0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Decrease expenditure Salary and Wages - Administration	78,897	
Decrease expenditure Salary and Wages - Emergency Management	10,000	
Decrease expenditure Salary and Wages - Building	2,200	
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
Increase in reticulation electrical & disconnect & dismantle oval lighting tower; safety risk	(13,255)	
Decrease in expenditure due to deferment of Internal and External painting - Administration Centre	20,000	
Decrease expenditure Consultant/Contractor - No longer required 21/22 - Administration Centre	1,500	
Decrease expenditure Minor Equipment - No longer required 21/22 - Administration Centre	500	
Decrease expenditure Equipment Maintenance - No longer required 21/22 - Administration Centre	550	
Decrease expenditure Chair Trolley x 2 - No longer required 21/22 - WB Eva Pavilion	5,500	
Decrease in Building Maintenance - Unit 1 33 Whittington Street	3,000	
Decrease in Building Maintenance - Unit 2 33 Whittington Street	4,000	
Decrease in Building Maintenance - Unit 3 40 White Street	1,000	
Decrease in Building Maintenance - Unit 5 40 White Street	3,000	
Decrease in Building Maintenance -Unit 6 40 White Street	2,000	
Decrease in Building Maintenance - Unit 7 40 White Street	2,000	
Decrease in Building Maintenance - Unit 8 40 White Street	1,500	
Decrease in Building Maintenance - Unit 2 4 Matthew Street	5,000	
Decrease in Building Maintenance - Unit 5 28 Williams Street	5,000	
Cemetery Reserve Management Plan - Project deferred	8,000	
Asset Report pool Equipment and pipework - Project deferred	11,000	
Decrease expenditure - Community Chest Fund 2021/22	20,000	
Decrease expenditure Bridge 3154A Davis Road - Budget transferred to capital construction	37,930	
<b>4.2.3 UTILITY CHARGES</b>		
No material variance	0	
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>		
No material variance	0	
<b>4.2.5 INTEREST EXPENSES</b>		
No material variance	0	
<b>4.2.6 INSURANCE EXPENSES</b>		
Decrease in expenditure due to LGIS Scheme credit - Governance Members of Council	3,000	
<b>4.2.7 OTHER EXPENDITURE</b>		
No material variance	0	
<b>4.2.8 LOSS ON ASSET DISPOSAL</b>		
No material variance	0	
Predicted Variances Carried Forward	138,754	0

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	138,754	0
<b>4.3 CAPITAL REVENUE</b>		
<b>4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Department of Water & Environment Regulation - Community Water Supply Program Brookton - Happy Valley Water	54,840	
Increase Local Government Grant Scheme (LGGS) Capital Grant - Iveco Fire Tender	459,064	
Increase DFES Capital Grant - West Brookton Brigade Appliance Bay Facility and Amenities	286,906	
Decrease in LRCI Phase 3 funding - Projects due to be completed 22/23	(510,900)	
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>		
Sale Avonbank Close revenue not included in original budget; offset by GL: 0L01632	247,500	
Decrease Revenue - P&G Single Cab Ute purchase deferred	(15,000)	
<b>4.3.3 PROCEEDS FROM NEW DEBENTURES</b>		
FIN Loan Funds Received Loan Sewerage - Sewerage Pipe Relining/Upgrade - Project deferred	(600,000)	
<b>4.3.4 PROCEEDS FROM SALE OF INVESTMENT</b>		
No material variance	0	
<b>4.3.5 PROCEEDS FROM ADVANCES</b>		
No material variance	0	
<b>4.3.6 SELF-SUPPORTING LOAN PRINCIPAL</b>		
No material variance	0	
<b>4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
Decrease Transfer from Reserve (Municipal Buildings) - Administration & Chambers Painting deferred	(10,000)	
Decrease Transfer from Reserve (Cemetery Reserve) project deferred; offset by Job No: CEMABLU	(30,000)	
Decrease Transfer from Reserve (Rehab Refuse & Gravel) project deferred; offset by Job No: TIPCAP	(15,000)	
Decrease Transfer from Reserve (Innovations Fund) Reserve transfer deferred; offset by Job No: MHALLSFC	(450,000)	
Decrease Transfer from reserve (Plant & Vehicle) P&G Single Cab Ute purchase deferred \$25,000 and increase expenditure CEO vehicle \$7,000	(18,000)	
Predicted Variances Carried Forward	(461,836)	0

