



Chq/EFT	Date	Name	Description	Amount
20600	18/04/2023	Water Corporation	Water Across Shire Facilities to 29/03/2023	-25,261.22
20601	28/04/2023	Dept of Primary Industries and Regional Development (Bunbury)	Rylington Park - Stock Owner Re-registration 2023-2026	-76.50
TOTAL MUNI CHEQUES to 30 April 2023				-25,337.72



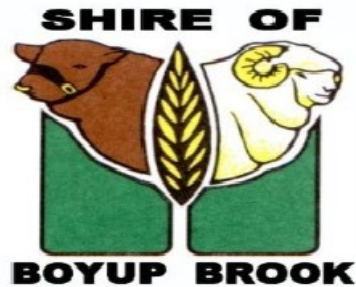
Chq/EFT	Date	Name	Description	Amount
EFT13894	04/04/2023	AusQ Training	Worksite Traffic Management Course	-2,980.00
EFT13895	04/04/2023	Australian Services Union	Payroll Deductions	-51.80
EFT13896	04/04/2023	Australind Medical Centre	Pre-Employment Medical - Medical Centre Staff	-150.00
EFT13897	04/04/2023	Ben Robinson	Reimburse Finance Manager Conference Costs 22/03/2023-23/03/2023	-324.54
EFT13898	04/04/2023	Beulah Wines (CJ, JL & RJ Nield t/as)	Rylington Park - Ladies Day Wines	-390.00
EFT13899	04/04/2023	C & D Cutri	Bridge 3313 Aegers Bridge Rd - Repairs	-7,865.00
EFT13900	04/04/2023	CSBP Limited	Rylington Park - Soil Testing	-712.86
EFT13901	04/04/2023	Childcare Centre Desktop	BBELC - Childcare Centre Desktop Annual Subscription 2023-24	-397.00
EFT13902	04/04/2023	Cockatoo CoLab Pty Ltd	Rylington Park - Ladies Day Guest Speaker	-1,500.00
EFT13903	04/04/2023	Dinninup Grove (Suzanne M Emmerson & Roy V Emmerson t/as)	Donation to Ladies Day Gift Bags - Olive Oil Soap	-316.25
EFT13904	04/04/2023	Focus Networks	Admin IT Upgrades - Balance Payment	-3,178.01
EFT13904	04/04/2023	Focus Networks	Website SSL Certificate Annual Renewal 2023-24	-1,226.50
EFT13904	04/04/2023	Focus Networks	VPN Security Update	-181.50
EFT13904	04/04/2023	Focus Networks	Monthly MPS Support - Excluded Services Mar2023	-231.00
EFT13904	04/04/2023	Focus Networks	Microsoft CSP Office Monthly Subscription - New Users	-127.47
EFT13905	04/04/2023	Gillies Shearing	Rylington Park - Contract Shearing	-3,616.80
EFT13906	04/04/2023	Team Global Express	Freight Mar2023	-17.44
EFT13907	04/04/2023	Tammie Barnes	Rylington Park - Cleaning	-425.00
EFT13908	04/04/2023	Neverfail Springwater Limited	Council and Staff Drinking Water	-122.90
EFT13908	04/04/2023	Neverfail Springwater Limited	Council Chambers - Annual Cooler Rental 2023-24	-154.00
EFT13909	04/04/2023	Officeworks Ltd	Admin Stationery	-432.30
EFT13910	04/04/2023	Old Dog Dirt & Diesel	VBFB Fire Trucks - Annual Service and Repairs	-8,998.20
EFT13911	04/04/2023	Phoenix Petroleum	Rylington Park - Fuel Mar2023	-3,368.92
EFT13912	04/04/2023	Rusty's Plumbing & Gas	Swimming Pool - Men's Shower Repairs	-183.00
EFT13913	04/04/2023	SOS Office Equipment	Photocopier Billing Mar2023 including Community Newsletters	-947.47
EFT13914	04/04/2023	TM Atherton and Co (t/as Atherton Transport)	Rylington Park - Lime and Fertiliser Spreading	-4,908.20
EFT13915	04/04/2023	Taylor Burrell Barnett (Taylor & Burrell Unit Trust t/as)	Draft Local Planning Strategy	-9,366.50
EFT13916	04/04/2023	Telstra Limited	Telephone Across Shire Facilities to 19/03/2023	-92.59
EFT13917	04/04/2023	The Brook Takeaway	Catering Mar2023	-40.00
EFT13918	04/04/2023	Winc Australia Pty Limited	Admin Stationery	-108.13
EFT13919	05/04/2023	Department of Fire & Emergency Services	2022/23 Emergency Services Levy 3rd Quarter Contribution	-37,660.95
EFT13920	05/04/2023	Kojonup Agricultural Supplies (t/f KAS Unit Trust t/as)	Rylington Park - Fertiliser	-32,736.33
EFT13921	11/04/2023	Ampol Petroleum Distributors Pty Ltd	Fuel Mar2023	-4,432.01
EFT13922	11/04/2023	Black Box Control Pty Ltd	Monthly Grader Tracking Service Apr2023	-101.85
EFT13923	11/04/2023	Boyup Brook Tyre Service	P207 Mitsubishi Triton Dual Cab - Windscreen	-430.00
EFT13923	11/04/2023	Boyup Brook Tyre Service	P219 Mitsubishi MR4W20 Triton GLX 2.4L Diesel - Rear Windscreen	-355.00
EFT13923	11/04/2023	Boyup Brook Tyre Service	Expendable Tools	-18.00
EFT13924	11/04/2023	Bridgetown Glass Service	Football Club - Replace Windows	-306.00
EFT13925	11/04/2023	Cutting Edges	Grader Blades	-2,786.74
EFT13926	11/04/2023	DSAK Pty Ltd (Manjimup and Bridgetown Retravision)	Expendable Tools	-215.08
EFT13927	11/04/2023	Fulcrum Structural Engineering Pty Ltd	LRCI Kulikup Hall Refurbishment - Inspection Report	-2,304.50
EFT13928	11/04/2023	Hersey's Safety Pty Ltd	Expendable Tools	-870.82
EFT13929	11/04/2023	Kojonup Agricultural Supplies (t/f KAS Unit Trust	Expendable Tools	-43.36
EFT13930	11/04/2023	Malatesta Group Holdings Pty Ltd	Road Maintenance Supplies	-885.50
EFT13931	11/04/2023	Neverfail Springwater Limited	Staff Drinking Water	-76.50
EFT13932	11/04/2023	Rear's Electrical & Mechanical Services Pty Ltd	LRCI Dinninup Hall Refurbishment - Electrical Upgrades	-5,500.00
EFT13932	11/04/2023	Rear's Electrical & Mechanical Services Pty Ltd	Depot - LED Batten Lights	-357.66
EFT13933	11/04/2023	Southwest Hoist & Crane	Depot Overhead Crane and Vehicle Hoist Service and Inspection	-687.50
EFT13934	11/04/2023	Telstra Limited	Telephone Across Shire Facilities to 24/03/2023	-331.69
EFT13935	11/04/2023	The Quacking Frog Teapot Shed	Catering Mar2023	-144.00
EFT13936	11/04/2023	Totally Sound (t/f The Peterson Family Trust t/as)	Rylington Park - Ladies Day Sound System	-3,538.70
EFT13937	11/04/2023	Wren Oil	Waste Oil Disposal	-16.50
EFT13938	18/04/2023	A&L Printers	Printing - Windowface Envelopes	-457.00
EFT13939	18/04/2023	Anthanasios (Arthur) Kyron	Reimburse ACEO Travel	-50.01
EFT13940	18/04/2023	AusQ Training	Basic Worksite Traffic Management - Group Booking Onsite	-2,896.00
EFT13941	18/04/2023	Australia Post	Postage Mar2023	-834.15
EFT13942	18/04/2023	Australian Services Union	Payroll Deductions	-51.80
EFT13943	18/04/2023	BT Equipment Pty Ltd t/a Tutt Bryant Equipment	P155 Bomag Multi Tyre Roller - Replacement Transmission	-22,915.82
EFT13944	18/04/2023	Beilby Downing Teal Pty Ltd	CEO Recruitment and Selection Consultancy	-3,575.00
EFT13945	18/04/2023	Blackwood Rural Services	Rylington Park - Seeder Hydraulic Ram Repair	-301.30
EFT13946	18/04/2023	Blackwoods	Depot PPE	-100.87
EFT13947	18/04/2023	Boyup Brook Co - Operative	Rylington Park - Purchases Feb2023	-983.15
EFT13947	18/04/2023	Boyup Brook Co - Operative	Rylington Park - Purchases Mar2023	-1,783.85
EFT13947	18/04/2023	Boyup Brook Co - Operative	Rylington Park - Water Troughs x 4	-3,916.00
EFT13947	18/04/2023	Boyup Brook Co - Operative	Rylington Park - Flexi-N Tank	-6,612.10
EFT13947	18/04/2023	Boyup Brook Co - Operative	Rylington Park - Rebate Voucher 2021-22	4,116.00
EFT13948	18/04/2023	Boyup Brook Community Resource Centre	Council and Medical Centre Gazette Advertising Apr2023	-315.00
EFT13948	18/04/2023	Boyup Brook Community Resource Centre	Quarterly Library Service Payment Apr-Jun2023	-5,500.00
EFT13949	18/04/2023	Boyup Brook Golf Club Inc	Rylington Park - Ladies Day Catering	-1,250.00
EFT13950	18/04/2023	Boyup Brook Pharmacy (Westphal Family Trust)	Medical Supplies	-402.05
EFT13951	18/04/2023	Building and Construction Industry Training Fund BCITF	BCITF Collected Mar2023	-231.75
EFT13952	18/04/2023	D & L Bleachmore Haulage	Rylington Park - Freight Apr2023	-1,105.50
EFT13953	18/04/2023	David C van Zuydam	Rylington Park - Stubble Raking	-1,147.00
EFT13954	18/04/2023	Department of Mines, Industry Regulation and Safety BSL	BSL Collected Mar2023	-721.88
EFT13955	18/04/2023	EcoPrint Supplies	Medical Centre - Printer Toner	-413.60
EFT13956	18/04/2023	Erlanda and Mark Deas	Reimburse Rylington Park Ladies Day Banner	-181.00
EFT13957	18/04/2023	Focus Networks	Create Domain Local Security Group	-187.00
EFT13958	18/04/2023	Hastie Waste	Rylington Park - Bulk Waste Collection Mar2023	-115.00
EFT13959	18/04/2023	Haycom Technology	Medical Centre IT Consulting Fees Mar2023	-1,135.75
EFT13960	18/04/2023	Jason Forsyth	Reimburse Depot Speakers and Stationery	-76.51
EFT13961	18/04/2023	Lamat Cleaning (The Bogar Unit Trust t/as)	Various Shire Buildings - Cleaning	-2,400.00
EFT13962	18/04/2023	Macco Feeds Australia (The Bessell Trust t/as)	Rylington Park - Sheep Minerals	-547.80
EFT13963	18/04/2023	Masons South West Rubber Stamps (t/f The House Family Trust t/as)	Creditors Stamp and Refill Ink	-247.50
EFT13964	18/04/2023	Michelle Shaw	Reimburse BBELC Plate Covers	-10.10
EFT13965	18/04/2023	Officeworks Ltd	Medical Centre Stationery	-155.02
EFT13965	18/04/2023	Officeworks Ltd	BBELC Cleaning Supplies	-103.41



