



## ORDINARY MEETING OF COUNCIL

### AGENDA

**20 APRIL 2023**



PO Box 42, 14 White Street, Brookton WA 6306



9642 1106



[mail@brookton.wa.gov.au](mailto:mail@brookton.wa.gov.au)



[www.brookton.wa.gov.au](http://www.brookton.wa.gov.au)





## NOTICE OF MEETING

**20 April 2023**

**14 White Street  
Brookton, WA 6306**

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 20<sup>th</sup> April 2023 in the Council Chambers at the Shire Administration Centre commencing at 6.00 pm.

The business to be transacted is shown in the Agenda.

**Gary Sherry**  
**CHIEF EXECUTIVE OFFICER**  
14<sup>th</sup> April 2023

### DISCLAIMER

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

## TABLE OF CONTENTS

<b>1.04.23</b>	<b>DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS .....</b>	<b>5</b>
<b>2.04.23</b>	<b>RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....</b>	<b>5</b>
<b>3.04.23</b>	<b>USE OF COMMON SEAL – MARCH 2023 .....</b>	<b>6</b>
<b>4.04.23</b>	<b>DELEGATED AUTHORITY – ACTIONS PERFORMED – MARCH 2023 .....</b>	<b>6</b>
<b>5.04.23</b>	<b>RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....</b>	<b>6</b>
<b>6.04.23</b>	<b>PUBLIC QUESTION TIME.....</b>	<b>6</b>
<b>7.04.23</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE.....</b>	<b>6</b>
<b>8.04.23</b>	<b>PETITIONS/DEPUTATIONS/PRESENTATIONS.....</b>	<b>6</b>
<b>9.04.23</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS.....</b>	<b>7</b>
9.04.23.01	ORDINARY MEETING OF COUNCIL – 16 MARCH 2023.....	7
9.04.23.02	LOCAL EMERGENCY MANAGEMENT COMMITTEE – 14 MARCH 2023 .....	7
9.04.23.03	BUSHFIRE ADVISORY COMMITTEE – 29 MARCH 2023.....	7
<b>10.04.23</b>	<b>ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION .....</b>	<b>7</b>
<b>11.04.23</b>	<b>DISCLOSURE OF INTERESTS .....</b>	<b>7</b>
<b>12.04.23</b>	<b>TECHNICAL &amp; DEVELOPMENT SERVICES REPORTS.....</b>	<b>8</b>
12.04.23.01	– PURCHASE OF NEW 20,000 LITRE WATER TRUCK .....	8
<b>13.04.23</b>	<b>COMMUNITY SERVICES REPORTS .....</b>	<b>44</b>
<b>14.04.23</b>	<b>CORPORATE SERVICES REPORTS .....</b>	<b>44</b>
14.04.23.01	REQUEST TO REDUCE FEES – MAYENCLAN CONTRACTING .....	44
14.04.23.02	LIST OF PAYMENTS – MARCH 2023.....	47
14.04.23.03	STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2023 .....	60
<b>15.04.23</b>	<b>GOVERNANCE REPORTS.....</b>	<b>92</b>
15.04.23.01	WESTERN AUSTRALIAN ELECTORAL COMMISSION – CONDUCT OF ORDINARY ELECTION – SATURDAY 21 <sup>ST</sup> OCTOBER 2023 .....	92
15.04.23.02	FREEDOM OF INFORMATION STATEMENT .....	96
15.04.23.03	SUPERANNUATION CONTRIBUTION POLICY .....	110
<b>16.04.23</b>	<b>ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN ... .....</b>	<b>113</b>
<b>17.04.23</b>	<b>NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING .....</b>	<b>113</b>
<b>18.04.23</b>	<b>CONFIDENTIAL REPORTS.....</b>	<b>113</b>
<b>19.04.23</b>	<b>NEXT MEETING &amp; CLOSURE.....</b>	<b>113</b>

<b>1.04.23</b>	<b>DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS</b>
----------------	--

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.

<b>2.04.23</b>	<b>RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE</b>
----------------	---

Elected Members (Voting)

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

Staff (Non-Voting)

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

Apologies

Nil at this time

Leave of Absence

Cr C Hayden

Members of the Public

Nil at this time



**3.04.23 USE OF COMMON SEAL – MARCH 2023**

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

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

**4.04.23 DELEGATED AUTHORITY – ACTIONS PERFORMED – MARCH 2023**

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

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

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

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

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

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

Nil.

**6.04.23 PUBLIC QUESTION TIME**

Nil at this time.

**7.04.23 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil at this time.

**8.04.23 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil at this time.

<b>9.04.23</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS</b>
----------------	---

<b>9.04.23.01</b>	<b>ORDINARY MEETING OF COUNCIL – 16 MARCH 2023</b>
-------------------	--

*That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 16<sup>th</sup> March 2023, be confirmed as a true and correct record of the proceedings.*

<b>9.04.23.02</b>	<b>LOCAL EMERGENCY MANAGEMENT COMMITTEE – 14 MARCH 2023</b>
-------------------	---

*That the minutes of the Local Emergency Management Committee meeting held in the Shire of Brookton Council Chambers, on 14<sup>th</sup> March 2023, be received by Council.*

<b>9.04.23.03</b>	<b>BUSHFIRE ADVISORY COMMITTEE – 29 MARCH 2023</b>
-------------------	--

*That the minutes of the Bushfire Advisory Committee meeting held in the Shire of Brookton Council Chambers, on 29<sup>th</sup> March 2023, be received by Council.*

<b>10.04.23</b>	<b>ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION</b>
-----------------	---

Nil at this time.

<b>11.04.23</b>	<b>DISCLOSURE OF INTERESTS</b>
-----------------	--------------------------------

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

**Disclosure of Financial & Proximity Interests**

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

**Disclosure of Interest Affecting Impartiality**

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

**12.04.23.01 – PURCHASE OF NEW 20,000 LITRE WATER TRUCK**

<b>File No:</b>	FIN012H
<b>Date of Meeting:</b>	20 April 2023
<b>Location/Address:</b>	Not applicable
<b>Name of Applicant:</b>	Not applicable
<b>Name of Owner:</b>	Not applicable
<b>Author/s:</b>	Les Vidovich – Manager Infrastructure & Works
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	Nil
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	Nil

**Summary of Report:**

Council is to consider quotations received for the purchase of a new 20,000 litre water truck in accordance with Councils 2022/23 Budget.

**Description of Proposal:**

Council received three quotations for the purchase of a new water truck.

The specifications provided to potential suppliers are included at Attachment 12.04.23.01A – Requested Specifications:

The staff review of the 3 quotations provided is included at Confidential Attachment 12.04.23.01B – Qualitative Criteria & Price Schedule – 20,000 Litre Water Truck.

Additional information about the quotations provided are included at:

- Confidential Attachment 12.04.23.01C – Hino Quote and specifications.
- Confidential Attachment 12.04.23.01D – ISUZU Quote and specifications.
- Confidential Attachment 12.04.23.01E – UD Quote and specifications.

All companies that submitted a quotation have the capability, expertise, and experience to carry out the requirements of the contract to the complete satisfaction of Council.

The Officer has recommended purchasing a water truck from WA at a changeover price of \$324,435

**Background:**

Council's 2022/23 Annual Budget includes a provision for the purchase of a new 20,000 litre water truck. While in most cases, local governments are required to tender for supplies or contracts over \$250,000 in value, there is a regulatory exemption under the Local Government (Functions & General) Regulations 1996, where members can access WALGA's list of preferred suppliers without the need to independently tender, irrespective of the value of the purchase.

The preferred supplier arrangement was established to combine the purchasing power of local governments to deliver both financial saving and administrative efficiency to the sector. WALGA claim that most brands are represented, and discounted prices can be obtained on machinery below market price.

A water truck is used in road construction to suppress dust and/or ensure that the rock or soil being worked by other machinery is at the required moisture content. Road construction activities including gravel sheeting, reconstruction or rehabilitation works usually commence mid-September through to mid-April each year. This seven-month period for construction will heavily require the use of this type of vehicle.

The daily rate to hire a water truck is around \$400 (Dry Hire) and \$1250 (Wet Hire) per day. This financial year the Shire of Brookton has hired a water truck through Crosslands and Sherrin Rentals to construct sections of Brookton Kweda and Dangin Mears Roads. The cost of hire till the 31<sup>st</sup> March 2023 is \$76,586.75 as Council currently does not have a water truck in its fleet sufficient for road construction purposes.

#### **Consultation:**

The quotations received for the purchase of a new water truck have been assessed and discussed with all applicable staff prior to this report being presented to Council for consideration.

#### **Statutory Environment:**

Regulation 11(2)(b) of the Local Government (Functions & General) Regulations 1996 is applicable and states that Tenders do not have to be publicly invited according to the requirements of this Division if the supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program.

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

Council Policy 2.36 – “Procurement” was applied by staff when calling and assessing the quotations received.

#### **Financial Implications:**

The 2022/23 Budget includes a provision of \$320,000 (excluding GST) for the purchase of a new 20,000-liter water truck. If the Officer’s Recommendation is endorsed, the purchase will exceed the budget allocation by \$4,435 (excluding GST).

#### **Risk Assessment:**

The risk assessment in relation to this matter is assessed as “low” with the introduction of various measures including the use of WALGA’s preferred supplier arrangement.

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

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

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

This proposal does not contain any notable community or strategic objectives.

#### **Comment**

At the close of submissions on 24 February 2023, three quotations were received from three suppliers for the purchase of a new water truck. A copy of the confidential specifications, submissions, and evaluations for each item of plant are attached.

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

***That Council in accordance with Regulation 11(2)(b) of the Local Government (Functions & General) Regulations 1996, Council accepts the quotation received from Hino Motor Sales Australia Pty Ltd for the purchase of one new 700 SERIES Hino water truck for \$324,435 (excluding GST).***

*(Simple majority vote required)*

#### **Attachments**

Attachment 12.04.23.01A – Requested Specifications.

Confidential Attachment 12.04.23.01B – Qualitative Criteria & Price Schedule – 20,000 Litre Water Truck.

Confidential Attachment 12.04.23.01C

Confidential Attachment 12.04.23.01D

Confidential Attachment 12.04.23.01E



**RFT 01/2023**

**Shire of Brookton – 20,000 Litre Water Truck**

Submissions are sought from suppliers to supply the Shire of Brookton with one new 20,000 Litre Water Truck as per the attached specifications below.

**Buyer Details**

**Business:** Shire of Brookton  
**Location:** 14 White Street  
Brookton WA 6461  
**Web Site:** <http://www.brookton.wa.gov.au>  
**Contact:** Les Vidovich  
*Position:* Manager Infrastructure & Works  
*Main Phone:* 08 9642 1106  
*Mobile Phone:* 0418 422 498  
*Email:* [les.vidovich@brookton.wa.gov.au](mailto:les.vidovich@brookton.wa.gov.au)

**Closing date: 2pm, Friday 24<sup>th</sup> February 2023**

**20,000 Liter Water Truck Requirements & Specifications**

**Water Tank**

- 20,000 L steel water cart tank constructed from 6mm steel with 10mm floor, Tank sides, ends and baffles pressed for greater strength.
- Tank blasted to class 2.5 and painted with 2 pack epoxy tank liner internally, high gloss automotive finish exterior.
- Steel guards with flexible mudflaps will be fitted.
- Poly guards with flexible over front steer tyres.
- Road legal dump valve at highway level, 1" Ball valve.
- Remote gearbox breather fitted.
- Spring mounted to new 2023 8X4 Truck with Allison auto.
- VSB 6- J1, G6 Certification.

**Pumping equipment and hydraulics:**

- Stalker water pump size 100 x 65 x 250 hydraulically driven by GPM 48 cc hydraulic motor close coupled, low maintenance with no coupling required.
- Powauto Hot shift PTO and pump for hydraulic circuit
- Pressure relief valve on hydraulic circuit pressure set on commissioning.
- PTO Parameters set to engage PTO under 1000 RPM, Shut off at 1800 RPM/ 60 KMS per Hour.
- Behind cab hydraulic tank with 190 L of 68 grade hydraulic oil return filter.

- 3 x 3" Spray Head valves Air operated from in-cab control box. Left, Right, centre, sprays.
- Quick exhausts valves fitted to all valves for quicker action.
- WS Heavy duty manual retractable hose reel aluminium and stainless construction with 1" rubber hose and adjustable firefighting nozzle.
- 1 x 3" discharge outlet with manual valve for water transfer duties.
- 3" Rear fill point at chassis level with ball valve, cam lock fitting and cap.
- Pipe work set up with creek suction for self-filling.
- 4" Dribble bar gravity fed roll grooved removable end caps for cleaning.
- Pressure relief valve on water circuit to prevent cavitation of water pump when sprays are closed.

#### **Electrical work:**

- Electrical work to specification
- 4 X Hella LED taillights to rear bumper and on top of tank.
- 2x LED work lights.
- 2 x LED amber revolving beacons.
- Reverse alarm.
- Number plate light.
- Pad lockable Lock safe battery and starter isolators.
- 2 x Emergency stops, 1 inside cab 1 outside.
- Jump start receptacle.
- Buggy whip aerial.
- Side clearance lights.
- Headlight's On kit.
- UHF GME TX3100 Super compact 2-way radio.

#### **Safety:**

- Safety labels around the vehicle and on the tank module for identification.
- Tested and tagged 1 X 9 KG dry powder fire extinguisher fitted too over centre holding bracket.
- High Vis reflective yellow tape around the vehicle 75 mm width.
- Operators and spare parts manual in cab.
- Wheel nut tension indicators
- Rubber mat to cover batteries
- 2 x Wheel chocks in holding bracket

#### **Warranty on tank:**

- 12 months manufacturer's warranty on parts and labour. Excluding consumable items.

#### **Requested options:**

- 2 x Extra batter sprays mounted sideways with 2 x 3" spray head valves
- Low mounted centre spray
- Bituminous chassis coating for rust protection

#### **Truck**

- New 8X4 2023 Truck Delivered.
- 360 HP diesel engine or above
- 6 speed Allison Auto 4440 series transmission
- Reversing camera
- 30,000 KG GVM
- Spring Suspension

- Warranty 3 Years or 500,000 KMS (Whichever comes first)
- 12 Months Rego, Pit passed.

#### **Requested Extra's**

- Canvas seat covers, rubber floor mats.
- Stainless steel toolbox.
- Corporate signage (Shire of Brookton) to tank sides
- Remote area first aid kit.
- Break down triangle kit.
- Bull bar steel or alloy.
- Hydraulic driven 3000 PSI pressure washer with hose reel and water blasting lance.
- Stabiliser / Bomag points mounted to rear of chassis.

There is no Council vehicle to be traded in as part of this purchase. This is a Request for Tender. Your Tender will be evaluated using information provided in your submission and this should include organisation experience and capacity. Please also provide a copy of the truck's specifications including make, model etc.

#### **Price Schedule**

##### **RFT 01/2023:**

<b>20,000 Litre Water Truck:</b>	<b>\$</b>
<b>GST:</b>	<b>\$</b>
<b>Subtotal</b>	<b>\$</b>
<b>Stamp Duty</b>	<b>\$</b>
<b>Total Price as per specifications:</b>	<b>\$</b>



**13.04.23 COMMUNITY SERVICES REPORTS****14.04.23 CORPORATE SERVICES REPORTS****14.04.23.01 REQUEST TO REDUCE FEES – MAYENCLAN CONTRACTING**

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	20 April 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Deanne Sweeney – Manager Corporate and Community
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Absolute Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is to consider the reduction of the adopted charge for the 50mm commercial standpipe water usage for Mayenclan Contracting.

**Description of Proposal:**

The Shires has received correspondence from Mayenclan Contracting dated 10 February 2023, querying the price for the potable water and requesting they be charged \$5.85 per KL. As staff were not aware of the Council decision in December 2019 the current charge of \$10.00 per kilolitre was invoiced.

This reduced fee was not included in Council's Fees & Charges for 2022/23. The fees adopted as part of the 2022/23 budget process included:

- Standpipe Water – Domestic \$10.00 per kilolitre and
- Standpipe Water – Other \$10.00 per kilolitre.

To honour the fee of \$5.85 per KL, Council is asked to approve a reduction totalling \$486.42 including GST for all water usage to date for Mayenclan Contracting. Any further usage by the contractor will be charges as per the 2022/23 adopted Fees and Charges.

Debtor Invoice Date	50mm Standpipe Usage KL	Invoice Standpipe Usage Amount(inc GST)	Invoice Standpipe Usage Amount(inc GST) @ \$5.85	Proposed Fee Reduction
30/01/2023	45.50	455.00	266.18	188.83
14/03/2023	37.87	378.70	221.54	157.16
14/03/2023	33.84	338.40	197.96	140.44
Total	117.21	1,172.10	685.68	486.42

**Background:**

Council endorsed at its December 2019 Ordinary Council Meeting the following:

1. *Adopts and incorporates an additional line item in its 2019-20 Schedule of Fees and Charges, as follows, to take effect on 1<sup>st</sup> January 2020;*

<b>STANDPIPE WATER</b>						
<b>Description</b>	<b>Measurement</b>	<b>Statutory Application</b>	<b>GST Status</b>	<b>Fee/Charge</b>	<b>Admin. Invoice Fee</b>	<b>GL Account</b>
<b>Standpipe Water – Domestic</b>	<b>Per Kilolitre</b>	<b>Council</b>	<b>Free</b>	<b>\$5.85</b>	<b>\$30</b>	<b>I136010.127</b>

This resolution was to accommodate increased support to members of the community through introduction of a pensioner discount for the purchase of potable water.

**Consultation:**

Internal consultation has occurred at the March 2023 Corporate Briefing Forum with Elected Members.

**Statutory Environment:**

Local Government Act 1995

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

- (1) *Subject to subsection (2) and any other written law, a local government may —*
  - (b) *wave or grant concessions in relation to any amount of money; or*
  - (c) *write off any amount of money, which is owed to the local government.*
- (2) *Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.*
- (3) *The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.*
- (4) *Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.*

**Relevant Plans and Policy:**

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

**Financial Implications:**

Resolution of the Officer's Recommendation will reduce Shire income by \$486.42.