SHIRE OF BROOKTON  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(461,836)	0
<b>4.4 CAPITAL EXPENSES</b>		
<b>4.4.1 LAND HELD FOR RESALE</b>		
No material variance	0	
<b>4.4.2 LAND AND BUILDINGS</b>		
Administration & Chambers - Painting deferred; carpets & rewiring completed	10,000	
Cemetery Ablution Facility - Project deferred; offset by GL: 0L0901	30,000	
Decrease expenditure Landfill Ground Water Monitoring Bores - Project deferred	15,000	
Decrease expenditure Memorial Hall project - deferred; Partially offset 0L01991	950,000	
Increase expenditure - West Brookton Brigade Appliance Bay Facility and Amenities	(286,906)	
<b>4.4.3 PLANT AND EQUIPMENT</b>		
Increase expenditure CEO Vehicle - Purchase cost higher than original budget offset by reserve	(7,000)	
Increase expenditure Tip Truck Heavy Tandem Axle - Purchase cost higher than original budget	(36,341)	
Decrease expenditure P&G Single Cab Ute purchase deferred	40,000	
Increase expenditure Iveco Fire Tender	(459,064)	
Standpipe Swipe Card Controller: Offset by GL E042010	(18,897)	
<b>4.4.4 FURNITURE AND EQUIPMENT</b>		
No material variance	0	
<b>4.4.5 INFRASTRUCTURE ASSETS - ROADS &amp; BRIDGES</b>		
Increase expenditure Richardson Street - Reconstruction and 2 Coat Seal	(15,000)	
Increase expenditure Capital works Bridge 3154A Davis Road - expenditure offset by transfer from operating expenditure budget	(37,930)	
Decrease expenditure - Capital works Davis Road not expected to be completed in 2021/22	50,000	
Increase expenditure - capital works Bartram road gravel resheeting	(50,000)	
<b>4.4.6 INFRASTRUCTURE ASSETS - SEWAGE</b>		
Sewerage Pipe Relining/Upgrade - Project deferred, includes high pressure cleaner - Drain clean out	600,000	
<b>4.4.7 INFRASTRUCTURE ASSETS - OTHER</b>		
Increase expenditure - Renovation works to the Brookton Oval lights OCM 14.04.22.01	(22,850)	
<b>4.4.8 REPAYMENT OF DEBENTURES</b>		
No material variance	0	
<b>4.4.9 ADVANCES TO COMMUNITY GROUPS</b>		
No material variance	0	
Predicted Variances Carried Forward	299,176	0

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	299,176	0
<b>4.5 OTHER ITEMS</b>		
<b>4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>		
Increase Transfer to Reserves (Land & Housing Development) revenue from sale of Avonbank Close	(247,500)	
<b>4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>		
No material variance	0	
<b>4.5.1 RATE REVENUE</b>		
No material variance	0	
<b>4.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>		
As a result of End of Year Audit for the annual financial statements, this has resulted in a permanent change to the balance brought forward	(51,676)	
<b>4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)</b>		
No material variance	0	
<b>Total Predicted Variances as per Annual Budget Review</b>	<b>0</b>	<b>0</b>



SHIRE OF BROOKTON  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31 MARCH 2022