Chq/EFT	Date	Name	Description	Amount
EFT13966	18/04/2023	Pool Robotics Perth	Swimming Pool - Robotic Pool Cleaner	-2,354.44
EFT13967	18/04/2023	Pratico Transport	Rylington Park - Harvest Freight	-10,259.40
EFT13968	18/04/2023	Services Australia Child Support	Payroll Deductions	-671.18
EFT13969	18/04/2023	Shire of Boyup Brook	BSL and BCITF Commission Mar2023	-33.25
EFT13970	18/04/2023	South West Livestock Services Pty Ltd	Rylington Park - Sheep Pregnancy Scanning	-958.37
EFT13971	18/04/2023	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 20/03/2023	-5,959.55
EFT13972	18/04/2023	Telstra Limited	Telephone Across Shire Facilities to 01/04/2023	-1,334.72
EFT13973	18/04/2023	The Brook Takeaway	Catering Apr2023	-52.00
EFT13974	18/04/2023	Triad Laser Crafts	Rylington Park - Ladies Day Magnets	-1,100.00
EFT13975	18/04/2023	WA College of Agriculture - Denmark	Rylington Park - Ag School Scholarships 2023 for BBDHS	-800.00
EFT13976	18/04/2023	WA College of Agriculture - Narrogin	Rylington Park - Ag School Scholarships 2023 for BBDHS	-2,000.00
EFT13977	18/04/2023	West Scene Pty Ltd t/as Milross Grains	Rylington Park - Lupins	-10,783.08
EFT13978	18/04/2023	activ8me (Australian Private Networks Pty Ltd)	GP Houses, Rylington Park and Swimming Pool Internet Apr2023	-341.56
EFT13979	27/04/2023	Downer EDI Works Pty Ltd	RRG148 Boyup Brook-Cranbrook Road - Sealing	-134,468.86
EFT13980	28/04/2023	ABCO Products Pty Ltd	Various Shire Buildings - Cleaning Supplies	-1,800.57
EFT13981	28/04/2023	Ampol Petroleum Distributors Pty Ltd	Fuel Mar2023	-5,306.79
EFT13982	28/04/2023	Australian Services Union	Payroll Deductions	-51.80
EFT13983	28/04/2023	B&B Street Sweeping Pty Ltd	Townsite Street Sweeping	-4,026.00
EFT13984	28/04/2023	BP Medical	Medical Supplies	-179.26
EFT13985	28/04/2023	Boyup Brook IGA	Purchases Mar2023	-685.69
EFT13986	28/04/2023	Boyup Brook Medical Services	Pre-employment Medical - Ranger Services	-170.00
EFT13987	28/04/2023	Community Mental Health Action Team (CoMHAT) Inc	Rylington Park - Ladies Day Painting Auction Proceeds	-850.00
EFT13988	28/04/2023	Darren Long Consulting	Assistance with Budget Review Mar2023	-4,950.00
EFT13989	28/04/2023	Department of Fire & Emergency Services	MAF Grant 2021 - Return of Unspent Funds	-18,621.05
EFT13990	28/04/2023	Focus Networks	Monthly Managed IT Services and Microsoft Office Subscription Apr2023	-3,014.90
EFT13991	28/04/2023	Fuel Brothers WA.Com Pty Ltd	Catering Apr2023	-192.00
EFT13992	28/04/2023	GE Healthcare	Medical Centre - Portable Ultrasound System	-7,854.00
EFT13993	28/04/2023	Interfire Agencies	ESL - Fire Fighting Foam	-3,681.57
EFT13994	28/04/2023	Internode Pty Ltd	Depot, Admin and BBELC Internet May2023	-329.97
EFT13995	28/04/2023	Jimina Shaw-Sloan	Reimburse BBELC Picnic Rug	-129.00
EFT13996	28/04/2023	Kojonup Agricultural Supplies (t/f KAS Unit Trust t/as)	Rylington Park - Fertiliser	-46,458.11
EFT13997	28/04/2023	Node1 Pty Ltd	Admin NBN May2023	-227.00
EFT13998	28/04/2023	Officeworks Ltd	BBELC - Stationery	-699.45
EFT13999	28/04/2023	Peppercorn Percy	Swimming Pool - Pool Manager Flowers	-60.00
EFT14000	28/04/2023	Sandra & Peter Green	Rates Refund A15110	-1,793.96
EFT14001	28/04/2023	Services Australia Child Support	Payroll Deductions	-671.18
EFT14002	28/04/2023	South West Isuzu	P225 Isuzu GIGA CXY 2012 Prime Mover - Parts	-720.61
EFT14003	28/04/2023	St John Ambulance Western Australia Ltd (South West)	2022-23 Contribution Towards Emergency Ambulance Service - Second Payment	-14,221.35
EFT14004	28/04/2023	The Treehouse Coffee Lounge (JP Rice & NM Rice t/as)	Catering Apr2023	-70.00
EFT14005	28/04/2023	Veolia Recycling & Recovery (Perth) Pty Ltd	Waste Collection Mar2023	-10,247.65
EFT14006	28/04/2023	activ8me (Australian Private Networks Pty Ltd)	CEO House Internet and Router	-176.85
TOTAL EFT PAYMENTS to 30 April 2023				-501,124.16