**Risk Assessment:**

The risk in relation to the amended policy is assessed as "Low".

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

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

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

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

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

#### *18. Financial Control*

##### *18.5 Process rates, other revenues, timely payments*

#### **Comment**

The Officer's Recommendation seeks Council to write off an amount of invoices to Mayenclan Contracting equal to the reduced standpipe water usage fee of \$5.85 per kilolitre. This would acknowledge that Mayenclan Contracting were not informed of Council's change in pricing.

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

***That Council, in pursuant to Section 6.12 of the Local Government Act 1995, write of a total \$486.42 from invoices charged to Mayenclan Contracting for water purchases in 2023. .***

*(Absolute majority vote required)*

#### 14.04.23.02 LIST OF PAYMENTS – MARCH 2023

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	20 April 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Leigh Anderson – Finance Administration Officer - Creditors
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate and Community
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item.
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	16 March 2023

#### Summary of Item:

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

#### Description of Proposal:

In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid each month is to be provided to Council, where such delegation is made.

Contained within attachment 14.04.23.02B is a detailed transaction listing of credit card expenditure paid for the period ended 31 March 2023.

#### Background:

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shire's Municipal and Trust funds.

#### Consultation: Nil

#### Statutory Environment:

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

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

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

### Relevant Plans and Policy

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

### Financial Implications

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

### Risk Assessment

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

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

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

### Community & Strategic Objectives

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

**Comment Nil**

## **OFFICER'S RECOMMENDATION**

*That Council receive:*

- 1. in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996 the list of accounts paid in March 2023 under delegated authority, totalling \$371,397.41, as contained within Attachment 14.04.23.02A; and**
- 2. the list of credit card transactions paid in March 2023, totalling \$5,411.26, as contained within Attachment 14.04.23.02B.**

*(Simple majority vote required)*

## **Attachments**

Attachment 14.04.23.02A – List of Payments for March 2023

Attachment 14.04.23.02B– List of Credit Card Transactions for March 2023

## List of Payments for March 2023

Chq/EFT	Date	Name	Description	Amount
EFT14208	03/03/2023	3E ADVANTAGE PTY LTD	PRINTING COSTS PHOTOCOPIER ADMINISTRATION OFFICE FEB 2023	\$1,227.15
EFT14209	03/03/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	DURA-MAX CUTTING EDGE, L HAND MIRROR FOR PL7 LOADER	\$3,101.89
EFT14210	03/03/2023	ALCOLIZER TECHNOLOGY	HH4 ALCOHOL TESTER CERTIFIED OPERATOR ONLINE TRAINING S SPENCER & T LUNN	\$327.80
EFT14211	03/03/2023	B & N EYRE BROOKTON NEWSAGENCY	ADMIN REFLEX PAPER, PINGELLY TIMES, CRC ENVELOPES, A4 LAMINATING POUCHES	\$152.25
EFT14212	03/03/2023	BEDFORD ARMS HOTEL	COUNCILLOR & STAFF DINNERS FOR MARCH COUNCIL MEETING	\$270.00
EFT14213	03/03/2023	BEST OFFICE SYSTEMS	CRC SERVICE CALL OUT FOR PHOTOCOPIER TONER WASTE BOTTLE & UPDATE PORT & DRIVE	\$77.00
EFT14214	03/03/2023	BOC GASES	FEB 2023 SERVICE CHARGES DEPOT 1X OXYGEN INDUST G SIZE, 1 X DISSOLVED ACETYLENE E SIZE, 1 X ARGOSHIELD UNIVERSAL E2 SIZE, 3 X OXYGEN MEDICAL C SIZE	\$51.02
EFT14215	03/03/2023	BORAL CONSTRUCTION MATERIALS GROUP LTD	1 X 1 TONNE BAG COLD MIX ASPHALT DANGIN-MEARS ROAD	\$528.00
EFT14216	03/03/2023	BRANDWORX AUSTRALIA	LADIES & MENS UNIFORMS ADMIN & CRC WITH WALGA EMBROIDERED LOGO	\$4,763.36
EFT14217	03/03/2023	BROOKTON 24/7 TOWING	PU35 & PU36 LOGBOOK SERVICE & SAFETY INSPECTION, WINDSCREEN REPLACEMENTPU34 & PU36, CALL OUT TO PT12 ON DANGIN-MEARS ROAD - COOLANT LEAKING IN CABIN, INCLUDES 80KM ROUND TRIP AND DIAGNOSE BLOWN RADIATOR NEW REPLACEMENT RADIATOR, PT13 REPLACE L/H DUAL ELECTRIC MIRROR AND HOUSING, FIX L/H INDICATOR	\$4,927.94
EFT14218	03/03/2023	BROOKTON PROFESSIONAL SERVICES CENTRE	BROOKTON CRC RENT MARCH 2023 AS PER LEASE AGREEMENT	\$935.00

Chq/EFT	Date	Name	Description	Amount
EFT14219	03/03/2023	BROOKTON TYRE SERVICE	01BO - WHEEL ALIGNMENT, PU37 - 1HDJ517, SUPPLY AND FIT 4 X 245/70R16 MAXXIS AT700, MAXXIS TYRE AT771, REPLACE TYRE & TUBE ON PARKS & GARDENS TRAILER PCBT - 6TA-124, PUNCTURE REPAIR PG8, PT15 - BO5593 - 2 X BRIDGESTONE REAR TRUCK TYRE - 222/80R17.5	\$3,228.50
EFT14220	03/03/2023	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	PROJECT NO 7.22-23 CORRECTION OF THE ESTIMATED CONSTRUCTION COST	\$80.00
EFT14221	03/03/2023	COLAS	2 X DRUMS CRS EMULSION TOWN STREET MAINTENANCE	\$583.00
EFT14222	03/03/2023	COTERRA ENVIRONMENT	LOT 19556 KWEDA NORTH ROAD NATVIE VEGETATION CLEARING PERMIT ASSISTANCE INCLUDING FLORA & FAUNA SURVEY, BLACK COCKATOO SURVEY, AVOIDANCE & MITIGATION CORRESPONDENCE & LIAISON WITH DWER	\$5,247.00
EFT14223	03/03/2023	DAVID GRAY & CO PTY LTD	CARAVAN PARK SUPPLY CYNERGY 500 GRAMS GRANULES INCLUDING FREIGHT	\$143.80
EFT14224	03/03/2023	DENTAL HEALTH SERVICES - NMHS	REFUND ACCOMODATION RECEIPT NO 38152 & 37833 17/02/23 AND 26/03/23 & 27/03/23	\$405.00
EFT14225	03/03/2023	DFES	2022/23 ESL QUARTER 3 IN ACCORDANCE WITH DFES ACT 1998 PART 6A EMERGENCY SERVICES LEVY - SECTION 36ZJ AND OPTION B AGREEMENT ARRANGEMENTS - ESLB 3RD QTR CONTRIBUTION	\$21,544.42
EFT14226	03/03/2023	FLASH AS TRANSPORT	HIRE 2 X SINGLE SIDE TIPPER & DRIVER DANGIN-MEARS ROAD WHEATBELT 06/02/2023 - 10/02/2023 & 14/02/2023 - 17/02/2023	\$20,130.00
EFT14227	03/03/2023	FUEL DISTRIBUTORS OF WA	7000 LITRES OF DIESEL DELIVERED TO THE SHIRE DEPOT	\$12,579.00
EFT14228	03/03/2023	FUELCO AUSTRALIA PTY LTD	EVERLINK RFID TAGS X 5	\$116.49
EFT14229	03/03/2023	FULLPOWER ELECTRICS (WA) PTY LTD	ADMINISTRATION CENTRE SUPPLY FLOURO LIGHT TUBES	\$38.50



Chq/EFT	Date	Name	Description	Amount
EFT14230	03/03/2023	G & M DETERGENTS AND HYGIENE SERVICES	CLEANING PRODUCTS WB PAVILLION, CARAVAN PARK, MEMORIAL HALL, PUBLIC TOILETS - BLEACH, FLOOR CLEANER, HAND TOWEL, TOILET BRUSH, BIN LINER, TRIGGER SPRAY, GLOVES, DISINFECTANT	\$1,446.02
EFT14231	03/03/2023	H RUSHTON & CO	DEGREASER DEPOT, ADBLUE / LT (WORKSHOP), GREASE RENOLIT XTB2 0.45KG (SR1), INVESTIGATE CLUTCH PROBLEM - PT12 - BO437 - ISUZU 6-WHEELER TIPPER TRUCK	\$685.16
EFT14232	03/03/2023	HERSEY SAFETY PTY LTD	MINE SMOKE ANTI FOG LENS, GLOVES, MASKS, WHITE SPRAY MARKER, EARPLUGS, RAGS, SUNSCREEN, SAFETY WEAR FOR TOWN CREW AND OUTSIDE CREW. GLASSES, MUSK, SPRAY MARKER	\$1,814.35
EFT14233	03/03/2023	INTEGRATED ICT	AGREEMENT NAME: MANAGED SERVICE AGREEMENT MARCH 23, AGR163 - NBN INTERNET CONNECTION - DATA, NBN PREMIUM, AGREEMENT NAME: AGR207 - NBN LINK - PHONE SYSTEM, AGREEMENT NAME AGR190 - CLOUD BACKUP, VEEAM BACKUP & REPLICATION ENTERPRICE PLUS FOR VMARE BACK UP STORAGE PRIMARY AND SECONDARY, XCLAIMER FOR OFFICE 365 EMAIL SIGNATURE, MONTHLY NBN CONNECTION CRC, IP TELEPHONY MONTHLY SERVICE & EQUIPMENT CHARGES NBN, IP-TEL SERVICE: FEE, LICENSE, VOICEMAIL	\$4,450.31
EFT14234	03/03/2023	JANICE SIMCOCK	C/PARK REFUND CANCELLED BOOKING RECEIPT 38955	\$27.00
EFT14235	03/03/2023	JTB SPARES JAPANESE TRUCK AND BUS SPARES PTY LTD	PT14 - BO637 - 1110152001 - NUT FRONT & REAR WHEEL	\$105.25
EFT14236	03/03/2023	LGIS INSURANCE	MOTOR VEHICLE INSURANCE POLICY ADJUSTMENT FOR PLANT HIRE ADDED PT1HIRE, PT2HIRE, PT3HIRE, PL1HIRE, PR1HIRE, PR2HIRE	\$5,675.73
EFT14237	03/03/2023	OFFICEWORKS BUSINESS DIRECT	GENERAL ADMIN OFFICE STATIONERY ORDER & PUBLIC TOILET A FRAME SIGN INCLUDES SHIPPING	\$258.94

Chq/EFT	Date	Name	Description	Amount
EFT14238	03/03/2023	SHERRIN RENTALS PTY LTD	ONGOING HIRE OF SMOOTH DRUM ROLLER 01/02/2023 - 28/02/2023	\$4,114.00
EFT14239	03/03/2023	SHIRE OF NARROGIN	TOWN ROAD SWEEPER & OPERATOR	\$1,532.00
EFT14240	03/03/2023	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES CORSIGN - FUNERAL IN PROGRESS SIGNS, POOL MONTHLY WATER SAMPLES	\$48.24
EFT14241	03/03/2023	TRUCKLINE	LOOSE WHEEL NUT INDICATOR 32MM PT12 & PT14, BP7087C - AIR SEAT BLOWER KIT QUICK CONNECT	\$276.65
EFT14242	03/03/2023	VIZONA PTY LTD	BASSO SOLAR BOLLARD LIGHTS ROBINSON ROAD UPGRADE	\$7,911.75
EFT14243	03/03/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES 07/02/23 & 14/02/23	\$836.00
EFT14244	03/03/2023	WA LOCAL GOVERNMENT ASSN	CR HAYDEN & CR BELL ELEARNING TRAINING COURSE - CONFLICTS OF INTEREST & MEETING PROCEDURES	\$1,144.00
EFT14245	03/03/2023	WESTERN STABILISERS PTY LTD	HYDRAULIC HOSE INCLUDES FITTINGS - PL7	\$252.83
EFT14246	03/03/2023	WHEATBELT MINERALS PTY LTD	INTERIM RATING - A2904 DEATH OF TENEMENT RATE REFUND M2022/1	\$7.95
EFT14247	03/03/2023	WHEATBELT STEEL PTY LTD	REFUND INV 9012 OVERCHARGED BUILDING APPLICATION FEE	\$400.56
EFT14248	17/03/2023	3E ADVANTAGE PTY LTD	PRINTING COSTS FOR PHOTOCOPIER BROOKTON CRC MARCH 2023	\$1,718.48
EFT14249	17/03/2023	ATO	MARCH 2023 BAS RETURN	\$4,790.00
EFT14250	17/03/2023	BEDFORD ARMS HOTEL	COUNCILLOR & STAFF DINNERS FOR MARCH COUNCIL MEETING	\$257.00
EFT14251	17/03/2023	BEST OFFICE SYSTEMS	ADMINISTRATION CENTRE - REPLACE TRANSFER BELT - RICOHO IMC6000 COPIER	\$77.00
EFT14252	17/03/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH SETUP OF NEW ANNUAL BUDGET TEMPLATE FOR 2023/24	\$2,145.00
EFT14253	17/03/2023	BROOKTON 24/7 TOWING	BATTERY N560LS MF PRB2 ROAD BROOM SEWELL SWEEPER, PT13 - TIP TRUCK - REGO 1DUD 178 - CALL OUT AUTO ELECTRICIAN TO DIAGNOSE AIR CONDITIONER FAULT, PART EVAPORATOR COIL, REGAS, NITROGEN, FAULT FINDING - REPAIRS TO CUB CADET PM9, PU1 SUPPLY & FIT 2 X FRONT SHOCK ABSORBERS AND INSPECT SUSPENSION COMPONENTS FOR DAMAGE.	\$2,369.55

Chq/EFT	Date	Name	Description	Amount
EFT14254	17/03/2023	BROOKTON PLUMBING	COMMON AREA - 40 WHITE STREET -REPAIR FAULTY SOLENOIDS, RETICULATION WIRING	\$740.30
EFT14255	17/03/2023	BUILDING & ENERGY	PAYMENT OF BSL - MARCH 2023 BUILDING PERMIT	\$2,314.57
EFT14256	17/03/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$190.58
EFT14257	17/03/2023	DARRY'S PLUMBING & GAS	ATU SYSTEM - QUARTERLY FUJICLEAN SERVICE- CARAVAN PARK FEB 23	\$360.00
EFT14258	17/03/2023	FLEET FITNESS	GYM MATRIX ENDURANCE RECUMBENT BIKE WITH LED CONSOLE	\$3,289.00
EFT14259	17/03/2023	FULLPOWER ELECTRICS (WA) PTY LTD	WATER HARVESTING PROJECT OPERATING - HAPPY VALLEY PUMP STATION SITE TO FAULT FIND AND RECTIFY POWER ISSUES	\$222.48
EFT14260	17/03/2023	GREAT SOUTHERN FUEL SUPPLIES	MARCH 2023 FUEL PURCHASES CEO, MCC, CSM, MIW	\$1,469.32
EFT14261	17/03/2023	JENNIE MASON	REIMBURSEMENT MEALS WHILST ON TRAINING INTRODUCTION TO LOCAL GOVERNMENT PROGRAM	\$53.50
EFT14262	17/03/2023	JES-KY BUILDING AND SUPPLIES	UNIT 2 MADISON SQUARE UNITS -SUPPLY MATERIALS AND LABOUR TO REMOVE AND REPLACE BATHROOM VANITY CUPBOARD & PUMP OUT OF DUMP POINT - CARAVAN PARK	\$4,275.00
EFT14263	17/03/2023	LANDGATE (DOLA)	RURAL UV CHARGEABLE SCHEDULE R2022/1 DATE 11/12/2021 TO 14/10/2022	\$71.80
EFT14264	17/03/2023	LES VIDOVICH	MIW CONTRACT - REIMBURSEMENT OF INTERNET EXPENSES - 03/02/23 - 02/03/23	\$80.27
EFT14265	17/03/2023	LGRCEU	PAYROLL DEDUCTIONS	\$174.50
EFT14266	17/03/2023	MELCHIORRE SEEDS	WEIGHBRIDGE DOCKET: 6839 SHIRE OF BROOKTON - TOYOTA COASTER BUS WEIGHT FOR ANNUAL INSPECTION	\$40.00
EFT14267	17/03/2023	PINGELLY TYRE SERVICE - TRAVEX ENTERPRISES ATF HODGES FAMILY TRUST	PBH4 - BO 5418 2 X RAG TYRES 12.5 80 18 HAULMAX R4 LOM	\$1,089.00
EFT14268	17/03/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$360.00
EFT14269	17/03/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$817.99
EFT14270	17/03/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$38.50

Chq/EFT	Date	Name	Description	Amount
EFT14271	17/03/2023	SJ & VJ CONSTRUCTION	REPAIR CARAVAN PARK PAVING & REPAIR WORK DUE TO VANDALISM RE FIT BOX DRAIN IN ROBINSON ROAD	\$2,109.80
EFT14272	17/03/2023	WELDING SOLUTIONS WA PTY LTD	PT12 - WS3FANLOCK, WS 3 FAN SPRAY HEAD FULLY ADJUSTABLE SPRAY WIDTH AND WATER FLOW ALUMINUM CONSTRUCTION WITH 3"MALE CAMLOCK BASE FOR QUICK RELEASE ADJUSTMENT"	\$452.36
18515	29/03/2023	DEPARTMENT OF TRANSPORT	50 X FLEET VEHICLE LICENSING 12 MONTHS FROM 01/04/2023 TO 31/03/2024	\$9,348.40
DD6586.1	03/03/2023	TELSTRA CORPORATION	TELSTRA SERVICE CHARGE 16/02/23 TO 15/03/23 SEWERAGE PUMP STATION ALARM	\$24.99
DD6589.1	07/03/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$306.90
DD6589.2	07/03/2023	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$881.10
DD6589.3	07/03/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$94.84
DD6589.4	07/03/2023	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$119.04
DD6589.5	07/03/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$80.69
DD6589.6	07/03/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6589.7	07/03/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$496.13
DD6589.8	07/03/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,296.49
DD6589.9	07/03/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$853.24
DD6594.1	14/03/2023	SHIRE OF BROOKTON - MASTERCARD - MCC	MCC CREDIT CARD STATEMENT CHARGES MARCH 2023	\$2,156.10
DD6594.2	14/03/2023	SHIRE OF BROOKTON - MASTERCARD - CESM	CESM CREDIT CARD STATEMENT CHARGES MARCH 2023	\$247.65
DD6594.3	14/03/2023	SHIRE OF BROOKTON - MASTERCARD - CEO	CEO CREDIT CARD STATEMENT CHARGES MARCH 2023	\$189.34
DD6594.4	14/03/2023	SHIRE OF BROOKTON - MASTERCARD - MIW	MIW CREDIT CARD STATEMENT CHARGES MARCH 2023	\$2,818.17
DD6601.1	21/03/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$306.90
DD6601.2	21/03/2023	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$881.10
DD6601.3	21/03/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$100.75