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
	Budget Adoption	Opening Surplus(Deficit)				0	
	Unadjusted Surplus after Audit of AFR 2020/2021	Opening Surplus(Deficit)			1,433,372	1,433,372	Based on audited 2020/2021 Annual Financials
	Correction of Surplus after Audit of AFR 2020/2021	Opening Surplus(Deficit)			(503,386)	929,986	Gain on Disposal of Kalkarni Nursing Home now treated as non-cash transaction
	Correction of Surplus Budgeted for 2020/2021	Opening Surplus(Deficit)			(981,662)	(51,676)	Budget to Actual variance
I032010.150	GPG Grants Commission - General	Operating Revenue			(249,483)	(301,159)	Reduction in General FAGS Allocation - budget included 2021/22 advance payment received in 2020/21
I032020.150	GPG Grants Commission - Roads	Operating Revenue			(197,535)	(498,694)	Reduction in Roads FAGS Allocation - budget included 2021/22 advance payment received in 2020/21
ADMINCAP	Administration Office - Chambers & Administration	Capital Expenses		10,000		(488,694)	Painting deferred; carpets & rewiring completed
0L01661	Transfer to Muni - Municipal Buildings	Capital Revenue			(10,000)	(498,694)	Painting deferred; offset by GL: 0L01661
CEMABLU	Cemetery ablution Facility	Capital Expenses		30,000		(468,694)	Project deferred; offset by GL: 0L0901
0L01901	Transfer to Muni - Cemetery Reserve	Capital Revenue			(30,000)	(498,694)	Reserve transfer deferred; offset by Job No: CEMABLU
SEWPIPE	Sewerage Pipe Relining/Upgrade	Capital Expenses		600,000		101,306	Project deferred; offset by GL: I106700. High pressure cleaner - Drain clean out
I106700.220	FIN Loan Funds Received Loan Sewerage	Capital Revenue			(600,000)	(498,694)	Loan deferred due to project deferment; offset by Job No: SEWPIPE
I106020.151	ENVIR Grants & Subsidies	Operating Revenue		54,840		(443,854)	Department of Water & Environment Regulation - Community Water Supply Program Brookton - Happy Valley Water
TIPCAP	Landfill Ground Water Monitoring Bores	Capital Expenses		15,000		(428,854)	Project deferred; offset by GL: 0L01781
0L01781	Transfer to Muni - Rehab Refuse & Gravel Reserve	Capital Revenue			(15,000)	(443,854)	Reserve transfer deferred; offset by Job No: TIPCAP
MHALLSFC	Memorial Hall Renewals	Capital Expenses		950,000		506,146	Project deferred; Partially offset 0L01991
0L01991	Transfer to Muni - Innovations Fund	Capital Revenue			(450,000)	56,146	Reserve transfer deferred; offset by Job No: MHALLSFC
I136498.200	ECON Sale of Asset	Capital Revenue		247,500		303,646	Sale revenue not included in original budget; offset by GL: 0L01632
0L01632	Transfer from Muni - Land & Housing Development Reserve	Capital Expenses			(247,500)	56,146	Offset by GL: I136498; revenue from sale of land
E042531.502	ADMIN Purchase CEO Vehicle	Capital Expenses			(7,000)	49,146	Purchase cost higher than original budget; offset by reserve
TRUCKH	Purchase P&E - Tip Truck Heavy Tandem Axle	Capital Expenses			(36,341)	12,805	Purchase cost higher than original budget
LIGHTV	Purchase P&E - Light Vehicles	Capital Expenses		40,000		52,805	P&G Ute Purchase deferred; partial offset by GL: I143498
0L01621	Transfer to Muni - Plant & Vehicle	Capital Revenue			(18,000)	34,805	Plus \$7k CEO minus \$25k P&G Ute
I143498.200	POC Sale of Assets	Capital Revenue			(15,000)	19,805	No sale; P&G Ute purchase deferred; partial offset Job No: LIGHTV
OVALCAP	Oval Renovations	Capital Expenses			(22,850)	(3,045)	Renovation works to the Brookton Oval lights OCM 14.04.22.01