Chq/EFT	Date	Name	Description	Amount
DD7949.1	12/04/2023	Sam & Carolyn Mallett Super Fund	Payroll Deductions	-870.80
DD7949.2	12/04/2023	Christian Super	Superannuation Contributions	-179.16
DD7949.3	12/04/2023	MLC Super Fund Plum Super	Superannuation Contributions	-282.24
DD7949.4	12/04/2023	Mercer Super Trust (TTF) - Mercer SmartSuper Plan	Superannuation Contributions	-352.80
DD7949.5	12/04/2023	Prime Super	Superannuation Contributions	-255.01
DD7949.6	12/04/2023	BT Panorama Super	Superannuation Contributions	-279.30
DD7949.7	12/04/2023	HOSTPLUS Superannuation Fund	Superannuation Contributions	-7.41
DD7949.8	12/04/2023	Aware Super	Payroll Deductions	-6,001.55
DD7949.9	12/04/2023	Rest Superannuation	Superannuation Contributions	-1,713.03
DD7951.1	13/04/2023	Salary & Wages	Payroll 12Apr2023	-100,839.33
DD7959.1	12/04/2023	Aware Super	Superannuation Contributions	-64.54
DD7961.1	20/04/2023	Salary & Wages	Payroll 20Apr2023	-2,410.50
DD7976.1	26/04/2023	Sam & Carolyn Mallett Super Fund	Payroll Deductions	-870.80
DD7976.2	26/04/2023	Christian Super	Superannuation Contributions	-208.53
DD7976.3	26/04/2023	MLC Super Fund Plum Super	Superannuation Contributions	-282.24
DD7976.4	26/04/2023	Mercer Super Trust (TTF) - Mercer SmartSuper Plan	Superannuation Contributions	-363.47
DD7976.5	26/04/2023	Prime Super	Superannuation Contributions	-250.63
DD7976.6	26/04/2023	Panorama Super (Asgard Independence Plan Division Two)	Superannuation Contributions	-279.30
DD7976.7	26/04/2023	Aware Super	Payroll Deductions	-5,652.70
DD7976.8	26/04/2023	Rest Superannuation	Superannuation Contributions	-1,733.21
DD7976.9	26/04/2023	AMP Super Fund - SignatureSuper	Superannuation Contributions	-1,143.95
DD7978.1	27/04/2023	Salary & Wages	Payroll 06Apr2023	-81,754.47
DD7981.1	17/03/2023	Shire of Boyup Brook Credit Card	SAI Global - Traffic Control Aust Standards Manual AS1742.3.2019	-278.57
DD7981.1	22/03/2023	Shire of Boyup Brook Credit Card	LGISWA - Getting Back to Work Training 13/09/2023 - Payroll Officer	-150.50
DD7981.1	23/03/2023	Shire of Boyup Brook Credit Card	Adobe Acrobat Pro DC Monthly Subscription 23/03/2023-19/04/2023	-106.17
DD7981.1	24/03/2023	Shire of Boyup Brook Credit Card	Rose Hotel - Accommodation for Depot Staff Training	-1,040.00
DD7981.1	05/04/2023	Shire of Boyup Brook Credit Card	Dept of Transport - HR Licence Application Fee	-20.40
DD7981.1	05/04/2023	Shire of Boyup Brook Credit Card	CMCA - PS Booking R Jamieson Flax Mill Models 04/04/2023-10/04/2023	-189.00
DD7987.1	28/04/2023	AMP Super Fund - SignatureSuper	Superannuation Contributions	-1,981.65
DD7987.2	28/04/2023	Australian Super	Superannuation Contributions	-698.60
DD7987.3	28/04/2023	Aware Super	Superannuation Contributions	-531.93
DD7989.1	28/04/2023	Salary & Wages	Payroll 28Apr2023	-19,556.18
DD7949.10	12/04/2023	AMP Super Fund - SignatureSuper	Superannuation Contributions	-3,352.59
DD7949.11	12/04/2023	Australian Super	Superannuation Contributions	-1,969.94
DD7949.12	12/04/2023	Commonwealth Essential Super	Superannuation Contributions	-223.78
DD7949.13	12/04/2023	Colonial First State Superannuation	Superannuation Contributions	-469.94
DD7949.14	12/04/2023	HESTA	Superannuation Contributions	-285.60
DD7949.15	12/04/2023	Australian Retirement Trust	Superannuation Contributions	-470.40
DD7976.10	26/04/2023	Australian Super	Superannuation Contributions	-1,478.51
DD7976.11	26/04/2023	Commonwealth Essential Super	Superannuation Contributions	-225.69
DD7976.12	26/04/2023	Colonial First State Superannuation	Superannuation Contributions	-498.06
DD7976.13	26/04/2023	HESTA	Superannuation Contributions	-285.60
DD7976.14	26/04/2023	Australian Retirement Trust	Superannuation Contributions	-470.40
DD03423.1	03/04/2023	Maia Financial Pty Ltd	Swimming Pool Gym Equipment Rental Agreement Apr-Jun2023	-5,658.33
DD03423.2	03/04/2023	Westnet	Admin, Swimming Pool and Medical Centre Internet Apr2023	-289.85
DD03423.3	03/04/2023	Stephen & Yvonne Dent	3 Reid Pl FM House - Rent 07/04/2023-20/04/2023	-700.00
DD06423	06/04/2023	De Lage Landen Pty Ltd	Rental Agreement for Photocopier DCV7-C5573 Apr2023	-184.80
DD07423	07/04/2023	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 11/04/2023-24/04/2023	-600.00
DD17423	17/04/2023	Stephen & Yvonne Dent	3 Reid Pl FM House - Rent 21/04/2023-04/05/2023	-700.00
DD21423	21/04/2023	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 25/04/2023-08/05/2023	-600.00
DD24423	24/04/2023	AGDATA Holdings Pty Ltd	Rylington Park - Phoenix Accounting Software	-49.00
TOTAL DD MUNI ACCOUNT TO 30 April 2023				-248,860.46
DD310423	30/04/2023	Police Licensing	Police Claimed April 2023	-37,615.10
TOTAL DD POLICE LICENSING ACCOUNT TO 30 April 2023				-37,615.10
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 30 April 2023				0.00
SUMMARY				
CHQ (Muni Account)				-25,337.72
DD				-248,860.46
EFT				-501,124.16
TOTAL				-775,322.34
ALL MUNI TRANS TO 30 April 2023				-775,322.34
DD (Police Licensing Account) TO 30 April 2023				-37,615.10
DD (Boyup Brook Early Learning Centre) TO 30 April 2023				0.00