Chq/EFT	Date	Name	Description	Amount
DD6601.4	21/03/2023	MACQUARIE SUPER ACCUMULATOR	PAYROLL DEDUCTIONS	\$137.59
DD6601.5	21/03/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$82.98
DD6601.6	21/03/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6601.7	21/03/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$497.87
DD6601.8	21/03/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$8,517.99
DD6601.9	21/03/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$878.94
DD6606.1	21/03/2023	TELSTRA CORPORATION	TELSTRA MOBILE ACCOUNT 306 3520 757 BMO, CEO, PWS, MIW, MCC, MP, CARAVAN PARK, CESM, POOL, LEADING HANDS	\$659.21
DD6608.1	20/03/2023	TELSTRA CORPORATION	ADMINISTRATION & CRC SERVICE & EQUIPMENT PHONE CHARGES TO 22 FEB 2023	\$345.73
DD6610.1	23/03/2023	WATER CORPORATION OF WA	CARAVAN PARK & WB EVA PAVILION WATER USE CHARGES 18/01/23 TO 20/02/2023	\$1,205.51
DD6616.1	28/03/2023	SYNERGY	ELECTRICITY CHARGES STREETLIGHTS 25/01/23 TO 24/02/2023	\$3,686.08
DD6618.1	30/03/2023	TELSTRA CORPORATION	TELSTRA CHARGES 16 MAR 23 TO 15 APRIL 2023 SEWERAGE PUMP STATION ALARM	\$4.99
DD6620.1	30/03/2023	WATER CORPORATION OF WA	SERVICE CHARGE FOR PERIOD 01/03/2023 - 30/04/2023 & WATER USAGE CHARGE FOR PERIOD 10/01/2023 - 08/03/2023, STANDPIPE, SEWERAGE TREATMENT PLANT, DEPOT, TOWN OVAL, WHITTINGTON STREET UNITS, ADMIN BUILDING	\$39,077.51
DD6624.1	27/03/2023	WATER CORPORATION OF WA	9012299282 - SERVICE FEE PERIOD 1/03/2023-30/04/2023 - UNITS MADISON SQ, 4 MATTHEW ST, 10 MARSH AVE, 25 WHITTINGTON, 28A & 28B WILLIAM ST,	\$1,304.72
DD6624.2	27/03/2023	SYNERGY	293922670 - USAGE PERIOD 17/11/2022-19/01/2023 - U1-8 40 WHITE STREET	\$135.85

Chq/EFT	Date	Name	Description	Amount
DD6626.1	29/03/2023	SYNERGY	281861690 - USAGE PERIOD 07/01/2023 - 07/03/2023 - HAPPY VALLEY BORE FIELD, 409966190 - USAGE PERIOD 08/02/2023-07/03/2023 - CARAVAN PARK, OVAL, WB EVA PAVILION	\$5,395.39
1027.1	01/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1027.1	01/03/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1028.1	02/03/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$542.87
1028.1	02/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$15.51
1029.1	03/03/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$51.63
1029.1	03/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.90
1029.1	06/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.18
1029.1	06/03/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$4.00
1029.1	07/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.37
1030.1	08/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.90
1030.1	09/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$10.22
1034.1	17/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.78
1036.1	22/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
1037.1	23/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.35
1040.1	29/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.05
1040.1	30/03/2023	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.00
1040.1	30/03/2023	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$165.66

Chq/EFT	Date	Name	Description	Amount
DD6589.10	07/03/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6589.11	07/03/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6589.12	07/03/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,635.38
DD6589.13	07/03/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.44
DD6589.14	07/03/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
DD6601.10	21/03/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$768.17
DD6601.11	21/03/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6601.12	21/03/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,533.12
DD6601.13	21/03/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6601.14	21/03/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$265.11
PAYJRUN *1125	07/03/2023	SALARIES & WAGES	WEEK 36 PPE 07/03/2023	\$64,656.85
PAYJRUN *1127	21/03/2023	SALARIES & WAGES	WEEK 38 PPE 21/03/2023	\$71,314.72
<b>TOTAL</b>				<b>\$371,397.41</b>

## List of Credit Card Transactions Paid in March 2023

## Shire of Brookton - Bendigo Bank Mastercard – MIW

Direct Debit	Date	Description	Amount
DD6594.4	14/03/2023	BENDIGO BANK CARD FEE	\$ 4.00
		WALGA REGISTRATION - TRANSPORT & ROADS FORUM 23 L VIDOVICH	\$70.00
		HOSERIGHT PL7 HOSE ASSEMBLY, HYDRAULIC OIL & TRAVEL	\$2,744.17
		<b>TOTAL</b>	<b>\$2,818.17</b>

## Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD6594.2	14/03/2023	BENDIGO BANK CARD FEE	\$4.00
		BROOKTON RURAL TRADERS STAKES HARDWOOD, TAPE MEASURE, HAMMER WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMENITIES (SHED)	\$98.90
		PERTH AIRPORT PARKING FOR DEPLOYMENT - DFES INC 603042 TL06	\$144.75
		<b>TOTAL</b>	<b>\$247.65</b>

## Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD6594.1	14/03/2023	BENDIGO BANK CARD FEE	\$4.00
		SAFETY SIGNS EMERGENCY ASSEMBLY AREA X 1 WB EVA PAVILION	\$42.50
		REPCO HANDHELD RADIO TWIN PACK X 3 WORKS CREW	\$2,109.60
		<b>TOTAL</b>	<b>\$2,156.10</b>

## Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD6594.3	14/03/2023	BENDIGO BANK CARD FEE	\$4.00
		PINGELLY CRC STAYING IN PLACE EXPO ADMISSION X 2	\$100.00
		CRAZY SALES GYM TIMER LED WORKOUT CLOCK	\$74.95
		CRAZY SALES FREIGHT CHARGES FOR CLOCK	\$10.39
		<b>TOTAL</b>	<b>\$189.34</b>



<b>14.04.23.03 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2023</b>
---

<b>File No:</b>	N/A
<b>Date of Meeting:</b>	20 March 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Shire of Brookton
<b>Name of Owner:</b>	Shire of Brookton
<b>Author/s:</b>	Charlotte Cooke – Senior Finance Officer
<b>Authorising Officer:</b>	Deanne Sweeney - Manager Corporate & Community
<b>Declaration of Interest:</b>	The authors have no financial interest in this matter
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	28/02/2023

**Summary of Item:**

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

**Description of Proposal:**

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

**Background:**

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

**Consultation:**

Reporting officers receive monthly updates to track expenditure and income.

**Statutory Environment:**

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

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

**Relevant Plans and Policy:**

There is no Council Policy relevant to this item.

**Financial Implications:**

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

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within attachment 14.04.23.03A.

#### **Risk Assessment:**

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

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

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

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

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

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

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

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

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

#### **Comment**

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

## **OFFICER'S RECOMMENDATION**

***That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the 31 March 2023, in as presented in Attachment 14.04.23.03A.***

*(Simple majority vote required)*

## **Attachments**

**Attachment 14.04.23.03A – Monthly Financial Statements – 31 March 2023**



**SHIRE OF BROOKTON**

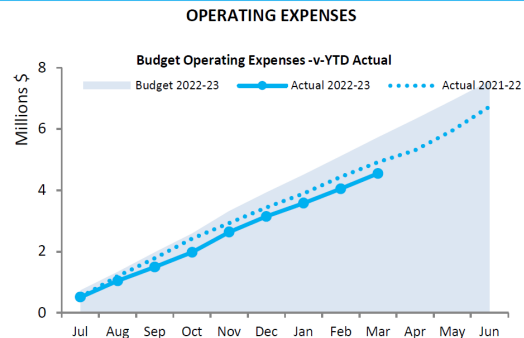
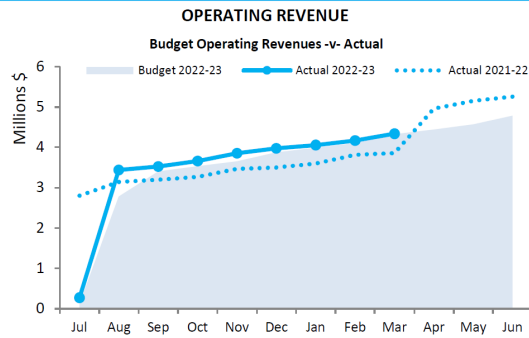
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

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

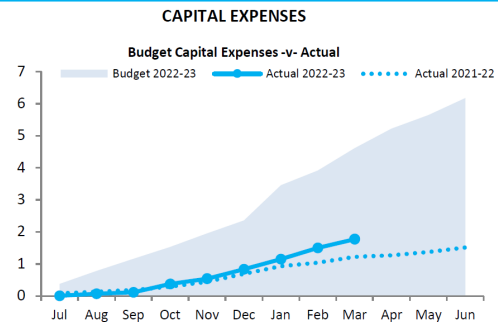
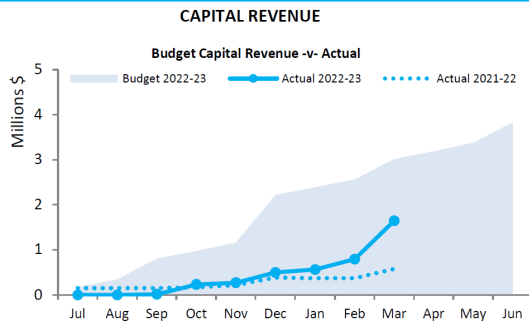
**TABLE OF CONTENTS**

Summary Information - Graphs	2
Executive Summary	3
Statement of Financial Activity by Nature or Type	4
Statement of Financial Activity by Reporting Program	6
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 1 Statement of Financial Activity Information (Alternative Presentation)	10
Note 2 Cash and Financial Assets	11
Note 3 Receivables	12
Note 4 Other Current Assets	13
Note 5 Payables	14
Note 6 Rate Revenue	15
Note 7 Disposal of Assets	16
Note 8 Capital Acquisitions	17
Note 9 Borrowings	19
Note 10 Lease Liabilities	20
Note 11 Reserve Accounts	21
Note 12 Other Current Liabilities	22
Note 13 Operating grants and contributions	23
Note 14 Non operating grants and contributions	24
Note 15 Trust Fund	25
Note 16 Budget Amendments	26
Note 17 Explanation of Material Variances	29

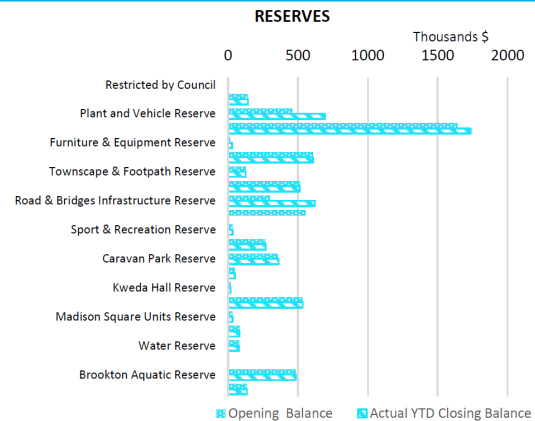
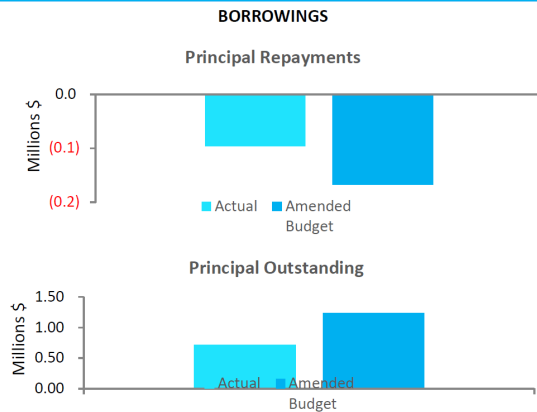
OPERATING ACTIVITIES



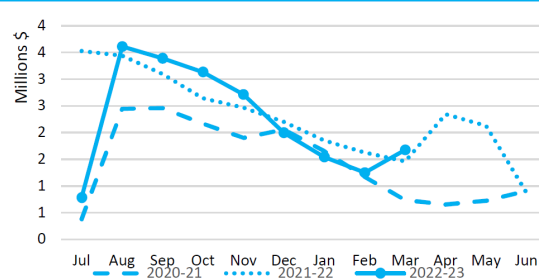
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

	Funding surplus / (deficit)			
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.94 M	\$0.87 M	\$0.87 M	\$0.00 M
Closing	\$0.00 M	\$2.02 M	\$1.68 M	(\$0.34 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$15.02 M	% of total
Unrestricted Cash	\$2.00 M	13.3%
Restricted Cash	\$13.02 M	86.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.33 M	% Outstanding
Trade Payables	\$0.19 M	
0 to 30 Days		35.9%
Over 30 Days		64.1%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$1.01 M	% Collected
Rates Receivable	\$0.25 M	91.9%
Trade Receivable	\$0.76 M	% Outstanding
Over 30 Days		0.4%
Over 90 Days		0.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.16 M)	\$0.80 M	\$1.43 M	\$0.64 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.57 M	% Variance
YTD Budget	\$2.55 M	0.7%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.72 M	% Variance
YTD Budget	\$0.75 M	(3.9%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.78 M	% Variance
YTD Budget	\$0.74 M	5.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.31 M)	(\$1.95 M)	(\$0.04 M)	\$1.91 M

Refer to Statement of Financial Activity

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

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.79 M	% Spent
Adopted Budget	\$5.72 M	(68.6%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.60 M	% Received
Adopted Budget	\$3.10 M	(48.3%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.52 M	\$2.29 M	(\$0.60 M)	(\$2.89 M)

Refer to Statement of Financial Activity

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

Refer to Note 9 - Borrowings

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

Refer to Note 11 - Cash Reserves

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

Refer to Note 10 - Lease Liabilities

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

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

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

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

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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



STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)		(b)	(c)	(c) - (b)		
<b>Opening funding surplus / (deficit)</b>	1(c)	\$ 944,428	\$ 873,428	\$ 873,428	\$ 873,428	\$ 0	0.00%	
<b>Revenue from operating activities</b>								
Rates		2,518,292	2,518,292	2,518,030	2,531,933	13,903	0.55%	
Rates (excluding general rate)		36,880	36,880	36,880	40,567	3,687	10.00%	
Operating grants, subsidies and contributions	13	700,317	994,564	747,917	718,933	(28,984)	(3.88%)	
Fees and charges		852,164	849,164	739,726	781,419	41,693	5.64%	
Interest earnings		41,797	143,797	105,014	80,267	(24,747)	(23.57%)	▼
Other revenue		236,859	230,254	169,007	175,453	6,446	3.81%	
Profit on disposal of assets	7	6,977	9,781	7,326	9,780	2,454	33.50%	
		<b>4,393,286</b>	<b>4,782,732</b>	<b>4,323,900</b>	<b>4,338,351</b>	<b>14,451</b>	<b>0.33%</b>	
<b>Expenditure from operating activities</b>								
Employee costs		(2,268,611)	(2,182,024)	(1,629,677)	(1,450,828)	178,849	10.97%	▲
Materials and contracts		(1,706,273)	(1,866,163)	(1,408,829)	(955,339)	453,490	32.19%	▲
Utility charges		(196,100)	(197,260)	(147,726)	(161,518)	(13,792)	(9.34%)	
Depreciation on non-current assets		(2,890,397)	(2,890,397)	(2,167,686)	(1,658,451)	509,235	23.49%	▲
Interest expenses		(70,753)	(70,753)	(49,001)	(28,770)	20,231	41.29%	▲
Insurance expenses		(220,653)	(223,378)	(222,489)	(222,323)	166	0.07%	
Other expenditure		(81,609)	(82,253)	(61,672)	(70,135)	(8,463)	(13.72%)	
Loss on disposal of assets	7	(36,710)	(57,410)	(43,056)	0	43,056	100.00%	▲
		<b>(7,471,106)</b>	<b>(7,569,638)</b>	<b>(5,730,136)</b>	<b>(4,547,364)</b>	<b>1,182,772</b>	<b>(20.64%)</b>	
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,938,026	2,203,416	1,643,670	(559,746)	(25.40%)	▼
<b>Amount attributable to operating activities</b>		<b>(157,690)</b>	<b>151,120</b>	<b>797,180</b>	<b>1,434,657</b>	<b>637,477</b>	<b>79.97%</b>	
<b>Investing activities</b>								
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	2,403,618	1,627,724	(775,894)	(32.28%)	▼
Proceeds from disposal of assets	7	180,501	170,956	143,337	115,955	(27,382)	(19.10%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(6,026,145)	(4,505,958)	(1,793,372)	2,712,586	60.20%	▲
<b>Amount attributable to investing activities</b>		<b>(2,309,017)</b>	<b>(2,624,256)</b>	<b>(1,945,933)</b>	<b>(36,846)</b>	<b>1,909,087</b>	<b>(98.11%)</b>	
<b>Financing Activities</b>								
Proceeds from new debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer from reserves	11	2,347,223	2,424,652	1,818,486	568,858	(1,249,628)	(68.72%)	▼
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	
Repayment of debentures	9	(167,267)	(167,267)	(115,490)	(96,113)	19,377	16.78%	▲
Transfer to reserves	11	(1,256,210)	(1,256,210)	(8,496)	(1,066,445)	(1,057,949)	(12452.31%)	▼
<b>Amount attributable to financing activities</b>		<b>1,522,279</b>	<b>1,599,708</b>	<b>2,293,033</b>	<b>(595,166)</b>	<b>(2,888,199)</b>	<b>(125.96%)</b>	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>2,017,708</b>	<b>1,676,074</b>	<b>(341,635)</b>	<b>16.93%</b>	▼

