



AGENDA

Ordinary Meeting of Council

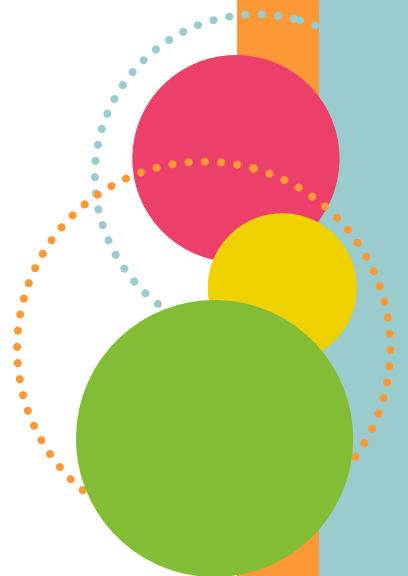
To be held on:

Thursday 20 March 2025 at 6:00pm

Shire of Brookton Council Chamber

14 White Street, Brookton

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





NOTICE OF MEETING

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 20th March 2025 in the Council Chambers at the Shire Administration Centre commencing at 6.00 pm.

The business to be transacted is shown in the agenda.

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

Gary Sherry
CHIEF EXECUTIVE OFFICER
14 March 2025

DISCLAIMER

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

Living Values

Collaborate

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

I will

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

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

I will

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

Learn

Integrity

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

I will

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

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

I will

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

Resilient

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1.03.25 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

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

Recording of proceedings

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

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

2.03.25 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

Cr KL Crute	President
Cr T D de Lange	Deputy President
Cr HA Bell	
Cr B Copping	
Cr L McCabe	
Cr R Wallis	

Staff (Non-Voting)

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

Apologies

Nil at this time.

Leave of Absence

Nil.

Members of the Public

Nil at this time.

3.03.25 USE OF COMMON SEAL

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

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

4.03.25 DELEGATED AUTHORITY – ACTIONS PERFORMED

The Table below details the actions of Council performed under delegated authority.

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

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
14-24/25	186 Great Southern Highway	Dwelling – New Build	05/03/2025

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

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

5.03.25 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

6.03.25 PUBLIC QUESTION TIME

6.03.25.01 COSTINGS OF MEMORIAL HALL REFURBISHMENT

Ms Sharon Williams submitted the following question through an online submission form.
Could I know please how much of the restoration of the Brookton Town Hall has been completed and how much is still to be done? If there is still more to be done - when will it be completed?

Ms Williams was provided with a written response that included the following:

At the November 2022 Ordinary Council Meeting, Council approved individual conservation projects for the Memorial Hall, which include, but are not limited to:

- Replacement of the roof, gutters and asbestos eaves on Memorial Hall and repair ceiling immediately (Stage 1).
- Improvement of the Hall drainage to protect the buildings (Stage 2).
- Repairing structural issues relating to foundations and brickwork (Stage 2).
- Renovation of the existing toilets.
- Upgrading the Hall kitchen.
- Improving the landscaping of the Hall.

These projects are being completed progressively over several years. At the June 2023 Ordinary Council Meeting, the tender for the roof replacement was endorsed, and Stage 1 replacement of the roof project completed in the 2023/24 financial year.

Stage 2 is budgeted in the 2024/25 financial year. Stage 2 includes improvement of the Memorial Hall drainage to protect the buildings and repairing structural issues relating to foundations and brickwork. The Shire of Brookton are currently finalising the quantity survey for the project costs. Once this is complete, the Shire expects to go out to tender for these works.

The proposed relocation of Brookton Community Resource Centre to the Agriculture and Lessor Hall has the potential to attract significant grant funding of up to 50% of eligible project costs, with a minimum project funding amount of \$500,000 through the Growing Regions Program.

If the Shire of Brookton's Growing Regions Program funding application is successful, this will include the upgrade the Memorial Hall kitchen, renovate the existing bathrooms and possibly the Stage 2 works within the Memorial Hall precinct.

The Shire is currently unable to assess the final potential savings of the Memorial Hall renovations until the Growing Regions Program funding guidelines are released to confirm eligibility. It is expected that the grant application will open in late June 2025, which may potentially delay Stage 2 works.

7.03.25	APPLICATIONS FOR LEAVE OF ABSENCE
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Nil at this time.

8.03.25	PETITIONS/DEPUTATIONS/PRESENTATIONS
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Nil at this time.

9.03.25	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS
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9.03.25.01	ORDINARY MEETING OF COUNCIL – 20 FEBRUARY 2025
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That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 20th February 2025, be confirmed as a true and correct record of the proceedings.

9.03.25.02	AUDIT AND RISK COMMITTEE MEETING – 12 MARCH 2025
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That The minutes of the Audit and risk Committee Meeting held in the Shire of Brookton Council Chambers, on 12th March 2025, be received.

10.03.25	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION
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Nil at this time.

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

Disclosure of Financial & Proximity Interests

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

Disclosure of Interest Affecting Impartiality

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

12.03.25.01 REQUEST FOR FOUR (4) DOGS – LOT 292 (HN. 80) JOSE STREET BROOKTON

File No:	A351
Date of Meeting:	20 March 2025
Location/Address:	80 Jose Street Brookton
Name of Applicant:	Mrs Lynda Whillier
Name of Owner:	Shire of Brookton
Author/s:	Jennie Mason – Governance Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The authors do not have an interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

Council is to consider an application received by Mrs Lynda Whillier of 80 Jose Street Brookton to keep 4 dogs at the premises.

Description of Proposal:

Mrs Whillier's application seeks approval for the keeping at 80 Jose Street of four dogs, 1 x male corgi, 1 x female kelpie, 1 x male blue healer and 1 x female maltese X. Mrs Whillier's application is included at Attachment 12.03.25.01A.

The details of Mrs Whillier's dogs are:

Name	Male/ Female	Breed	Age Years	Registration	Microchip #
Tigger	Male	Corgi	2yr 9 months	2500028	972274001461232
Rosie	Female	Kelpie	14yrs	2500017	941000018385672
Max	Male	Blue Healer	6yrs	2500018	953010003841702
Mia	Female	Maltese x	6yrs	2500019	941000024093759

Council's contract Ranger completed an inspection of Mrs Whillier's property on 19 February 2025. The Ranger did not identify any containment concerns. The Ranger's report is included at Attachment 12.03.25.01B.

Background:

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

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

Consultation:

There has been consultation between Council's contract Ranger and neighbouring resident's properties. The Shire invited comments on this Application from neighbours for 14 days.

1 comment was provided to the Shire. This is included in Attachment 12.03.25.01C The Shire has not had any complaints about Mrs Whillier's dogs.

Statutory Environment:

Dog Act 1976

26. Limitation as to numbers

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

Shire of Brookton Dog Local Law 2001 (Consolidated)

3.2 Limitation on the number of dogs

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

Relevant Plans and Policy:

There are no plans or policies applicable to this matter.

Financial Implications:

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

Risk Assessment:

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

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

Comment: Nil

OFFICER'S RECOMMENDATION

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

No.	Name	Male/Female	Breed	Microchip #
2500028	Tigger	Male	Corgi	972274001461232
2500017	Rosie	Female	Kelpie	941000018385672
2500018	Max	Male	Blue Healer	953010003841702
2500019	Mia	Female	Maltese X	941000024093759

to be kept at 80 Jose Street Brookton conditional upon:

- 1. the owner maintaining full registration (inclusive of microchipping and vaccination) of all three dogs; and*
- 2. the dogs being consistently restrained in an enclosed yard, as required by the legislation; and*
- 3. this approval only extending to the specific dogs approved by Council and does not permit any new dogs.*

(Simple majority vote required)

Attachments

Attachment 12.03.25.01A – Application Form – Mrs Lynda Whillier.

Attachment 12.03.25.01B – Ranger House/Property Inspection Report & Photo's.

Attachment 12.03.25.01C – Comment from Neighbouring Property.



APPLICATION TO KEEP MORE THAN 2 DOGS OVER THE AGE OF 3 MONTHS

Dog Act 1976

OWNER'S DETAILS	
FULL NAME:	LYNDA WHILLIER
RESIDENTIAL ADDRESS:	80 JOSE ST Brookton
MOBILE:	[REDACTED]
EMAIL:	[REDACTED]
ADDRESS OF PREMISES AT WHICH DOGS ARE TO BE KEPT (if different from above):	

DETAILS OF ADDITIONAL DOGS PROPOSED TO BE KEPT AT THE PREMISES							
Dog	Breed (including mixed)	Gender M/F	Sterilised Y/N	Colour	Age At the date of this application	Microchip Number	Dog's Name
1	Corgi	Male	No	Tan & white	2yrs 9 months	97227400146-1232	Tigger
2	KELPIE	F	Y	Brown & Tan	14yrs	94100018385672	Rosie
3	BLUE HEELER	M	Y	Blue & Grey	6yrs	953010003841702	MAX
4	MALTESE	F	Y	Tri Colour	6yrs	94100024093759	Nia

Notes

- Under the Shire of Brookton Local Law 2001, 1 or 2 registered dogs over the age of 3 months, and any pups of that dog or those dogs under the age of 3 months, may be kept at any premises.
- Pups under the age of 3 months that are the offspring of a dog covered by exemption may be kept until they reach the age of 3 months.
- All adult dogs kept at the premises must be microchipped and registered with the Shire of Brookton.

DECLARATION

I declare that the premises listed above are suitable for the number of dogs proposed to be kept there, that an adequate fence is in place to confine the dogs to the property, and that I will make all reasonable endeavours to ensure that the dogs do not cause a nuisance.

SIGNATURE OWNER [Signature] DATE: 28/1/25

I _____

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

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

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

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

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

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

Signed: _____
(Applicants Signature)

Date: _____

Signed: [Signature]
(Witness Signature)

Date: 29/1/25

OFFICE USE ONLY

FEE PAYABLE: \$124.00 PAYMENT DATE: 29-1-25 RECEIPT No: 48178

APPROVED YES / NO (COUNCIL DECISION ATTACHED)

DATE: _____

CONDITIONS (IF APPLICABLE) _____

IF NOT APPROVED, PROVIDE REASON (S): _____

TITLE OF AUTHORISED PERSON MAKING THIS DECISION: _____

NAME OF AUTHORISED PERSON _____

SIGNATURE OF AUTHORISED PERSON: _____

APPLICANT ADVISED (DATE): _____

MULTIPLE DOG PROPERTY INSPECTION

Section A:

ICS Number:	
Due Date for Compliance:	
Date/ Time of Inspection:	Date: 19/02/2025 Time: 1245hrs
Allowed Access to Property:	Yes ☒ No ☐ If no, why?
Rangers Completing Inspection:	1) Keith Squibb
	2)

Section B: Owner Details

Registered Owner Name:	Lynda Whillier
Address of Inspection:	80 Jose Street Brookton
Telephone Number:	

Section C: Details of Dog/s

Dog Name:	Rosie
Breed / Colour:	Brown/Tan Kelpie
Sex:	Female
Dog Registered:	Yes ☒ No ☐
Council Registered:	Brookton
Dog Sterilised:	Yes ☐ No ☒
Microchip #:	941000018385672
Council Tag #:	2500017

Section C: Details of Dog/s

Dog Name:	Max
Breed / Colour:	Blue/Grey Blue Heeler
Sex:	Male
Dog Registered:	Yes ☒ No ☐
Council Registered:	Brookton
Dog Sterilised:	Yes ☐ No ☒
Microchip #:	953010003841702
Council Tag #:	2500018

This inspection must be completed for all Multiple Dog Application Inspections

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Section C: Details of Dog/s	
Dog Name:	Mia
Breed / Colour:	Tri Colour Maltese X
Sex:	Female
Dog Registered:	Yes ☒ No ☐
Council Registered:	Brookton
Dog Sterilised:	Yes ☒ No ☐
Microchip #:	941000024093759
Council Tag #:	2500019

Section C: Details of Dog/s	
Dog Name:	Tigger
Breed / Colour:	Tan/White Corgi
Sex:	Male
Dog Registered:	Yes ☒ No ☐
Council Registered:	Brookton
Dog Sterilised:	Yes ☐ No ☒
Microchip #:	972274001461232
Council Tag #:	2500028

Section E: Fencing Inspection

Note: The fence must be a solid type of material, so no body parts of a child under the age of 7yo can go through, over or under the fence material.

Recommended Height – Minimum 6ft or 1.8m

Gates		Notes
Self-Locking Gates:	Yes ☐ No ☒	
Self-Closing Gates:	Yes ☐ No ☒	
Secure/ Sturdy Gates:	Yes ☒ No ☐	
Gate Heights:	RHS - 1.0 (Metres) LHS - 1.0 (Metres)	
Gates – Passed/ Failed	Passed ☒ Failed ☐	
Fences		
Rear height:	1.0m	
LHS Height:	1.0m	
RHS Height:	1.0m	
Front height:	1.0m	
Dog Adequately Confined:	Yes ☒ No ☐	
Fences Passed/ Failed	Passed ☒ Failed ☐	

Section F: House/ Yard Details

Back Yard:	Large ☒ Medium ☐ Small ☐ Nil ☐
Dog Contained to Yard/ House:	Yard ☒ House ☐
Unit/ Apartment:	Unit ☐ Apartment ☐
Containment Problems:	Yes ☐ No ☒
Detail Problems:	nil

This inspection must be completed for all Multiple Dog Application Inspections

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Section G: Ranger Actions		
		Attached
Dog Registration Confirmed:	Yes ☒ No ☐	
Updated details with Microchip Company:	Yes ☒ No ☐	
Photograph of Dog:	Yes ☐ No ☒	Yes ☐ No ☒
Photographs of Fences/ Gates:	Yes ☒ No ☐	Yes ☒ No ☐
Application Fee Paid (If applicable)	Yes ☐ No ☐ N/A ☒	

Section H: Inspection Outcome/ Follow Up	
Inspection Passed/ Failed:	Pass ☒ Fail ☐
Follow up Inspection required:	Yes ☐ No ☒
Follow-up Inspection required for:	Fences ☐ Gates ☐ Collar ☐ Muzzle ☐ Signs ☐ Refused Access ☐ Other ☐ (Detail Other) –
Date of Follow-up Inspection:	n/a

Section J: Inspecting Ranger Sign Off	
Attending Ranger 1:	Keith Squibb
Signed:	
Attending Ranger 2:	
Signed:	
Ranger Recommendations:	<i>Property is more than adequate in size for the 4 dogs taking in breed, size and age. Recommend grant Permit</i>
Date:	21/2/25

This inspection must be completed for all Multiple Dog Application Inspections
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This inspection must be completed for all Multiple Dog Application Inspections
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This inspection must be completed for all Multiple Dog Application Inspections
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This inspection must be completed for all Multiple Dog Application Inspections
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This inspection must be completed for all Multiple Dog Application Inspections
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Thank you for the opportunity to comment on the application currently with the Shire to keep multiple dogs at 80 Jose St, we strongly object to this application, we don't just object to this property having 4 dogs, we object to any property exceeding the maximum number of allowed dogs anywhere in the Shire of Brookton.

It is our understanding that they already have permission to keep 3 dogs, which we believe is the maximum number allowed within the townsite of Brookton. Whilst this property isn't a small residential property, it does have a small yard, with the rest of the property used for horses.

It is our understanding that this property regularly has 4 dogs and now wants to formalise that, after the fact, which respectfully places council in a position of making a decision that has potential to be an emotional one, after all these are someone's pets.

Once permission is granted it is the neighbours that have to police living alongside multiple dogs at one property, neighbours have to complain about neighbours when the barking is continual and disruptive, this is not conducive to good relationships and usually results in neighbours having "to put up with" nuisance dogs rather than report them.

We strongly encourage council to reject the application for 4 dogs at this property, in fact any property that exceeds its current local law limits within the Shire of Brookton.

Regards,

Phillip & Katrina Crute

13.03.25 COMMUNITY SERVICES REPORTS

Nil.

14.03.25 CORPORATE SERVICES REPORTS**14.03.25.01 2024 COMPLIANCE AUDIT REPORT (CAR)**

File No:	GOV026
Date of Meeting:	20 March 2025
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	Shire of Brookton
Author/s:	Deanne Sweeney – Manger Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple
Previous Report:	Nil

Summary of Item:

The Audit and Risk Committee considered the annual Shire of Brookton Compliance Audit Return for the period 1st January 2024 to 31st December 2024 and made a recommendation to Council.

Description of Proposal:

The draft Compliance Audit Return 2024 is included at Attachment 14.03.25.01A.

The Shire of Brookton 2024 CAR includes the following matters of non-compliance:

No	Legislative Reference	Question	Answer	Response	Comment
Disposal of Property					
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	No	Non-compliant under the Local Government Act 1995 Section 3.58 Disposing of property & Local Government (Functions & General) Regulations 1996 –Section 30 Disposition of Property disposal of PTR4 SV18513 Skid Steer	Discussed at the March 24 CBF with Elected Members and provided information to staff
Elections					
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local	No	No gifts were received. The Electoral Gift Register will be placed on the website	The Register will be placed on the website.

		Government (Elections) Regulations 1997?			
Optional Questions					
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	No	The Shire will develop a compliant policy	Council's current policy talks about expenses and other more operational items. This policy is required to encourage Elected Members to continue professional development as Councillors. The CEO will provide examples to a future CBF, prior to adoption by Council.

Background:

The Compliance Audit Return (CAR) is a Department of Local Government, Sport, and Cultural Industries (DLGSCI) prepared check list of some of the statutory requirements for Local Governments were required to comply with in the twelve months to 31st December 2024.

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

The Statutory Compliance Audit Return is to be:

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

After the Compliance Audit Return has been presented to Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Executive Director, Department of Local Government, Sport, and Cultural Industries, by 31st March 2025.

The 2024 CAR focuses on the following areas of compliance:

1. Commercial Enterprises by Local Governments
2. Delegation of Power/Duty
3. Disclosure of Interest
4. Disposal of Property
5. Elections
6. Finance
7. Integrated Planning and Reporting
8. Local Government Employees

9. Official Conduct
10. Optional questions
11. Tenders for Providing Goods and Services

Consultation:

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

Statutory Environment:

The Council is obliged to complete and submit the Brookton Compliance Audit Return 2023 in accordance with the Local Government Act 1995 and the Local Government (Audit) Regulations 1996.