MONTHLY FINANCIAL REPORT

30 APRIL 2023

TABLE OF CONTENTS

	Page
Statement of Comprehensive Income - by Program	2
Statement of Comprehensive Income - by Nature & Type	3
Statement of Financial Activity by Nature	4
Statement of Financial Activity by Program	5
Net Current Position	6
Variance Report	7-8
Statement of Financial Position	9
Statement of Cash Flows	10-11
Progress of the Capital Program	12-13
Major Business Unit Details	14-15
Reserve Accounts	16
Loans	17
Detailed Operating & Non-Operating Accounts	18-43

**SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 30 APRIL 2023**

	NOTES	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ANNUAL BUDGET YTD	2022-23 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)						
General Purpose Funding		\$ (145,178)	\$ (148,814)	(121,298)	(99,780)	-18%
Governance		(413,820)	(423,728)	(353,576)	(277,558)	-21%
Law, Order, Public Safety		(463,227)	(452,260)	(418,567)	(262,486)	-37%
Health		(1,469,083)	(1,451,478)	(1,138,523)	(1,064,618)	-6%
Education and Welfare		(364,318)	(365,099)	(311,259)	-279,885	-10%
Housing		(290,520)	(302,937)	(272,010)	(69,290)	-75%
Community Amenities		(513,481)	(543,499)	(423,989)	(338,752)	-20%
Recreation and Culture		(1,327,709)	(1,414,797)	(1,122,975)	(767,274)	-32%
Transport		(4,639,044)	(4,675,096)	(3,742,404)	(1,278,848)	-66%
Economic Services		(642,550)	(699,935)	(462,940)	(330,588)	-29%
Other Property and Services		(848,431)	(1,065,441)	(620,246)	(355,163)	-43%
Total Operating Expenditure		(11,117,360)	(11,543,084)	(8,987,785)	(5,124,241)	
REVENUE						
General Purpose Funding		3,898,556	3,907,434	3,758,534	3,766,117	0%
Governance		0	2,000	0	2,000	0%
Law, Order, Public Safety		177,392	192,930	139,141	165,545	19%
Health		1,102,800	1,105,289	882,700	355,909	-60%
Education and Welfare		210,000	210,000	191,373	164,913	-14%
Housing		211,852	215,172	57,164	61,745	8%
Community Amenities		224,823	232,530	220,747	230,471	4%
Recreation and Culture		55,995	84,631	55,993	82,916	48%
Transport		216,105	222,638	210,507	221,149	5%
Economic Services		118,115	78,484	102,581	71,294	-31%
Other Property & Services		881,227	973,142	650,860	894,613	37%
Total Operating Revenue		7,096,865	7,224,250	6,269,601	6,016,671	
Sub-Total		(4,020,495)	(4,318,834)	(2,718,184)	892,431	
FINANCE COSTS						
Housing		(1,841)	(1,841)	(1,840)	(1,840)	0%
Recreation & Culture		(3,354)	(3,354)	(3,580)	(3,354)	-6%
Total Finance Costs		(5,195)	(5,195)	(5,420)	(5,194)	
NON-OPERATING REVENUE						
General Purpose Funding	No.3	0	0	0	0	
Law, Order & Public Safety	No.5	31,360	31,360	31,360	5,000	-84%
Education & Welfare	No.8	0	0	0	0	0%
Recreation & Culture	No.11	95,714	95,714	0	0	0%
Transport	No.12	2,692,840	2,570,126	2,509,828	1,104,741	-56%
Economic Services	No.13	75,687	75,687	75,687	68,118	-10%
Total Non-Operating Revenue		2,895,601	2,772,887	2,616,875	1,177,859	
PROFIT/(LOSS) ON SALE OF ASSETS						
Housing Profit		0	0	0	0	
Transport Profit		0	0	0	0	
Transport Loss		0	0	0	0	
Total Profit/(Loss)		0	0	0	0	
NET RESULT						
		(1,130,089)	(1,551,142)	(106,729)	2,065,095	
Other Comprehensive Income						
Changes on revaluation of non-current assets		0	0	0	0	
		0	0	0	0	
TOTAL COMPREHENSIVE INCOME		(1,130,089)	(1,551,142)	(106,729)	2,065,095	

"Traffic Lights" Colour Coding:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the Council has defined a formula in Council Policy 2.1.6 (see also Variance Report in these Statements).

To simplify this reporting, a traffic light system is used in the variance column of the Statement of Comprehensive Income and the Rate Setting Statement, as follows:

Revenue:

Green = Actual Revenue is greater than Year-to-Date budgeted revenue by 10% or more

Red = Variance between Actual Revenue and Year-to-Date budget is greater than 10% (lower)

Expenditure:

Green = Actual Expenditure is less than Year-to-Date budgeted expenditure

Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
Expenses					
Employee Costs	(3,551,787)	(3,739,361)	(2,780,673)	(3,306,875)	19%
Materials and Contracts	(3,156,906)	(3,425,561)	(2,484,081)	(1,179,976)	-52%
Utility Charges	(216,229)	(187,624)	(177,847)	(168,260)	-5%
Depreciation on Non-Current Assets	(3,586,909)	(3,586,909)	(2,894,592)	0	-100%
Interest Expenses	(6,550)	(6,550)	(6,323)	(5,194)	-18%
Insurance Expenses	(284,780)	(285,045)	(273,405)	(260,719)	-5%
Other Expenditure	(319,394)	(317,229)	(376,284)	(208,412)	-45%
Total Operating Expenses	(11,122,555)	(11,548,279)	(8,993,205)	(5,129,436)	
Revenue					
Rates	3,334,797	3,334,875	3,335,047	3,335,557	0%
Operating Grants, Subsidies and Contributions	1,020,146	1,114,883	709,456	767,260	8%
Fees and Charges	1,812,135	1,794,510	1,536,638	964,688	-37%
Interest Earnings	26,150	28,059	22,830	17,445	-24%
Other Revenue	903,637	951,923	665,629	931,723	40%
Total Operating Revenue	7,096,865	7,224,250	6,269,601	6,016,673	
Sub-Total	(4,025,690)	(4,324,029)	(2,723,604)	887,237	
Non-Operating Grants, Subsidies & Contributions	2,895,601	2,772,887	2,616,875	1,177,859	-55%
Profit on Asset Disposals	0	0	0	0	0%
Loss on Asset Disposals	0	0	0	0	0%
	2,895,601	2,772,887	2,616,875	1,177,859	
Net Result	(1,130,089)	(1,551,142)	(106,729)	2,065,095	
Other Comprehensive Income					
Changes on revaluation of non-current assets	0	0	0	0	
Total Other Comprehensive Income	0	0	0	0	
TOTAL COMPREHENSIVE INCOME	(1,130,089)	(1,551,142)	(106,729)	2,065,095	