KEY INFORMATION

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

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

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



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

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2023

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
<b>Opening Funding Surplus(Deficit)</b>	1	\$ 944,428	\$ 873,428	\$ 873,428	\$ 873,428	\$ 0	0.00%		
<b>Revenue from operating activities</b>									
Governance		21,510	34,220	26,635	32,519	5,884	22.09%	▲	
General Purpose Funding - Rates	6	2,518,292	2,518,292	2,518,030	2,531,933	13,903	0.55%	▲	
General Purpose Funding - Other		258,854	502,440	382,895	360,653	(22,242)	(5.81%)	▼	
Law, Order and Public Safety		173,472	336,747	252,534	109,587	(142,947)	(56.61%)	▼	S
Health		300	300	225	148	(77)	(34.14%)	▼	
Education and Welfare		79,165	84,165	63,108	54,151	(8,957)	(14.19%)	▼	
Housing		133,397	130,637	97,965	79,382	(18,583)	(18.97%)	▼	S
Community Amenities		418,023	421,705	416,710	424,432	7,722	1.85%	▲	
Recreation and Culture		46,342	40,842	35,158	43,167	8,009	22.78%	▲	
Transport		103,963	106,074	75,204	100,638	25,434	33.82%	▲	S
Economic Services		621,268	587,428	440,541	575,386	134,845	30.61%	▲	S
Other Property and Services		18,700	19,882	14,895	26,354	11,459	76.93%	▲	S
		<b>4,393,286</b>	<b>4,782,732</b>	<b>4,323,900</b>	<b>4,338,351</b>				
<b>Expenditure from operating activities</b>									
Governance		(580,714)	(487,990)	(383,742)	(341,961)	41,781	10.89%	▲	S
General Purpose Funding		(254,060)	(254,060)	(187,381)	(147,627)	39,754	21.22%	▲	S
Law, Order and Public Safety		(343,249)	(509,724)	(384,668)	(296,936)	87,732	22.81%	▲	S
Health		(41,545)	(40,545)	(30,078)	(25,628)	4,450	14.80%	▲	
Education and Welfare		(179,000)	(162,920)	(123,675)	(114,611)	9,065	7.33%	▲	
Housing		(262,781)	(241,111)	(183,418)	(142,207)	41,211	22.47%	▲	S
Community Amenities		(617,820)	(638,020)	(482,523)	(415,005)	67,518	13.99%	▲	S
Recreation and Culture		(1,097,996)	(1,059,263)	(793,429)	(807,082)	(13,653)	(1.72%)	▼	
Transport		(3,563,077)	(3,617,099)	(2,724,885)	(1,843,436)	881,449	32.35%	▲	S
Economic Services		(522,546)	(556,608)	(416,429)	(387,537)	28,892	6.94%	▲	
Other Property and Services		(8,318)	(2,298)	(19,908)	(25,336)	(5,428)	(27.26%)	▼	
		<b>(7,471,106)</b>	<b>(7,569,638)</b>	<b>(5,730,136)</b>	<b>(4,547,364)</b>				
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,938,026	2,203,416	1,643,670	(559,746)	(25.40%)	▼	
<b>Amount attributable to operating activities</b>		<b>(157,690)</b>	<b>151,120</b>	<b>797,180</b>	<b>1,434,657</b>	637,477	79.97%		
<b>Investing Activities</b>									
Proceeds from non-operating grants, subsidies and contributions	14	3,204,793	3,204,793	2,403,618	1,627,724	(775,894)	(32.28%)	▼	S
Proceeds from Disposal of Assets	7	180,501	170,956	143,337	115,955	(27,382)	(19.10%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	13,070	12,847	(223)	(1.71%)	▼	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(6,026,145)	(4,505,958)	(1,793,372)	2,712,586	60.20%	▲	S
<b>Amount attributable to investing activities</b>		<b>(2,309,017)</b>	<b>(2,624,256)</b>	<b>(1,945,933)</b>	<b>(36,846)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼	S
Transfer from Reserves	11	2,347,223	2,424,652	1,818,486	568,858	(1,249,628)	(68.72%)	▼	S
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	▲	
Repayment of Debentures	9	(167,267)	(167,267)	(115,490)	(96,113)	19,377	16.78%	▲	S
Proceeds from Advances		0	0	0	0	0			
Transfer to Reserves	11	(1,256,210)	(1,256,210)	(8,496)	(1,066,445)	(1,057,949)	(12452.31%)	▼	S
<b>Amount attributable to financing activities</b>		<b>1,522,279</b>	<b>1,599,708</b>	<b>2,293,033</b>	<b>(595,166)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>0</b>	<b>0</b>	<b>2,017,708</b>	<b>1,676,074</b>				

KEY INFORMATION

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

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

**BASIS OF PREPARATION**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 07 May 2023

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

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(6,977)	(9,781)	(7,326)	(9,780)
Movement in share investment (non-current)		0	0	0	(5,000)
Add: Loss on asset disposals	7	36,710	57,410	43,056	0
Add: Depreciation on assets		2,890,397	2,890,397	2,167,686	1,658,451
<b>Total non-cash items excluded from operating activities</b>		<b>2,920,130</b>	<b>2,938,026</b>	<b>2,203,416</b>	<b>1,643,670</b>

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

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

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

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

<b>Current assets</b>					
Cash and cash equivalents	2	13,981,041	13,981,032	13,981,032	15,017,040
Financial assets at amortised cost	4	26,140	0	0	0
Rates receivables	3	103,760	102,783	102,783	202,097
Receivables	3	55,538	42,705	42,705	759,565
Other current assets	4	65,449	97,519	97,519	14,221
<b>Less: Current liabilities</b>					
Payables	5	(195,121)	(252,302)	(252,302)	(331,841)
Borrowings	9	(142,462)	(142,462)	(142,462)	(46,349)
Contract liabilities	12	(295,020)	(295,020)	(295,020)	(756,434)
Lease liabilities	10	(1,467)	(1,467)	(1,467)	0
Provisions	12	(199,079)	(199,079)	(199,079)	(199,079)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(12,454,351)</b>	<b>(12,460,281)</b>	<b>(12,460,281)</b>	<b>(12,983,147)</b>
<b>Closing funding surplus / (deficit)</b>		<b>944,428</b>	<b>873,428</b>	<b>873,428</b>	<b>1,676,074</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

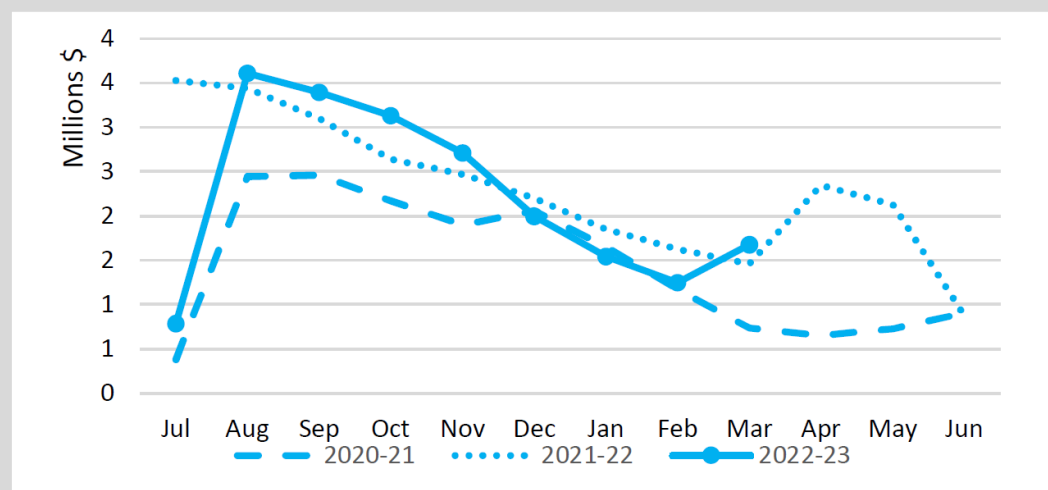
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/03/2022	Year to Date Actual 31/03/2023
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	1,462,415	1,753,642	2,000,837
Cash Restricted - Reserves	2	12,518,616	11,636,503	13,016,203
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	102,783	140,785	202,097
Receivables - Other	3	42,705	316,713	759,565
Other Financial Assets	4	26,140	12,415	13,293
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	71,379	236,380	928
		14,224,038	14,096,437	15,992,924
<b>Less: Current Liabilities</b>				
Payables	5	(251,764)	(236,896)	(325,877)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(295,020)	(286,906)	(756,434)
Bonds & Deposits	5	(538)	(2,175)	(5,964)
Loan and Lease Liability	9	(143,929)	(44,707)	(46,349)
Provisions	12	(199,079)	(250,465)	(199,079)
		(890,329)	(821,149)	(1,333,703)
Less: Cash Reserves	11	(12,518,616)	(11,636,503)	(13,016,203)
Add Back: Component of Leave Liability not Required to be funded		0	0	0
Add Back: Loan and Lease Liability		143,929	44,707	46,349
Less : Loan Receivable - clubs/institutions		(26,140)	(12,415)	(13,293)
Less : Land Held For Resale		(59,454)	(212,551)	0
Less : Trust Transactions Within Muni		0	0	0
<b>Net Current Funding Position</b>		<b>873,428</b>	<b>1,458,526</b>	<b>1,676,074</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)

**\$1.68 M**

Last Year YTD

Surplus(Deficit)

**\$1.46 M**

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

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Cash Floats	Cash and cash equivalents	350		350		N/A	NIL	On hand
<b>At Call Deposits</b>								
Municipal Cash At Bank	Cash and cash equivalents	125,710		125,710		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	856,895		856,895		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	1,005,361		1,005,361		Bendigo	2.00%	19/04/2023
Bond Cash At Bank	Cash and cash equivalents	12,520		12,520		Bendigo	0.00%	N/A
Trust Cash At Bank	Cash and cash equivalents				13,820	Bendigo	0.00%	N/A
<b>Term Deposits</b>								
Reserves Cash At Bank	Cash and cash equivalents		13,016,203	13,016,203		Bendigo	3.20%	20/06/2023
<b>Total</b>		<b>2,000,837</b>	<b>13,016,203</b>	<b>15,017,040</b>	<b>13,820</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,000,837	13,016,203	15,017,040	13,820			
		<b>2,000,837</b>	<b>13,016,203</b>	<b>15,017,040</b>	<b>13,820</b>			

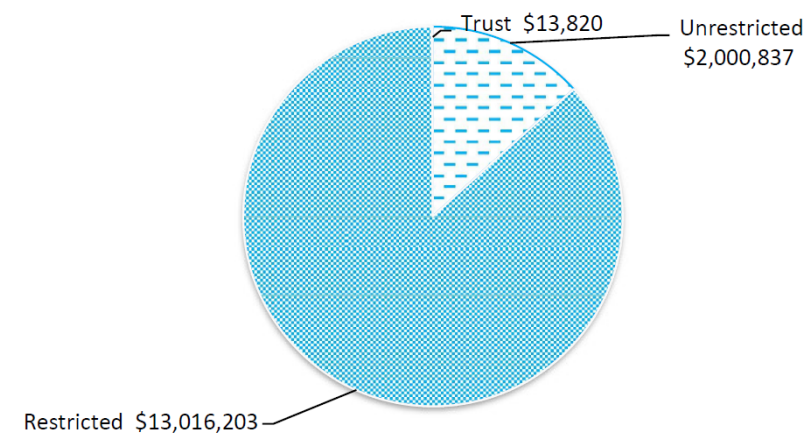
KEY INFORMATION

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

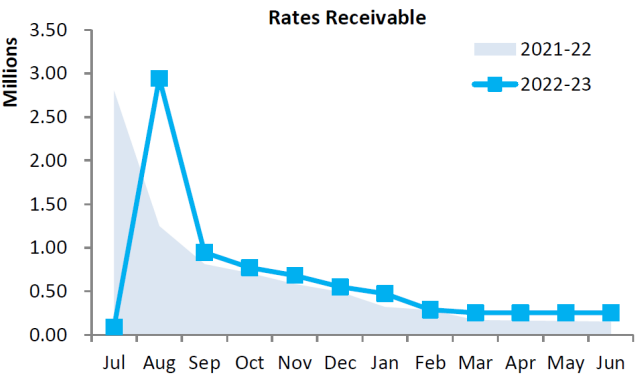
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2022	31 Mar 2023
	\$	\$
Opening arrears previous years	118,641	153,188
Levied this year	2,801,953	2,975,242
Less - collections to date	(2,767,406)	(2,875,928)
Gross rates collectable	153,188	252,502
Net rates collectable	153,188	252,502
% Collected	94.8%	91.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(186)	708,083	392	1,001	1,067	710,356
Percentage	0.0%	99.7%	0.1%	0.1%	0.2%	
Balance per trial balance						
Sundry receivable						710,356
GST receivable						27,927
Other Receivables						21,282
Total receivables general outstanding						759,565

Amounts shown above include GST (where applicable)

KEY INFORMATION

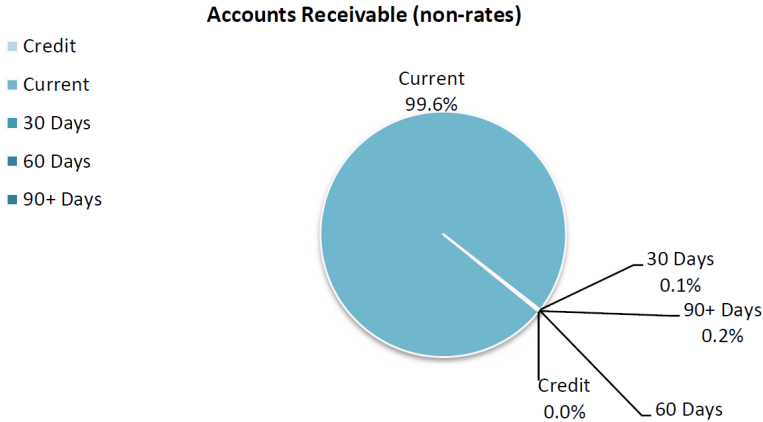
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



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

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 March 2023
<b>Other current assets</b>	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	26,140	0	(12,847)	13,293
<b>Inventory</b>				
Fuel and materials (including gravel)	11,925	0	(10,997)	928
<b>Land held for resale</b>				
Cost of acquisition	59,454	0	(59,454)	0
<b>Total other current assets</b>	<b>97,519</b>	<b>0</b>	<b>(83,298)</b>	<b>14,221</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

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

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

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

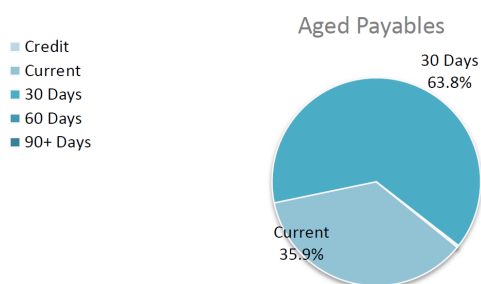
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.



Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	70,006	124,440	448	(85)	194,808
Percentage	0%	35.9%	63.9%	0.2%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						194,808
Other creditors						6,094
ATO liabilities						64,028
Accrued interest on borrowings						0
Payroll creditors						41,482
Bonds and deposits held						5,964
Prepaid (Excess) Rates						19,464
<b>Total payables general outstanding</b>						<b>331,841</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



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

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Residential	0.09620	249	2,960,210	284,772	0	0	284,772	284,772	743	0	285,516
Industrial	0.09620	5	78,870	7,587	0	0	7,587	7,587	0	0	7,587
Commercial	0.09620	21	660,464	63,537	0	0	63,537	63,537	0	0	63,537
GRV	0.09620	2	303,500	29,197	500	0	29,697	29,197	0	0	29,197
<b>Unimproved value</b>											
Unimproved	0.00850	205	215,291,000	1,829,974	500	0	1,830,474	1,829,974	12,898	0	1,842,872
<b>Non Rateable</b>											
Non Rateable	0.00000	246	118,755	0	0	0	0	0	0	0	0
Exempt Property	0.00000	18	54,240	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		<b>746</b>	<b>219,467,039</b>	<b>2,215,067</b>	<b>1,000</b>	<b>0</b>	<b>2,216,067</b>	<b>2,215,066</b>	<b>13,642</b>	<b>0</b>	<b>2,228,708</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
Residential	835	66	170,415	55,110	0	0	55,110	55,110	0	0	55,110
Industrial	835	2	9,280	1,670	0	0	1,670	1,670	0	0	1,670
Commercial	835	10	51,660	8,350	0	0	8,350	8,350	0	0	8,350
GRV	835	1	7,000	835	0	0	835	835	0	0	835
<b>Unimproved value</b>											
Unimproved	1,420	168	16,258,463	238,560	0	0	238,560	238,560	0	0	238,560
<b>Sub-total</b>		<b>247</b>	<b>16,496,818</b>	<b>304,525</b>	<b>0</b>	<b>0</b>	<b>304,525</b>	<b>304,525</b>	<b>0</b>	<b>0</b>	<b>304,525</b>
		<b>993</b>	<b>235,963,857</b>	<b>2,519,592</b>	<b>1,000</b>	<b>0</b>	<b>2,520,592</b>	<b>2,519,591</b>	<b>13,642</b>	<b>0</b>	<b>2,533,233</b>
Discount							(2,300)				(1,300)
<b>Amount from general rates</b>							<b>2,518,292</b>				<b>2,531,933</b>
Ex-gratia rates (CBH)	Tonnage	2	481,945	36,880	0	0	36,880	40,567	0	0	40,567
<b>Total general rates</b>							<b>2,555,172</b>				<b>2,572,500</b>

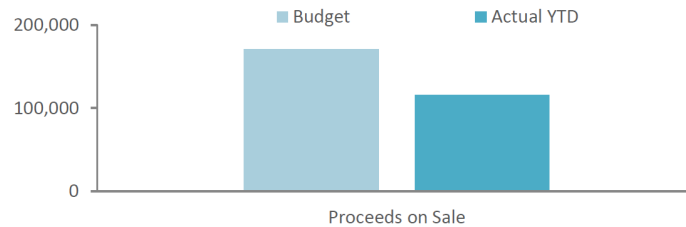
KEY INFORMATION

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

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

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

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



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	1,497,020	1,562,081	1,237,747	110,741	(1,127,006)
Furniture and equipment	28,900	26,274	19,701	22,815	3,114
Plant and equipment	842,341	912,176	604,364	208,031	(396,333)
Infrastructure - roads	2,685,905	2,822,993	2,117,196	1,429,164	(688,032)
Infrastructure - parks and gardens	2,285	32,285	24,210	2,285	(21,925)
Infrastructure - sewerage	650,000	650,000	487,494	0	(487,494)
Infrastructure - water	14,000	20,336	15,246	20,336	5,090
<b>Payments for Capital Acquisitions</b>	<b>5,720,451</b>	<b>6,026,145</b>	<b>4,505,958</b>	<b>1,793,372</b>	<b>(2,712,586)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,099,735	3,099,735	1,892,615	1,602,179	(290,436)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	120,000	110,455	59,994	55,455	(4,539)
Cash backed reserves					
Plant and Vehicle Reserve	591,341	591,341	0	0	0
Municipal Building & Facility Reserve	314,209	314,209	0	0	0
Sewerage Scheme Reserve	50,000	127,429	0	0	0
Road & Bridges Infrastructure Reserve	301,489	301,489	0	0	0
Railway Station Reserve	252,000	252,000	0	0	0
Water Reserve	14,000	14,000	0	0	0
Brookton Aquatic Reserve	226,000	226,000	0	0	0
Contribution - operations	151,677	389,487	1,384,491	(433,120)	(1,817,611)
<b>Capital funding total</b>	<b>5,720,451</b>	<b>6,026,145</b>	<b>4,505,958</b>	<b>1,793,372</b>	<b>(2,712,586)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

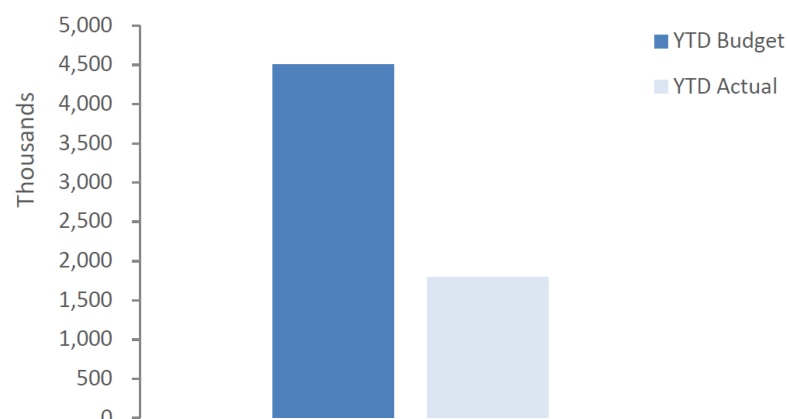
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

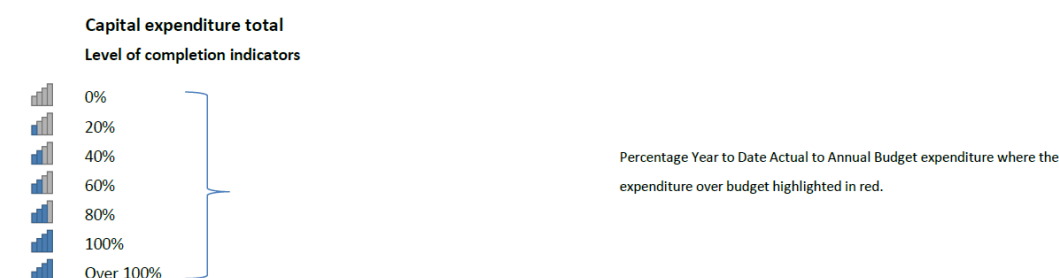
#### Initial recognition and measurement between

#### mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions





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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted	Amended		YTD Actual	Variance (Under)/Over
				Budget	Budget	YTD Budget		
				\$	\$	\$	\$	\$
<b>Buildings</b>								
<b>Law, Order &amp; Public Safety</b>								
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMEN	(573,811)	(573,811)	(573,811)	(11,252)	(562,559)
<b>Total - Law, Order &amp; Public Safety</b>				<b>(573,811)</b>	<b>(573,811)</b>	<b>(573,811)</b>	<b>(11,252)</b>	<b>(562,559)</b>
<b>Community Amenities</b>								
E104510	ROBICAP	9230	TOWNSCAPE - ROBINSON ROAD	(42,000)	(41,057)	(30,789)	0	(30,789)
E105510	CEMABLU	9230	CEMETARY ABLUTION FACILITY	(40,000)	0	0	0	0
E105510	ROBABLU	9230	ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	(55,000)	(121,408)	(91,053)	0	(91,053)
<b>Total - Community Amenities</b>				<b>(137,000)</b>	<b>(162,465)</b>	<b>(121,842)</b>	<b>0</b>	<b>(121,842)</b>
<b>Recreation And Culture</b>								
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(288,209)	(288,209)	(216,153)	(91,023)	(125,130)
E112510	POOLCAP	9230	POOL - CAPITAL	(180,000)	(180,000)	(135,000)	0	(135,000)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(292,000)	(292,000)	(146,000)	(5,015)	(140,985)
<b>Total - Recreation And Culture</b>				<b>(760,209)</b>	<b>(760,209)</b>	<b>(497,153)</b>	<b>(96,038)</b>	<b>(401,115)</b>
<b>Economic Services</b>								
E132511		9230	RENEW & UPDATE INFORMATION BAY	(17,000)	(17,000)	(8,500)	0	(8,500)
<b>Total - Economic Services</b>				<b>(17,000)</b>	<b>(17,000)</b>	<b>(8,500)</b>	<b>0</b>	<b>(8,500)</b>
<b>Other Property &amp; Services</b>								
E142519		9230	SHIRE DEPOT IMPROVEMENTS	(9,000)	(23,000)	(17,244)	(3,450)	(13,794)
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Buildings</b>				<b>(9,000)</b>	<b>(23,000)</b>	<b>(17,244)</b>	<b>(3,450)</b>	<b>(13,794)</b>
<b>Total - Buildings</b>				<b>(1,497,020)</b>	<b>(1,536,485)</b>	<b>(1,218,550)</b>	<b>(110,741)</b>	<b>(1,107,809)</b>
<b>Plant &amp; Equipment</b>								
<b>Governance</b>								
E042533		9234	ADMIN PURCHASE BMO VEHICLE	(40,000)	(40,000)	(29,997)	(30,581)	584
E042534		9234	ADMIN PURCHASE MIW VEHICLE	(50,000)	(50,000)	(37,494)	(50,721)	13,227
<b>Total - Governance</b>				<b>(90,000)</b>	<b>(90,000)</b>	<b>(67,491)</b>	<b>(81,302)</b>	<b>13,811</b>
<b>Law, Order &amp; Public Safety</b>								
E054000	CCTV	9234	TOWN CCTV INSTALLTION - SECURITY & SAFETY	(85,000)	(75,386)	(56,538)	(2,180)	(54,358)
<b>Total - Law, Order &amp; Public Safety</b>				<b>(85,000)</b>	<b>(75,386)</b>	<b>(56,538)</b>	<b>(2,180)</b>	<b>(54,358)</b>
<b>Community Amenities</b>								
E102530		9234	PURCHASE PLANT & EQUIPMENT	0	(74,429)	(55,818)	(74,429)	18,611
<b>Total - Community Amenities</b>				<b>0</b>	<b>(74,429)</b>	<b>(55,818)</b>	<b>(74,429)</b>	<b>18,611</b>
<b>Recreation &amp; Culture</b>								
E112530		9234	PURCHASE PLANT & EQUIPMENT	(46,000)	(51,020)	(39,517)	(50,120)	10,603
<b>Total - Recreation &amp; Culture</b>				<b>(46,000)</b>	<b>(51,020)</b>	<b>(39,517)</b>	<b>(50,120)</b>	<b>10,603</b>
<b>Transport</b>								
E143530	EP001	9234	PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BOI	(65,000)	(65,000)	(65,000)	0	(65,000)
E143530	TRUCKH	9234	PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	(320,000)	(320,000)	(320,000)	0	(320,000)
E143530	TRUCKL	9234	PURCHASE P&E - TIP TRUCK LIGHT SINGLE AXLE	(236,341)	(236,341)	0	0	0
<b>Total - Transport</b>				<b>(621,341)</b>	<b>(621,341)</b>	<b>(385,000)</b>	<b>0</b>	<b>(385,000)</b>
<b>Total - Plant &amp; Equipment</b>				<b>(842,341)</b>	<b>(912,176)</b>	<b>(604,364)</b>	<b>(208,031)</b>	<b>(396,333)</b>
<b>Furniture &amp; Equipment</b>								
<b>Governance</b>								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	0	(13,225)	(9,918)	(13,225)	3,307
<b>Total - Governance</b>				<b>0</b>	<b>(13,225)</b>	<b>(9,918)</b>	<b>(13,225)</b>	<b>3,307</b>
<b>Recreation &amp; Culture</b>								
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(28,900)	(13,049)	(9,783)	(9,590)	(193)
<b>Total - Recreation &amp; Culture</b>				<b>(28,900)</b>	<b>(13,049)</b>	<b>(9,783)</b>	<b>(9,590)</b>	<b>(193)</b>
<b>Total - Furniture &amp; Equipment</b>				<b>(28,900)</b>	<b>(26,274)</b>	<b>(19,701)</b>	<b>(22,815)</b>	<b>3,114</b>
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
E121555	BRKWRRG	9250	BROOKTON-KWEDA ROAD (RRG)	(630,502)	(819,613)	(614,691)	(757,470)	142,779
E121560	GLENR2R	9250	GLENESTER ROAD - CULVERT REPLACEMENT & GRAVEL OVER	(47,000)	(47,000)	(35,244)	0	(35,244)
E121560	RICHR2R	9250	RICHARDSON STREET - RESEAL (RTR)	(13,920)	(13,920)	(10,440)	(464)	(9,976)
E121560	SEVER2R	9250	SEVERIN ROAD - CULVERT REPLACEMENT & GRAVEL OVERLA	(26,200)	(26,200)	(19,647)	0	(19,647)
E121560	WOODR2R	9250	WOODS LOOP ROAD (RTR)	(45,000)	(45,000)	(33,750)	0	(33,750)
E121565	COPRSFC	9250	COPPING ROAD RESEAL - LRCI PHASE 3	(38,100)	(38,100)	(28,575)	(31,916)	3,341
E121565	KOORSFC	9250	KOORRNONG DRIVE - DRAINAGE	(62,523)	0	0	0	0
E121565	LENNSFC	9250	LENNARD STREET RESEAL - LRCI PHASE 3	(28,500)	(28,500)	(21,375)	(33,699)	12,324
E121565	STRASFC	9250	STRANGE ROAD - RESEAL	(133,400)	(133,400)	(100,044)	0	(100,044)
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(1,588,445)	(1,588,445)	(1,191,330)	(525,445)	(665,885)
E121570	BRIDGE02	9250	BRIDGE 3154A DAVIS ROAD	(33,787)	(44,800)	(33,597)	(43,250)	9,653
E121570	BRIDGE03	9250	BRIDGE 3143 YEO ROAD	(38,528)	(27,515)	(20,628)	(26,420)	5,792
E121570	BRIDGE04	9250	BRIDGE 3146A BOYAGARRA ROAD	0	(10,500)	(7,875)	(10,500)	2,625
<b>Total - Transport</b>				<b>(2,685,905)</b>	<b>(2,822,993)</b>	<b>(2,117,196)</b>	<b>(1,429,164)</b>	<b>(688,032)</b>
<b>Total - Infrastructure - Roads</b>				<b>(2,685,905)</b>	<b>(2,822,993)</b>	<b>(2,117,196)</b>	<b>(1,429,164)</b>	<b>(688,032)</b>
<b>Infrastructure - Sewerage</b>								
<b>Community Amenities</b>								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(650,000)	(650,000)	(487,494)	0	(487,494)
<b>Total - Community Amenities</b>				<b>(650,000)</b>	<b>(650,000)</b>	<b>(487,494)</b>	<b>0</b>	<b>(487,494)</b>
<b>Total - Infrastructure - Sewerage</b>				<b>(650,000)</b>	<b>(650,000)</b>	<b>(487,494)</b>	<b>0</b>	<b>(487,494)</b>
<b>Infrastructure - Water</b>								
<b>Community Amenities</b>								
E107541		9262	WATER INFRASTRUCTURE	(14,000)	(20,336)	(15,246)	(20,336)	5,090
<b>Total - Community Amenities</b>				<b>(14,000)</b>	<b>(20,336)</b>	<b>(15,246)</b>	<b>(20,336)</b>	<b>5,090</b>
<b>Total - Infrastructure - Water</b>				<b>(14,000)</b>	<b>(20,336)</b>	<b>(15,246)</b>	<b>(20,336)</b>	<b>5,090</b>
<b>Infrastructure - Parks &amp; Gardens</b>								
<b>Recreation And Culture</b>								
E115550	OVALCAP	9256	OVAL RENOVATIONS	(2,285)	(2,285)	(1,710)	(2,285)	575
E115550	OVALBRK	9256	BROOKTON OVAL RETICULATION	0	(30,000)	(22,500)	0	22,500
E116510	NATPLACAP	9230	YOUTH PRECINCT - NATURE PLAY AREA	0	(25,596)	(19,197)	0	19,197
<b>Total - Recreation And Culture</b>				<b>(2,285)</b>	<b>(57,881)</b>	<b>(43,407)</b>	<b>(2,285)</b>	<b>42,272</b>
<b>Total - Infrastructure - Parks &amp; Gardens</b>				<b>(2,285)</b>	<b>(57,881)</b>	<b>(43,407)</b>	<b>(2,285)</b>	<b>42,272</b>
<b>Grand Total</b>				<b>(5,720,451)</b>	<b>(6,026,145)</b>	<b>(4,505,958)</b>	<b>(1,793,372)</b>	<b>(2,629,192)</b>



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

FINANCING ACTIVITIES

NOTE 9  
BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2022	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>														
Kalkarni Residency (20%)	80	44,707	0	0	0	(10,264)	(10,264)	(10,264)	34,443	34,443	34,443	(1,664)	(2,693)	(2,693)
<b>Housing</b>														
Staff Housing (33%)	80	73,767	0	0	0	(16,935)	(16,935)	(16,935)	56,832	56,832	56,832	(2,773)	(4,443)	(4,443)
<b>Community amenities</b>														
Sewerage (14%)	80	31,295	0	0	0	(7,185)	(7,185)	(7,185)	24,110	24,110	24,110	(1,176)	(1,885)	(1,885)
Effluent Loan	83	0	0	600,000	600,000	0	(24,805)	(24,805)	0	575,195	575,195	0	(12,978)	(12,978)
<b>Recreation and culture</b>														
Sport & Recreation	81	419,295	0	0	0	(31,946)	(65,003)	(65,003)	387,349	354,292	354,292	(16,253)	(31,020)	(31,020)
<b>Other property and services</b>														
Grader (33%)	80	73,767	0	0	0	(16,935)	(16,935)	(16,935)	56,832	56,832	56,832	(2,773)	(4,543)	(4,543)
		642,832	0	600,000	600,000	(83,266)	(141,127)	(141,127)	559,566	1,101,705	1,101,705	(24,638)	(57,562)	(57,562)
<b>Self supporting loans</b>														
<b>General purpose funding</b>														
Country Club	82	168,613	0	0	0	(12,847)	(26,140)	(26,140)	155,767	142,473	142,473	(3,417)	(12,476)	(12,476)
		168,613	0	0	0	(12,847)	(26,140)	(26,140)	155,767	142,473	142,473	(3,417)	(12,476)	(12,476)
<b>Total</b>		811,445	0	600,000	600,000	(96,113)	(167,267)	(167,267)	715,333	1,244,178	1,244,178	(28,055)	(70,038)	(70,038)
Current borrowings		142,462							46,349					
Non-current borrowings		668,983							668,983					
		811,445							715,333					

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

New borrowings 2022-23

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

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

KEY INFORMATION

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

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

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

**FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES**

**Movement in carrying amounts**

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

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

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

**OPERATING ACTIVITIES**

**NOTE 11**

**RESERVE ACCOUNTS**

**Reserve accounts**

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



	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Mar 2023
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		8,114	0	82,638	(8,587)	82,164
- Capital grant/contribution liabilities		286,906	0	1,396,527	(1,009,162)	674,270
<b>Total other liabilities</b>		295,020	0	1,479,165	(1,017,750)	756,434.39
<b>Employee Related Provisions</b>						
Annual leave		137,121	0	0	0	137,121
Long service leave		61,957	0	0	0	61,957
<b>Total Employee Related Provisions</b>		199,079	0	0	0	199,079
<b>Total other current assets</b>		<b>494,098</b>	<b>0</b>	<b>1,479,165</b>	<b>(1,017,750)</b>	<b>955,513</b>

Amounts shown above include GST (where applicable)