- Section 7.13(1)(i) of the Local Government Act, 1995 requires local governments to carry out, in the prescribed manner and in a form approved by the Minister an audit of compliance with statutory requirements prescribed in the Local Government (Audit) Regulations, 1996.
- Regulation 13 of the Local Government (Audit) Regulations, 1996 details the statutory requirements that must be addressed within the compliance audit.
- Regulation 14 of the Local Government (Audit) Regulations, 1996 specifies the requirement to undertake a compliance audit for the annual period 1 January to 31 December and the process by which the audit return is to be considered by Council.
- Regulation 15 of the Local Government (Audit) Regulations 1996 details the actions to be taken to certify the audit return and to submit the return by 31 March following the period to which the return relates.

Relevant Plans and Policy:

Nil at this time

Financial Implications:

There are no direct financial implications at this time.

Risk Assessment:

There is a risk that Council will be in breach of its statutory obligations should it not complete and adopt the Brookton - Compliance Audit Return 2024. Accordingly, it has been assessed that the level of risk is high.

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

Comment:

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

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

AUDIT & RISK COMMITTEE'S RECOMMENDATION

That Council:

- 1. adopts the completed Local Government Compliance Audit Return for the period 1 January 2024 to 31 December 2024 and the President and Chief Executive Officer be authorised to sign the joint certification and return to the Director General of the Department of Local Government and Communities as required; and*
- 2. notes the non-compliance matter and requests that the Chief Executive Officer ensure the areas of non-compliance are addressed.*

(Simple majority vote required)

Attachment

Attachment 14.03.25.01A – 2024 Compliance Audit Report.

Brookton – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	No major trading undertaken commenced in 2024
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	No major land transaction commenced in 2024
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	No major land transaction commenced in 2024
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	No major trading/land transaction undertaken commenced in 2024
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	No major trading undertaken commenced in 2024

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	20 June 2024
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	20 June 2024
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	20 June 2024

6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	20 June 2024
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	20 June 2024
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	No decisions regarding participation made
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	

7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No permissions were sought or received from the Minister
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	No permissions were sought or received from the Minister

18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	15 April 2021
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	No	Non-compliant under the Local Government Act 1995 Section 3.58 Disposing of property & Local Government (Functions & General) Regulations 1996 –Section 30 Disposition of Property disposal of PTR4 SV18513 Skid Steer
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	Register maintained but no disclosure of gift forms received

2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No gift forms existed
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	No	No gifts were received The Electoral Gift Register will be placed on the website

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Ordinary Council Meeting 19/09/2024
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	No powers have been delegated to the Audit Committee
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	9 December 2024
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No findings were raised in the auditor's report for the financial year ended 30 June 2024
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant matters were raised in the auditor's report for the financial year ended 30 June 2024
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	No matters identified
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	No vacancies were advertised
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	No applications were received
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	No appointments were made
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	No appointments were made
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	No rejections of appointments were made

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	The register is maintained but no complaints have been received
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	The register is maintained but no complaints have been received
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	No complaints received

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	

2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	Tender register complies with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17, however is not published on the shire's website
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	

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

22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	
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Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	16/06/2022
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	15/11/2022
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	20/07/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	15/02/2024
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	No disclosures were made

		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	No	The Shire will develop a compliant policy
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024?	Yes	
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	Balanced accounts and annual report submitted to auditor 27/09/2024
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

14.03.25.02 INTERNAL AUDIT OF THE CORPORATE CREDIT CARD SYSTEM

File No:	N/A
Date of Meeting:	20 March 2025
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

The Audit & Risk Committee reviewed the internal audit of the Shire of Brookton's Corporate Credit Card systems and made a recommendation to Council for acceptance.

Description of Proposal:

The full details of the internal audit of the Shire of Brookton's Corporate Credit Card System conducted in December 2024 are included at Attachment 14.03.25.02A.

One finding of non-compliance was identified by staff completing the audit.

Corporate Credit Card				Comment
Yes	No	N/A	Description/ Guidelines	Explain "No" Answers
	No		The cardholder's certification must be provided within 7 days of receipt and prior to the end of the credit cards settlement period.	15 receipt samples identified during the audit did not comply - 45%. This is a decline in compliance. The findings have been reviewed and controls implemented and can be marked off as complete.

The finding has been reviewed, controls implemented, and can be marked off as complete.

Background:

An internal audit of the Corporate Credit Card System has been included in Council Policy 2.18 Use of Corporate Credit Cards approved September 2022 and in accordance with the Terms and Reference of the Audit and Risk Committee. The internal audit has been completed with samples for the period 1 December 2023 to 30 November 2024.

In accordance with the above mentioned, this internal audit was completed in December 2024.

Consultation:

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

Statutory Environment:

Local Government (Financial Management) Regulations 1996 – Regulations 5 (1)(2) & 11 (1)(a).

Relevant Plans and Policy:

Policy 2.18 Use of Corporate Credit Cards.

Financial Implications:

There are no known financial implications relating to this report.

Risk Assessment:

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

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

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

Community & Strategic Objectives:

The Corporate Credit Card Internal Audit relates to the Corporate Business Plan 2022/2032 18. Council Finances – Financial reporting improvement program.

Comment

Credit Card purchasing remains a focus of staff compliance review.

OFFICER'S RECOMMENDATION

That Council accept the Internal Audit of the Corporate Credit card System conducted December 2024 as presented in Attachment 14.03.25.02A.

(Simple majority vote required)

Attachment

Attachment 14.03.25.02A – Corporate Credit Card System.



SHIRE OF BROOKTON

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

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

Date completed - 16 December 2024

Corporate Credit Card				Comment
Yes	No	N/A	Description/Guidelines	Explain "No" Answers
Yes			Council's aim, is to review policies at least once per annum - although not a statutory requirement - Last Review Sept 2022. Policy manual to be reviewed	
Yes			Confirm credit card limits as per Policy 2.18 Use of Corporate Credit Cards and Delegation Register 1.45 Issue of Corporate Credit Cards.	
Yes			An Agreement (Annexure A) signed by all cardholders which sets out the cardholders responsibilities and legal obligations	
Yes			CESM only to utilise Corporate Credit Card for declared emergency requirements and for the purpose of fuel reimbursements	
Yes			The Shire of Brookton's Corporate Credit Cards are to be issued by its transactional banker	
Yes			The Shire's Corporate Credit Cards shall only be used for purchases of goods and services in the performance of official duties for which there is a budget provision	
Yes			A tax invoice should be provided to support the purchase along with completion of the Corporate Credit Card Authorisation Form. If no invoice or receipt is available, as much detail about the transaction should be recorded and used to support the payment, no later than 7 days after the transaction. (Date, Company, Address, ABN, amount, any GST included).	

		NA	Where a payment is made for entertainment, it is important to note on the invoice/receipt the number of persons entertained and the names of any Shire of Brookton's employees in that number.	
Yes			Monthly statement of account of the corporate credit card will be forwarded to each cardholder for certification and for the supply of receipts and tax invoices to support the Shire's claim for the GST component of purchases and services obtained.	
Yes			Cardholders are to certify that the account details are correct. The Manager Corporate & Community, or in the case of the Manager Corporate & Community the Chief Executive Officer, will then review the expenditure before it is returned to Finance Department area for payment.	
Yes			New Card applications - Letter to be drawn up and authorised copies kept on record.	
	No		The cardholder's certification must be provided within 7 days of receipt and prior to the end of the credit cards settlement period.	15 receipt samples identified during the audit did not comply - 45%. This is a decline in compliance. The findings have been reviewed, controls implemented and can be marked off as complete.
		NA	Cards that are lost or stolen must be reported immediately by the cardholder to the issuing banker by telephone. At the earliest opportunity, written notification must also be given to the Manager Corporate & Community.	
		NA	Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary.	
Yes			Internal audits will be completed and provide a report on the control, use, viability and adherence to authorised policy and procedures to the Manager Corporate & Community.	

		NA	Where the Corporate Cards carry rewards or bonus points, usually to encourage the use of the card by the issuing institution, these rewards or points will be accumulated in the name of the Shire of Brookton. The Shire's management (CEO) will decide how these points are to be utilised. Under no circumstances are rewards or bonus points to be redeemed for any officer's private benefit.	
Yes			CEO or other Officer cease to occupy a position that is authorised to be issued with a corporate credit card (either through internal transfer, retirement, resignation or conclusion of service contract) they must return the card to the MCC (or in the case of the MCC to the CEO) at least one week prior to vacating the position so that the card may be cancelled and the account settled.	
Yes			Maintaining a Card Register of all cardholders including the card number, expiry date of the credit card, credit limit and details of any limits on the goods and services the cardholder has authority to purchase.	G:\FINANCE\Bank\Signatories\Credit card register.xlsx

General comments - MIW card not active since February 24. Increased usage of Credit cards. 24/25 11 statements reviewed with a total number of receipts being 33, compared with the same number of statements 23/24 but only 18 receipts in total.

CREATED BY: **Charlotte Cooke - Senior Finance Officer**
 Digitally signed by Charlotte Cooke - Senior Finance Officer
 Date: 2024.12.16 14:10:09 +08'00'
 DATE COMPLETED : 16/12/2024

AUTHORISED BY: **Deanne Sweeney**
 Digitally signed by Deanne Sweeney
 Date: 2024.12.16 17:37:38 +08'00'
 DATE CHECKED : 16/12/2024
 Deanne Sweeney - Manager Corporate & Community

14.03.25.03 INFORMATION COMMUNICATION TECHNOLOGY SYSTEM 3 YEAR EXTENSION SUPPORT SERVICE

File No:	COR011C
Date of Meeting:	20 March 2025
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate & Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Absolute Majority
Previous Report:	N/A

Summary of Item:

Council is to consider a service arrangement for the provision of Information Communication and Technology (ICT) System Support Service by Council's current service provider Wallis Computer Solutions.

Description of Proposal:

Council's service agreement with Wallis Computer Solutions is due to expire on 22 April 2025. Negotiations for an additional three-year term have commenced under clause 10 (a) "Renewal of Term" of the service agreement. An evaluation has been conducted, and Council's endorsement is now sought.

As part of the evaluation, it includes the Managed Security Framework – Essential 8 Compliance, a crucial undertaking for local governments. This initiative aims to significantly enhance cybersecurity measures, safeguard data, and ensure uninterrupted service delivery. It not only aligns with national cybersecurity standards but also exemplifies operational excellence within an increasingly digital landscape. By addressing the pressing need for comprehensive cybersecurity compliance and management, this initiative ensures that our operations meet the stringent requirements set forth by the Australian Cyber Security Centre's Essential 8 framework, with an annual cost of \$19,992 commencing November 2025.

The Managed Security Framework – Essential 8 Compliance will be added as a variation to the agreement, as it was not part of the original contract. This concerted effort ensures that our cybersecurity infrastructure is not only compliant but also reflective of best practices in the industry, providing peace of mind to stakeholders and maintaining public trust. The overarching goal is to foster a secure environment that addresses potential threats, thereby fortifying our organisation's resilience against cyberattacks.

Background:

Wallis Computer Solutions original agreement is for ICT service support for the period 23 April 2022 to 22 April 2025. Throughout this period, they have consistently delivered high quality service. Their proactive maintenance and regular system updates have also contributed to enhanced performance and reliability. These efforts have significantly supported the Shire of Brookton's technological needs and operational efficiencies.

A draft ICT Managed Service Agreement Extension with Wallis Computer Solutions is provided as a Confidential Attachment 14.03.25.03A.

Council entered into a Service Agreement for ICT System Support Services, initially for a period of 3 years, with an option to extend for an additional 3 years. The value of the first three years was approximately \$237,132 and estimating that the second three years will be comparable, although the exact price was to be determined. This means the total value of the procurement is approximately \$474,264. Considering the tender threshold of \$250,000, under the Local Government (Functions and General) Regulations 1996, the statutory exemption applies as a WALGA preferred supplier, and being consistent with our policy 2.35 Procurement. The Service Agreement must clearly state that it is being undertaken through the WALGA Preferred Supplier Program and only by a prequalified WALGA suppliers.

Statutory Environment:

Local Government Act 1995 and the Local Government (Functions and General) Regulation 1996.

Relevant Plans and Policy:

Council's Policy 2.35 – Procurement provides where the value of procurement is between \$40,001 - \$250,000 at least three written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services.

Certain circumstances may arise where it is not reasonably practicable to adhere to the requirements of the Policy, with the purchasing exemption requirements including:

- The supply of goods or services obtained through the Western Australian Local Government Association ("WALGA") Preferred Suppliers Program.

Financial Implications:

There is no financial impact on the current 2024/25 budget, however, this will impact future budgets and will be accommodated accordingly.

Risk Assessment:

The key risk is for Council to manage its Information Communication & Technology to best meet community needs and priorities. Should Council not authorise this extension of the service agreement and Agreement Variation of the Managed Security Framework - Essential 8 Compliance, there is an increase in the risks including loss of data, increase in cyber security threats, inefficient ICT solutions and not meeting expectations of service delivery and business continuity.

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

Comment: Nil

OFFICER'S RECOMMENDATION

That Council accepts the additional three-year extension term for Information Communication and Technology (ICT) System Support Service and Agreement Variation for the Managed Security Framework - Essential 8 Compliance as included in Confidential Attachment 14.03.25.03A Draft ICT Managed Service Agreement Extension from Wallis Computer Solutions.

(Absolute majority vote required)

Attachment

Confidential Attachment 14.03.25.03A - Draft ICT Managed Service Agreement Extension.

14.03.25.04 LIST OF PAYMENTS – FEBRUARY 2025

File No:	N/A
Date of Meeting:	20 March 2025
Location/Address:	14 White Street, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Jessika Ashworth – Finance Creditors & Records Officer
Authorising Officer:	Deanne Sweeney – Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple
Previous Report:	20 February 2025

Summary of Report:

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

Description of Proposal:

The accounts paid under Delegation 1.1, Power to Make Payments are included at Attachment 14.03.25.04A.

A detailed transaction listing of credit card expenditure paid for the period ended 28 February 2025 is included at Attachment 14.03.25.04B.

A detailed transaction listing of fuel purchasing card expenditure paid for the period ended 28 February 2025 is included at Attachment 14.03.25.04C.

Background

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

Consultation

There has been no consultation on this matter.

Statutory Environment

Local Government (Financial Management) Regulations 1996

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

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

- (a) *the payee's name; and*
- (b) *the amount of the payment; and*
- (c) *the date of the payment; and*
- (d) *sufficient information to identify the transaction.*

(2) *A list of accounts for approval to be paid is to be prepared each month showing —*

- (a) *for each account which requires council authorisation in that month —*
 - (i) *the payee's name; and*
 - (ii) *the amount of the payment; and*
 - (iii) *sufficient information to identify the transaction; and*

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

13A. Payments by employees via purchasing cards

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

Local Government (Administration) Regulations 1996

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

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

Relevant Plans and Policy

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

Comment:

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

OFFICER'S RECOMMENDATION

That Council receive:

- 1. the list of accounts, totalling \$550,040.02, paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of February 2025 included at Attachment 14.03.25.04A;***
- 2. the list of credit card transactions, totalling \$3,837.21, paid in February 2025 included at Attachment 14.03.25.04B; and***
- 3. the list of fuel card transactions, totalling \$895.45, paid in February 2025 included at Attachment 14.03.25.04C.***

(Simple majority vote required)

Attachments

Attachment 14.03.25.04A – List of Accounts Paid.

Attachment 14.03.25.04B – Credit Card Transactions.

Attachment 14.03.25.04C – Fuel Card Transactions.