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE							
Ex-Gratia Rates & Write-offs	\$ 2,062	\$ 2,140	\$ 2,312	\$ 1390	Within Threshold	(39.88%)	
Operating Grants, Subsidies and Contributions	1,020,146	1,114,883	709,456	767,260	57,804	Within Threshold	
Fees and Charges	1,812,135	1,794,510	1,536,638	964,688	(571,950)	(37.22%)	▼
Interest Earnings	26,150	28,059	22,830	17,445	Within Threshold	(23.59%)	
Other Revenue	903,637	951,923	665,629	931,723	266,094	39.98%	▲
Profit on Disposal of Asset	0	0	0	0	Within Threshold	0%	
Total Operating Revenue	3,764,130	3,891,515	2,936,866	2,682,506	(248,053)		
LESS OPERATING EXPENDITURE							
Employee Costs	(3,551,787)	(3,739,361)	(2,780,673)	(3,002,313)	(221,640)	Within Threshold	
Materials and Contracts	(3,156,906)	(3,466,290)	(2,484,081)	(1,484,538)	999,543	(40.24%)	
Utility Charges	(216,229)	(187,624)	(177,847)	(168,260)	Within Threshold	Within Threshold	
Depreciation on Non-Current Assets	(3,586,909)	(3,586,909)	(2,894,592)	0	2,894,592	(100.00%)	
Interest Expenses	(6,550)	(6,550)	(6,323)	(5,194)	Within Threshold	(17.86%)	
Insurance Expenses	(284,780)	(285,045)	(273,405)	(260,719)	12,686	Within Threshold	
Other Expenditure	(319,394)	(276,500)	(376,284)	(208,412)	167,872	(44.61%)	
Loss on Disposal of Asset	0	0	0	0	Within Threshold	0%	
Total Operating Expenses	(11,122,555)	(11,548,279)	(8,993,205)	(5,129,436)	3,853,053		
Sub-Total	(7,358,425)	(7,656,764)	(6,056,339)	(2,446,930)	3,605,000		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
Movement in Employee Provisions (Non-current)	44,635	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	0	Within Threshold	0%	
Depreciation Written Back	3,586,909	3,586,909	2,894,592	0	(2,894,592)	(100.00%)	▼
Operating Activities Excluded from Budget	3,631,544	3,631,544	2,894,592	0	(2,894,592)		
Sub Total	(3,726,881)	(4,025,220)	(3,161,746)	(2,446,930)	710,408		
INVESTING ACTIVITIES							
Purchase of Land	0	0	0	0	Within Threshold	0%	
Purchase Buildings	(795,500)	(899,291)	(795,500)	(127,984)	667,516	(83.91%)	
Purchase Plant and Equipment	(755,260)	(722,523)	(425,760)	(252,740)	173,020	(40.64%)	
Purchase Furniture and Equipment	(17,680)	(19,024)	(17,680)	(16,164)	Within Threshold	Within Threshold	
Infrastructure Assets - Roads	(2,859,709)	(2,453,158)	(2,625,662)	(1,879,570)	746,092	(28.42%)	
Infrastructure Assets - Footpaths	(75,075)	0	(75,075)	0	75,075	(100.00%)	
Infrastructure Assets - Aerodromes	0	841	0	841	Within Threshold	0%	
Infrastructure Assets - Drainage	(217,203)	(212,000)	(217,203)	(8,088)	209,115	(96.28%)	
Infrastructure Assets - Parks & Ovals	(100,000)	0	(80,000)	0	80,000	(100.00%)	
Infrastructure Assets - Recreation	(150,000)	(159,771)	(112,500)	(10,099)	102,401	(91.02%)	
Infrastructure Assets - Other	(344,179)	(353,662)	(344,179)	(79,308)	264,871	(76.96%)	
Proceeds from Sale of Assets	175,000	280,545	75,000	44,545	(30,455)	(40.61%)	▼
Contributions for the Development of Assets	2,895,601	2,772,887	2,616,875	1,177,859	(1,439,016)	(54.99%)	▼
Amount Attributable to Investing Activities	(2,244,005)	(1,765,156)	(2,001,684)	(1,150,708)	848,620		
FINANCING ACTIVITIES							
Repayment of Debt - Loan Principal	(21,384)	(21,384)	(21,384)	(21,383)	Within Threshold	Within Threshold	
Repayment of Debt - Lease Principal	(19,224)	(19,367)	(16,020)	(9,614)	Within Threshold	(39.99%)	
Transfer to Reserves	(101,000)	(194,000)	(833)	0	Within Threshold	(100.00%)	
Amount Attributable to Financing Activities	(141,608)	(234,751)	(38,237)	(30,997)	0		
Sub Total	(6,112,494)	(6,025,127)	(5,201,668)	(3,628,635)	1,559,027		
FUNDING FROM							
Transfer from Reserves	154,100	90,000	0	0	Within Threshold	0%	
Loans Raised	250,000	250,000	250,000	0	(250,000)	(100.00%)	▼
Estimated Opening Surplus at 1 July	2,413,807	2,375,392	2,413,807	2,375,392	(38,415)	Within Threshold	
Amount Raised from General Rates	3,332,735	3,332,735	3,332,735	3,334,167	Within Threshold	Within Threshold	
Closing Funds	0	0	0	0	Within Threshold	0%	
	6,150,642	6,048,127	5,996,542	5,709,559	(288,415)		
NET SURPLUS/(DEFICIT)	38,148	23,000	794,874	2,080,924	1,286,050		