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

#### KEY INFORMATION

##### Provisions

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

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

##### Employee Related Provisions

###### Short-term employee benefits

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

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

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

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

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

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

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

NOTE 13  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	YTD
	1 July 2022	in Liability	Reduction (As revenue)	31 Mar 2023	Liability 31 Mar 2023	Budget Revenue	YTD Budget	Annual Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>									
<b>Governance</b>									
Dept of Training & Workforce Development	0	0	0	0	0	0	954	1,275	1,275
<b>General purpose funding</b>									
Grants Commission - General (WALGGC)	0	0	0	0	0	112,957	170,460	227,290	170,468
Grants Commission - Roads (WALGGC)	0	0	0	0	0	53,116	60,273	80,369	60,277
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	55,745	41,808	55,745	41,809
DFES Grant - Fire Mitigation Activity Fund	0	82,638	(473)	82,164	82,164	0	123,948	165,275	473
<b>Recreation and culture</b>									
Queens Golden Jubilee Grant	8,114.00	0	(8,114)	0	0	8,114	8,114	8,114	8,114
Seniors Week Grant	0	0	0	0	0	4,000	747	1,000	1,000
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	98,163	75,204	100,274	100,274
<b>Economic services</b>									
CRC - Operating Grants Income	0	0	0	0	0	353,222	264,915	353,222	335,243
	<b>8,114</b>	<b>82,638</b>	<b>(8,587)</b>	<b>82,164</b>	<b>82,164</b>	<b>685,317</b>	<b>746,423</b>	<b>992,564</b>	<b>718,933</b>
<b>Operating contributions</b>									
CRC - Community Events & Programs Income	0	0	0	0	0	15,000	1,494	2,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>1,494</b>	<b>2,000</b>	<b>0</b>
<b>TOTALS</b>	<b>8,114</b>	<b>82,638</b>	<b>(8,587)</b>	<b>82,164</b>	<b>82,164</b>	<b>700,317</b>	<b>747,917</b>	<b>994,564</b>	<b>718,933</b>

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

NOTE 14  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue						
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2023	Current Liability 31 Mar 2023	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>												
<b>General purpose funding</b>												
LRCl - Waterless Public Toilet Cemetery	0	30,000	0	30,000	30,000	40,000	30,000	40,000	0	40,000	0	(10,000)
LRCl - Robinson Rd Toilets, Upgrade including Planting	0	41,250	0	41,250	41,250	55,000	41,250	55,000	0	55,000	0	(13,750)
LRCl - Replacement Public Bins - Robinson Road	0	31,500	0	31,500	31,500	42,000	31,500	42,000	0	42,000	0	(10,500)
LRCl - Park Furniture & Light Pole Railway Station Park	0	21,675	0	21,675	21,675	28,900	21,675	28,900	0	28,900	0	(7,225)
LRCl - Copping Road Reseal	0	28,575	(28,575)	0	0	38,100	28,575	38,100	0	38,100	28,575	19,050
LRCl - Lennard Street Reseal	0	21,375	(21,375)	0	0	28,500	21,375	28,500	0	28,500	21,375	14,250
LRCl - Strange Road Reseal	0	100,050	0	100,050	100,050	133,400	100,050	133,400	0	133,400	0	(33,350)
LRCl - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	63,750	(2,180)	61,570	61,570	85,000	63,750	85,000	0	85,000	2,180	(19,070)
LRCl - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees	0	45,000	0	45,000	45,000	60,000	45,000	60,000	0	60,000	0	(15,000)
LRCl - Caravan Park Upgrade - Stage 1	0	0	0	0	0	43,849	32,886	43,849	0	43,849	24,849	13,886
LRCl - Youth Precinct - Nature Play Area	0	0	0	0	0	1,229	921	1,229	0	1,229	696	388
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	30,000	40,000	0	40,000	0	(10,000)
<b>Law, order, public safety</b>												
DFES Capital Grant Income (West Brookton BFB Shed)	286,906	0	(11,252)	275,653	275,653	573,811	430,371	573,811	0	573,811	11,252	(132,188)
<b>Transport</b>												
RRG - Brookton-Kweda Road - Income	0	420,335	(420,335)	0	0	420,335	315,252	420,335	0	420,335	420,335	315,252
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	13,920	10,440	13,920	0	13,920	0	(3,480)
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	26,200	19,650	26,200	0	26,200	0	(6,550)
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	47,000	35,250	47,000	0	47,000	0	(11,750)
R2R - Woods Loop Road - Income	0	0	0	0	0	45,000	33,750	45,000	0	45,000	0	(11,250)
WSFN - Dangin-Mears Road - Income	0	593,017	(525,445)	67,572	67,572	1,482,549	1,111,923	1,482,549	0	1,482,549	1,118,462	747,836
	286,906	1,396,527	(1,009,162)	674,270	674,270	3,204,793	2,403,618	3,204,793	0	3,204,793	1,627,724	826,549

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

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

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

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

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Mar 2023
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Nil				
<b>Trust Funds</b>				
Public Open Space Contributions	13,820	0	0	13,820
<b>Sub-Total</b>	13,820	0	0	13,820
	13,820	0	0	13,820



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

**NOTE 16  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>						0
	Accrued Expense Recognised – Office Auditor General Audit Fees year end 30/06/2021 received 07/12/22		Opening Surplus(Deficit)			(71,000)	(71,000) (71,000)
E112530.327	Water Drinking Fountain - Brookton Aquatic Centre	OCM 12.22-04	Capital Expenses			(5,020)	(76,020)
E041020.338	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		1,500		(74,520)
E041020.340	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		1,600		(72,920)
E041020.349	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		3,000		(69,920)
E041020.604	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		12,500		(57,420)
FIREGO.350	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses		1,650		(55,770)
FIREGO.379	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,650)	(57,420)
FIREM.327	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses			(165,275)	(222,695)
E054100.379	Esl Emergency Services Levy	OCM 02.23-10	Operating Expenses		9,407		(213,288)
E054100.742	Esl Emergency Services Levy	OCM 02.23-10	Operating Expenses			(9,407)	(222,695)
I051020.150	Fire Grants & Subsidies	OCM 02.23-10	Operating Revenue		165,275		(57,420)
E072020.327	Hea-Bk General Operating Expenses	OCM 02.23-10	Operating Expenses		1,000		(56,420)
E104030.327	Tpb General Operating Expenses	OCM 02.23-10	Operating Expenses			(4,000)	(60,420)
I104010.129	Tpb Fees & Charges	OCM 02.23-10	Operating Revenue		4,000		(56,420)
MARKOP.379	Marketing & Promotional Material	OCM 02.23-10	Operating Expenses		1,000		(55,420)
KOOROP.379	Avon Bank Estate Lots - Resale	OCM 02.23-10	Operating Expenses			(6,530)	(61,950)
I032010.150	Gpg Grants Commission - General	OCM 02.23-10	Operating Revenue		114,333		52,383
I032020.150	Gpg Grants Commission - Roads	OCM 02.23-10	Operating Revenue		27,253		79,636
I033020.140	Genfin Interest On Investments	OCM 02.23-10	Operating Revenue		15,000		94,636
I033020.142	Genfin Interest On Investments	OCM 02.23-10	Operating Revenue		87,000		181,636
I033550.230	Transfer From Reserve To Muni	OCM 02.23-10	Capital Revenue		77,429		259,065
E042010.300	Admin Employee Costs	OCM 02.23-10	Operating Expenses		110,000		369,065
E042010.305	Admin Employee Costs	OCM 02.23-10	Operating Expenses			(10,076)	358,989
E042010.309	Admin Employee Costs	OCM 02.23-10	Operating Expenses		2,000		360,989
E042010.311	Admin Employee Costs	OCM 02.23-10	Operating Expenses			(10,000)	350,989
E042020.320	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,000)	349,989
E042020.323	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses		39,830		389,819
E042020.335	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(65,280)	324,539
E042020.338	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,250)	323,289
E042020.340	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses		13,225		336,514
E042020.343	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses		5,000		341,514
E042020.349	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(4,000)	337,514
E042020.413	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(2,725)	334,789
E042499.440	Admin Loss On Sale Of Asset	OCM 02.23-10	Operating Expenses				334,789
I042020.152	Admin Grants & Subsidies	OCM 02.23-10	Operating Revenue		1,275		336,064
I042040.191	Admin Other Revenue	OCM 02.23-10	Operating Revenue		2,700		338,764
I042499.210	Admin Profit On Sale Of Asset	OCM 02.23-10	Operating Revenue				338,764
I052010.111	Anim Fees & Charges	OCM 02.23-10	Operating Revenue			(2,000)	336,764
I087040.169	Independent Living Units - Other Income	OCM 02.23-10	Operating Revenue		5,000		341,764
I091030.160	Staffh Reimbursements & Donations	OCM 02.23-10	Operating Revenue			(2,760)	339,004
I105010.115	Amen Fees & Charges	OCM 02.23-10	Operating Revenue			(2,500)	336,504
E112010.300	Pool Employee Costs	OCM 02.23-10	Operating Expenses		20,000		356,504
POOLGO.325	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses			(200)	356,304
POOLGO.327	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses		10,000		366,304
POOLGO.340	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses		1,880		368,184
POOLGO.379	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses			(5,300)	362,884
E115040.338	Oth-Cult Community Events	OCM 02.23-10	Operating Expenses		3,000		365,884
I112010.122	Pool Fees & Charges	OCM 02.23-10	Operating Revenue		500		366,384
I113010.139	Oth-Rec Fees & Charges	OCM 02.23-10	Operating Revenue			(3,000)	363,384
I115020.150	Oth-Cult Grants & Subsidies	OCM 02.23-10	Operating Revenue			(3,000)	360,384
E123499.440	Poc Loss On Sale Of Asset	OCM 02.23-10	Operating Expenses				360,384
I122010.150	Infra Mrwa Direct Grant	OCM 02.23-10	Operating Revenue		2,111		362,495
CARAOP.379	Caravan Park	OCM 02.23-10	Operating Expenses			(14,500)	347,995

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
I136499.210	Econ Profit On Sale Of Asset	OCM 02.23-10	Operating Revenue				347,995
E147010.300	Sal Gross Salaries & Wages	OCM 02.23-10	Operating Expenses		130,000		477,995
E147030.810	Sal Less: Salaries & Wages Allocated	OCM 02.23-10	Operating Expenses			(130,000)	347,995
E148010.420	Unclas Write-Offs Prior Years	OCM 02.23-10	Operating Expenses			(644)	347,351
I148020.160	Unclas Reimbursements	OCM 02.23-10	Operating Revenue			(12,318)	335,033
ELECCAP.340	Purchase Furniture & Equipment	OCM 02.23-10	Capital Expenses			(13,225)	321,808
I042497.201	Admin - Realisation On Disposal Of Assets	OCM 02.23-10	Non Cash Item				321,808
I042498.200	Admin - Proceeds On Disposal Of Assets	OCM 02.23-10	Capital Revenue		15,455		337,263
I143497.201	Poc - Realisation On Disposal Of Assets	OCM 02.23-10	Non Cash Item				337,263
I143498.200	Poc - Proceeds On Disposal Of Assets	OCM 02.23-10	Capital Revenue			(25,000)	312,263
RUBBOP.614	Waste Collection	OCM 02.23-10	Operating Expenses			(4,200)	308,063
TIPOP.379	Refuse Site	OCM 02.23-10	Operating Expenses		3,500		311,563
SEWEOP.379	Sewerage Treatment Works	OCM 02.23-10	Operating Expenses			(20,000)	291,563
SEWEOP.380	Sewerage Treatment Works	OCM 02.23-10	Operating Expenses			(4,500)	287,063
RRTL0P.325	Public Toilets Robinson Road	OCM 02.23-10	Operating Expenses			(1,000)	286,063
CEMOP.327	Cemetery	OCM 02.23-10	Operating Expenses		10,000		296,063
I107030.160	Water Reimbursements & Donations	OCM 02.23-10	Operating Expenses		2,182		298,245
OVALOP.379	Oval Maintenance	OCM 02.23-10	Operating Expenses			(4,600)	293,645
OVALOP.381	Oval Maintenance	OCM 02.23-10	Operating Expenses		4,000		297,645
MEMPOP.379	Memorial Park	OCM 02.23-10	Operating Expenses		2,000		299,645
TOWNOP.300	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(13,931)	285,714
TOWNOP.327	Town Street Maintenance	OCM 02.23-10	Operating Expenses		10,000		295,714
TOWNOP.379	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(2,000)	293,714
TOWNOP.381	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(360)	293,354
TOWNOP.801	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(16,088)	277,266
TOWNOP.802	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(7,876)	269,390
OTHMRRM.327	Other Road Maintenance	OCM 02.23-10	Operating Expenses		24,483		293,873
DEPOOP.340	Shire Depot - Building Maintenance	OCM 02.23-10	Operating Expenses		3,000		296,873
DEPOOP.379	Shire Depot - Building Maintenance	OCM 02.23-10	Operating Expenses			(3,000)	293,873
E122090.379	Infra Ramm (Previously Roman)	OCM 02.23-10	Operating Expenses			(23,250)	270,623
E142010.302	Pw-Oh Employee Costs	OCM 02.23-10	Operating Expenses		6,748		277,371
E142010.305	Pw-Oh Employee Costs	OCM 02.23-10	Operating Expenses			(2,084)	275,287
E142010.307	Pw-Oh Employee Costs	OCM 02.23-10	Operating Expenses		2,000		277,287
E143020.620	Poc General Operating Expenses	OCM 02.23-10	Operating Expenses		20,000		297,287
E143020.622	Poc General Operating Expenses	OCM 02.23-10	Operating Expenses			(20,000)	277,287
I143030.160	Poc Reimbursements & Donations	OCM 02.23-10	Operating Revenue		13,500		290,787
E102530.502	Purchase Plant & Equipment	OCM 02.23-10	Capital Expenses			(74,429)	216,358
BRKWRRG.327	Brookton-Kweda Road	OCM 02.23-10	Capital Expenses			(166,119)	50,239
BRKWRRG.379	Brookton-Kweda Road	OCM 02.23-10	Capital Expenses			(22,992)	27,247
KOORSFC.300	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		13,931		41,178
KOORSFC.327	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		11,666		52,844
KOORSFC.379	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		12,962		65,806
KOORSFC.801	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		16,088		81,894
KOORSFC.802	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		7,876		89,770
WBSF1.327	Dangin-Mears Road Wheatbelt Secondary Freight Network	OCM 02.23-10	Capital Expenses			(207,354)	(117,584)
WBSF1.379	Dangin-Mears Road Wheatbelt Secondary Freight Network	OCM 02.23-10	Capital Expenses		207,354		89,770
BRIDGE02.327	Bridge 3154A Davis Road	OCM 02.23-10	Capital Expenses			(11,013)	78,757
BRIDGE04.379	Bridge 3146A Boyagarra Road	OCM 02.23-10	Capital Expenses			(10,500)	68,257
BRIDGE03.327	Bridge 3143 Yeo Road	OCM 02.23-10	Capital Expenses		11,013		79,270
ADMIOP.327	Administration Centre	OCM 02.23-10	Operating Expenses		1,500		80,770
ADMIOP.379	Administration Centre	OCM 02.23-10	Operating Expenses			(6,300)	74,470
ADMIOP.381	Administration Centre	OCM 02.23-10	Operating Expenses			(1,100)	73,370
SENIOP.380	Senior Citizen Homes - Common Area	OCM 02.23-10	Operating Expenses		2,800		76,170
U133WS.379	Unit 1 33 Whittington Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		1,500		77,670
U133WS.381	Unit 1 33 Whittington Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses			(1,000)	76,670
U140WS.379	Unit 1 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		77,420



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

**NOTE 16  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
U233WS.379	Unit 2 33 Whittington Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		3,180		80,600
U240WS.379	Unit 2 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		81,350
U340WS.379	Unit 3 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		82,100
U440WS.379	Unit 4 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		82,850
U540WS.379	Unit 5 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		2,550		85,400
U640WS.379	Unit 6 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		1,500		86,900
U740WS.379	Unit 7 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		2,550		89,450
10MAOP.379	10 Marsh Ave Brookton	OCM 02.23-10	Operating Expenses		5,900		95,350
23WHITOP.379	23 Whittington Street Brookton	OCM 02.23-10	Operating Expenses		3,900		99,250
25WHITOP.379	25 Whittington Street Brookton	OCM 02.23-10	Operating Expenses		1,500		100,750
25WHITOP.380	26 Whittington Street Brookton	OCM 02.23-10	Operating Expenses			(1,000)	99,750
28AWSOP.379	U5 28 William Street	OCM 02.23-10	Operating Expenses		1,500		101,250
28BWSOP.379	U6 28 William Street	OCM 02.23-10	Operating Expenses		3,870		105,120
U2MSUOP.379	U2 4 Matthew Street	OCM 02.23-10	Operating Expenses		4,000		109,120
U4MSOP.379	Unit 4 Madison Square Units	OCM 02.23-10	Operating Expenses		2,000		111,120
WBOP.325	Wb Eva Pavilion	OCM 02.23-10	Operating Expenses		1,000		112,120
RWSTOP.327	Brookton Railway Station	OCM 02.23-10	Operating Expenses		17,255		129,375
E107541.379	Water Infrastructure	OCM 02.23-10	Capital Expenses			(6,336)	123,039
E136100.311	Crc Employee Costs	OCM 02.23-10	Operating Expenses			(1,982)	121,057
E136101.343	Crc General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,000)	120,057
E136101.350	Crc General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,040)	119,017
I136100.170	Crc Community Events & Programs Revenue	OCM 02.23-10	Operating Revenue			(13,000)	106,017
I136100.191	Crc Community Events & Programs Revenue	OCM 02.23-10	Operating Revenue			(14,909)	91,108
CCTV.327	Town Cctv Installtion - Security & Safety	OCM 02.23-10	Capital Expenses		9,614		100,722
ROBICAP.500	Townscape - Robinson Road	OCM 02.23-10	Capital Expenses		943		101,665
CEMABLU.500	Cemetary Ablution Facility	OCM 02.23-10	Capital Expenses		40,000		141,665
ROBABLU.327	Robinson Road Toilet Upgrade - Lrci Phase 3	OCM 02.23-10	Capital Expenses			(66,408)	75,257
E113520.501	Purchase Furniture & Equipment	OCM 02.23-10	Capital Expenses		15,851		91,108
OVALBRK.504	Brookton Oval Reticulation	OCM 02.23-10	Capital Expenses			(30,000)	61,108
E142519.500	Shire Depot Improvements	OCM 02.23-10	Capital Expenses			(14,000)	47,108
FIREGO.340	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,200)	45,908
E114020.340	Libr General Operating Expenses	OCM 02.23-10	Operating Expenses			(6,302)	39,606
GYMOP.340	Gymnasium Operating	OCM 02.23-10	Operating Expenses			(4,000)	35,606
CARAOP.340	Caravan Park	OCM 02.23-10	Operating Expenses			(10,010)	25,596
NATPLACAP.37	Youth Precinct - Nature Play Area	OCM 02.23-10	Capital Expenses			(25,596)	0
				0	1,392,139	(1,392,139)	0