OVALOP	Oval Maintenance	Operating Expenses	(13,255)	(16,300)	Increase in reticulation electrical & disconnect & dismantle oval lighting tower; safety risk Renovation works to the Brookton Oval lights OCM 14.04.22.01
E054530.502	Bushfire Purchase Plant & Equipment	Capital Expenses	(459,064)	(475,364)	Local Government Grant Scheme (LGGS) Capital Grant - 1HOI412 Iveco Fire Tender
I054020.151	ESL Grant - Emergency Services Levy - Capital	Operating Revenue	459,064	(16,300)	Local Government Grant Scheme (LGGS) Capital Grant - 1HOI412 Iveco Fire Tender
WBSHEDCAP	West Brookton BFB - Appliance Bay Facility and Amenities	Capital Expenses	(286,906)	(303,206)	West Brookton Brigade Appliance Bay Facility and Amenities
I054020.151	ESL Grant - Emergency Services Levy - Capital	Operating Revenue	286,906	(16,300)	West Brookton Brigade Appliance Bay Facility and Amenities DFES Capital Grant
I032070.151	Local Roads & Community Infrastructure Grant	Operating Revenue	(510,900)	(527,200)	LRCI Phase 3 revenue due to be received 2022/23
E136530.502	Purchase Plant & Equipment	Capital Expenses	(18,897)	(546,097)	Standpipe Swipe Card Controller: Offset by GL E042010
E042010.300	Admin Employee Costs	Operating Expenses	18,897	(527,200)	Savings Salary and Wages Administration
RICHAR2R	Richardson Street - Reconstruction and 2 Coat Seal	Capital Expenses	(15,000)	(542,200)	Increase in reseal expenditure \$15K Shire Funded
I033020.142	Interest on Investments	Operating Revenue	(91,750)	(633,950)	Decrease in investment interest due to lower than budgeted interest rates
I052010.111	Anim Fees & Charges	Operating Revenue	4,000	(629,950)	Increased revenue pound fees
I091010.126	Shire Rental Revenue	Operating Revenue	17,000	(612,950)	Increase in rental revenue due to increased tenancy occupancy
I104010.129	TPB Fees & Charges	Operating Revenue	16,000	(596,950)	Increase in Planning Fees from adopted 2021/22 budget
I132010.114	Tour Fees & Charges	Operating Revenue	45,000	(551,950)	Increase in revenue due to higher occupancy of Caravan Park Chalets
I136010.127	Water Standpipe Fees & Charges	Operating Revenue	4,000	(547,950)	Increase in Water Standpipe Fees from adopted budget
I141010.130	Private Works Revenue	Operating Revenue	2,000	(545,950)	Increased Revenue Private Works
E042010.300	Admin Employee Costs	Operating Expenses	60,000	(485,950)	Admin Salary & Wages Savings due to vacant positions
E055010.300	Emergency Management	Operating Expenses	10,000	(475,950)	Salary & Wages Savings due to vacant positions
E134020.300	Building General Operating	Operating Expenses	2,200	(473,750)	Salary & Wages Savings due to vacant positions
E041020.411	Memb General Operating	Operating Expenses	3,000	(470,750)	Decrease in expenditure due to LGIS Scheme credit
ADMIOP.379	Administration Centre	Operating Expenses	20,000	(450,750)	Decrease in expenditure due to deferment of Internal and External painting
ADMIOP.327	Administration Centre	Operating Expenses	1,500	(449,250)	Decrease expenditure Consultant/Contractor - No longer required 21/22
ADMIOP.340	Administration Centre	Operating Expenses	500	(448,750)	Decrease expenditure Minor Equipment - No longer required 21/22
ADMIOP.352	Administration Centre	Operating Expenses	550	(448,200)	Decrease expenditure Equipment Maintenance - No longer required 21/22
WBOP.340	WB Eva Pavilion	Operating Expenses	5,500	(442,700)	Decrease expenditure Chair Trolley x 2 - No longer required 21/22
U133WS.379	Unit 1 33 Whittington Street	Operating Expenses	3,000	(439,700)	Decrease in Building Maintenance - Unit 1 33 Whittington Street
U233WS.379	Unit 2 33 Whittington Street	Operating Expenses	4,000	(435,700)	Decrease in Building Maintenance - Unit 2 33 Whittington Street
U340WS.379	Unit 3 40 White Street	Operating Expenses	1,000	(434,700)	Decrease in Building Maintenance - Unit 3 40 White Street
U540WS.379	Unit 5 40 White Street	Operating Expenses	3,000	(431,700)	Decrease in Building Maintenance - Unit 5 40 White Street