List of Payments Paid in February 2025

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
DD8179.1	14/02/2025	SHIRE OF BROOKTON - MASTERCARD - MCC	CREDIT CARD PURCHASES MCC JANUARY 2025	\$ 89.85
DD8240.1	03/02/2025	WATER CORPORATION OF WA	WATER USAGE CHARGES MEMORIAL HALL 06/11/25 TO 10/01/25	\$ 5,969.12
DD8242.1	03/02/2025	GOVT OF WA DEPT OF THE ATTORNEY GENERAL FINES ENFORCEMENT REGISTRY	INFRINGEMENT LODGEMENT FEE - NOTICE D10325 - 7(1) DOGS TO BE REGISTERED DECEMBER 24	\$ 172.00
DD8244.1	03/02/2025	WA TREASURY CORPORATION	PRINCIPAL AND INTEREST PAYMENT LOAN 80 FEBRUARY 25	\$ 31,596.19
DD8247.1	04/02/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$ 7,446.86
DD8247.10	04/02/2025	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 647.34
DD8247.11	04/02/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 440.90
DD8247.2	04/02/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 298.44
DD8247.3	04/02/2025	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$ 598.44
DD8247.4	04/02/2025	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$ 367.77
DD8247.5	04/02/2025	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$ 992.31
DD8247.6	04/02/2025	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$ 356.05
DD8247.7	04/02/2025	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$ 711.40
DD8247.8	04/02/2025	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$ 2,310.08
DD8247.9	04/02/2025	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 559.02
DD8249.1	04/02/2025	TELSTRA CORPORATION	MONTHLY SHARED DATA PLAN SEWERAGE PUMP ALARM & OVAL RETIC CONTROLLER JANUARY 25	\$ 38.07
DD8252.1	04/02/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$ 90.13
DD8258.1	07/02/2025	SYNERGY	ELECTRICITY SUPPLY CHARGES STREET LIGHTS X 185 25/11/24 TO 24/12/24	\$ 2,890.28
DD8267.1	13/02/2025	SYNERGY	ELECTRICITY SUPPLY AND USAGE CHARGES MEMORIAL HALL 21/11/24 TO 22/01/25	\$ 450.25
DD8276.1	14/02/2025	SYNERGY	ELECTRICITY CHARGES FOR MADISON SQUARE RETICULATION 23 NOVEMBER 24 TO 21 JANUARY 25	\$ 6,317.36
DD8278.1	18/02/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$ 7,284.43
DD8278.10	18/02/2025	EQUIP SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 647.34
DD8278.11	18/02/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 468.55
DD8278.2	18/02/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 298.44
DD8278.3	18/02/2025	COLONIAL FIRST STATE CHOICE WHOLESALE PERSONAL SUPER	PAYROLL DEDUCTIONS	\$ 597.57

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
DD8278.4	18/02/2025	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$ 367.77
DD8278.5	18/02/2025	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$ 992.31
DD8278.6	18/02/2025	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$ 356.05
DD8278.7	18/02/2025	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$ 714.62
DD8278.8	18/02/2025	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$ 2,323.83
DD8278.9	18/02/2025	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 559.02
DD8279.1	14/02/2025	SHIRE OF BROOKTON - MASTERCARD - CESM	CREDIT CARD PURCHASES CESM JANUARY 25	\$ 4.00
DD8279.2	14/02/2025	SHIRE OF BROOKTON - MASTERCARD - MCC	CREDIT CARD PURCHASES MCC - SOFT FALL MATS POOLOP - ROPE FOR AUSTRALIA DAY - SPEAKER POOLOP - POOL PARTY GAME PRIZES AUSTRALIA DAY - POOL PARTY BEAN BAG HIRE AUSTRALIA DAY - STALL FEE SEABROOK AUSTRALIA DAY - CANVAS AUSTRALIA DAY - JANUARY 25	\$ 1,486.11
DD8279.3	14/02/2025	SHIRE OF BROOKTON - MASTERCARD - CEO	CREDIT CARD PURCHASES CEO - RETICULATION REPAIRS 10MAOP, STARLINK, MESSAGEMEDIA, FUEL PAV6, VEHICLE MAINTENANCE PU34	\$ 2,257.25
DD8281.1	18/02/2025	SYNERGY	ELECTRICITY CHARGES FOR WAHPOP2 - WATER HARVESTING DAM FOR FEBRUARY 25	\$ 5,209.69
DD8283.1	17/02/2025	TELSTRA CORPORATION	TELSTRA SERVICE & RENTAL CHARGES ADMIN & CRC 23.01.25 TO 22.02.25	\$ 286.66
DD8283.2	17/02/2025	3E ADVANTAGE PTY LTD	PRINT SERVICE MONTHLY CHARGES CRC B&W X 10300 AND COLOUR X 9000 JANUARY 25	\$ 1,707.92
DD8283.3	17/02/2025	SYNERGY	ELECTRICITY SUPPLY & USAGE CHARGES 08 NOV 24 TO 09 JANUARY 2025 HAPPY VALLEY BORE FIELD	\$ 2,030.31
DD8284.1	19/02/2025	SYNERGY	ELECTRICITY CHARGES ADMIOF - ADMINISTRATION FOR FEBRUARY 25	\$ 1,153.58
DD8290.1	21/02/2025	SYNERGY	ELECTRICITY CHARGES FOR SEWERAGE POND PUMP ROBINSON ROAD - SEWEOP - FEB 25	\$ 5,409.10
DD8290.2	21/02/2025	TELSTRA CORPORATION	MOBILE PHONE USAGE CHARGES FOR BMO, P LEADING HAND, CEO, MCC, WC, MP, C CARETAKER, CESM, POOL, W LEADING HAND AND CESM MOBILE PHONE	\$ 675.86
DD8295.1	24/02/2025	GOVT OF WA DEPT OF THE ATTORNEY GENERAL FINES ENFORCEMENT REGISTRY	LODGEMENT FEE FOR REGISTERING 1 UNPAID INFRINGEMENT 0011 NON-COMPLIANT FIREBREAKS- 24/2/25	\$ 172.00
DD8301.1	27/02/2025	WATER CORPORATION OF WA	WATER CHARGES FOR CARAVAN PARK & WB EVA PAVILION FROM OCTOBER 24 TO JANUARY 24 - 28/2/25	\$ 987.51
DD8308.1	28/02/2025	GOVT OF WA DEPT OF THE ATTORNEY GENERAL FINES ENFORCEMENT REGISTRY	LODGEMENT FEE FOR UNPAID INFRINGEMENTS - D8645 UNREGISTERED DOG & D8644 UNREGISTERED DOG	\$ 172.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT16516	14/02/2025	3E ADVANTAGE PTY LTD	PRINT SERVICE MONTHLY CHARGES B&W X 10300 AND COLOUR X 9000 CRC JANUARY 25	\$ 2,883.16
EFT16517	14/02/2025	AMPAC DEBT RECOVERY	DEBT RECOVERY CHARGES A388 AND A2682 JANUARY 25	\$ 1,644.50
EFT16518	14/02/2025	B & N EYRE BROOKTON NEWSAGENCY	STATIONARY SUPPLIES ADMIN JANUARY 25 INCLUDES 1 X CARTON OF A4 REFELX	\$ 85.75
EFT16519	14/02/2025	BEDFORD ARMS HOTEL	CATERING CBF MEETING 7 X COUNCILLOR MEALS & 4 X STAFF MEALS 06/2/25	\$ 308.00
EFT16520	14/02/2025	BOC GASES	MONTHLY RENTAL CHARGES INDUSTRIAL OXYGEN - ACETYLENE - ARGOSHEILD - MEDICAL OXYGEN DEPOT JAN 25	\$ 58.03
EFT16521	14/02/2025	BOOEASY AUSTRALIA PTY LTD	MONTHLY CHARGES ONLINE BOOKING SYSTEM CARAOP JANUARY 25	\$ 242.00
EFT16522	14/02/2025	BROOKTON 24/7 TOWING	EMERGENCY REPAIRS OF PR8 FEBRUARY 25	\$ 150.00
EFT16523	14/02/2025	BROOKTON PLUMBING	DIG UP HAPPY VALLEY LINE ON WITHALL STREET AND REPAIR TOWNOP JANUARY 25	\$ 2,688.40
EFT16524	14/02/2025	BROOKTON TYRE SERVICE	EMERGENCY REPAIRS FROM TIP FIRE REPLACE 4 X TYRES PBH4 DEC 24	\$ 9,135.50
EFT16525	14/02/2025	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$ 307.06
EFT16526	14/02/2025	CHRISTOPHER LESTIER	REIMBURSEMENT TO EMPLOYEE #466 PRE-EMPLOYMENT MEDICAL AND DRUG AND ALCOHOL SCREEN JANUARY 25	\$ 283.80
EFT16527	14/02/2025	DAWSONS CONCRETE & REINFORCING	KING ST FOOTPATH CONSTRUCTION KINGFP JANUARY 25	\$ 22,770.00
EFT16528	14/02/2025	DELTA AGRIBUSINESS WA- BROOKTON RURAL TRADERS	MONTHLY PURCHASES FOR MAINTENANCE PURPOSES DEPOOP, TOWNOP, ADMIOF, MEMPOP, RWPPOP, MADIOF, CARAOP, LIONOP, 25WHITOP, MADISON SQUARE UNITS, WHITE ST UNITS JANUARY 25	\$ 1,341.15
EFT16529	14/02/2025	ELITE POOL COVERS HOLDINGS PTY LTD	COMMERCIAL BLANKET, BLANKET BUDDY, COVER REMOVAL, INSTALLATION AND ADAPTOR X 2 SWIMMING POOL JANUARY 25	\$ 28,028.00
EFT16530	14/02/2025	FUEL DISTRIBUTORS OF WA	MONTHLY DIESEL DELIVERY 7000L @ \$1.7684 DEPOT JANUARY 25	\$ 12,378.80
EFT16531	14/02/2025	GARY SHERRY	REIMBURSEMENT OF SYNERGY CHARGES 10MAOP JANUARY 25 AS PER EMPLOYMENT CONTRACT	\$ 217.28
EFT16532	14/02/2025	GREAT SOUTHERN FUEL SUPPLIES	FUEL PURCHASES CESM DIESEL X 34.43L @ 1.829, 44.29L @ 1.7991, 32.60L @ 1.914, 60.09L @ 1.849, 41.57 @ 1.829, 34.32 @ 1.849, 28.87 @ 1.899, 30.57L @ 1.899 AND 1 X CARD FEE JANUARY 25	\$ 895.54
EFT16533	14/02/2025	HARRIYANDLE FAMILY TRUST	PROFESSIONAL ENGINEERING ADVICE DANGIN-MEARS RD INC TRAVEL FOR MEETING 4/12/24	\$ 2,552.00

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT16534	14/02/2025	HARRY LUAN	REIMBURSEMENT OF DRUG AND ALCOHOL SCREENING EMPLOYEE #465 JANUARY 25	\$ 80.30
EFT16535	14/02/2025	INTERFIRE AGENCIES (AUST) PTY LTD	FIRE BRIGADE PPE SUPPLIES - INCLUDING FULL KIT FOR 1 X VOLUNTEER JANUARY 2025	\$ 1,505.39
EFT16536	14/02/2025	IT VISION	PETSWA DATA COLLECTION PACK ADMIN IT EXPENSES DECEMBER 24	\$ 1,039.50
EFT16537	14/02/2025	KATHELIJNE NIESSEN	CARAVAN PARK REFUND BOOKING #13429437	\$ 28.00
EFT16538	14/02/2025	LGRCEU	PAYROLL DEDUCTIONS	\$ 66.00
EFT16539	14/02/2025	MARK HUTCHINSON	REFUND CHALET CANCELLATION BOOKING #13671776 JANUARY 25	\$ 146.00
EFT16540	14/02/2025	MARKETFORCE	BUSHFIRE MITIGATION TENDER ADVERTISEMENT - THE WEST AUSTRALIAN SATURDAY 11/01/2025	\$ 673.43
EFT16541	14/02/2025	MCINTOSH AND SON NARROGIN MCINTOSH AND SON NARROGIN	REPAIR LEAK TO DIGGER HYDRAULIC ARM, REACTIVE MAINTENANCE SEIZED PISTON PBH4 JANUARY 25	\$ 8,329.65
EFT16542	14/02/2025	MOORE AUSTRALIA (WA) PTY LTD	STRATEGIC RESOURCE PLANNING SERVICES - OPTION 2 - PROVISION OF CURRENT TEMPLATE AND SETUP WITH UPDATED DATABASE INCLUDING 2 HOURS PHONE SUPPORT JANUARY 25	\$ 7,480.00
EFT16543	14/02/2025	NEW GROUND WATER SERVICES PTY LTD	REPLACE VSD HAPPY VALLEY SUPPLY PUMP FROM TANK WAHPOP2 JANUARY 25	\$ 4,675.00
EFT16544	14/02/2025	REVENUE WA - TREASURY AND FINANCE	RATES REFUND FOR ASSESSMENT A2561	\$ 1,110.30
EFT16545	14/02/2025	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$ 1,350.00
EFT16546	14/02/2025	TOLL TRANSPORT PTY LTD	FREIGHT COSTS - WATER SAMPLES, SWIMMING POOL JANUARY 25	\$ 41.95
EFT16547	14/02/2025	UNIVERSAL IMPORTS TRUST TA BEAN BAGS R US	SHIRE OF BROOKTON BRANDED BEAN BAGS - LIME GREEN X 1, RED X 1, YELLOW X 1, PINK X 1, PURPLE X 1, ORANGE X 1, LOGO PREP AND PRINT X 6 FEBRUARY 25	\$ 1,332.50
EFT16548	14/02/2025	VIVID PAINT & COLOUR T/A MORLEY CLARK RUBBER	2 X FLOATING RUBBER MATS POOLGO FEBRUARY 25	\$ 258.00
EFT16549	14/02/2025	WA LOCAL GOVERNMENT ASSN	TRAINING FO-CR PROCUREMENT AND CONTRACT ESSENTIALS (VIRTUAL CLASSROOM) 18/02/25	\$ 654.50
EFT16550	14/02/2025	WALLIS COMPUTER SOLUTIONS	MSA-CONNECTSECURE VULNERABILITY ASSESSMENT SOLUTION X 34 DEVICES 1/1/25 TO 31/10/25	\$ 2,244.00
EFT16551	14/02/2025	WATER CORPORATION OF WA	CORRECTION FOR INCORRECT POSTING - WATER SERVICE CHARGES HAPPY VALLEY BORE FIELD JANUARY 25	\$ 55.76
EFT16552	14/02/2025	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	ARCHIVE OFF SITE STORAGE 214 X CARTONS @ \$0.23 EACH 26/12/25 TO 25/01/25	\$ 55.18

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT16553	20/02/2025	ATO	BAS RETURN FOR JANUARY 2025	\$ 16,326.00
EFT16554	20/02/2025	BROOKTON TYRE SERVICE	EMERGENCY TYRE REPAIRS FOR PF8 CENTRAL TENDER 17/12/2024	\$ 6,237.00
EFT16555	28/02/2025	ALCOLIZER TECHNOLOGY	DRUGLIZER LE5 ANNUAL CALIBRATION JANUARY 25	\$ 605.00
EFT16556	28/02/2025	ARYO STOKES	SEWERAGE INCENTIVE REBATE FOR A370 - 38 WILLIAMS ST, BROOKTON - REBATE OF \$200	\$ 200.00
EFT16557	14/02/2025	AUSTRALIA POST	MONTHLY POSTAL CHARGES FOR ADMIN AND CRC INCLUDING SMALL LETTERS, LARGE LETTERS, POST STAMPS, BULK FIRE BREAKS NOTICES AND RATES NOTICES JANUARY 25	\$ 144.72
EFT16558	28/02/2025	BROOKTON ONWARD TOWN TEAM	REFUND FOR CHRISTMAS STALL, CHRISTMAS PARTY WAS CANCELLED 13/12/2024	\$ 12.00
EFT16559	28/02/2025	BROOKTON PROFESSIONAL SERVICES CENTRE	CRC BUILDING RENT FOR FEBRUARY 2025	\$ 1,050.00
EFT16560	28/02/2025	BULL MOTOR BODIES PTY LTD	2 DOOR ENCLOSED CANOPY FOR DUAL CAB & INSTALLATION FOR NEW CESM VEHICLE - FEBRUARY 25	\$ 29,106.00
EFT16561	28/02/2025	C & D CUTRI	REPAIR BRIDGE ON JEANSCH ROAD - BRIDGE07 - FEBRUARY 25	\$ 54,120.00
EFT16562	28/02/2025	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$ 307.06
EFT16563	28/02/2025	CHRISTOPHER SHANE FREEMAN	RATES REFUND FOR ASSESSMENT A319	\$ 259.43
EFT16564	28/02/2025	CLEANFLOW ENVIRONMENTAL SOLUTIONS	UV RELINING PIPES - KING ST & NOACK ST - JANUARY 25	\$ 16,583.15
EFT16565	28/02/2025	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC RUBBISH COLLECTION - 450 HOUSEHOLDS X 4 WEEKS = 1800 - RECYCLING COLLECTION - 335 HOUSEHOLDS X 2 WEEKS = 670 - TIP SITE MANAGEMENT 27 LABOUR HOURS X 4 WEEKENDS = 108 - TIP SITE MANAGEMENT - 3 MACHINE HOURS X 4 WEEKENDS = 12 - 12 WASTE BINS - 14 BINS OF CARBOARD - RUBBOP, TIPOP – 28/11/24 TO 26/12/24	\$ 15,141.50
EFT16566	28/02/2025	INSTANT TOILETS & SHOWERS PTY LTD	REPLACEMENT MOBILE TOILET ON A TRAILER, REGO/LICENSING - JANUARY 25	\$ 7,497.60
EFT16567	28/02/2025	INTEGRATED ICT	CRC NBN CONNECTION, SHIRE OFFICE NBN CONNECTION AND NBN TELEPHONE SHIRE OFFICE FOR JANUARY 2025	\$ 303.00
EFT16568	28/02/2025	INTELIFE GROUP LTD	PRUNING OF VARIOUS STREET TREES AROUND THE SHIRE INCLUDING 2 X OPERATORS - MEALS & ACCOMMODATION - JANUARY 25	\$ 18,672.51
EFT16569	28/02/2025	LGRCEU	PAYROLL DEDUCTIONS	\$ 66.00
EFT16570	28/02/2025	NOURISH BROOKTON	REFRESHMENTS FOR AUSTRALIA DAY POOL PARTY 26/01/2025 INCLUDES 3 X 10PK COOL DRINK 1X 24PK WATER - EV0001 - JANUARY 25	\$ 353.98
EFT16571	28/02/2025	OFFICEWORKS BUSINESS DIRECT	STATIONARY SUPPLIES ADMIN & CRC JANUARY 25	\$ 368.66

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
EFT16572	28/02/2025	SEABROOK ABORIGINAL CORPORATION	COMMUNITY CHEST FUND COUNCIL RESOLUTION OCM 02.25-16 - BIRDIYA YOK LEADERSHIP PROGRAM	\$ 5,200.00
EFT16573	28/02/2025	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$ 1,350.00
EFT16574	28/02/2025	SKYE FISHER	REIMBURSEMENT FOR ONLINE CDO TRAINING - SKYE FISHER - FEBRUARY 25	\$ 839.10
EFT16575	28/02/2025	TOP NOTCH TREE SURGEONS	TREE PRUNING WHITTINGTON ST - TOWNOP - FEBRUARY 25	\$ 2,915.00
EFT16576	28/02/2025	WA CONTRACT RANGER SERVICES	RANGER SERVICE 22/1/25- REMOVAL OF DOG & 29/1/25 - FIRE BREAKS, RANGER SERVICE - JANUARY 25	\$ 2,165.63
EFT16577	28/02/2025	WA COUNTRY HEALTH SERVICE	REFUND FOR INV 11438 - 2 PAYMENTS MADE FOR THE SAME INVOICE FEBRUARY 25	\$ 156.00
EFT16578	28/02/2025	WALLIS COMPUTER SOLUTIONS	MONTHLY CHARGES XENEX BUSINESS FIXED WIRELESS DECEMBER 24	\$ 445.50
EFT16579	28/02/2025	WATER CORPORATION OF WA	WATER & OVERDUE INTEREST CHARGES FOR RAILWAY STN, PERIOD FOR NOVEMBER 24 TO JANUARY 25 - RWSTOP	\$ 2,686.98
EFT16580	28/02/2025	WINDSOR D & J	REPLACEMENT OF GARAGE DOOR AT 2/33 WHITTINGTON ST - U233WS - JANUARY 25	\$ 924.00
EFT16581	28/02/2025	ALEXANDRA MARTIN	GYM KEY BOND REFUND	\$ 70.00
EFT16582	28/02/2025	BRAD FREDERICKS	GYM KEY BOND REFUND	\$ 70.00
EFT16583	28/02/2025	BRYN KINASZ	GYM KEY BOND REFUND	\$ 70.00
EFT16584	28/02/2025	JAKE BOOTH	GYM KEY BOND REFUND	\$ 70.00
EFT16585	28/02/2025	KYLIE PATRICIA FREEMAN	GYM KEY BOND REFUND	\$ 70.00
EFT16586	28/02/2025	NERGIS MURAD	GYM KEY BOND REFUND	\$ 70.00
1375.1	3/02/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 26.37
1375.1	01/02/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 50.00
1375.1	03/02/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 29.56
1375.1	03/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 2.76
1376.1	04/02/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 2.00
1376.1	05/02/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 3.70
1376.1	05/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 0.92
1376.1	06/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 16.38
1376.1	06/02/2025	CBA MERCHA - BANK FEE - MERCHANT FEE	BANK FEE - MERCHANT FEE	\$ 0.10
1377.1	07/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 0.76
1379.1	11/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 1.84
1380.1	12/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 2.44
1381.1	13/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 12.30