SHIRE OF BOYUP BROOK
BUDGET REVIEW FINANCIAL ACTIVITY STATEMENT BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$	\$			
General Purpose Funding	565,821	574,699	425,799	431,950	Within Threshold	Within Threshold	
Governance	0	2,000	0	2,000	Within Threshold	0%	
Law, Order Public Safety	177,392	192,930	139,141	165,545	26,403	18.98%	▲
Health	1,102,800	1,105,289	882,700	355,909	(526,791)	(59.68%)	▼
Education and Welfare	210,000	210,000	191,373	164,913	(26,460)	(13.83%)	▼
Housing	211,852	215,172	57,164	61,745	Within Threshold	Within Threshold	
Community Amenities	224,823	232,530	220,747	230,471	Within Threshold	Within Threshold	
Recreation and Culture	55,995	84,631	55,993	82,916	26,923	48.08%	▲
Transport	216,105	222,638	210,507	221,149	10,643	Within Threshold	
Economic Services	118,115	78,484	102,581	71,294	(31,288)	(30.50%)	▼
Other Property and Services	881,227	973,142	650,860	894,613	243,753	37.45%	▲
Total Operating Revenue	3,764,130	3,891,515	2,936,866	2,682,504	(276,818)		
LESS OPERATING EXPENDITURE							
General Purpose Funding	(145,178)	(148,814)	(121,298)	(99,780)	21,517	(17.74%)	
Governance	(413,820)	(423,728)	(353,576)	(277,558)	76,018	(21.50%)	
Law, Order, Public Safety	(463,227)	(452,260)	(418,567)	(262,486)	156,081	(37.29%)	
Health	(1,469,083)	(1,451,478)	(1,138,523)	(1,064,618)	73,905	Within Threshold	
Education and Welfare	(364,318)	(365,099)	(311,259)	(279,885)	31,374	(10.08%)	
Housing	(292,361)	(304,778)	(273,850)	(71,130)	202,720	(74.03%)	
Community Amenities	(513,481)	(543,499)	(423,989)	(338,752)	85,237	(20.10%)	
Recreation and Culture	(1,331,063)	(1,418,151)	(1,126,555)	(770,627)	355,927	(31.59%)	
Transport	(4,639,044)	(4,675,096)	(3,742,404)	(1,278,848)	2,463,556	(65.83%)	
Economic Services	(642,550)	(699,935)	(462,940)	(330,588)	132,352	(28.59%)	
Other Property & Services	(848,431)	(1,065,441)	(620,246)	(355,163)	265,083	(42.74%)	
Total operating Expenses	(11,122,555)	(11,548,279)	(8,993,205)	(5,129,435)	3,863,770		
Sub-Total	(7,358,425)	(7,656,764)	(6,056,339)	(2,446,930)	3,586,953		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
Movement in Employee Provisions (Non-current)	44,635	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	0	Within Threshold	0%	
Depreciation Written Back	3,586,909	3,586,909	2,894,592	0	(2,894,592)	(100.00%)	
Operating Activities Excluded from Budget	3,631,544	3,631,544	2,894,592	0	(2,894,592)		
Sub Total	(3,726,881)	(4,025,220)	(3,161,746)	(2,446,930)	692,360		
INVESTING ACTIVITIES							
Purchase of Land	0	0	0	0	Within Threshold	0%	
Purchase Buildings	(795,500)	(899,291)	(795,500)	(127,984)	667,516	(83.91%)	
Purchase Plant and Equipment	(755,260)	(722,523)	(425,760)	(252,740)	173,020	(40.64%)	
Purchase Furniture and Equipment	(17,680)	(19,024)	(17,680)	(16,164)	Within Threshold	Within Threshold	
Infrastructure Assets - Roads	(2,859,709)	(2,453,158)	(2,625,662)	(1,879,570)	746,092	(28.42%)	
Infrastructure Assets - Footpaths	(75,075)	0	(75,075)	0	75,075	(100.00%)	
Infrastructure Assets - Aerodromes	0	841	0	841	Within Threshold	0%	
Infrastructure Assets - Drainage	(217,203)	(212,000)	(217,203)	(8,088)	209,115	(96.28%)	
Infrastructure Assets - Parks & Ovals	(100,000)	0	(80,000)	0	80,000	(100.00%)	
Infrastructure Assets - Recreation	(150,000)	(159,771)	(112,500)	(10,099)	102,401	(91.02%)	
Infrastructure Assets - Other	(344,179)	(353,662)	(344,179)	(79,308)	264,871	(76.96%)	
Proceeds from Sale of Assets	175,000	280,545	75,000	44,545	(30,455)	(40.61%)	▼
Contributions for the Development of Assets	2,895,601	2,772,887	2,616,875	1,177,859	(1,439,016)	(54.99%)	
Amount Attributable to Investing Activities	(2,244,005)	(1,765,156)	(2,001,684)	(1,150,708)	848,620		
FINANCING ACTIVITIES							
Repayment of Debt - Loan Principal	(21,384)	(21,384)	(21,384)	(21,383)	Within Threshold	Within Threshold	
Repayment of Debt - Lease Principal	(19,224)	(19,367)	(16,020)	(9,614)	Within Threshold	(39.99%)	
Transfer to Reserves	(101,000)	(194,000)	(833)	0	Within Threshold	(100.00%)	
Amount Attributable to Financing Activities	(141,608)	(234,751)	(38,237)	(30,997)	0		
Sub Total	(6,112,494)	(6,025,127)	(5,201,668)	(3,628,635)	1,540,980		
FUNDING FROM							
Transfer from Reserves	154,100	90,000	0	0	Within Threshold	0%	
Loans Raised	250,000	250,000	250,000	0	(250,000)	(100.00%)	▼
Estimated Opening Surplus at 1 July	2,413,807	2,375,392	2,413,807	2,375,392	(38,415)	Within Threshold	
Amount Raised from General Rates	3,332,735	3,332,735	3,332,735	3,334,167	Within Threshold	Within Threshold	
Closing Funds	0	0	0	0	Within Threshold	0%	
Sub Total	6,150,642	6,048,127	5,996,542	5,709,559	(288,415)		
NET SURPLUS/(DEFICIT)	38,148	23,000	794,874	2,080,924	1,252,565		

**SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 APRIL 2023**

	ACTUAL 30 APRIL 2023
Current Assets	
Cash at bank and on Hand	2,628,131
Restricted Cash	428,631
Restricted Cash Reserves	2,629,994
Trade Receivables	1,127,919
Stock on Hand/Inventory/Biological Assets	449,490
Other Assets	30,712
Total Current Assets	7,294,876
Current Liabilities	
Trade Creditors	(\$763,055)
Bonds and Deposits	(\$470,178)
Accrued Wages	(\$92,931)
Accrued Interest on Loans	(\$1,967)
Accrued Expense	(\$62,318)
ATO Liabilities	\$0
Contract Liability	(\$513,001)
Loan Liability	(\$0)
Finance Lease Liability	(\$9,610)
Provisions	(\$385,815)
Total Current Liabilities	(\$2,298,875)
Sub-Total	4,996,001
Adjustments	
LESS Cash Backed Reserves	(\$2,629,994)
LESS Restricted Cash	\$0
LESS Inventory	(\$449,490)
LESS Prepaid Expenses	(\$2,419)
ADD: Employee Leave Provisions	\$0
ADD: Accrued Interest	\$1,967
ADD: Accrued Salaries & Wages	\$92,931
ADD: Accrued Expenses	\$62,318
ADD: Current Loan Liability	\$0
ADD: Current Finance Lease Liability	\$9,610
Rounding	-1
Net Current Position	2,080,924