U640WS.379	Unit 6 40 White Street	Operating Expenses	2,000	(429,700)	Decrease in Building Maintenace -Unit 6 40 White Street	
U740WS.379	Unit 7 40 White Street	Operating Expenses	2,000	(427,700)	Decrease in Building Maintenace - Unit 7 40 White Street	
U840WS.379	Unit 8 40 White Street	Operating Expenses	1,500	(426,200)	Decrease in Building Maintenace - Unit 8 40 White Street	
U2MSUOP.379	Unit 2 4 Matthew Street	Operating Expenses	5,000	(421,200)	Decrease in Building Maintenace - Unit 2 4 Matthew Street	
28AWSOP.379	Unit 5 28 Williams Street	Operating Expenses	5,000	(416,200)	Decrease in Building Maintenace - Unit 5 28 Williams Street	
E105020.327	Cemetery	Operating Expenses	8,000	(408,200)	Cemetery Reserve Management Plan - Project deferred	
POOLGO.327	Pool General Operating Expenses	Operating Expenses	11,000	(397,200)	Asset Report pool Equipment and pipework - Project deferred	
E115050.391	Community Chest Fund	Operating Expenses	20,000	(377,200)	Decrease in community applications 2021/22	
I032020.150	GPG Grants Commission - General	Operating Revenue	272,500	(104,700)	Advance Payment 22/23 received in 21/22	
I032010.150	GPG Grants Commission - Roads	Operating Revenue	104,700	0	Advance Payment 22/23 received in 21/22	
BRDGOP.379	Bridge Maintenance	Operating Expenses	37,930	37,930	Bridge 3154A Davis Road - Budget transferred to capital construction	
BRIDGE02.504	Bridge Construction	Capital Expenses	(37,930)	0	Capital works Bridge 3154A Davis Road - expenditure offset by transfer from operating expenditure budget	
DAVISFC.504	Davis Road Capital Works	Capital Expenses	50,000	50,000	Capital works not expected to be completed in 2021/22	
BARTSFC.504	Bartram Road Gravel Resheet	Capital Expenses	(50,000)	0	Capital works completion of gravel resheeting	
Amended Budget Cash Position as per Council Resolution			0	3,434,087	(3,434,087)	0

**15.05.22 GOVERNANCE REPORTS**

Nil.

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

Nil.

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

*That Council move to consider Item 17.05.22.01 – Offer to Purchase – Lot 104 (Hn. 8) Avonbank Close, Brookton, as New Business, of an Urgent Nature.*

**17.05.22.01 OFFER TO PURCHASE – LOT 104 (HN. 8) AVONBANK CLOSE, BROOKTON**

<b>File No:</b>	A2775
<b>Date of Meeting:</b>	13 <sup>th</sup> May 2022
<b>Location/Address:</b>	Lot 104 (8) Avonbank Close, Brookton
<b>Name of Applicant:</b>	Mr. CJ Stevenson, Ms. SM Stevenson
<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 do not have an interest in this item
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