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
1382.1	14/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 6.64
1383.1	17/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 5.61
1384.1	20/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 34.87
1385.1	21/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 1.52
1385.1	24/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 7.96
1387.1	26/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 0.83
1388.1	27/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 55.93
1389.1	28/02/2025	EWAY - CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$ 7.86
PAYJRUN*1252	04/02/2025	SALARIES & WAGES	WEEK 32 - PPE 04/02/2025	\$ 73,790.91
PAYJRUN*1253	05/02/2025	SALARIES & WAGES	WEEK 33 - PPE 05/02/2025	\$ 773.75
PAYJRUN*1255	18/02/2025	SALARIES & WAGES	WEEK 34 - PPE 18/02/2025	\$ 75,150.98
			TOTAL	\$550,040.02

List of Credit Card Transactions Paid in February 2025

SHIRE OF BROOKTON - BENDIGO BANK MASTERCARD - CEO

DIRECT DEBIT	DATE	DESCRIPTION	AMOUNT
DD8279.3	14/02/2025	BUNNINGS - RETICULATION REPAIRS FOR 10 MARSH AVE	\$ 47.40
		STARLINK 40GB SUBSCRIPTION WB EVA PAVILION 5/1/25-5/2/25	\$ 176
		STARLINK 40GB SUBSCRIPTION WEST BROOKTON FIRE SHED 13/1/25-5/2/25	\$ 129.68
		SINCH MESSAGE MEDIA 14,723 SMS OUTGOING AND MONTHLY ACCESS FEE FIREGO DECEMBER 2024	\$ 1,298.83
		FUEL PURCHASE CEO VEHICLE 41.95L PAV6	\$ 81.34
		JOHN HUGHES MITSUBISHI MAINTENANCE REPAIR VEHICLE 33BO - PU34	\$ 520.00
		BENDIGO BANK CARD FEE	\$ 4.00
		TOTAL	\$ 2,257.25

SHIRE OF BROOKTON - BENDIGO BANK MASTERCARD – MCC

DIRECT DEBIT	DATE	DESCRIPTION	AMOUNT
DD8179.1	14/02/2025	OFFICEWORKS REFRESHMENTS FOR AUSTRALIA DAY EVENT 26/01/2025 EV0001	\$ 58.85
		BIG W - TONTINE ALLERGY PILLOWS X 2 CARAOP	\$ 49.00
		OFFICEWORKS - REFRESHMENTS FOR AUSTRALIA DAY EVENT 2025	\$ 96.73
		COLES REFRESHMENTS FOR AUSTRALIA DAY EVENT 26/01/2025 EV0001	\$ 13.50
		KMART BUBBLES PARTY BOX FOR AUSTRALIA DAY EVENT 26/01/2025 EV0001	\$ 11.00
		NOURISH BROOKTON REFRESHMENTS FOR AUSTRALIA DAY EVENT 26/01/2025 EV0001	\$ 6.50
		CLARK RUBBER SOFTFALL MATS X 2 AQUATIC CENTRE POOL	\$ 258.00
		BUNNINGS ROPE FOR AUSTRALIA DAY EVENT 26/01/25 EV0001	\$ 34.65
		HARVEY NORMAN BLUETOOTH SPEAKER AQUATIC CENTRE POOL	\$ 495.00
		RED DOT POOL PARTY GAME PRIZES - AUSTRALIA DAY EVENT 26/1/25 EV0001	\$ 55.92
		HIRE KING BEAN BAG HIRE X 10 & BOND - AUSTRALIA DAY EVENT 26/1/25 EV0001	\$ 355.25
		SHIRE OF BROOKTON SEABROOK STALL FEE - AUSTRALIA DAY EVENT 26/1/25 EV0001	\$ 12.00
		LOCAL COMMUNITY INSURANCE SERVICES SEABROOK PUBLIC LIABILITY - AUSTRALIA DAY EVENT 26/1/25 EV0001	\$ 243.10
		BROOKTON NEWSAGENCY CANVAS AUSTRALIA DAY EVENT 26/1/25 EV0001	\$ 28.19
		BENDIGO BANK CARD FEE	\$ 4.00
		TOTAL	\$ 1,575.96

SHIRE OF BROOKTON - BENDIGO BANK MASTERCARD - CESM

DIRECT DEBIT	DATE	DESCRIPTION	AMOUNT
DD8279.1	14/02/2025	CARD FEE	\$ 4.00
TOTAL			\$ 4.00

List of Fuel Card Transactions Paid in February 2025

SHIRE OF BROOKTON - FUEL CARD - CESM

EFT	DATE	DESCRIPTION	AMOUNT
EFT16532	14/02/2025	DIESEL X 34.43L @1.8290	\$62.97
		DIESEL X 44.29L @1.7991	\$79.68
		DIESEL X 32.60L @1.9140	\$62.40
		DIESEL X 60.09L @1.8490	\$111.11
		DIESEL X 41.57L @1.8290	\$76.03
		DIESEL X 34.32L @1.8490	\$63.46
		DIESEL X 28.87L @1.8990	\$54.82
		DIESEL X 30.57L @1.8990	\$58.05
		CARD FEE X 1	\$0.38
		TOTAL	\$ 568.90

SHIRE OF BROOKTON - FUEL CARD - MCC

EFT	DATE	DESCRIPTION	AMOUNT
EFT16532	14/02/2025	DIESEL X 57.36L @1.8900	\$108.41
		DIESEL X 58.56L @2.0100	\$117.71
		CARD FEE X 2	\$0.76
		TOTAL	\$ 226.88

SHIRE OF BROOKTON - FUEL CARD - CEO

EFT	DATE	DESCRIPTION	AMOUNT
EFT16532	14/02/2025	DIESEL X 53.03L @1.8740	\$99.38
		CARD FEE X 1	\$0.38
		TOTAL	\$ 99.76

14.03.25.05 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2025
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File No:	FIN007
Date of Meeting:	20 March 2025
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Charlotte Cooke – Senior Finance Officer
Authorising Officer:	Deanne Sweeney - Manager Corporate & Community
Declaration of Interest:	The authors have no financial interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	31/01/2025

Summary of Item:

The Statement of Financial Activity for the Period Ended 28 February 2025, together with associated commentaries, are presented for Council's consideration.

Description of Proposal:

The Statement of Financial Activity for the Period Ended 28 February 2025 is presented for Council's consideration.

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* 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 in accordance with the *Local Government (Financial Management) Regulations 1996*, regulation 33A, council is required to carry out a review of its annual budget for that year by the last day of February.

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within Attachment 14.03.25.05A.

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:

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

Comment:

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

OFFICER'S RECOMMENDATION

That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the Period Ended 28 February 2025, as included at Attachment 14.03.25.05A.

(Simple majority vote required)

Attachment

Attachment 14.03.25.05A – Statement of Financial Activity for 28 February 2025.

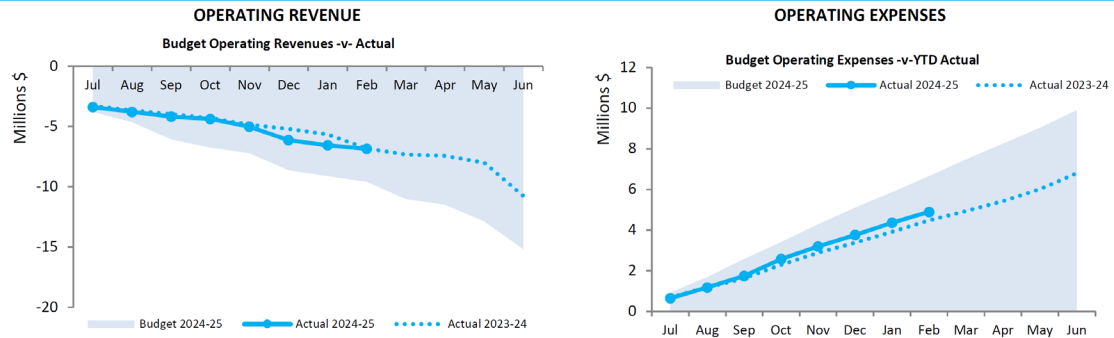
SHIRE OF BROOKTON
MONTHLY FINANCIAL REPORT
 (Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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

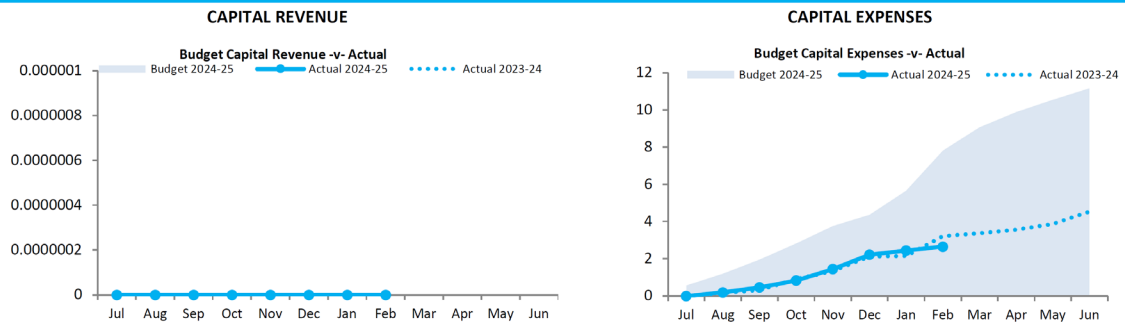
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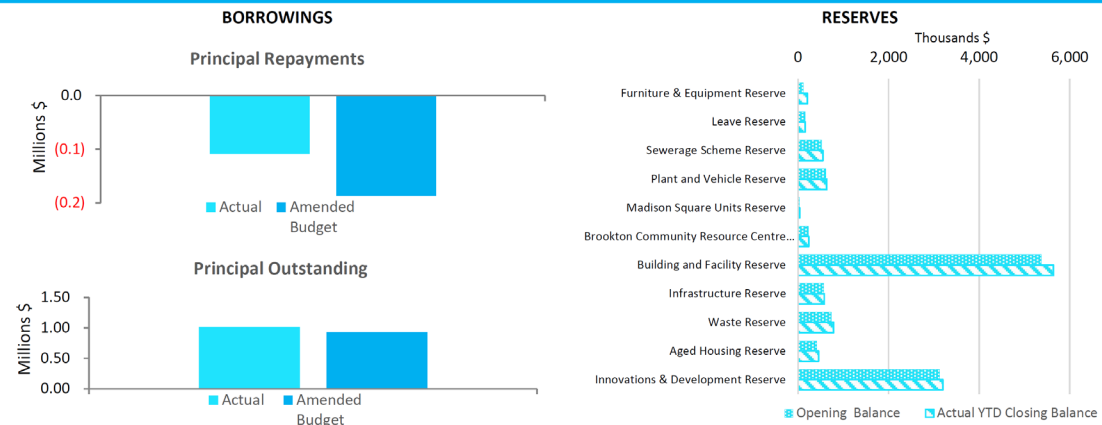
OPERATING ACTIVITIES



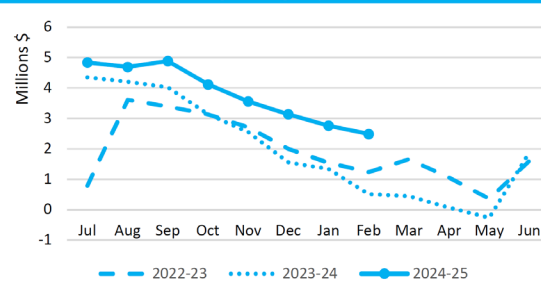
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.81 M	\$1.89 M	\$1.89 M	\$0.00 M
Closing	\$0.00 M	\$0.12 M	\$2.49 M	\$2.37 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$15.54 M	% of total
Unrestricted Cash	\$3.09 M	19.9%
Restricted Cash	\$12.45 M	80.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.08 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.63 M	% Collected
Rates Receivable	\$0.37 M	89.4%
Trade Receivable	\$0.26 M	% Outstanding
Over 30 Days		1.4%
Over 90 Days		10.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.10 M	\$0.20 M	\$1.88 M	\$1.68 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.87 M	% Variance
YTD Budget	\$2.87 M	(0.1%)

Refer to Statement of Financial Activity

Grants, Subsidies and Contributions		
YTD Actual	\$0.78 M	% Variance
YTD Budget	\$1.05 M	(26.1%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.91 M	% Variance
YTD Budget	\$0.77 M	17.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.23 M)	(\$4.22 M)	(\$1.21 M)	\$3.01 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.11 M	%
Adopted Budget	\$0.22 M	(50.3%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.23 M	% Spent
Adopted Budget	\$9.03 M	(75.3%)

Refer to Note 8 - Capital Acquisitions

Capital Grants and Contributions		
YTD Actual	\$0.90 M	% Received
Adopted Budget	\$3.51 M	(74.4%)

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)
\$3.32 M	\$2.25 M	(\$0.08 M)	(\$2.33 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.11 M
Interest expense	\$0.02 M
Principal due	\$1.01 M

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$12.45 M	
Interest earned	\$0.26 M	0.0%

Refer to Note 11 - Cash Reserves

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

Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

NATURE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION

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

FINANCE COSTS

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,874,905	2,874,905	2,874,905	2,871,089	(3,816)	(0.13%)	
Grants, subsidies and contributions	13	1,513,445	1,511,837	1,050,852	776,995	(273,857)	(26.06%)	▼
Fees and charges		910,585	917,185	772,246	910,208	137,962	17.87%	▲
Interest revenue		347,470	565,470	375,730	318,655	(57,075)	(15.19%)	▼
Other revenue		2,049,227	2,083,927	203,428	166,969	(36,459)	(17.92%)	▼
Profit on disposal of assets	7	12,042	12,042	8,368	6,386	(1,982)	(23.69%)	
		7,707,674	7,965,366	5,285,529	5,050,302	(235,227)	(4.45%)	
Expenditure from operating activities								
Employee costs		(2,623,566)	(2,625,416)	(1,728,953)	(1,696,888)	32,065	1.85%	
Materials and contracts		(4,288,616)	(4,270,178)	(2,851,903)	(1,027,920)	1,823,983	63.96%	▲
Utility charges		(267,774)	(267,774)	(178,288)	(150,770)	27,518	15.43%	▲
Depreciation		(2,297,086)	(2,297,086)	(1,531,224)	(1,638,933)	(107,709)	(7.03%)	
Finance costs		(65,317)	(52,395)	(33,402)	(17,545)	15,857	47.47%	▲
Insurance expenses		(228,961)	(236,174)	(233,492)	(237,213)	(3,721)	(1.59%)	
Other expenditure		(125,302)	(94,191)	(55,458)	(34,808)	20,650	37.24%	▲
Loss on disposal of assets	7	(64,405)	(64,405)	(44,691)	(91,916)	(47,225)	(105.67%)	▼
		(9,961,027)	(9,907,619)	(6,657,411)	(4,895,994)	1,761,417	(26.46%)	
Non-cash amounts excluded from operating activities	1(a)	2,349,449	2,349,449	1,567,547	1,724,464	156,917	10.01%	▲
Amount attributable to operating activities		96,096	407,196	195,665	1,878,772	1,683,107	860.20%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	3,508,256	3,603,844	2,152,877	898,188	(1,254,689)	(58.28%)	▼
Proceeds from disposal of assets	7	260,000	224,027	149,336	111,432	(37,904)	(25.38%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	29,967	29,967	14,983	14,728	(255)	(1.70%)	
		3,798,223	3,857,838	2,317,196	1,024,348	(1,292,848)	(55.79%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(9,027,010)	(9,240,008)	(6,537,309)	(2,230,828)	4,306,481	65.88%	▲
		(9,027,010)	(9,240,008)	(6,537,309)	(2,230,828)	4,306,481	(65.88%)	▲
Amount attributable to investing activities		(5,228,787)	(5,382,170)	(4,220,113)	(1,206,480)	3,013,633	(71.41%)	▲
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	600,000	600,000	600,000	600,000	0	0.00%	
Transfer from reserves	11	4,377,069	4,405,729	2,937,152	13,056	(2,924,096)	(99.56%)	▼
		4,977,069	5,005,729	3,537,152	613,056	(2,924,096)	(82.67%)	▼
Outflows from financing activities								
Repayment of borrowings	9	(210,570)	(185,929)	(125,643)	(108,698)	16,945	13.49%	▲
Payments for principal portion of lease liabilities	10	(1,568)	(1,568)	(1,568)	(1,568)	(0)	(0.01%)	
Transfer to reserves	11	(1,446,331)	(1,735,409)	(1,156,936)	(580,966)	575,970	49.78%	▲
		(1,658,469)	(1,922,906)	(1,284,147)	(691,233)	592,914	(46.17%)	▲
Amount attributable to financing activities		3,318,600	3,082,823	2,253,005	(78,177)	(2,331,182)	(103.47%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,814,091	1,892,153	1,892,153	1,892,153	0	(0.00%)	
Amount attributable to operating activities		96,096	407,196	195,665	1,878,772	1,683,107	860.20%	
Amount attributable to investing activities		(5,228,787)	(5,382,170)	(4,220,113)	(1,206,480)	3,013,633	(71.41%)	▲
Amount attributable to financing activities		3,318,600	3,082,823	2,253,005	(78,177)	(2,331,182)	(103.47%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	(0)	120,710	2,486,268	2,365,558	(1959.71%)	▲