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

**NOTE 17  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
<b>Revenue from operating activities</b>	\$	%				
Interest earnings	(24,747)	(23.57%)	▼		Budget profiling & budget review increase - will correct over time.	
<b>Expenditure from operating activities</b>						
Employee costs	178,849	10.97%	▲	Variance relates to a number of vacant positions early in FY 22/23		
Materials and contracts	453,490	32.19%	▲	The major variances relate to provisions for consultants and IT initial onboarding along with POC's redistributed to rural and town street maintenance		
Depreciation on non-current assets	509,235	23.49%	▲	Depreciation set on prior year budgeting, Fair Value review completed 30 June 2022		
Interest expenses	20,231	41.29%	▲	The variance relates to budget profiling as Effluent Loan 83 has not been drawn		
Loss on disposal of assets	43,056	100.00%	▲	No loss on disposals year to date		
Non-cash amounts excluded from operating activities	(559,746)	(25.40%)	▼		Non-cash expense which is added back in the financial statement	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(775,894)	(32.28%)	▼		The major variances relate to the budget profiling and recognition of revenue for LRCI Phase 3, DFES and Wheatbelt Secondary Freight grant funding	
Proceeds from disposal of assets	(27,382)	(19.10%)	▼		Variance relates to Budget profiling. Assets to be disposed of in coming quarter	
Payments for inventories, property, plant and equipment and infrastructure	2,712,586	60.20%	▲	A number of variances relate to underspend YTD being Capital spending on Infrastructure - Brookton Railway station, Memorial Hall, Cemetery & Robinson Road toilets , Oval reticulation, West Brookton Fire Shed, Rural Road & Bridge works. Some works rescheduled to FY23/24		
<b>Financing activities</b>						
Proceeds from new debentures	(600,000)	(100.00%)	▼		The variance relates to the Effluent Scheme Upgrade loan not yet drawn down	
Transfer from reserves	(1,249,628)	(68.72%)	▼			Variance due to budget profiling. Transfer to be done in June 2023
Repayment of debentures	19,377	16.78%	▲	The variance relates to budget profiling and the Effluent Scheme Upgrade loan not yet drawn down		
Transfer to reserves	(1,057,949)	(12452.31%)	▼		A portion of reserves have be transferred at the TDA maturity and the remainder to occur at the end of the financial year	
<b>Closing funding surplus / (deficit)</b>	<b>(341,635)</b>	<b>16.93%</b>	▼			This is a timing variance and will self correct overtime



## 15.04.23 GOVERNANCE REPORTS

### 15.04.23.01 WESTERN AUSTRALIAN ELECTORAL COMMISSION – CONDUCT OF ORDINARY ELECTION – SATURDAY 21<sup>ST</sup> OCTOBER 2023

<b>File No:</b>	GOV029A
<b>Date of Meeting:</b>	21 <sup>st</sup> April 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Western Australian Electoral Commission
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Gary Sherry – Chief Executive Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer has an Impartiality Interest in this matter as the default Returning Officer by legislation
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	N/A

#### Summary of Report:

Council is to consider of the conduct of the 2023 Ordinary Election as a postal voting election by the Western Australian Electoral Commission (WAEC).

#### Description of Proposal:

The WAEC can conduct a Postal Voting election for the Shire of Brookton for the 2023 Ordinary Election.

The Shire of Brookton has received an estimate from the WAEC to complete the election for \$17,000 (GST Inclusive). The basis of the quotation is that:

- The Shire having 700 electors;
- Statutory advertising of the election;
- A 55% response rate of electors;
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages; and
- The election being conducted in the premises of the Shire of Brookton.

The State Government is currently implementing reforms to the Local Government Act 1995, which include how elections are to be conducted. These cost increases arising from the proposed reforms have been included. The 2021 Ordinary Election cost \$14,634.54.

The WAEC estimate does not incorporate costs of:

- non-statutory advertising (i.e. additional advertisements in community newspapers and promotional advertising);
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic;
- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission in a Court of Disputed Returns; and
- the cost of any casual staff to assist the Returning Officer on election day or night. In the past one local government staff member worked in the polling place on election day at the Shire of Brookton's cost.

In providing the estimate, the WA Electoral Commissioner has, in accordance with section 4.20(4) of the Local Government Act 1995, agreed to be responsible for the conduct of the 2023 Ordinary Election for the Shire of Brookton on Saturday 21<sup>st</sup> October 2023.

### **Background:**

The WAEC has conducted the Local Government elections in the Shire of Brookton since 2008.

The Ordinary Election will be held on Saturday 21<sup>st</sup> October 2023. Key dates of the election process are:

- |                                  |   |
|----------------------------------|---|
| • Close of Rolls                 | 5pm Friday 1 <sup>st</sup> September 2023 |
| • Candidate Nomination Commences | Thursday 7 <sup>th</sup> September 2023   |
| • Candidate Nomination Close 4pm | Thursday 14 <sup>th</sup> September 2023  |
| • Election Day                   | Saturday 21 <sup>st</sup> October 2023    |

The required statutory advertising and additional local advertising will be held during this time period.

### **Consultation:**

Council has received correspondence from the WAEC.

The Shire will increasingly advertise the 2023 Ordinary Election through the year.

### **Statutory Environment:**

Local Government Act 1995

4.20 CEO to be returning officer unless other arrangements made

- (1) Subject to this section the CEO is the returning officer of a local government for each election.
- (2) A local government may, having first obtained the written agreement of the person concerned and the written approval of the Electoral Commissioner, appoint\* a person other than the CEO to be the returning officer of the local government for —
  - (a) an election; or
  - (b) all elections held while the appointment of the person subsists.

\* Absolute majority required.

- (3) An appointment under subsection (2) —
  - (a) is to specify the term of the person's appointment; and
  - (b) has no effect if it is made after the 80th day before an election day.
- (4) A local government may, having first obtained the written agreement of the Electoral Commissioner, declare\* the Electoral Commissioner to be responsible for the conduct of an election, or all elections conducted within a particular period of time, and, if such a declaration is made, the Electoral Commissioner is to appoint a person to be the returning officer of the local government for the election or elections.

\* Absolute majority required.

- (5) A declaration under subsection (4) has no effect if it is made after the 80th day before election day unless a declaration has already been made in respect of an election for the local government and the declaration is in respect of an additional election for the same local government.
- (6) A declaration made under subsection (4) on or before the 80th day before election day cannot be rescinded after that 80th day.

4.61. Choice of methods of conducting election

- (1) The election can be conducted as a —

*postal election* which is an election at which the method of casting votes is by posting or delivering them to an electoral officer on or before election day; or  
*voting in person* election which is an election at which the principal method of casting votes is by voting in person on election day but at which votes can also be cast in person before election day, or posted or delivered, in accordance with regulations.

(2) The local government may decide\* to conduct the election as a postal election.

\* Absolute majority required.

**Relevant Plans and Policy:** Nil

**Financial Implications:**

While the WAEC have provided an estimate, legislation requires that the WAEC charge the actual cost will be determined by the actual election. Should candidates be elected unopposed, the cost will be significantly less. If a large number of candidates nominate and the election has a high turnout, the cost will be greater than the estimate.

The estimate of the election cost will be included in the draft 2023/24 Council Budget.

**Risk Assessment:**

The reputational consequences of failing to properly conduct an election are Major for the Shire of Brookton. While Council could conduct a Voting in Person Election, staff are not experienced in conducting elections. The move to Optional Preferential voting increases the complexity of vote counting. The lack of staff experience and complex counting system has increased the risk of likelihood of issues arising with the conduct of a Voting in Person Election.

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

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

**Community & Strategic Objectives:** Nil

**Comment**

Most local governments have gravitated to using the WAEC to conduct postal elections because:

- Postal voting is seen as more convenient, and therefore more likely to engage the electorate and increase participation;
- The broader community places considerable weight on conduct and accountability in relation to an election process. The WAEC presents as impartial and therefor negates any perceptions of interference and conflict of interest by Shire staff; and
- The WAEC are experienced in delivering elections. This will be more important in 2023 with the move to the Optional Preferential Voting System.

**OFFICER'S RECOMMENDATION - 1**

***That Council declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Western Australian Electoral Commissioner to be responsible for the conduct of the ordinary election to be held on Saturday 21<sup>st</sup> October 2023.***

*(Absolute majority vote required)*

**OFFICER'S RECOMMENDATION - 2**

***That Council decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the ordinary election to be held on Saturday 21<sup>st</sup> October 2023 will be as a postal election.***

*(Absolute majority vote required)*

## 15.04.23.02 FREEDOM OF INFORMATION STATEMENT

<b>File No:</b>	COR001
<b>Date of Meeting:</b>	20 April 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Abbie Smith – Governance Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer do not have an interest in this item
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	N/A

### **Summary of Report:**

Council is to consider a revised Freedom of Information Statement.

### **Description of Proposal:**

An updated Freedom of Information Statement is included at Attachment 15.04.23.02A.

### **Background:**

The Shire of Brookton has not reviewed the Freedom of Information statement required by the Freedom of Information Act 1992 for some time.

Local Governments are required to have an information statement made available for inspection or purchase by members of the public. Some agencies have elected to publish their information statement electronically on their website. Others have elected to have both a hard copy and a copy available on their website. Another option is to have a hard copy version incorporated in the agency's annual report.

Whichever manner the agency chooses to publish its information statement in, it is required to provide a copy to the Information Commissioner.

Information statements are an important part of FOI legislation. They assist members of the public to exercise their rights under the FOI Act, by describing the information and records available, together with a summary of the responsibilities and functions carried out by each agency.

The provisions in the FOI Act concerning information statements require that subsequent republishing of the information statement occurs at intervals of not more than 12 months.

**Consultation:** Nil at this time.

### **Statutory Environment:**

Freedom of Information Act 1992.

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

Council "Policy 2.9 – Access to Administration Records" is relevant to this report.

**Financial Implications:**

There are no financial implications in regards to this matter.

**Risk Assessment:**

The Shire of Brookton is required to have published a Freedom of Information Statement. The consequence from non-compliance are minor, with a likelihood of likely.

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

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

**Community & Strategic Objectives:**

Shire of Brookton – Corporate Business Plan

16.6 Governance and compliance improvement program.

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

***That Council adopts the Freedom of Information Statement included in Attachment 15.04.23.02A.***

*(Simple majority Vote required).*

**Attachments**

Attachment 15.04.23.02A – Freedom of Information Statement.



## FREEDOM OF INFORMATION STATEMENT 2023

This Information Statement is published by the Council in accordance with the requirements of Section 96 of the Freedom of Information Act 1992 (Western Australia).

The Council is pleased to comply with the legislation and welcomes enquiries.

An updated Information Statement will be published at least every 12 months.

Date of Adoption:

## Table of Contents

<b>1. MISSION STATEMENT .....</b>	<b>3</b>
<b>2. DETAILS OF LEGISLATION ADMINISTERED.....</b>	<b>3</b>
<b>3. COUNCIL STRUCTURE.....</b>	<b>3</b>
<b>4. DETAIL OF DECISION MAKING PROCESS .....</b>	<b>3</b>
<b>4.1 Minutes .....</b>	<b>4</b>
<b>5 SHIRE OF BROOKTON SHIRE COUNCILORS .....</b>	<b>4</b>
<b>6. DELEGATIONS .....</b>	<b>6</b>
<b>7. SERVICES FOR THE COMMUNITY .....</b>	<b>6</b>
<b>8. PUBLIC PARTICIPATION .....</b>	<b>6</b>
<b>8.1 Council Meetings .....</b>	<b>6</b>
<b>8.2 Community Consultation.....</b>	<b>7</b>
<b>9. ACCESS TO DOCUMENTS .....</b>	<b>7</b>
<b>9.1 Documents Available for Inspection .....</b>	<b>7</b>
<b>10. OTHER INFORMATION REQUESTS .....</b>	<b>8</b>
<b>10.1 FOI Operations:.....</b>	<b>8</b>
<b>10.2 Freedom of Information Applications: .....</b>	<b>8</b>
<b>10.3 Freedom of Information Charges .....</b>	<b>8</b>
<b>11. ACCESS ARRANGEMENTS.....</b>	<b>9</b>
<b>12. NOTICE OF DECISION.....</b>	<b>9</b>
<b>13. REFUSAL OF ACCESS.....</b>	<b>9</b>
<b>14. ATTACHMENTS .....</b>	<b>9</b>
<b>Attachment 1 - Application for Access to Documents.....</b>	<b>10</b>
<b>Figure 1 – Shire of Brookton Organisational Structure at February 2023..</b>	<b>12</b>



## **1. MISSION STATEMENT**

The Shire of Brookton operates in a relatively stable environment in which the expectations and requirements of the community and government, as well as environmental and economic factors impact on its activities and overall performance.

Council is committed to improve the quality of life of the residents of the Shire of Brookton through services based on the principles of quality, equity, value and responsiveness and to ensure operations of the Shire are conducted in a cost efficient and effective manner as not to unfairly impose upon its ratepayers and residents.

The objectives of Council are to ensure that the Shire of Brookton is a progressive, diverse and caring community, with access to modern services and infrastructure, in a unique part of the world.

By these means, the community confidence in the Shire as an efficient provider of services and an effective manager of its resources will be gained.

## **2. DETAILS OF LEGISLATION ADMINISTERED**

Including, yet not limited to:

- Local Government Act 1995;
- Freedom of Information Act 1992;
- Dog Act 1976;
- Planning and Development Act 2005; and
- all other legislation relevant to Local Government functions

## **3. COUNCIL STRUCTURE**

The Shire of Brookton consists of seven (7) Councillors including the Shire President.

Local Government Elections are held in October of every second year. Councillors are elected for a four year term with three members retiring at each election. Extraordinary elections are held to fill any vacancies which may have occurred during the year.

The President of the Council is elected by the Councillors at the first meeting following each ordinary election.

Council is the decision making body of all policy matters. The Chief Executive Officer reports to Council and the present Shire organisational structure is shown in Figure 1 (attached).

## **4. DETAIL OF DECISION MAKING PROCESS**

Ordinary meetings of full Council are generally held on the third Thursday of each month with exception that no meeting is held in January.

Council Meetings normally commence at 6:00pm and the date and time of the meeting are advertised locally. Members of the public are welcome to attend, and Public Question Time is an early item of business.

The main business of the meeting is to consider and make decisions.

Correspondence and applications on any matters to be considered by Council should be received at the Council office at least two weeks prior to the week of the Council meeting if they are to be guaranteed of being dealt with at this meeting.

#### 4.1 Minutes

Minutes of Full Council are placed on the Shire of Brookton website within 14 days after Ordinary Council Meeting.

### 5 SHIRE OF BROOKTON SHIRE COUNCILORS

Councillor Katrina Crute	Shire President	Term expires October 2025
Councillor Neil Walker	Deputy Shire President	Term expires October 2023
Councillor Chris Hartl		Term expires October 2023
Councillor Tamara Lilly		Term expires October 2023
Council Gail Macnab		Term expires October 2023
Councillor Charlene Hayden		Term expires October 2025
Councillor Harold Bell		Term expires October 2025

Council has appointed the following as members of Committees of Council and as delegates of Council to the respective committee or organisation as included in the following table:

Type	Committee/Service	Councillor	Other/External
<i>Internal Committees of Councillors</i>	Audit & Risk Committee	Cr Crute Cr Walker Cr Bell	1. E Pech 2. Vacant
	Employment Committee	Cr Crute Cr Walker Cr Bell Cr Hartl	
	Bushfire Advisory Committee	Cr Crute Cr Lilly	1. Community Emergency Services Manager- J Carrall 2. M Hall 3. T Eva 4. T Bassett 5. B Walters 6. T Evans 7. W Wilkinson 8. S Atkins 9. Fire Control Officers
	Local Emergency Management Committee	Cr Crute Cr Lilly	1. WAPOL 2. Dept. Communities 3. Brookton CBFCO 4. Brookton District High School 5. St Johns Ambulance 6. Dept. Fire & Emergency Services 7. Baptist Care 8. DPIRD 9. RoadWise WALGA 10. Silverchain 11. Brookton VRFS Captain

Type	Committee/Service	Councillor	Other Representation
<i>Council Advisory Groups</i>	Community Enterprise Advisory Reference Group	Cr Crute Cr Hartl Cr Bell Cr Hayden	6x Community Reps 1. M Nelson 2. D Keatley 3. R Pech-Eva
	Business and Economic Advisory Reference Group	Cr Crute Cr Walker Cr Lilly Cr Macnab	Businesses to nominate their own representation: 1. ARH 2. BALCO 3. BaptistCare 4. Bendigo Bank 5. BBRA 6. CBH 7. Seabrook Aboriginal Corp
	Brookton Recreation Advisory Group	Cr Hartl Cr Hayden	1. Playgroup 2. Auskick Centre 3. Brookton Cricket Club 4. Seabrook Cricket Club 5. Brookton Ladies Netball Club 6. Brookton Tennis Club 7. Brookton-Pingelly Football Club 8. Brookton Women's Hockey Club 9. Gym user representation 10. Community representation
	Brookton Natural Resource Management Group	Cr Lilly Cr Hayden	1. UWA Representation 2. DPIRD Representation 3. Brookton District High School Representation 4. Seabrook Corporation Representation 5. Community Representation
Type	Committee/Service	Councillor	Proxy
<i>External Committees of Councillors</i>	WALGA Central Country Zone	Cr Crute Cr Walker	Cr Lilly CEO
	WALGA AGM (Voting)	Cr Crute Cr Walker	CEO
	Main Roads WA Wheatbelt South Regional Road Group & Hotham-Dale Subgroup	Cr Crute	Cr Lilly
	Brookton District School Board	Cr Lilly	N/A
	Yenyenning Lakes Management Group	Cr Macnab	N/A
	Regional Joint Development Assessment Panel (JDAP)	Cr Lilly Cr Walker	Cr Macnab Cr Bell

## 6. DELEGATIONS

The Chief Executive Officer has the delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in Council's Delegation Register and are reviewed by Council annually. The Chief Executive Officer has the power under the Local Government Act 1995 to sub-delegate these Authorities.