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each month's financial statements. The information contained within the 'Statement of Financial Activity' on page 3 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on this page will be reported below.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Boyup Brook, material variances are to be reported when exceeding 10%, and a minimum of \$10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Revenue						
Operating Grants & Contributions	709,456	767,260	57,804	Within Threshold	TIMING/ PERMANENT	ESL & Mitigation grants higher for reporting period. Library Digital inclusion grant not anticipated.
Fees & Charges	1,536,638	964,688	(571,950)	-37%	TIMING	Fees for Medical Centre for November, December, January, February, March & April not yet recorded in accounts. Fees for Early Learning Centre for April not yet recorded in accounts. Refuse collection charges and Planning Fees higher. Caravan park fees and Building Fees lower.
Other Revenue	665,629	931,723	266,094	40%	TIMING	Rylington park revenue higher from canola seed sales and sheep sales. Workers compensation reimbursements higher.
Operating Expenses						
Employee Costs	(2,780,673)	(3,002,313)	(221,640)	Within Threshold	PERMANENT/ TIMING	Wages costed to operations higher for reporting period. Increase in Medical Salaries and wages for Rylington Park for shearers paid as employees and not contractors.
Materials & Contracts	(2,484,081)	(1,484,538)	999,543	-40%	TIMING	Councillor ICT allowance, Fire vehicle ESL maintenance expenses, ESL clothign expenses, Medical supplies expenses, Community housing maintenance expenses, Town planning contract expenses, Swimming Pool contract expenses, Drains & Culverts contract expenses, Verge Pruning contract expenses, Roman data collection expenses, Road consulting engineer expenses, Caravan Park contract expenses, Building control contract expenses, Fuel & Oil expenses, Admin IT contract expenses and Rylington Park contract expenses lower than anticipated for reporting period.
Depreciation on Assets	(2,894,592)	0	2,894,592	-100%	TIMING	Depreciation not yet raised to be updated during month of May.
Insurance Expenses	(273,405)	(260,719)	12,686	Within Threshold	TIMING	Medical centre insurance premium expenses lower than anticipated.
Other Expenses	(376,284)	(208,412)	167,872	-45%	TIMING	Members sitting fees, Bushfire risk planning expenses and Tourist Centre expenses lower for reporting period.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 3 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on this page will be reported below.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Boyup Brook, material variances are to be reported when exceeding 10%, and a minimum of \$10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Investing Activities						
Purchase Buildings	(795,500)	(127,984)	667,516	-84%	TIMING	Medical Centre building, CRC building, Town Hall refurbishment and Caravan Park Ablution block expenses lower for reporting period. Tonebridge hall refurbishment expenses higher due to disposal of asbestos. Swimming Pool building entrance project cost less.
Purchase Plant and Equipment	(425,760)	(252,740)	173,020	-41%	TIMING	ESL plant, administration vehicle and grader expenses lower than estimated for reporting period.
Infrastructure Assets - Roads	(2,625,662)	(1,879,570)	746,092	-28%	TIMING	Roads to Recovery project expenses lower than anticipated for reporting period. Regional Road Group project expenses lower than anticipated for reporting period. Winter grading expenses higher in contract expenses due to higher use of contractors. Bridge Construction expenses higher - offset by grant revenue held.
Infrastructure Assets - Footpaths	(75,075)	0	75,075	-100%	TIMING	Project deferred to 2023-2024.
Infrastructure Assets - Drainage	(217,203)	(8,088)	209,115	-96%	TIMING	Town hall drainage expenses and Spencer Road culvert expenses lower for reporting period.
Infrastructure Assets - Parks & Ovals	(80,000)	0	80,000	-100%	TIMING	Sandakan Park project no longer proceeding - LRCI funding transferred to other projects.
Infrastructure Assets - Recreation	(112,500)	(10,099)	102,401	-91%	TIMING	Water pipeline project expenses lower for reporting period.
Infrastructure Assets - Other	(344,179)	(79,308)	264,871	-77%	TIMING	Town Hall car park expenses, Flaxmill water supply expenses, Rylington park fencing and water tank expenses lower for reporting period.
Non-Operating Grants, Subsidies for the Development of Assets	2,616,875	1,177,859	(1,439,016)	-55%	TIMING	LRCI Phase 2 grant and LRCI Phase 3 50% allocation received earlier than anticipated. Special Bridge Funding not anticipated. Regional Road Grant funding and Roads to Recovery funding lower than anticipated for reporting period. Regional airport grant received earlier than anticipated.

**SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 APRIL 2023**

	Note	2021-22 ACTUAL \$	2022-23 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		3,636,652	2,622,599	-1,014,053
Restricted Cash - Reserves		2,629,994	2,629,994	0
Restricted Cash - Other		5,424	434,162	428,738
Trade and other receivables		493,582	1,127,919	634,338
Inventories		449,490	449,490	0
Other assets		0	30,712	30,712
Total current assets		7,215,141	7,294,876	79,735
Non-current assets				
Trade and other receivables		27,589	27,589	0
LG House Unit Trust		77,804	77,804	0
Land		4,697,000	4,697,000	0
Buildings		18,203,800	18,331,784	127,984
Furniture & Equipment		24,427	40,591	16,164
Plant & Equipment		2,726,244	2,934,439	208,195
Right of use Assets - Plant		57,518	57,518	0
Infrastructure Assets - Roads		75,408,759	77,049,990	1,641,231
Infrastructure Assets - Bridges		16,982,769	17,152,769	170,000
Infrastructure Assets - Footpaths		1,129,478	1,129,478	0
Infrastructure Assets - Recreation		1,692,495	1,702,594	10,099
Infrastructure Assets - Drainage		10,081,368	10,089,456	8,088
Infrastructure Assets - Parks/Ovals		367,439	373,812	6,374
Infrastructure Assets - Other		3,292,260	3,432,693	140,433
Total non-current assets		134,768,948	137,097,517	2,328,568
Total assets		141,984,090	144,392,393	2,408,303
Current liabilities				
Trade and other payables		805,931	920,271	-114,340
Bonds and deposits		40,314	470,178	-429,865
Contract Liabilities		683,001	513,001	170,000
Interest-bearing loans and borrowings		21,383	0	21,383
Finance Lease Liability - Current		19,224	9,610	9,614
Provisions		385,815	385,815	0
Total current liabilities		1,955,668	2,298,875	-343,208
Non-current liabilities				
Interest-bearing loans and borrowings		72,119	72,119	0
Finance Lease Liability - Non Current		35,042	35,042	0
Provisions		60,243	60,243	0
Total non-current liabilities		167,404	167,404	0
Total liabilities		2,123,072	2,466,279	-343,208
Net assets		139,861,018	141,926,114	2,065,096
Equity				
Retained surplus		58,724,889	58,724,889	-0
Net Result		0	2,065,096	2,065,096
Reserve - asset revaluation		78,506,135	78,506,135	0
Reserve - Cash backed		2,629,994	2,629,994	0
Total equity		139,861,018	141,926,114	2,065,096