KEY INFORMATION

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

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

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

BY PROGRAM

	Note	Adopted Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var. ▲▼	Significant Var. \$
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		6,034	12,032	17,612	5,580	46.37%	▲	
General Purpose Funding - Rates	6	2,874,905	2,874,905	2,871,089	(3,816)	(0.13%)	▼	
General Purpose Funding - Other		964,796	708,045	770,602	62,557	8.84%	▲	
Law, Order and Public Safety		609,420	398,104	129,956	(268,148)	(67.36%)	▼	\$
Health		300	200	647	447	223.64%	▲	
Education and Welfare		57,700	38,464	46,061	7,597	19.75%	▲	
Housing		98,687	65,992	71,533	5,541	8.40%	▲	
Community Amenities		501,902	496,788	501,794	5,006	1.01%	▲	
Recreation and Culture		34,133	29,415	42,366	12,951	44.03%	▲	\$
Transport		2,114,406	327,332	139,766	(187,566)	(57.30%)	▼	\$
Economic Services		414,791	285,368	385,231	99,863	34.99%	▲	\$
Other Property and Services		30,600	48,884	73,646	24,762	50.66%	▲	\$
		7,707,674	5,285,529	5,050,302	(235,227)	(4.45%)	▼	
Expenditure from operating activities								
Governance		(646,730)	(408,243)	(378,940)	29,303	7.18%	▲	
General Purpose Funding		(432,578)	(292,565)	(271,123)	21,442	7.33%	▲	
Law, Order and Public Safety		(980,658)	(637,830)	(357,295)	280,535	43.98%	▲	\$
Health		(23,316)	(15,408)	(12,315)	3,093	20.07%	▲	
Education and Welfare		(112,939)	(77,076)	(66,938)	10,138	13.15%	▲	\$
Housing		(187,323)	(113,844)	(88,269)	25,575	22.46%	▲	\$
Community Amenities		(708,559)	(454,038)	(382,797)	71,241	15.69%	▲	\$
Recreation and Culture		(1,065,083)	(724,330)	(700,845)	23,485	3.24%	▲	
Transport		(4,870,895)	(3,261,158)	(2,087,787)	1,173,371	35.98%	▲	\$
Economic Services		(878,643)	(605,141)	(516,992)	88,149	14.57%	▲	\$
Other Property and Services		(54,303)	(67,778)	(32,692)	35,086	51.77%	▲	\$
		(9,961,027)	(6,657,411)	(4,895,994)	1,761,417	26.46%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,349,449	1,567,547	1,724,464	156,917	10.01%	▲	
Amount attributable to operating activities		96,096	195,665	1,878,772	1,683,107	860.20%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	3,508,256	2,152,877	898,188	(1,254,689)	(58.28%)	▼	\$
Proceeds from Disposal of Assets	7	260,000	149,336	111,432	(37,904)	(25.38%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	29,967	14,983	14,728	(255)	(1.70%)	▼	
		3,798,223	2,317,196	1,024,348	(1,292,848)	(55.79%)	▼	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(9,027,010)	(6,537,309)	(2,230,828)	4,306,481	65.88%	▲	\$
		(9,027,010)	(6,537,309)	(2,230,828)	4,306,481	(65.88%)	▲	
Amount attributable to investing activities		(5,228,787)	(4,220,113)	(1,206,480)	3,013,633	(71.41%)	▲	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	9	600,000	600,000	600,000	0	0.00%		
Transfer from Reserves	11	4,377,069	2,937,152	13,056	(2,924,096)	(99.56%)	▼	\$
		4,977,069	3,537,152	613,056	(2,924,096)	(82.67%)	▼	
Outflows from financing activities								
Repayment of borrowings	9	(210,570)	(125,643)	(108,698)	16,945	13.49%	▲	\$
Payments for principal portion of lease liabilities	10	(1,568)	(1,568)	(1,568)	(0)	(0.01%)	▼	
Transfer to Reserves	11	(1,446,331)	(1,156,936)	(580,966)	575,970	49.78%	▲	\$
		(1,658,469)	(1,284,147)	(691,233)	592,914	(46.17%)	▲	
Amount attributable to financing activities		3,318,600	2,253,005	(78,177)	(2,331,182)	(103.47%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1	1,814,091	1,892,153	1,892,153	0	(0.00%)		
Amount attributable to operating activities		96,096	195,665	1,878,772	1,683,107	860.20%		
Amount attributable to investing activities		(5,228,787)	(4,220,113)	(1,206,480)	3,013,633	(71.41%)	▲	
Amount attributable to financing activities		3,318,600	2,253,005	(78,177)	(2,331,182)	(103.47%)		
Net current assets at end of financial year - surplus/(deficit)	1	0	120,710	2,486,268	2,365,558	(1959.71%)	▲	

KEY INFORMATION
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2025

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(12,042)	(12,042)	(8,368)	(6,386)
Add: Loss on asset disposals	7	64,405	64,405	44,691	91,916
Add: Depreciation on assets		2,297,086	2,297,086	1,531,224	1,638,933
Total non-cash items excluded from operating activities		2,349,449	2,349,449	1,567,547	1,724,464

(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 2024	Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 28 February 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(11,880,663)	(11,880,665)	(11,880,665)	(12,448,575)
Less: - Financial assets at amortised cost - self supporting loans	4	(29,967)	(29,967)	(29,967)	(15,239)
Add: Borrowings	9	210,570	161,834	161,834	77,231
Add: Lease liabilities	10	1,568	1,568	1,568	0
Total adjustments to net current assets		(11,698,492)	(11,747,230)	(11,747,230)	(12,386,583)

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

Current assets					
Cash and cash equivalents	2	14,503,939	14,728,692	14,728,692	15,535,326
Financial assets at amortised cost	4	29,967	0	0	0
Rates receivables	3	126,600	105,539	105,539	311,330
Receivables	3	109,370	160,262	160,262	256,293
Other current assets	4	32,367	77,315	77,315	32,917
Less: Current liabilities					
Payables	5	(388,358)	(226,525)	(226,525)	(82,718)
Borrowings	9	(151,836)	(161,834)	(161,834)	(77,231)
Contract liabilities	12	(549,668)	(688,741)	(688,741)	(749,309)
Lease liabilities	10	(1,568)	(1,568)	(1,568)	0
Provisions	12	(199,079)	(353,756)	(353,756)	(353,756)
Less: Total adjustments to net current assets	1(b)	(11,698,492)	(11,747,230)	(11,747,230)	(12,386,583)
Closing funding surplus / (deficit)		1,813,242	1,892,153	1,892,153	2,486,268

CURRENT AND NON-CURRENT CLASSIFICATION

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

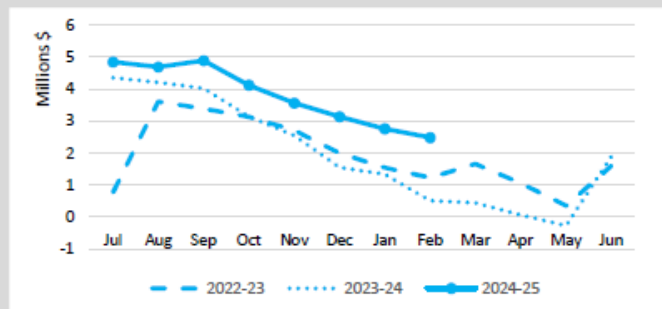
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 29/02/2024	Year to Date Actual 28/02/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,848,027	719,767	3,086,751
Cash Restricted - Reserves	2	11,880,665	13,036,363	12,448,575
Receivables - Rates	3	105,539	280,956	311,330
Receivables - Other	3	160,262	479,109	256,293
Other Financial Assets	4	29,967	14,233	15,239
Inventories	4	25,544	26,003	17,678
		15,071,807	14,556,430	16,135,866
Less: Current Liabilities				
Payables	5	(211,045)	(92,812)	(65,452)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(688,741)	(546,223)	(749,309)
Bonds & Deposits	5	(15,480)	(14,658)	(17,266)
Loan and Lease Liability	9	(163,402)	(49,627)	(77,231)
Provisions	12	(353,756)	(343,905)	(353,756)
		(1,432,424)	(1,047,225)	(1,263,015)
Less: Cash Reserves	11	(11,880,665)	(13,036,363)	(12,448,575)
Add Back: Loan and Lease Liability		163,402	49,627	77,231
Less : Loan Receivable - clubs/institutions		(29,967)	(14,233)	(15,239)
Net Current Funding Position		1,892,153	508,236	2,486,268

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$2.49 M

Last Year YTD

Surplus(Deficit)

\$.51 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash Floats	Cash and cash equivalents	450		450		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	208,311		208,311		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	360,860		360,860		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	2,500,000		2,500,000		WATC	4.30%	OCD
Bond Cash At Bank	Cash and cash equivalents	17,130		17,130		Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		2,413,074	2,413,074		Bendigo	3.50%	20/03/2025
Reserves Cash At Bank	Cash and cash equivalents		4,898,425	4,898,425		WATC	4.48%	23/06/2025
Reserves Cash At Bank	Cash and cash equivalents		2,137,077	2,137,077		WATC	4.47%	23/06/2025
Reserves Cash At Bank	Cash and cash equivalents		3,000,000	3,000,000		WATC	4.46%	23/06/2025
Total		3,086,751	12,448,575	15,535,326	0			
Comprising								
Cash and cash equivalents		3,086,751	12,448,575	15,535,326	0			
		3,086,751	12,448,575	15,535,326	0			

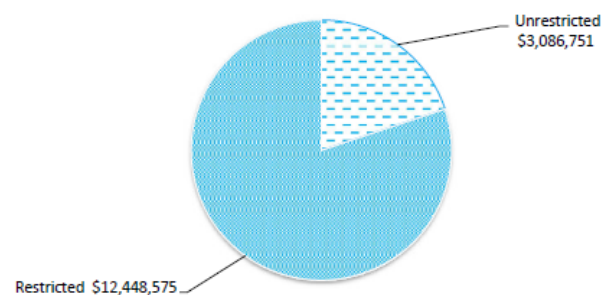
KEY INFORMATION

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

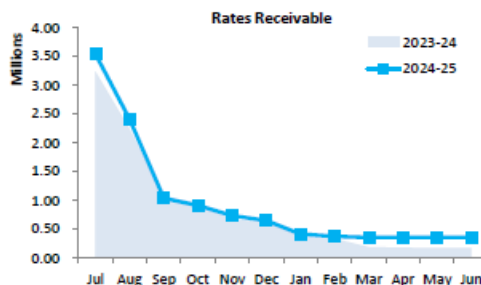
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous years	155,777	167,905
Levied this year	3,140,401	3,351,338
Less - collections to date	(3,128,273)	(3,145,547)
Gross rates collectable	167,905	373,696
Net rates collectable	167,905	373,696
% Collected	94.9%	89.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(46)	194,432	2,797	181	22,748	220,112
Percentage	0.0%	88.3%	1.3%	0.1%	10.3%	
Balance per trial balance						
Sundry receivable						220,112
GST receivable						(34,290)
Other Receivables						16,699
Receivable - Employee Related Provisions - Current						53,772
Total receivables general outstanding						256,293

Amounts shown above include GST (where applicable)

KEY INFORMATION

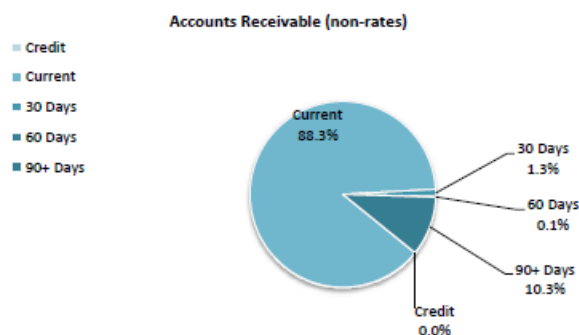
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 28 February 2025
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	29,967	0	(14,728)	15,239
Inventory				
Fuel and materials (including gravel)	25,544	0	(7,866)	17,678
Accrued income/prepayments	21,804	0	(21,804)	0
Total other current assets	77,315	0	(44,397)	32,917
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.

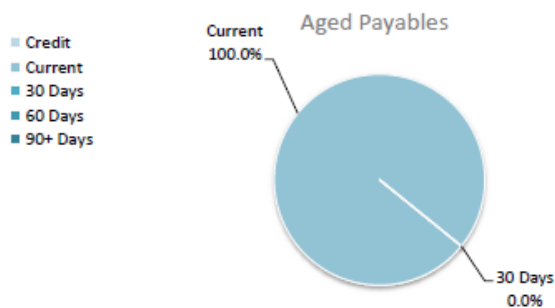
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	9,076	0	0	0	9,076
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						9,076
Other creditors						30,475
Bonds and deposits held						17,266
Prepaid (Excess) Rates						25,901
Total payables general outstanding						82,718

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.10550	250	2,986,366	315,062	0	0	315,062	315,062	0	0	315,062
Industrial	0.10550	5	78,870	8,321	0	0	8,321	8,321	0	0	8,321
Commercial	0.10550	19	641,536	67,682	0	0	67,682	67,682	0	0	67,682
GRV	0.10550	2	392,500	41,409	0	0	41,409	41,409	0	0	41,409
Unimproved value											
Unimproved	0.00604	201	337,966,003	2,042,667	0	0	2,042,667	2,042,667	(5,145)	486	2,038,008
Non Rateable											
Sub-Total		477	342,065,275	2,475,141	0	0	2,475,141	2,475,140	(5,145)	486	2,470,481
Minimum payment	Minimum \$										
Gross rental value											
Residential	939	66	184,411	61,974	0	0	61,974	61,974	0	0	61,974
Industrial	939	2	9,280	1,878	0	0	1,878	1,878	0	0	1,878
Commercial	939	11	60,396	10,329	0	0	10,329	10,329	0	0	10,329
GRV	939	2	7,825	1,878	0	0	1,878	1,878	0	0	1,878
Unimproved value											
Unimproved	1,569	178	24,594,994	279,282	0	0	279,282	279,282			279,282
Sub-total		259	24,856,906	355,341	0	0	355,341	355,341	0	0	355,341
		736	366,922,181	2,830,482	0	0	2,830,482	2,830,481	(5,145)	486	2,825,822
Discount							-1,300				(457)
Amount from general rates							2,829,182				2,825,365
Ex-gratia rates (CBH)	Tonnage	2		45,723	0	0	45,723	45,723	0	0	45,723
Total general rates							2,874,905				2,871,089
Total		736					2,874,905				2,871,089

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 2024 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 28 FEBRUARY 2025

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 2024	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities														
Re-Use Water Dam	LE-03	19,037	0	0	0	(1,568)	(1,568)	(1,568)	17,469	17,469	17,469	(614)	(614)	(614)
Total		19,037	0	0	0	(1,568)	(1,568)	(1,568)	17,469	17,469	17,469	(614)	(614)	(614)
Current lease liabilities		1,568							0					
Non-current lease liabilities		17,469							17,469					
		19,037							17,469					

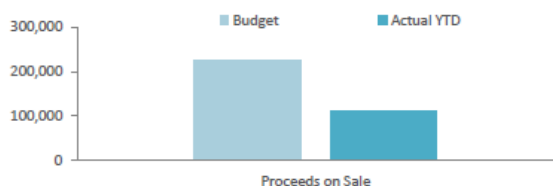
All lease repayments were financed by general purpose revenue.

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.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
PAV5	2021 Mazda Cx-30 G25 - 1B0	23,976	19,091	1,024	0	27,731	19,091	0	(8,640)
	Law, order, public safety								
PU35	Mitsubishi Mr4W47 2019 Triton Ute	30,267	25,000	0	(5,267)	0	0	0	0
	Transport								
PU36	2020 MR MITSUBISHI TRITON GLX-R 4X4 DUAL CAB	23,414	24,545	1,586	0	25,729	24,545	0	(1,184)
PU37	2014 FOTON TUNLAND UTE	5,590	5,000	0	(590)	0	0	0	0
PU34	2020 MITSUBISHI MR4T40 TRITON DUAL CAB UTE	25,959	25,000	0	(959)	0	0	0	0
PU118	2020 MR4W47 MITSUBISHI TRITON 4X4 GLX	25,929	20,909	0	(929)	26,653	20,909	0	(5,744)
PBH4	2012 CASE 581PC5 BACKHOE - BO5418	58,058	35,000	0	(23,058)	0	0	0	0
PR8	2012 BOMAG BW25RH MULTI WHEEL ROLLER-1DUK617	48,429	20,100	1,571	0	47,707	17,505	0	(30,202)
PR10	E TYRE ROLLER ET002	21,801	1,054	0	(16,801)	21,682	1,054	0	(20,628)
PR11	E TYRE ROLLER ET003	21,801	1,129	0	(16,801)	21,682	1,129	0	(20,553)
PMUL	DEBRIS BILLY GOAT MOUNTED MULCHER	8,679	3,645	6,321	0	8,609	3,645	0	(4,964)
PPT12	CHIPPER/MULCHER - HANSA C27	18,460	23,554	1,540	0	17,168	23,554	6,386	0
	Economic services								
6935	LOT 50 - CORBERDING ROAD BROOKTON - A2787	13,414	20,000	0	0	0	0	0	0
		325,777	224,027	12,042	(64,405)	196,962	111,432	6,386	(91,916)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	4,252,494	3,946,766	2,802,382	621,211	(2,181,172)
Furniture and equipment	65,356	135,769	90,488	74,991	(15,497)
Plant and equipment	747,487	762,497	691,306	492,042	(199,264)
Bushfire equipment	0	10,660	10,660	10,660	0
Infrastructure - roads	3,201,621	3,201,621	2,154,033	625,994	(1,528,039)
Infrastructure - footpaths	0	138,600	92,400	53,100	(39,300)
Infrastructure - parks and gardens	60,000	181,150	120,760	0	(120,760)
Infrastructure - sewerage	700,052	797,645	531,752	337,081	(194,671)
Infrastructure - water	0	65,300	43,528	15,750	(27,778)
Payments for Capital Acquisitions	9,027,010	9,240,008	6,537,309	2,230,828	(4,306,481)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,508,256	3,603,844	2,147,366	898,188	(1,249,178)
Borrowings	600,000	600,000	600,000	600,000	0
Other (disposals & C/Fwd)	260,000	224,027	149,336	111,432	(37,904)
Plant and Vehicle Reserve	700,000	700,000	0	0	0
Furniture & Equipment Reserve	103,016	103,016	13,056	13,056	0
Sewerage Scheme Reserve	197,645	197,645	0	0	0
Building and Facility Reserve	1,006,452	1,006,452	0	0	0
Infrastructure Reserve	355,916	355,916	0	0	0
Innovations & Development Reserve	2,042,700	2,042,700	0	0	0
Contribution - operations	253,025	406,408	3,627,551	608,151	(3,019,400)
Capital funding total	9,027,010	9,240,008	6,537,309	2,230,828	(4,306,481)

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.