**Summary of Item:**

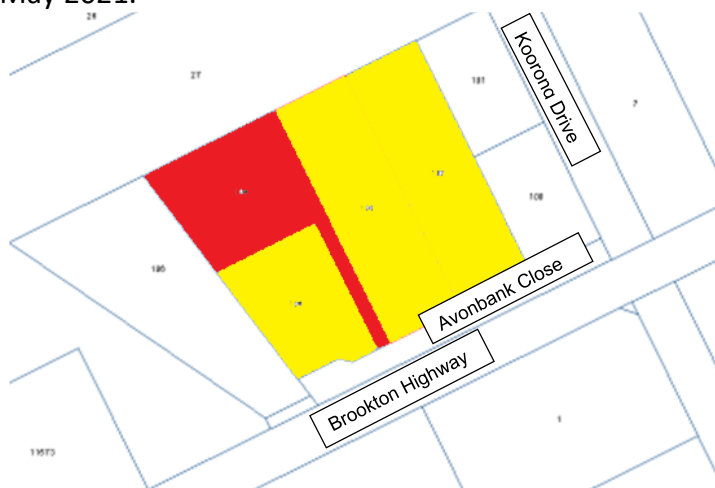
Council is to consider the proposed offer to purchase Lot 104 (# 8) Avonbank Close, Brookton, noting that the offer includes GST so that if accepted the Shire will have a net income of \$60,000. Further information in relation to GST is included in the comment section of this report.

**Description of Proposal:**

An offer has been received for the purchase of Lot 104 (# 8) Avonbank Close, Brookton for an amount of \$60,500.

**Background:****June 2021**

Council resolved (OCM 06.21-08) to relist the remaining Avonbank lots based on a valuation prepared by Acumentis Valuers in May 2021.



Council endorsed the prices for each lot and agreed to an exclusive sales listing being awarded to McMahon Real Estate for a period of 6 months.

Additionally, Council applied the following:

1. A \$5,000 rebate to each lot for construction of a single house within 24 months of the land transfer occurring.
2. Advice/Conditions to the sale of the respective lots as listed below:
  - The use of repurposed buildings (i.e. donga) is not permitted.
  - The connection to an approved onsite effluent disposal system.
  - A minimum internal floor area for a single house being 100m<sup>2</sup> (excludes a verandah, garage, or carport).

A summary of the valuations, advertised sales price, and completed sales prices, is included in the following table.

Lot No.	M <sup>2</sup>	Valuation Prices \$	Advertised Sale Price \$	Sale Price (GST Incl.) \$
102	3,712	60,000	66,000	60,000
103	3,712	60,000	66,000	60,000
104	3,303	55,000	60,500	
105	2,390	50,000	55,000	55,000

#### October 2021

Council accepted an offer for the purchase of Lot 102 Avonbank Close for \$60,000. This sale was settled in January 2022.

#### December 2021

Council settled the sale of Lot 105 Avonbank Close for \$55,000.

#### March 2022

Council accepted an offer to purchase Lot 103 for \$60,000 (including GST). This sale was settled in May 2022.

Council is now in receipt of an offer from Mr and Ms Stevenson to purchase Lot 104 for \$60,500 (including GST) with a deposit of \$5,000 to be paid within 3 days of acceptance, and settlement to prior to 30 June 2022. The Offer submitted by for Lot 103 is for the advertised sale price. A copy of the offer is presented as **Confidential Attachment 17.05.22.01A**.

#### **Consultation:**

Consultation has been undertaken with McMahon Real Estate.

#### **Statutory Environment:**

*Local Government Act 1995, section 3.58*

#### **3.58. Disposing of property**

(1) In this section —

*dispose* includes to sell, lease, or otherwise dispose of, whether absolutely or not;  
*property* includes the whole or any part of the interest of a local government in property, but does not include money.