In keeping with the legislative requirements:

- to determine policies to be applied by the Council in exercising its discretionary powers;
- to determine the type, range and scope of projects to be undertaken by the Council; and
- to develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of the Council

The Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the allocation of resources to works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

## 7. SERVICES FOR THE COMMUNITY

Full Council makes decisions on policy issues relating to services that are provided for members of the public.

These services currently include, but one not limited to:

Roads/Footpaths/Kerbing	Traffic Control Devices	Stormwater Drainage
Hire of Facilities & Equipment	Aquatic Centre	Street Lighting
Parks and Reserves	Community Information	Town Planning
Street Tree Planting	Council Property	Occupational Health and
Community Resource Centre	Management	Safety
Public Toilets	Waste & Recycling	Public Library
Aged Accommodation	Strategic Planning	Noxious Weed Controls
Dog /Cat Control	Cemetery	Gymnasium
Environmental Health Matters	Housing	Citizenship Ceremonies
	Statutory Building Control	

## 8. PUBLIC PARTICIPATION

### 8.1 Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before Council.

These are:

1. Deputations - With the permission of the Presiding Officer or President, a member of the public can address a Committee or Council personally or on behalf of a group of residents for a period of time determined by the Committee and/or Council on any issue relevant to Council;
2. Presentation to Council with prior notification, approval and arrangement with Council, a member of the public can address Council on any issue relevant to Council;
3. Petitions - Written petitions can be addressed to the Council on any issue within the Council's jurisdiction;
4. Written Requests - A member of the public can write to the Council on any Council policy, activity or service; and

5. Elected Members - Member of the Public can contact their Elected Members of Council, to discuss any issue relevant to Council.

Council allocates at least 15 minutes at each Council Meeting for electors and members of the public to ask questions of Council without the need for prior notice or reservation. The time allocated to public questions is scheduled soon after the start of each Council Meeting.

## 8.2 Community Consultation

The Council consults with local residents on particular issues that affect their neighbourhood as per the following examples:

1. Electors are invited to attend the annual general meeting of electors to discuss any specific issues over a large range of topics. All residents may attend, but only electors on the Council Electoral roll, are eligible to vote
2. Working Party/Sub-Committee - Local residents are invited to work with Members of Council and staff, to develop strategies to address various matters as they may arise.

## 9. ACCESS TO DOCUMENTS

### 9.1 Documents Available for Inspection

The following documents are available for public inspection at the Council Office or on the Shire of Brookton website free of charge.

Members of the public may purchase printed copies of these documents and the charges are shown below:

Document	Fee
Council Agenda	at the set photocopying rate
Council Minutes	at the set photocopying rate
Policy Manual	at the set photocopying rate
Council Budget	at the set photocopying rate
Council Annual Financial Statements	at the set photocopying rate
Council Local Laws	at the set photocopying rate
Community Strategic Plan	at the set photocopying rate
Corporate Business Plan	at the set photocopying rate
Long Term Financial Plan	at the set photocopying rate
Workforce Plan	at the set photocopying rate
Asset Management Plans	at the set photocopying rate
Rate Book	\$92.25
Delegation Register	at the set photocopying rate
Building Plans	at the set photocopying rate
Local Planning Scheme No. 4 - Amendment Proposals and Structure Plans.	\$2770 (Basic)

## 10. OTHER INFORMATION REQUESTS

### 10.1 FOI Operations:

It is the aim of the agency to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the FOI process.

If information is not routinely available, *the Freedom of Information Act 1992* provides the right to apply for documents held by the agency and to enable the public to ensure that personal information in the document is accurate, complete, up to date and not misleading.

### 10.2 Freedom of Information Applications:

Access applications have to:

- be in writing,
- give enough information so that the documentation requested can be identified;
- give an Australian address to which notices can be sent; and
- be lodged at the agency with any application fee payable.

Applications and enquiries should be addressed to the Freedom of Information Coordinator:-

**Postal Address:**

Shire of Brookton  
PO Box 42  
BROOKTON WA 6306

**In Person:**

Shire of Brookton Administration Building  
14 White Street  
BROOKTON WA 6306

An application will be acknowledged in writing and the applicant will be notified of the decision within 45 (calendar) days.

### 10.3 Freedom of Information Charges

A scale of fees and charges are set under the Freedom of Information Regulations 1993. Apart from the application fee for non – personal information all charges are discretionary. The charges are as follows:-

1.	<u>Type of Fee</u>	
	Personal information about the applicant	No Fee
	Application fee (for non-personal information)	\$30
2.	<u>Type of Charge</u>	
	Charge for time dealing with application (per hour, or pro rata)time	\$30
	supervised by staff (per hour, or pro rata)	\$30
	Photocopying staff time (per hour, or pro rata)	\$30
	Per photocopy (Black & White)	0.20
	Transcribing from tape, film or computer (per hour, or pro rata)	\$30
	Duplicating a tape, film or computer information	Actual Cost
	Delivery, packaging and postage	Actual Cost
3.	<u>Deposits</u>	
	Advance deposit may be required of the estimated charges	25%
	Further advance deposit may be required to meet the charges for dealing with the application.	75%



For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the Charge is reduced by 25%.

## **11. ACCESS ARRANGEMENTS**

Access to documents can be granted by way of inspection of a document, a copy of a computer disk or USB drive.

## **12. NOTICE OF DECISION**

As soon as possible, but in any case within 45 days, the applicant will be provided with a notice of decision which will include details such as –

- the date the decision was made;
- the name and designation of the officer who made the decision;
- if the document is an exempt document the reasons for classifying the matter exempt or the fact that access is given to an edited document;
- information on the right to review and the procedures to be followed to exercise those rights.

## **13. REFUSAL OF ACCESS**

Applicants who are dissatisfied with a decision of the agency are entitled to ask for an internal review by the agency. Applications should be made in writing within 30 days of receiving the notice of decision.

Applicants will be notified of the outcome of the review within 15 days.

If the applicant disagrees with the result the applicant can apply to the Information Commissioner for an external review, and details would be advised to applicants when the internal review is issued.

## **14. ATTACHMENTS**

Attachment 1 - Application for Access to Documents

Figure 1 – Shire of Brookton Organisational Structure at February 2023



## Freedom Of Information Application

PO Box 42 Brookton WA 6306

Phone: 08 9642 1106

Email: mail@brookton.wa.gov.au

### APPLICATION FOR ACCESS TO DOCUMENTS (Under Freedom of Information Act 1992, S.12)

DETAILS OF APPLICATION
Surname:
Given name(s):
Australian Postal Address:
Postcode:
Telephone Number:
If application is on behalf of an organization:
Name of Organisation/Business:
Type of Request (Please Tick Appropriate Box)
<input type="checkbox"/> Personal Information relating to the application <input type="checkbox"/> Non-Personal Documents
DOCUMENTS DETAILS
I am applying for access to documents(s) concerning (Please be as specific as possible)
FORM OF ACCESS (Please Tick Appropriate Box)
I wish to inspect the document(s)
<input type="checkbox"/> Yes <input type="checkbox"/> No
I require a copy of the document(s)
<input type="checkbox"/> Yes <input type="checkbox"/> No
I require access in another form.
<input type="checkbox"/> Yes <input type="checkbox"/> No
(Specify):



Attached is a cheque/cash to the amount of \$\_\_\_\_\_ to cover the application fee. I understand that before I obtain access to documents, I may be required to pay processing charges in respect of this application and that I will be supplied with a statement of charges if appropriate.

In certain cases, a reduction in fees and charges may apply – See Freedom of Information Procedures and Access Arrangements Form. If you consider you are entitled to a reduction submit a request with copies of documents, which support your application for a fee reduction.

For more information, please visit the Office of the Information Commission website.

I am requesting a reduction in fees and charges    Yes ☐                      No ☐

**Note**

Your completed application form can be lodged;

By Post    FOI, Shire of Brookton – PO Box 42 Brookton WA 6306

In person    Shire of Brookton, 14 White Street Brookton, 6306

By email    mail@brookton.wa.gov.au

Application Forms can be obtained via the Shire Website, [www.brookton.wa.gov.au](http://www.brookton.wa.gov.au) or from the Shire Administration Office.

APPLICANTS SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

---

**(Office Use Only)**

FOI Reference Number:

Received on: \_\_\_\_\_ Deadline for response \_\_\_\_\_

Acknowledgement sent on: \_\_\_\_\_

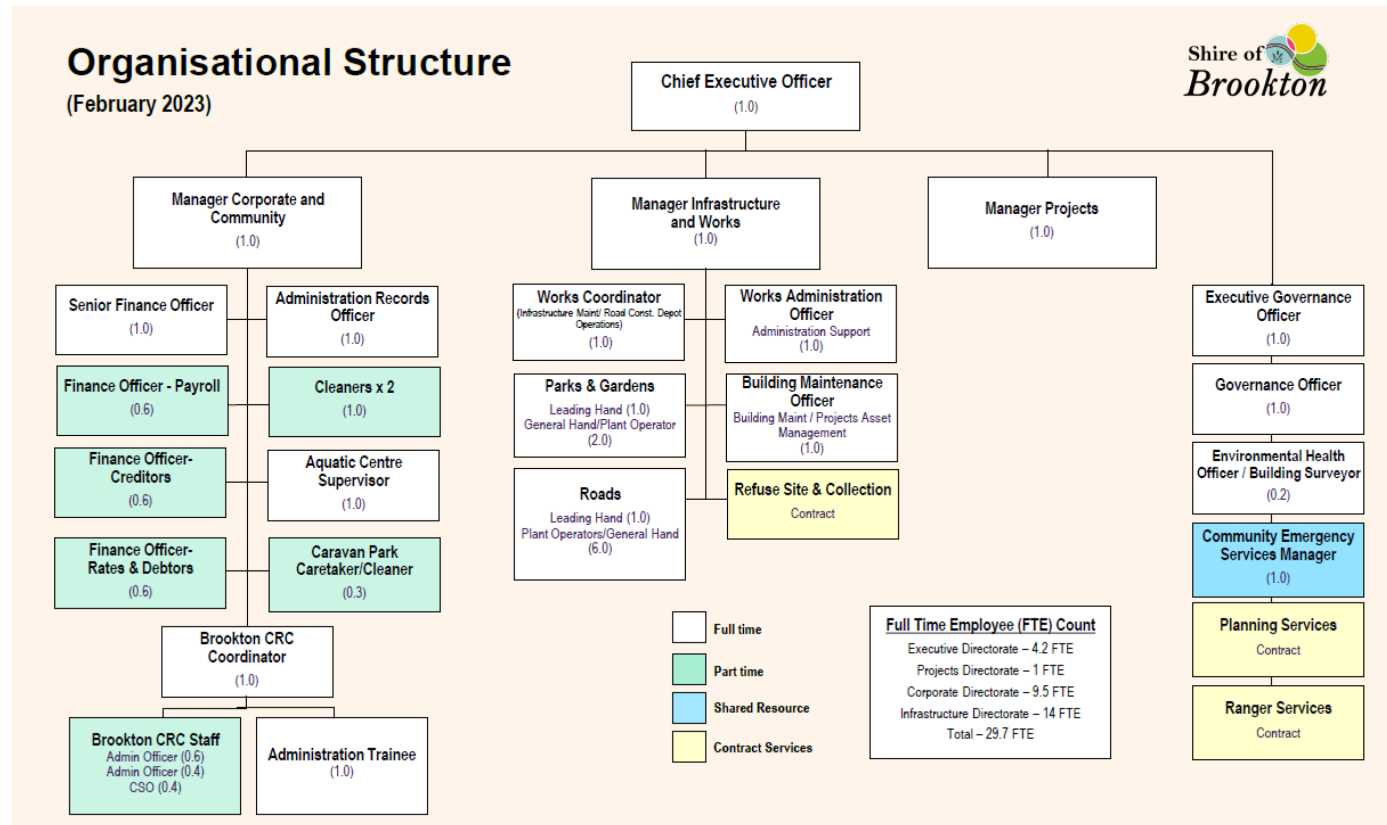
Proof of Identity (if applicable)

Type \_\_\_\_\_ Sighted \_\_\_\_\_

Figure 1 – Shire of Brookton Organisational Structure at February 2023

## Organisational Structure

The Shire manages its responsibilities and services through the organisational structure illustrated below:



**15.04.23.03 SUPERANNUATION CONTRIBUTION POLICY**

<b>File No:</b>	GOV031A
<b>Date of Meeting:</b>	13 <sup>th</sup> April 2023
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author/s:</b>	Gary Sherry – Chief Executive Officer
<b>Authorising Officer:</b>	Gary Sherry – Chief Executive Officer
<b>Declaration of Interest:</b>	The author and authorising officer have a Direct Financial Interest in this matter being that he is an employee who is eligible to receive a superannuation contribution as part of his employment.
<b>Voting Requirements:</b>	Simple Majority
<b>Previous Report:</b>	N/A

**Summary of Report:**

Council is to consider a draft policy to guide future Shire contribution to employees superannuation.

**Description of Proposal:**

Council does not currently have a policy on payments of employee superannuation.

The Shire of Brookton currently pays superannuation to staff on the following basis:

1. The compulsory Superannuation Guarantee Charge (SGC). This is currently set at 10.5% of the employee's wage/salary;
2. An additional contribution of 5% that matches any contribution of an employee; and
3. has differing individual contractual arrangements with some staff. If Council wishes to change these arrangements this will need to be negotiated with these employees.

Therefore for most staff, Council could currently pay up to 15.5% of an employee's wage in superannuation.

In July 2023 the SGC rate of contribution will rise from 10.5% to 11%. Under current procedures Council could then pay up to 16% of an employee's wage in superannuation.

Staff currently believe that the benefit to employees of the contributory superannuation would have diminishing returns from any increases. Council are likely to receive more benefit from investing in alternative measures.

A draft policy is included at attachment 15.04.23.03A.

The Officer's Recommendation seeks to cap the Council's total superannuation contribution at 15.5% and not increase the total contribution with the future increases of the SGC.

**Background**

The SGC contributions are currently set at 10.5%. Through to 1 July 2025, SG contributions will increase progressively from 9.5% to 12%.

<b>Period</b>	<b>SGC Rate</b>
1 July 2002 – 30 June 2013	9.00%
1 July 2013 – 30 June 2014	9.25%
1 July 2014 – 30 June 2021	9.50%

Period	SGC Rate
1 July 2021 – 30 June 2022	10.00%
1 July 2022 – 30 June 2023	10.50%
1 July 2023 – 30 June 2024	11.00%
1 July 2024 – 30 June 2025	11.50%
1 July 2025 – 30 June 2026 and onwards	12.00%

**Consultation:** Nil

**Statutory Environment:**

Superannuation Guarantee (Administration) Act 1992

**Relevant Plans and Policy:**

With adoption by Council, the draft policy will be included in Council's Policy Manual.

**Financial Implications:**

The draft policy seeks to contain employee superannuation contributions at current levels.

**Risk Assessment:**

This lack of a defined policy relating to employment conditions has a likely likelihood of a dispute arising with an employee in the future. The consequences of such a dispute will be moderate.

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

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

**Community & Strategic Objectives:** Nil

**Comment:** Nil

**OFFICER'S RECOMMENDATION**

*That Council adopt the draft policy 2.50 Superannuation Contributions included at attachment 15.04.23.03A.*

**Attachments**

Attachment 15.04.23.03A – Draft policy 2.50 Superannuation Contributions

<b>2.50</b>	<b>Superannuation Contributions</b>
-------------	-------------------------------------

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

**Objective:**

The purpose of this policy is to ensure that staff have the opportunity to access health and wellbeing initiatives and choices in the workplace.

**Policy:**

## 1. Application

This Policy applies to all employees whether the full-time, part-time or casual.

## 2. Superannuation Benefit

Employees will have freedom of choice over the complying fund that their Superannuation Guarantee Charge (SGC) are paid into.

The superannuation default fund shall be the Aware Super fund.

Employees may elect to contribute additional superannuation, either as a deduction (after tax) or as salary sacrifice (before tax).

The Shire will match the additional employee contribution to a maximum of 15.5% of an employee's salary. This total contribution will include the SGC component, that is – SGC component plus any matching component will not exceed 15.5%.

It should be noted that as the SGC component increases, the threshold for maximum matching contribution by the Shire will decrease.

Employees can voluntarily contribute more than the threshold but will not receive any additional contribution from the Shire.

The additional contribution and the voluntary contribution can be deposited in to the employee's fund of choice.

## 3. Variation to This Policy

This policy may be cancelled or varied from time to time. All employees will be notified of any variation to this policy.

<b>16.04.23</b>	<b>ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN</b>
-----------------	--

Nil

<b>17.04.23</b>	<b>NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING</b>
-----------------	---

Nil at this time.

<b>18.04.23</b>	<b>CONFIDENTIAL REPORTS</b>
-----------------	-----------------------------

<b>19.04.23</b>	<b>NEXT MEETING &amp; CLOSURE</b>
-----------------	-----------------------------------

The next Ordinary meeting of the Council will be held on Thursday 18<sup>th</sup> May 2023 commencing at 6.00 pm.