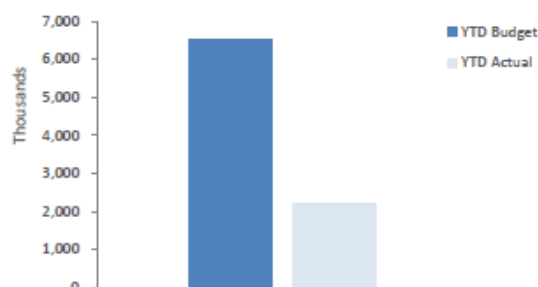
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

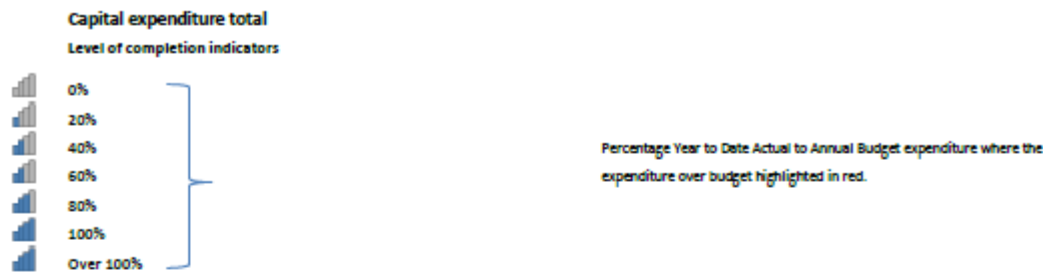
Initial recognition and measurement for assets held at cost
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost 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 Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
Buildings								
E042510	ADMINCAP	9230	ADMINISTRATION OFFICE - CHAMBERS & ADMINISTRATION	(30,000)	(25,455)	(16,968)	(25,455)	8,487
Total - Governance				(30,000)	(25,455)	(16,968)	(25,455)	8,487
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(770,709)	(743,476)	(495,648)	(371,952)	(123,696)
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AI	(239,932)	(239,932)	(159,952)	(175,039)	15,087
Total - Law, Order & Public Safety				(1,010,641)	(983,408)	(655,600)	(546,991)	(108,609)
Housing								
E092510	RLANDCAP	9230	PURCHASE ADDITIONAL RESIDENTIAL LAND - STOCK	(45,000)	(45,000)	(30,000)	0	(30,000)
Total - Housing				(45,000)	(45,000)	(30,000)	0	(30,000)
Recreation And Culture								
E111510		9230	PURCHASE BUILDINGS	(25,000)	(20,000)	(13,328)	0	(13,328)
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(755,303)	(755,303)	(503,528)	0	(503,528)
E112510	POOLCAP	9230	POOL - CAPITAL	(5,000)	(7,500)	(5,000)	0	(5,000)
E112510	SHEDCAP	9230	BROOKTON AQUATIC CENTRE STORAGE SHED AND CON	(27,400)	(27,400)	(22,830)	(25,415)	2,585
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(1,838,150)	(1,582,700)	(1,055,128)	(21,550)	(1,033,578)
Total - Recreation And Culture				(2,650,853)	(2,392,903)	(1,599,814)	(46,965)	(1,552,849)
Economic Services								
E132510		9230	PURCHASE BUILDINGS	(6,000)	0	0	0	0
E136510	INDLCAP	9230	LAND FOR BROOKTON COMMERCIAL/INDUSTRIAL HUB	(500,000)	(500,000)	(500,000)	(1,800)	(498,200)
E136510	CRCOCAP	9230	BROOKTON CRC LAND & BUILDING CAPITAL	(10,000)	0	0	0	0
Total - Economic Services				(516,000)	(500,000)	(500,000)	(1,800)	(498,200)
Total - Buildings				(4,252,494)	(3,946,766)	(2,802,382)	(621,211)	(2,181,172)
Plant & Equipment								
Governance								
E042532		9234	ADMIN PURCHASE DCEO VEHICLE	(50,000)	(50,000)	(50,000)	(50,428)	428
Total - Governance				(50,000)	(50,000)	(50,000)	(50,428)	428
Law, Order & Public Safety								
E055530		9234	PURCHASE PLANT & EQUIPMENT - BRMP & CESM	(93,487)	(101,587)	(67,720)	(26,460)	(41,260)
E054000	CCTV	9234	TOWN CCTV INSTALLTION - SECURITY & SAFETY	(9,000)	(6,671)	(4,440)	(6,671)	2,231
E054530		9236	BUSHFIRE PURCHASE PLANT & EQUIPMENT	0	(10,660)	(10,660)	(10,660)	0
Total - Law, Order & Public Safety				(102,487)	(118,918)	(82,820)	(43,791)	(39,029)
Community Amenities								
Total - Community Amenities				0	0	0	0	0
Recreation & Culture								
E112530		9234	PURCHASE PLANT & EQUIPMENT	(28,000)	(28,000)	(23,330)	(25,480)	2,150
Total - Recreation & Culture				(28,000)	(28,000)	(23,330)	(25,480)	2,150
Other Property & Services								
E142530		9234	PURCHASE PLANT & EQUIPMENT	(7,000)	(7,000)	(4,664)	(6,536)	1,872
E143530	LIGHTV1	9234	PURCHASE P&E - REPLACEMENT PU36 2020 MR MITSUBISHI TRITON GLX-R 4X4 DUAL CAB	(50,000)	(50,000)	(50,000)	(49,238)	(762)
E143530	LIGHTV3	9234	PURCHASE P&E - REPLACEMENT 2014 FOTON TUNLAND	(30,000)	(35,000)	(23,328)	0	(23,328)
E143530	LIGHTV4	9234	PURCHASE P&E - REPLACEMENT 2020 MITSUBISHI MR4T40 TRITON DUAL CAB UTE	(45,000)	(45,000)	(45,000)	0	(45,000)
E143530	LIGHTV5	9234	PURCHASE P&E - REPLACEMENT 2020 MR4W47 MITSUBISHI TRITON 4X4 GLX	(45,000)	(49,239)	(32,824)	(49,238)	16,414
E143530	EP003	9234	PURCHASE P&E - REPLACEMENT PBH4 2012 CASE 581PCS BACKHOE - B05418	(190,000)	(190,000)	(190,000)	(86,990)	(103,010)
E143530	EP004	9234	PURCHASE P&E - REPLACEMENT 2012 BOMAG BW25RH MULTI WHEEL ROLLER-1DUK617	(200,000)	(200,000)	(200,000)	(191,000)	(9,000)
Total - Other Property & Services				(567,000)	(576,239)	(545,816)	(383,003)	(162,813)
Total - Plant & Equipment				(747,487)	(773,157)	(701,966)	(502,702)	(199,264)
Furniture & Equipment								
Governance								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(13,056)	(14,056)	(9,368)	(14,016)	4,648
E042520	COMPCAP	9232	INTEGRITY ATTAIN SOFTWARE - COMPLIANCE RECORDS	(12,500)	(8,500)	(5,664)	(8,500)	2,836
E042520	SERVCAP	9232	ADMIN SERVER UPGRADE	0	(8,052)	(5,368)	(8,051)	2,683
E042520	OFFICAP	9232	ADMIN OFFICER FURNITURE	0	(7,156)	(4,768)	0	(4,768)
Total - Governance				(25,556)	(37,764)	(25,168)	(30,567)	5,399
Law, Order & Public Safety								
E054520		9232	PURCHASE FURNITURE & EQUIPMENT	0	(27,233)	(18,152)	(23,129)	4,977
Total - Law, Order & Public Safety				0	(27,233)	(18,152)	(23,129)	4,977
Recreation & Culture								
E111520		9232	PURCHASE FURNITURE & EQUIPMENT	(39,800)	(41,282)	(27,520)	(14,304)	(13,216)
E116520		9232	PURCHASE FURNITURE & EQUIPMENT	0	(6,990)	(4,656)	(6,990)	2,334
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	0	(10,000)	(6,664)	0	(6,664)
Total - Recreation & Culture				(39,800)	(58,272)	(38,840)	(21,294)	(17,546)
Economic Services								
E132520		9232	PURCHASE FURNITURE & EQUIPMENT	0	(12,500)	(8,328)	0	(8,328)
Total - Economic Services				0	(12,500)	(8,328)	0	(8,328)
Total - Furniture & Equipment				(65,356)	(135,769)	(90,488)	(74,991)	(15,497)
Infrastructure - Roads								
Transport								
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(592,662)	(592,662)	(592,660)	(33,078)	(559,582)
E121560	DAVIR2R	9250	DAVIS ROAD R2R	(109,563)	(109,563)	(109,562)	(93,661)	(15,901)
E121560	MATTR2R	9250	MATTINGLY ROAD R2R	(109,563)	(109,563)	0	0	0
E121560	MATCR2R	9250	MATTINGLY ROAD CULVERT R2R	(60,024)	(60,024)	(60,024)	(9,644)	(50,380)
E121560	STKWR2R	9250	SOUTH KWEDA ROAD R2R	(105,635)	(105,635)	0	(94,560)	94,560
E121565	TILLSFC	9250	TILLER STREET - CAPITAL WORKS	(45,000)	(45,000)	0	0	0
E121565	BODESFC	9250	BODEY STREET - CAPITAL WORKS	(5,520)	(5,520)	(1,416)	(1,179)	(237)
E121565	WOODSFC	9250	WOODS LOOP ROAD CAPITAL WORKS	(110,349)	(110,349)	0	(78,625)	78,625
E121565	MATRSFC	9250	MATTINGLY ROAD CAPITAL WORKS	(37,000)	(37,000)	0	0	0
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK	(187,316)	(187,316)	(112,383)	(15,780)	(96,603)
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK 23/24	(1,102,939)	(1,102,939)	(1,102,938)	(124,417)	(978,521)
E121570	BRIDGE04	9250	BRIDGE 3146A BOYAGARRA ROAD	(77,500)	(77,500)	(77,500)	(77,500)	0
E121570	BRIDGE07	9250	BRIDGE 3163A JAENSCH ROAD	(49,200)	(49,200)	(49,200)	(49,200)	0
E121570	BRIDGE09	9250	BRIDGE 3158A MATTHEWS ROAD	(24,970)	(24,970)	(24,970)	(24,970)	0
E121570	BRIDGE10	9250	BRIDGE 4863 YORK-WILLIAMS ROAD	(23,380)	(23,380)	(23,380)	(23,380)	0
E121572		9250	BRIDGE CONSTRUCTION - MRWA & WALGGC	(561,000)	(561,000)	0	0	0
Total - Transport				(3,201,621)	(3,201,621)	(2,154,033)	(625,994)	(1,528,039)
Total - Infrastructure - Roads				(3,201,621)	(3,201,621)	(2,154,033)	(625,994)	(1,528,039)

	Infrastructure - Sewerage								
	Community Amenities								
	E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(542,407)	(600,000)	(400,000)	(319,631)	(80,369)
	E102540	SEWEFE	9254	BROOKTON WASTEWATER (EFFLUENT) OXIDATION					
				POND - FENCE	(17,445)	(17,445)	(11,624)	(17,450)	5,826
	E102540	SEWEDS	9254	BROOKTON WASTEWATER (EFFLUENT) OXIDATION					
				POND - DESLUDGING	(140,200)	(180,200)	(120,128)	0	(120,128)
	Total - Community Amenities				(700,052)	(797,645)	(531,752)	(337,081)	(194,671)
	Total - Infrastructure - Sewerage				(700,052)	(797,645)	(531,752)	(337,081)	(194,671)
	Infrastructure - Footpaths								
	Transport								
	E121575	FALLFP	9252	FOOTPATH - FALLS STREET - FROM NOACK TO KING	0	(32,400)	(21,600)	(32,400)	10,800
	E121575	KINGFP	9252	FOOTPATH - KING STREET - NORTH SIDE OF STREET					
				BETWEEN WILLIAMS AND WHITE STREETS	0	(20,700)	(13,800)	(20,700)	6,900
	E121575	NOACFP	9252	FOOTPATH - NOACK STREET - NORTH SIDE WILLIAMS					
				TO WHITE STREETS	0	(20,700)	(13,800)	0	(13,800)
	E121575	WINKFP	9252	FOOTPATH - WILLIAMS STREET - BETWEEN NOACK AND					
				KING STREETS	0	(32,400)	(21,600)	0	(21,600)
	E121575	WITNFP	9252	FOOTPATH - WILLIAMS STREET - BETWEEN TILLER AND					
				NOACK STREETS	0	(32,400)	(21,600)	0	(21,600)
	Total - Transport				0	(138,600)	(92,400)	(53,100)	(39,300)
	Total - Infrastructure - Footpaths				0	(138,600)	(92,400)	(53,100)	(39,300)
	Infrastructure - Water								
	Community Amenities								
	E107541	HVCAP03	9262	HAPPY VALLEY BORE PUMP	0	(15,750)	(10,496)	(15,750)	5,254
	E107541	HVCAP04	9262	HAPPY VALLEY UPGRADE PIPELINE	0	(49,550)	(33,032)	0	(33,032)
al - Community Amenities					0	(65,300)	(43,528)	(15,750)	(27,778)
	Total - Infrastructure - Water				0	(65,300)	(43,528)	(15,750)	(27,778)
	Infrastructure - Parks & Gardens								
	Recreation And Culture								
	E113531	BCOUCAP	9256	BASKETBALL COURT (HALF SIZE)	(20,000)	(40,000)	(26,664)	0	(26,664)
	E113531	ELEBCAP	9256	ELECTRONIC SIGNAGE BOARD	(40,000)	0	0	0	0
	E113531	UGHCAP	9256	UPGRADE BROOKTON OVAL LIGHTS	0	(106,850)	(71,232)	0	(71,232)
	E113531	RETICCAP	9256	RETICULATION PARKS & GARDENS	0	(34,300)	(22,864)	0	(22,864)
	Total - Recreation And Culture				(60,000)	(181,150)	(120,760)	0	(120,760)
	Total - Infrastructure - Parks & Gardens				(60,000)	(181,150)	(120,760)	0	(120,760)
	Grand Total				(9,027,010)	(9,240,008)	(6,537,309)	(2,230,828)	(4,306,481)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2024	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Kalkarni Residency (20%)	80	23,593	0	0	0	(11,469)	(11,469)	(11,469)	12,124	12,124	12,124	(721)	(1,356)	(1,356)
Housing														
Staff Housing (33%)	80	38,929	0	0	0	(18,924)	(18,924)	(18,924)	20,005	20,005	20,005	(1,190)	(2,238)	(2,238)
Community amenities														
Sewerage (14%)	80	16,515	0	0	0	(8,029)	(8,029)	(8,029)	8,487	8,486	8,486	(505)	(949)	(949)
Effluent Loan	83	0	600,000	600,000	600,000	0	(48,736)	(24,095)	600,000	551,264	575,905	(1,392)	(28,933)	(16,011)
Recreation and culture														
Sport & Recreation	81	284,694		0	0	(36,624)	(74,520)	(74,520)	248,070	210,174	210,174	(10,022)	(20,674)	(20,674)
Other property and services														
Grader (33%)	80	38,929	0	0	0	(18,924)	(18,925)	(18,925)	20,005	20,004	20,004	(1,190)	(2,238)	(2,238)
		402,661	600,000	600,000	600,000	(93,970)	(180,603)	(155,962)	908,691	822,058	846,699	(15,019)	(56,388)	(43,466)
Self supporting loans														
General purpose funding														
Country Club	82	114,485		0	0	(14,728)	(29,967)	(29,967)	99,758	84,518	84,518	(1,912)	(8,315)	(8,315)
		114,485	0	0	0	(14,728)	(29,967)	(29,967)	99,758	84,518	84,518	(1,912)	(8,315)	(8,315)
Total		517,147	600,000	600,000	600,000	(108,698)	(210,570)	(185,929)	1,008,449	906,577	931,218	(16,931)	(64,703)	(51,781)
Current borrowings		161,834							77,231					
Non-current borrowings		355,313							931,217					
		517,147							1,008,449					

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

New borrowings 2024-25

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	600,000	600,000	WATC	Debenture	10	152,064	4.49	319,631	(600,000)	280,369
	600,000	600,000				152,064		319,631	(600,000)	280,369

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES
NOTE 11
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture & Equipment Reserve	115,326	4,921	4,294	113,016	97,000	(103,016)	(13,056)	130,247	203,564
Leave Reserve	152,717	6,517	3,291	0	0	0	0	159,234	156,007
Sewerage Scheme Reserve	518,155	22,112	11,588	19,625	19,625	(197,645)	0	362,247	549,368
Plant and Vehicle Reserve	616,660	26,316	13,288	625,000	0	(700,000)	0	567,976	629,948
Madison Square Units Reserve	33,945	1,449	738	297	297	0	0	35,691	34,980
Brookton Community Resource Centre F	231,318	9,871	4,984	0	0	0	0	241,189	236,302
Building and Facility Reserve	5,371,134	229,211	118,861	414,007	145,000	(1,006,452)	0	5,007,900	5,634,995
Infrastructure Reserve	563,091	24,030	12,133	0	0	(355,916)	0	231,205	575,224
Waste Reserve	733,151	31,287	16,457	30,596	30,596	0	0	795,034	780,204
Aged Housing Reserve	417,078	17,799	9,545	25,866	25,866	0	0	460,743	452,489
Innovations & Development Reserve	3,128,088	133,489	67,404	0	0	(2,042,700)	0	1,218,877	3,195,492
	11,880,665	507,002	262,582	1,228,407	318,384	(4,405,729)	(13,056)	9,210,345	12,448,575