- (2) Except as stated in this section, a local government can only dispose of property to —
- (a) the highest bidder at public auction; or
  - (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.
- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
- (a) it gives local public notice of the proposed disposition —
    - (i) describing the property concerned; and
    - (ii) giving details of the proposed disposition; and
    - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and
  - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
- (a) the names of all other parties concerned; and
  - (b) the consideration to be received by the local government for the disposition; and
  - (c) the market value of the disposition —
    - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
    - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

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

Council Policy 2.11 - Koornong Residential Estate, which in part states:

*To encourage the sale and development of the individual lots;*

- *The following purchase price for the respective remaining lot(s) for sale at “Koornong” (pursuant Section 3.58(4)(c)(ii)) of the Local Government Act 1995 shall apply:*
  - *Lot 102 - \$66,000 or nearest offer*
  - *Lot 103 - \$66,000 or nearest offer*
  - *Lot 104 - \$60,500 or nearest offer*
  - *Lot 105 - \$55,000 or nearest offer*
- *A \$5,000 rebate applies where the purchaser produces a Builder’s Certificate giving notice of practical completion of a dwelling within 24 months of settlement of the sale of the property.*
- *The CEO ensuring such condition is explicitly contained within the contract of offer documentation relating to the sale.*
- *The Council may from time to time apply an alternative approach (i.e. tender, action, raffle) to market and promote the sale of the subject lots.*
- *The following conditions will apply:*
  - *The use of repurposed buildings (i.e. donga) is not permitted.*
  - *The connection to an approved onsite effluent disposal system.*

- A minimum internal floor area for a single house being 100m<sup>2</sup> (excludes a verandah, garage, or carport).

### Financial Implications:

The acceptance of this offer received by Council includes sale includes GST of \$5,500, commission fees, settlement agency fees and other minor Land transfer fees will reduce the final net amount Council receives.

A further \$5,000 rebate/payment by Council may be required should the purchasers achieve the practical completion of a dwelling within the 24 months of settlement

### Risk Assessment:

Whilst the requirement for Council to adhere to the disposal process as highlighted in the Statutory Environment section of this report, does not technically allow Council to confirm the final acceptance until after the advertised period for public comment (minimum 14 Days), it's considered unlikely that any comment opposing the sale will be received and the "Offer and Acceptance" document allows for settlement to be 90 days from acceptance. Therefore, on this basis it has been assessed that the risk for the sale of the lot is considered 'Low'.

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

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

### Community & Strategic Objectives:

The delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021. Specifically, the request for listing/sale of the Avonbank lots broadly aligns to *Function 4 Property Management*.

### Comment

The Offer form includes a requirement for the sale to be completed and settled on or before 28 June 2022. This will require Council to efficiently manage the public notice requirements of Local Government Act 1995, section 3.58 (3) and (4). For this reason, the Officer's Recommendation includes Council providing, if no public submissions are received, delegate authority to the Chief Executive Officer for the sale to proceed.

## **OFFICER'S RECOMMENDATION**

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

- 1. propose to sell Lot 103 Avonbank Close to Mr. CJ Stevenson and Ms. SM Stevenson under the terms included in the Offer included at Confidential Attachment 12.03.22.01A – Contract for sale of land or strata title by Offer and Acceptance for \$60,500;***
- 2. believe that the valuation of Lot 103 Avonbank Close completed in June 2021 to be a true indication of the current value of Lot 103 Avonbank Close.***
- 3. authorise the Chief Executive Officer to complete the public notice required for the disposition of property under Local Government Act 1995, section 3.58 (3) and (4);***
- 4. subject to no public submissions on the proposed sale being received, delegate Council's authority to the Chief Executive Officer to formally accept the offer of \$60,500 for the sale of Lot 103 Avonbank Close; and***
- 5. authorise the Shire President and Chief Executive Officer to execute any legal documents to finalise the sale of the Lot 103 Avonbank Close including the affixing of the Shire of Brookton Common Seal to any documents requiring it.***

*(Absolute majority vote required)*

## **Attachments**

**Confidential Attachment 17.05.22.01A – Contract for sale of land or strata title by Offer and Acceptance**

<b>18.05.22</b>	<b>CONFIDENTIAL REPORTS</b>
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Nil.

<b>19.05.22</b>	<b>NEXT MEETING &amp; CLOSURE</b>
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The next Ordinary meeting of the Council will be held on 16<sup>th</sup> June 2022 commencing at 6.00 pm.