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 Feb 2025
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		5,511	0	189,825	(20,261)	175,075
- Capital grant/contribution liabilities		683,230	0	655,763	(764,759)	574,234
Total other liabilities		688,741	0	845,588	(785,020)	749,309
Employee Related Provisions						
Annual leave		152,915	0	0	0	152,915
Long service leave		167,392	0	0	0	167,392
Provision for long service leave oncosts - Current		12,851	0	0	0	12,851
Provision for annual leave oncosts - Current		20,599	0	0	0	20,599
Total Employee Related Provisions		353,756	0	0	0	353,756
Total other current assets		1,042,497	0	845,588	(785,020)	1,103,065
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

NOTE 13
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue				
	Liability 1 July 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2025	Current Liability 28 Feb 2025	Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Admin Grants & Subsidies	0	0	0	0	0	0	1,944	2,920	2,920	2,919
PW Grants & Subsidies	0	0	0	0	0	0	6,664	10,000	10,000	10,000
General purpose funding										
Grants Commission - General (WALGGC)	0	0	0	0	0	147,382	99,344	149,020	1,638	111,765
Grants Commission - Roads (WALGGC)	0	0	0	0	0	74,074	28,208	42,315	(31,759)	31,736
Grants Commission - Bridges (WALGGC)	0	0	0	0	0	374,000	187,000	374,000	0	280,500
Law, order, public safety										
DFES Grant - Fire Mitigation Activity Fund 23/24	5,511	0	(5,511)	0	0	5,511	0	0	(5,511)	0
DFES Grant - Fire Mitigation Activity Fund 24/25	0	175,075	0	175,075	175,075	366,150	233,432	350,150	(16,000)	0
DFES Grant - ESL operating Grant	0	0	0	0	0	84,464	68,008	102,013	17,549	79,513
All West Australians Reducing Emergencies (AWARE)	0	6,750	(6,750)	0	0	7,500	4,496	6,750	(750)	6,750
Recreation and culture										
Streets Alive Grant	0	0	0	0	0	0	3,328	5,000	5,000	5,000
Transport										
MRWA Direct Grant Funding	0	0	0	0	0	319,988	319,988	319,988	0	132,988
Economic services										
Seniors Week Event	0	0	0	0	0	1,000	0	0	(1,000)	0
Community Events & Programs Revenue	0	0	0	0	0	0	488	734	734	734
Community Christmas Party Revenue	0	0	0	0	0	2,000	0	0	(2,000)	0
Australia Day Celebrations Revenue	0	8,000	(8,000)	0	0	5,000	6,664	10,000	5,000	8,000
Youth Week Event Revenue	0	0	0	0	0	2,000	0	2,000	0	0
Grant Revenue - Stay On Your Feet	0	0	0	0	0	4,376	2,912	4,376	0	4,376
Grant Revenue - Dpird Crc Development Grant	0	0	0	0	0	3,000	2,000	3,000	0	3,000
Grant Revenue - Fitness Initiatives	0	0	0	0	0	5,000	0	0	(5,000)	0
CRC Operating Grant Revenue	0	0	0	0	0	112,000	86,376	129,571	17,571	99,714
	5,511	189,825	(20,261)	175,075	175,075	1,513,445	1,050,852	1,511,837	(1,608)	776,995

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

NOTE 14
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue				
	Liability 1 July 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2025	Current Liability 28 Feb 2025	Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies										
General purpose funding										
LRCI - Replacement Public Bins - Robinson Road	0	4,114	(4,114)	0	0	4,114	4,114	4,114	0	4,114
LRCI - Waterless Public Toilet Cemetery	0	36,751	(36,751)	0	0	36,751	36,751	36,751	0	36,751
LRCI - Robinson Rd Toilets, Upgrade including Planting	0	52,954	(52,954)	0	0	52,954	52,954	52,954	0	52,954
LRCI 4 - Woods Loop Road	0	0	0	0	0	110,349	55,174	110,349	0	0
LRCI 4 - Mattingly Road	0	0	0	0	0	37,000	18,500	37,000	0	0
LRCI 4 - Railway Station Building Refurbishment	241,680	0	0	241,680	241,680	170,522	0	0	(170,522)	0
LRCI 4 - Footpath - Falls Street - From Noack To King Streets	0	0	0	0	0	0	21,600	32,400	32,400	0
LRCI 4 - Footpath - King Street - North Side Of Street Between Williams And White Streets	0	0	0	0	0	0	13,800	20,700	20,700	0
LRCI 4 - Footpath - Noack Street - North Side Williams To White Streets	0	0	0	0	0	0	13,800	20,700	20,700	0
LRCI 4 - Footpath - Williams Street - Between Noack And King Streets	0	0	0	0	0	0	21,600	32,400	32,400	0
LRCI 4 - Footpath - Williams Street - Between Tiller And Noack Streets	0	0	0	0	0	0	21,600	32,400	32,400	0
WBDC - Railway Station Building Refurbishment	0	20,000	0	20,000	20,000	40,000	26,664	40,000	0	0
LRCI 4 - UPGRADE BROOKTON OVAL LIGHTS	0	0	0	0	0	0	71,232	106,850	106,850	0
LRCI 4 - PARK FURNITURE MEMORIAL PARK/WB EVA	0	0	0	0	0	0	6,664	10,000	10,000	0
Law, order, public safety										
DFES Capital Grant Income (West Brookton BFB Shed)	0	0	0	0	0	286,906	191,264	286,906	0	0
Esl Grant - Emergency Services Levy - Capital East Brookton Shed	314,564	0	(314,564)	0	0	670,709	447,136	670,709	0	314,564
DFES adjustment to value of PF11	0	10,660	(10,660)	0	0	0	7,104	10,660	10,660	10,660
WSFN 1 - Dangin-Mears Road - Income - 2022/23	0	0	0	0	0	804,625	402,312	804,625	0	0
WSFN 2 - Dangin-Mears Road - Income - 2023/24	126,986	0	(124,417)	2,569	2,569	514,433	257,216	514,433	0	257,846
Davis Road - R2R Income	0	109,563	(93,661)	15,902	15,902	109,563	54,780	109,563	0	93,661
Mattingly Road - R2R Income	0	0	0	0	0	109,563	54,780	109,563	0	0
South Kweda Road - R2R Income	0	105,635	(94,560)	11,075	11,075	105,635	70,416	105,635	0	94,560
Mattingly Road Culvert - R2R Income	0	0	0	0	0	60,024	40,016	60,024	0	0
York Williams Road RRG	0	316,086	(33,078)	283,009	283,009	395,108	263,400	395,108	0	33,078
TOTALS	683,230	655,763	(764,759)	574,234	574,234	3,508,256	2,152,877	3,603,844	95,588	898,188

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

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

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

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 28 Feb 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Bus Bonds	2,080	1,050	(1,050)	2,080
Facility Hire Bonds	6,830	3,500	(3,250)	7,080
Gym Bonds	6,570	2,590	(1,190)	7,970
Other Bonds	0	6,000	(6,000)	0
Sub-Total	15,480	13,140	(11,490)	17,130
	15,480	13,140	(11,490)	17,130

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

NOTE 16
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						
OTHMRRM	Rural Road Maintenance	OCM 10.24-07	Operating Expenditure			(17,000)	(17,000)
HVCAP03	Happy Valley Bore Pump	OCM 10.24-07	Capital Expenditure		17,000		0
	Adjustment of C/F Surplus Budgeted for 2023/2024		Opening Surplus(Deficit)		78,060		78,060
Grants, subsidies and contributions							
CLI014.150	Esl Grant - Bushfire Mitigation		Operating Revenue			(5,511)	72,549
CLI041.150	Esl Grant - Bushfire Mitigation 24/25		Operating Revenue			(16,000)	56,549
	Esl Grant - Emergency Services Levy - Operating Gen		Operating Revenue		17,549		74,098
I054010.150	Emergency Management Grant Funding Gen		Operating Revenue			(7,500)	66,598
	Aware (All West Asutralians Reducing						
CLI044.150	Emergencies Program 2024/25)		Operating Revenue		6,750		73,348
I032010.150	Gpg Grants Commission - General Gen		Operating Revenue		1,638		74,986
I136101.150	Crc Operating Grants Revenue Gen		Operating Revenue		17,571		92,557
I032020.150	Gpg Grants Commission - Roads Gen		Operating Revenue			(31,759)	60,798
GR0013.150	Grant Revenue - Fitness Initiatives		Operating Revenue			(5,000)	55,798
GR0007.150	Australia Day Celebrations Revenue		Operating Revenue			(5,000)	50,798
GR0005.150	Community Events & Programs Revenue		Operating Revenue		734		51,532
GR0006.150	Community Christmas Party Revenue		Operating Revenue			(2,000)	49,532
GR0003.150	Grant Revenue - Seniors Week Event		Operating Revenue			(1,000)	48,532
CLI046.150	Nadc (National Australia Day Council)		Operating Revenue		10,000		58,532
I042020.152	Admin Grants & Subsidies Gen		Operating Revenue		2,920		61,452
I115020.150	Oth-Cult Grants & Subsidies Gen		Operating Revenue		5,000		66,452
I142030.152	Pw-Oh Reimbursements & Donations Gen		Operating Revenue		10,000		76,452
Fees and charges							
I104010.129	Tpb Fees & Charges Gen		Operating Revenue		3,000		79,452
I052010.111	Anim Fees & Charges Gen		Operating Revenue		1,200		80,652
I111011.116	Halls Fees & Charges - Memorial Hall Gen		Operating Revenue		1,400		82,052
I111012.116	Halls Fees & Charges Wb Eva Pavilion Gen		Operating Revenue		1,000		83,052
I031030.141	Rate Interest Earnings Gen		Operating Revenue		2,000		
I033020.140	Genfin Interest On Investments Gen		Operating Revenue		27,000		112,052
I033020.142	Genfin Interest On Investments Gen		Operating Revenue		189,000		301,052
Other revenue							
I055010.160	Emergency Management Grant Funding Gen		Operating Revenue			(7,220)	293,832
I031020.109	Rate Other Rates Income Gen		Operating Revenue		5,000		298,832
I042030.160	Admin Reimbursements & Donations Gen		Operating Revenue		6,600		305,432
I091030.160	Staffh Reimbursements & Donations Gen		Operating Revenue		320		305,752
I147010.160	Sal Reimbursement - Workers Comp Gen		Operating Revenue		30,000		335,752
Profit on asset disposals							
I042499.210	Admin Profit On Sale Of Asset Gen		Operating Revenue	(1,024)			335,752
I136499.210	Econ Profit On Sale Of Asset Gen		Operating Revenue	6,586			335,752
I123499.210	Poc Profit On Sale Of Asset Gen		Operating Revenue	(4,632)			335,752
Employee costs							
E042010.302	Admin Employee Costs Gen		Operating Expenses			(1,850)	333,902
E042010.307	Admin Employee Costs Gen		Operating Expenses		2,000		335,902
E142010.307	Pw-Oh Employee Costs Gen		Operating Expenses		4,000		339,902
E142010.311	Pw-Oh Employee Costs Gen		Operating Expenses			(6,000)	333,902
Materials and contracts							
E041020.327	Memb General Operating Expenses Gen		Operating Expenses		6,500		340,402
E041020.338	Memb General Operating Expenses Gen		Operating Expenses			(400)	340,002
E041020.340	Memb General Operating Expenses Gen		Operating Expenses		2,000		342,002
E041020.349	Memb General Operating Expenses Gen		Operating Expenses		500		342,502
E041020.351	Memb General Operating Expenses Gen		Operating Expenses		6,000		348,502
E041020.604	Memb General Operating Expenses Gen		Operating Expenses		5,000		353,502
FIREOP.327	Fire Fighting		Operating Expenses		1,500		355,002
FIREGO.379	Fire General Operating		Operating Expenses		7,000		362,002
FIREM25.327	Bushfire Mitigation Activities 2024/25		Operating Expenses		16,000		378,002
E055010.379	Emergency Management Gen		Operating Expenses		1,000		379,002
E104030.327	Tpb General Operating Expenses Gen		Operating Expenses			(3,000)	376,002
E031020.336	Rate General Operating Expenses Gen		Operating Expenses			(5,000)	371,002
E042020.323	Admin General Operating Expenses Gen		Operating Expenses		15,900		386,902
E042020.335	Admin General Operating Expenses Gen		Operating Expenses			(3,000)	383,902
E042020.340	Admin General Operating Expenses Gen		Operating Expenses		1,000		384,902
POOLGO.325	Swimming Pool General Operating		Operating Expenses			(250)	384,652
POOLGO.340	Swimming Pool General Operating		Operating Expenses		340		384,992
POOLOP.379	Swimming Pool Maintenance		Operating Expenses			(3,000)	381,992
BOWLOP.379	Bowling Club		Operating Expenses			(1,000)	380,992
MENSSHED.379	Mens Shed		Operating Expenses			(4,000)	376,992
E115040.379	Oth-Cult Community Events Gen		Operating Expenses			(5,000)	371,992

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
				\$	\$	\$	\$
GYMOP.340	Gymnasium Operating		Operating Expenses		3,460		375,452
E148020.354	Uncias Insurance Claims Expense Gen		Operating Expenses			(1,000)	374,452
TIPOP.611	Refuse Site		Operating Expenses			(2,940)	371,512
TIPOP.613	Refuse Site		Operating Expenses			(6,360)	365,152
SEWEOP.327	Sewerage Treatment Works		Operating Expenses		4,000		369,152
SEWEOP.350	Sewerage Treatment Works		Operating Expenses			(292)	368,860
WAHPOP2.379	Water Harvesting Project Operating		Operating Expenses			(4,500)	364,360
OVALOP.379	Oval Maintenance		Operating Expenses			(5,000)	359,360
TOWNOP.379	Town Street Maintenance		Operating Expenses			(10,000)	349,360
DEPOOP.379	Shire Depot - Building Maintenance		Operating Expenses			(4,000)	345,360
PRWKOP.379	Private Works - General		Operating Expenses			(4,000)	341,360
E142020.335	Pw-Oh General Operating Expenses Gen		Operating Expenses			(600)	340,760
E143020.621	Pw-Oh General Operating Expenses Gen		Operating Expenses			(4,000)	336,760
ADMIOP.340	Administration Centre		Operating Expenses			(2,440)	334,320
10MAOP.379	10 Marsh Ave Brookton		Operating Expenses		1,500		335,820
23WHITOP.379	23 Whittington Street Brookton		Operating Expenses		2,000		337,820
28AWSOP.379	U5 28 William Street		Operating Expenses		2,000		339,820
28BWSOP.379	U6 28 William Street		Operating Expenses		2,000		341,820
U1MSOP.379	Unit 1 Madison Square Units		Operating Expenses		2,000		343,820
U2MSOP.379	Unit 2 Madison Square Units		Operating Expenses		2,000		345,820
U3MSOP.379	Unit 3 Madison Square Units		Operating Expenses		2,000		347,820
U4MSOP.379	Unit 4 Madison Square Units		Operating Expenses		7,000		354,820
KHALLOP.379	Kweda Hall		Operating Expenses		2,000		356,820
MHALLOP.340	Memorial Hall		Operating Expenses			(700)	356,120
MHALLOP.379	Memorial Hall		Operating Expenses		1,000		357,120
MUSEOP.379	Historical Society Museum		Operating Expenses		2,000		359,120
E136101.327	Crc General Operating Expenses Gen		Operating Expenses			(43,380)	315,740
E136101.338	Crc General Operating Expenses Gen		Operating Expenses		1,000		316,740
E136101.340	Crc General Operating Expenses Gen		Operating Expenses			(1,000)	315,740
EV0001.379	Australia Day Event		Operating Expenses			(5,000)	310,740
EV0002.379	Community Christmas Party		Operating Expenses		4,000		314,740
EV0013.379	Fitness Initiatives		Operating Expenses		5,000		319,740
LANDOP.379	Land Related Expenses		Operating Expenses			(1,000)	318,740
CARAOP.327	Caravan Park		Operating Expenses		12,600		331,340
E132030.379	Tour Other Tourism Gen		Operating Expenses		4,000		335,340
Finance costs							
E102050.400	Sew Interest On Effluent Loan # 83 Gen		Operating Expenses		12,922		348,262
Insurance							
E042020.413	Admin General Operating Expenses Gen		Operating Expenses			(7,213)	341,049
Other expenditure							
FIREGO.420	Fire General Operating		Operating Expenses		5,511		346,560
E033020.355	General Operating Expenses Gen		Operating Expenses			(3,400)	343,160
CARAOP.355	Caravan Park		Operating Expenses			(1,000)	342,160
SEWEOP.420	Sewerage Treatment Works		Operating Expenses		30,000		372,160
Loss on asset disposals							
E042499.440	Admin Loss On Sale Of Asset Gen		Operating Expenses	(8,640)			372,160
E123499.440	Poc Loss On Sale Of Asset Gen		Operating Expenses	(46,327)			372,160
I054020.151	Esl Grant - Emergency Services Levy - Capital Gen		Capital Revenue		10,660		382,820
CLI034.151	Railway Station Building Refurbishment - Income		Capital Revenue			(170,522)	212,298
CLI047.151	Footpath - Williams Street - Between Tiller And Noack Streets - Lrci Phase 4 Income		Capital Revenue		32,400		244,698
CLI048.151	Upgrade Brookton Oval Lights - Lrci Pahse 4 Income		Capital Revenue		106,850		351,548
CLI049.151	Park Furniture Memorial Park/Wb Eva - Lrci Phase 4 Income		Capital Revenue		10,000		361,548
CLI050.151	Footpath - Williams Street - Between Noack And King Streets - Lrci Phase 4 Income		Capital Revenue		32,400		393,948
CLI051.151	Footpath - Falls Street - From Noack To King Streets - Lrci Phase 4 Income		Capital Revenue		32,400		426,348
CLI052.151	Footpath - King Street - North Side Of Street Between Williams And White St - Lrci Phase 4 Income		Capital Revenue		20,700		447,048
CLI053.151	Footpath - Noack Street - North Side Williams To White Streets - Lrci Pahse 4 Income		Capital Revenue		20,700		467,748
CLI042.151	South Kweda Road - R2R Income		Capital Revenue		45,611		513,359
CLI043.151	Mattingly Road Culvert - R2R Income		Capital Revenue			(45,611)	467,748
I143497.201	Poc - Realisation On Disposal Of Assets Gen		Capital Revenue	50,064			467,748
I143498.200	Poc - Proceeds On Disposal Of Assets Gen		Capital Revenue			(50,064)	417,684
I042497.201	Admin - Realisation On Disposal Of Assets Gen		Capital Revenue	5,909			417,684

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
				\$	\$	\$	\$
I042498.200	Admin - Proceeds On Disposal Of Assets Gen		Capital Revenue			(5,909)	411,775
I136497.201	Econ - Realisation On Disposal Of Assets Gen		Capital Revenue	(20,000)			411,775
I136498.200	Econ - Proceeds On Disposal Of Assets Gen		Capital Revenue		20,000		431,775
ADMINCAP.500	Administration		Capital Expenses		4,545		436,320
E111510.500	Purchase Buildings Gen		Capital Expenses		5,000		441,320
POOLCAP.500	Pool - Capital		Capital Expenses			(2,500)	438,820
RWSTCAP.500	Railway Station Building Refurbishment		Capital Expenses		255,450		694,270
CRCCAP.500	Brookton Crc Land & Building Capital		Capital Expenses		10,000		704,270
EBSHEDCAP.500	East Brookton Bfb Shed		Capital Expenses		27,233		731,503
BCOUCAP.500	Basketball Court (Half Size)		Capital Expenses			(20,000)	711,503
E132510.500	Purchase Buildings Gen		Capital Expenses		6,000		717,503
E054530.502	Bushfire Purchase Plant & Equipment Gen		Capital Expenses			(10,660)	706,843
HVCAP03.502	Happy Valley Bore Pump		Capital Expenses		1,250		708,093
CCTV.327	Town Cctv Installtion - Security & Safety		Capital Expenses		2,329		710,422
LIGHTV5.502	Purchase P&E - Replacement 2020 Mr4W47		Capital Expenses			(4,239)	706,183
LIGHTV5.502	Mitsubishi Triton 4X4 Glx		Capital Expenses			(4,239)	706,183
LIGHTV4.502	Purchase P&E - Replacement 2020 Mitsubishi		Capital Expenses			(5,000)	701,183
LIGHTV4.502	Mr4T40 Triton Dual Cab Ute		Capital Expenses			(5,000)	701,183
E055530.502	Purchase Plant & Equipment - Brmp & Cesm Gen		Capital Expenses			(8,100)	693,083
E116520.501	Purchase Furniture & Equipment Gen		Capital Expenses			(6,990)	686,093
E111520.501	Purchase Furniture & Equipment Gen		Capital Expenses			(1,482)	684,611
SERVCAP.501	Admin Server Upgrade		Capital Expenses			(8,052)	676,559
E113520.501	Purchase Furniture & Equipment Gen		Capital Expenses			(10,000)	666,559
E054520.501	Purchase Furniture & Equipment Gen		Capital Expenses			(27,233)	639,326
OFFICAP.501	Admin Officer Furniture		Capital Expenses			(7,156)	632,170
ELECCAP.501	Capex - Electronic Equipment		Capital Expenses			(1,000)	631,170
COMPCAP.501	Integrity Attain Software - Compliance Records Management		Capital Expenses		4,000		635,170
E132520.501	Purchase Furniture & Equipment Gen		Capital Expenses			(12,500)	622,670
FALLFP.504	Footpath - Falls Street - From Noack To King Streets		Capital Expenses			(32,400)	590,270
KINGFP.504	Footpath - King Street - North Side Of Street		Capital Expenses			(20,700)	569,570
NOACFP.504	Between Williams And White Streets		Capital Expenses			(20,700)	548,870
WINKFP.504	Footpath - Noack Street - North Side Williams To White Streets		Capital Expenses			(20,700)	528,170
WITNFP.504	Footpath - Williams Street - Between Noack And King Streets		Capital Expenses			(32,400)	495,770
WITNFP.504	Footpath - Williams Street - Between Tiller And Noack Streets		Capital Expenses			(32,400)	463,370
SEWEDS.504	Brookton Wastewater (Effluent) Oxidation Pond - Desludging		Capital Expenses			(40,000)	423,370
HVCAP04.504	Happy Valley Upgrade Pipeline		Capital Expenses			(49,550)	373,820
SEWPIPE.504	Sewerage Pipe Relining/Upgrade		Capital Expenses			(57,593)	316,227
ELEBCAP.327	Electronic Signage Board		Capital Expenses		40,000		376,927
RETICAP.327	Reticulation Parks & Gardens		Capital Expenses			(34,300)	342,627
LIGHCAP.327	Upgrade Brookton Oval Lights		Operating Expenses			(106,850)	235,777
Transfers from reserve accounts							
I033550.230	Transfer From Reserve To Muni Gen		Capital Revenue		28,660		264,437
Repayment of borrowings							
E102601.225	Loan Payment - Sewerage Gen		Capital Expenses		24,641		289,078
Transfers to reserve accounts							
E033550.520	Transfer To Reserve From Muni Gen		Capital Expenses			(100,078)	189,000
E033551.520	Transfer Interest From Muni To Reserve Gen		Operating Expenses			(189,000)	0
				(18,064)	1,256,244	(1,334,304)	0

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 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Nature or type			Explanation of positive variances		Explanation of negative variances	
	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Grants, subsidies and contributions	(273,857)	(26.06%)	▼		Main Roads Special Project funding 2024/25 - Yeo Road Bridge #3143 & DFES Grant Funding - DFES Bushfire Mitigation Works 24/25 not yet received	
Fees and charges	137,962	17.87%	▲	Higher income received than budgeted in the areas - Other Rental Income, Caravan Park, Standpipe usage & Private Works		
Interest revenue	(57,075)	(15.19%)	▼		The main variance is due to the Reserve Term deposit investments which were invested on a 6 month term. Interest on Reserve amount invested on 3 month Term, will mature March 25	
Other revenue	(36,459)	(17.92%)	▼		Variance relates to CESM MOU costs to be recouped	
Expenditure from operating activities						
Materials and contracts	1,823,983	63.96%	▲	Budget profiling is the reason for the variance. Will correct as road & building program activity increases		
Utility charges	27,518	15.43%	▲	Budget profiling is the reason for this variance. Water and power charges will increase over the hotter months		
Finance costs	15,857	47.47%	▲	The main reason for this variance is the interest expense on Loan 83. This will correct in March 25		
Other expenditure	20,650	37.24%	▲	Minimal utilisation of Septic Tank Incentive program 24/25. No Community Chest Fund applications received YTD		
Loss on disposal of assets	(47,225)	(105.67%)	▼			Actual loss on disposal of assets greater than budgeted
Non-cash amounts excluded from operating activities	156,917	10.01%	▲			Non-cash expense which is added back in the financial statement. The main variance relates to Depreciation, as this is set on prior year figures
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,254,689)	(58.28%)	▼		Due to Accounting Standard AASB1058 recognition of revenue	
Proceeds from disposal of assets	(37,904)	(25.38%)	▼		PAV5, PU118, PU36 Trade in value less than expected. PMUL, PR10 & PR11 auction values less than budgeted. Other disposals are yet to be completed	
Payments for inventories, property, plant and equipment and infrastructure	4,306,481	65.88%	▲	The variance relates to Capital projects which have not yet commenced in FY24/25. Infrastructure - Buildings, Sewerage Works, Rural Road & Bridge works		
Financing activities						
Transfer from reserves	(2,924,096)	(99.56%)	▼		Capital projects were not complete by the December 24 transfer date. Transfer will be completed June 25	
Repayment of borrowings	16,945	13.49%	▲	Repayment of Loan 83 budgeted September 24 not due until March 25		
Transfer to reserves	575,970	49.78%	▲	Interest received on Term Deposit investments higher than budgeted		

15.03.25.01 AMENDMENT TO GRAVEL, SAND AND CLAY SUPPLIES AND PIT REHABILITATION POLICY 4.13

File No:	GOV031A
Date of Meeting:	20 March 2025
Location/Address:	Not applicable
Name of Applicant:	Not applicable
Name of Owner:	Not applicable
Author/s:	Kevin D'Alton – Acting Manager Infrastructure & Works
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Report:

This item presents an amendment to Council Policy 4.13 – Gravel, Sand and Clay Supplies and Pit Rehabilitation for consideration.

Description of Proposal:

Council Works Department are increasingly having difficulty in locating and negotiating the purchase of gravel from property owners in the Shire of Brookton. Increasingly land owners are seeking a commercial return and do not see a community value in providing Council with material to maintain the community's road assets.

In 2023/24 Council purchased gravel within the price set by Council's price limits, and then needed to cart this gravel at additional cost a greater distance. Often the cost of transport, both in terms of plant cost and labour to drive the additional distance, is greater than the purchase cost of the gravel.

In addition to purchasing the material, Council is also required to loosen and push up the gravel at the Shire's cost using an earthworks contractor. In 2023/24 Council purchased gravel from a landowner adjacent to Dangin Meares Road where the land owner completed the pushing up. The purchase price for this gravel was higher to recompense the owner for his cost of pushing up the gravel.

Staff are seeking to allow flexibility to purchase material at higher rates where there is identified benefit to Council. Clarity in Council policy is also required to allow the authority of the CEO to step outside the preferred payment levels for materials.

This requested flexibility is included in amendments to *Policy 4.13 - Gravel, Sand and Clay Supplies and Pit Rehabilitation* included at Attachment 15.03.25.01, with deletions in strikethrough font and additions in bold.

The significant change is to add the following amend clause in the policy:

8. *The set a preferred rate of payment for materials of:*
 - a) *\$2.50 per m³ (GST Inclusive) for gravel;*
 - b) *\$1.90 per m³ (GST Inclusive) for sand;*
 - c) *\$1.50 per m³ (GST Inclusive) for clay; and*
 - d) *authorise the CEO, to negotiate with landowners to purchase gravel, sand or*

clay at a different rate where there is identified benefit to Council.

Background:

Policy 4.13 - Gravel, Sand and Clay Supplies and Pit Rehabilitation is provided to clarity for all parties regarding any transactions relating to the removal of materials for roadworks and the rehabilitation of a used pit once no longer required. The current policy 14.3.8(a-c) reads as follows:

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

Council includes in their annual fees and charges a purchase price for Council to use in negotiations with property owners. In 2024/25 this figure was \$2.00 per m³ for gravel, \$1.50 per m³ for sand and \$1.20 per m³ for clay.

Consultation:

Staff have had consultation with approximately ten landowners seeking gravel for Council roadworks.

Statutory Environment:

Section 2.7(2)(b) of the *Local Government Act 1995* is applicable to Council's role determine the local government's policies.

Relevant Plans and Policy:

The Shire of Brookton's policy manual will be updated accordingly should Council resolve to adopt the Officer's Recommendation.

Financial Implications:

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

Risk Assessment:

The risk in relation to this matter is assessed as "Medium"

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

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

Community & Strategic Objectives:

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

This will be achieved by:

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

Comment

Flexibility to adjust the purchase prices for gravel, sand, and clay is essential to uphold the Shire of Brookton's commitment to maintain road infrastructure and community safety. Amending Council Policy 4.13 will ensure long-term cost efficiency, reliable road networks, and responsible resource stewardship.

OFFICER'S RECOMMENDATION

That in accordance with Council approves the amendments to Policy 4.13.8 - Gravel, Sand and Clay Supplies and Pit Rehabilitation Policy included in Attachment 15.03.25.01A.

(Simple majority vote required)

Attachment

Attachment 15.03.25.01A – 4.13 Gravel, Sand and Clay Supplies and Pit Rehabilitation Policy.

4.13 GRAVEL, SAND AND CLAY SUPPLIES AND PIT REHABILITATION POLICY**Objective**

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

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

Policy**Access to Material**

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

1. Approach the landowner at least four weeks prior to the time that the works are due to commence, to advise the landowner of the Shire's intention, advise of compensation and to enable the landowner to make any domestic arrangements in relation to stock, etc.
2. All pits opened on private property will be reclaimed before the plant shifts to the next programmed job, unless firm arrangements are made with the landowner for not reclaiming.
3. If the area is required for dam catchments, all topsoil shall be stock piled, or removed if suitable for road building.
4. If required by the land holder, the area shall be fenced, and suitable gates fitted to the fenced area, at the Shires expense.
5. Construction shall occur when necessary to create or repair affected haul roads.
6. All care will be taken to reduce, as much as possible, the impact or inconvenience to the landowner.
7. All Pits will be rehabilitated in accordance with this Policy.
- ~~8. The rate of payment for materials for 2022/23, including GST are:~~
 - ~~a) Gravel \$1.65 per cubic metre for compacted gravel removed from private property.~~
 - ~~b) Sand \$1.38 per cubic metre.~~
 - ~~c) Clay \$1.10 per cubic metre.~~

8. The set a preferred rate of payment for materials of:
- a) \$2.50 per m³ (GST Inclusive) for gravel;
 - b) \$1.90 per m³ (GST Inclusive) for sand;
 - c) \$1.50 per m³ (GST Inclusive) for clay; and
 - d) authorise the CEO, to negotiate with landowners to purchase gravel, sand or clay at a different rate where there is identified benefit to Council.

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

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

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

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

Pit Rehabilitation

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

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

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

Bush Sites

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

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

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

Pastured Sites

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

Abandoned Pits

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

Resolution No:

Resolution Date:

16.03.25 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

17.03.25 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**17.03.25.01 URGENT BUSINESS – CCTV QUOTATION**

File No:	GOV022A
Date of Meeting:	20 March 2025
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider reviewing a request to consider the out of budget expenditure on CCTV cameras for the Shire administration building.

Description of Proposal: Nil

Background:

Staff are attempting to complete and distribute the Council Agenda by the Friday prior to a Council Meeting. The quotation for the proposed purchase was not received by this deadline.

Consultation: Nil

Statutory Environment: Nil

Relevant Plans and Policy:

Shire of Brookton Policy

1.17 STANDING ORDERS AND MEETING PROTOCOL LOCAL GOVERNMENT (Council Meetings)

5.4 New business of an urgent nature

- (1) In cases of extreme urgency or other special circumstances, matters may, on a motion by the Presiding Member that is carried by the meeting, be raised without notice and decided by the meeting.
- (2) In subclause (1), 'cases of extreme urgency or other special circumstances' means matters that have arisen after the preparation of the agenda that are considered by the Presiding Member to be of such importance and urgency that they are unable to be dealt with administratively by the Local Government and must be considered and dealt with by the Council before the next meeting.

Financial Implications: Nil

Risk Assessment:

Under the Shire of Brookton's Risk Framework there is potential of work place health and

safety impacts with Major Consequence if there is significant delay in awarding this contract. The Likelihood of these consequences is assessed as Possible.

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: Nil

Comment: Nil

PRESIDING MEMBER'S RECOMMENDATION

That Council consider the urgent business to consider tenders received from bushfire management contractors to complete the potential installation of CCTV cameras in the Shire Administration Building.

(Simple majority vote required)

17.03.25.02 OUT OF BUDGET EXPENDITURE - CCTV CAMERAS - SHIRE ADMINISTRATION

File No:	FIN013
Date of Meeting:	20 March 2025
Location/Address:	14 White Street Brookton
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the out of budget expenditure of \$12,923.83 (GST Inclusive) to install CCTV cameras at the Shire Administration Centre.

Description of Proposal:

A quotation of \$12,923.83 (GST Inclusive) has been received from Redfish Technologies to install a total of five cameras to be installed at the Shire Administration building. The cameras include one internal camera covering the reception area and entrance and four external cameras. A network switch is also required to uplink data to the Shire of Brookton corporate network for internet connection.

The quotation received is included at Confidential Attachment 17.03.25.02A.

Redfish Technology have previously provided CCTV equipment and Council Chamber recording equipment to the Shire of Brookton. They are a WALGA approved supplier of this equipment and provide audio visual services to the majority of parliaments in Australia.

Background:

The Shire of Brookton is currently reacting to security concerns at the Shire Administration Building. On three occasions in the last four months police have attended the building. These security events have arisen during normal work days and after a Council Meeting.

These security events have had a real impact on staff morale and staff safety. The Shire has provided group counseling to Shire administration staff and encouraged the use of the Employment Assistance Program's access to confidential counselling to both staff and elected members.

In addition to potentially installing CCTV, staff are:

- developing protocols and procedures for lock down in response to a security event;
- reviewing more expansive changes to the Shire Administration building to provide better separation of staff from visitors. Such changes are significant cost and have a longer lead time.

Consultation:

Staff have provided feedback to the Shire through the administration staff safety and tool box meetings.

Statutory Environment:

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

For Council to reallocate the grant funding to an alternative purpose, no alternative purpose was included in Council's 2024/25 Budget. To expend these funds, Council must approve by Absolute Majority.

Relevant Plans and Policy:

The Shire is developing staff procedures protocols and procedures to reduce the threat from security events.

Financial Implications:

Council has not budgeted for this expenditure, but staff believe that general savings across a range of program areas will exceed the proposed expenditure.

Risk Assessment:

Under the Shire of Brookton's Risk Framework there is potential of work place health and safety impacts with Major Consequence if there is significant delay in awarding this contract. The Likelihood of these consequences is assessed as Possible.

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

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

Community & Strategic Objectives:

The health and safety of staff is a key requirement for Council.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council:

- 1. approves out of budget expenditure of \$12,923.83 (GST Inclusive) for the installation of CCTV cameras in the Shire Office;***
- 2. allocates this out of budget capital expenditure to GL Account 1E0425200 - Purchase Furniture & Equipment Gen; and***
- 3. acknowledge that staff will make general savings across a range of program areas that will at least equal the out of budget expenditure.***

(Absolute majority vote required)

Attachment

Confidential Attachment 17.03.25.02A - Redfish Technology Quotation

18.03.25	CONFIDENTIAL REPORTS
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Nil at this time.

19.03.25	NEXT MEETING & CLOSURE
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The next Ordinary meeting of the Council will be held on Wednesday 16th April 2025 commencing at 6.00 pm.