This statement is to be read in conjunction with the accompanying notes

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 APRIL 2023**

	Note	2021-2022 ACTUAL \$	2022-23 BUDGET \$	2022-23 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(3,457,183)	(3,507,152)	(2,806,866)
Materials & Contracts		(1,287,397)	(3,156,906)	(1,760,229)
Utilities (gas, electricity, water, etc)		(186,430)	(216,229)	(168,260)
Insurance		(243,284)	(6,550)	(260,719)
Interest Expense		(6,399)	(284,780)	(5,194)
Goods and Services Tax Paid		(259,128)	0	(20,321)
Other Expenses		(294,880)	(319,394)	(208,412)
		(5,734,701)	(7,491,011)	(5,230,000)
Receipts				
Rates		3,229,246	3,334,797	3,088,210
Operating Grants & Subsidies		2,243,735	337,145	767,260
Fees and Charges		1,721,623	1,812,135	964,688
Interest Earnings		33,451	26,150	17,445
Goods and Services Tax		161,657	0	(161,514)
Other		1,184,410	903,637	1,358,868
		8,574,121	6,413,864	6,034,957
Net Cash flows from Operating Activities		2,839,420	(1,077,147)	804,957
Cash flows from investing activities				
Payments				
Purchase of Land		(219,627)	0	0
Purchase of Buildings		(339,893)	(795,500)	(127,984)
Purchase Plant and Equipment		(433,721)	(755,260)	(252,740)
Purchase Furniture and Equipment		0	(17,680)	(16,164)
Purchase Road Infrastructure Assets		(1,713,555)	(2,897,857)	(1,709,570)
Purchase of Bridges Assets		0	0	(170,000)
Purchase of Footpath Assets		0	(75,075)	0
Purchase Drainage Assets		(11,410)	(217,203)	(8,088)
Purchase Parks & Ovals Assets		(6,374)	(100,000)	0
Purchase Recreation Assets		(267,085)	(150,000)	(10,099)
Purchase Infrastructure Other Assets		(147,928)	(344,179)	(78,467)
Receipts				
Proceeds from Sale of Assets		30,273	175,000	44,545
Non-Operating grants used for Development of Assets		1,245,101	2,895,601	969,293
		(1,864,219)	(2,282,153)	(1,359,275)
Cash flows from financing activities				
Repayment of Debentures		(20,178)	(21,384)	(21,383)
Principal elements of lease payments			(19,224)	(9,614)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		0	0	0
Proceeds from New Debentures		0	250,000	0
Net cash flows from financing activities		(20,178)	209,392	(30,997)
Net increase/(decrease) in cash held		955,023	(3,149,908)	(585,315)
Cash at the Beginning of Reporting Period		5,369,634	6,272,092	6,272,070
Cash at the End of Reporting Period		6,324,657	3,122,184	5,686,755

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 APRIL 2023**

Notes

	2021-2022 ACTUAL \$	2022-23 BUDGET \$	2022-23 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	3,655,276	57,821	3,163,654
Restricted Cash	2,663,481	2,532,180	2,507,201
Cash on Hand	5,900	5,950	15,900
TOTAL CASH	6,324,657	2,595,951	5,686,755
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	(290,917)	(1,130,089)	2,065,095
Add back Depreciation	3,718,122	3,586,939	0
(Gain)/Loss on Disposal of Assets	33,589	-	0
LG House Unit trust	(3,997)	-	0
Self Supporting Loan Principal Reimbursements	0	-	0
Contributions for the Development of Assets	(1,216,168)	(2,895,601)	(1,177,859)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	0	0	0
(Increase)/Decrease in Receivables	(26,895)	(30)	(453,764)
Increase/(Decrease) in Accounts Payable	544,534	-	371,484
Increase/(Decrease) in Contract Liability	0	(683,001)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	81,152	44,635	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	-	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	2,839,420	(1,077,147)	804,957

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/23 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Law Order & Public Safety								
051600	ESL Plant & Equipment	MWS	P&E	New	23,160	23,160	1,478	6.4%
					23,160	23,160	1,478	
Health								
074600	Medical Centre - Ultra Sound Equipment	DCEO	F&E	New	10,000	10,000	7,140	71.4%
074400	Medical Centre Building - Replace floor tiles, structural work & painting	MWS	L&B	Renewal	20,000	20,000	0	0.0%
					30,000	30,000	7,140	
Education & Welfare								
081400	Community Resource Centre - Painting, ballustrades, decking & restumping	MWS	L&B	Renewal	20,000	20,000	0	0.0%
081401	Early Learning Centre - Painting & kitchen cabinetry	MWS	L&B	Renewal	8,000	8,000	0	0.0%
					28,000	28,000	0	
Recreation & Culture								
LRC018	Mayanup Hall - Refurbishment	MWS	L&B	Renewal	20,000	20,000	6,156	30.8%
LRC019	Tonebridge Hall Refurbishment	MWS	L&B	Renewal	40,000	58,000	44,327	110.8%
LRC022	Dinninup Hall Refurbishment & Drainage Works	MWS	L&B	Renewal	45,000	45,000	5,000	11.1%
LRC021	Wilga Hall Refurbishment	MWS	L&B	Renewal	20,000	20,000	18,182	90.9%
LRC023	Kulikup Hall Refurbishment	MWS	L&B	Renewal	20,000	20,000	2,095	10.5%
LRC017	Boyup Brook Hall Refurbishment	MWS	L&B	Upgrade	300,000	300,000	1,053	0.4%
LRC006	Swimming Pool - Upgrade Entrance	MWS	L&B	Renewal	30,000	30,000	18,813	62.7%
LRC010	Swimming Pool - Shadesale, Rail & Reticulation	MWS	REC	Renewal	0	9,771	9,911	0.0%
112500	Swimming Pool - Plant & Equipment (inc. Manager's Vehicle)	DCEO	P&E	Renewal	0	1,905	1,905	0.0%
113907	Parks & Gardens - Plant & equipment	MWS	P&E	Renewal	7,500	7,500	0	0.0%
LRC024	Boyup Brook Hall Drainage	MWS	DRAIN	Renewal	150,000	212,000	8,088	5.4%
LRC026	Sandakan Playground Upgrade	MWS	PARK	Upgrade	100,000	0	0	0.0%
113906	Oval Water supply upgrade with trench & pipe from old Reservoir	MWS	REC	Upgrade	150,000	150,000	189	0.1%
LRC025	Boyup Brook Hall Car Park & Landscaping	MWS	OTHER	Upgrade	215,062	215,062	749	0.3%
					1,097,562		116,467	
Transport								
123603	Fleet Vehicle Replacements	MWS	P&E	Renewal	45,000	41,420	41,420	92.0%
123609	Light Plant Replacements	MWS	P&E	Renewal	29,500	29,500	0	0.0%
123610	Heavy Plant Replacements	MWS	P&E	Renewal	513,100	516,400	165,300	32.2%
RTR007	Roads to Recovery - Kulikup Road South	MWS	ROAD	Renewal	432,888	317,711	317,711	73.4%
RTR008	Roads to Recovery - Jayes South	MWS	ROAD	Renewal	202,115	0	650	0.3%
RTR038	Roads to Recovery - Lodge South	MWS	ROAD	Renewal	77,333	0	0	0.0%
RTR309	Roads to Recovery - Sinnott South	MWS	ROAD	Renewal	56,718	56,718	0	0.0%
RRG148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	443,989	330,000	323,885	72.9%
RGA148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	142,200	177,971	177,971	125.2%
RRG210	Regional Road Group - Boyup Brook Arthur River Road	MWS	ROAD	Upgrade	552,000	552,000	468,611	84.9%
RRG004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	321,820	5,950	5,950	1.8%
RGA004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	228,099	3,523	3,523	1.5%
MU501	Gravel Pits Rehabilitation	MWS	ROAD	Renewal	20,000	20,000	0	0.0%
121401	Gravel Sheeting Road Projects	MWS	ROAD	Renewal	40,025	40,025	0	0.0%
121410	Winter Road Grading	MWS	ROAD	Renewal	380,670	504,021	411,270	108.0%
121450	Bridge Upgrade - Boree Gully Rd	MWS	BRIDGE	Upgrade	0	170,000	170,000	0.0%
FP111	Inglis Street Footpath	MWS	FOOT	Upgrade	75,075	0	0	0.0%
DC163	Spencer Road Culvert Replacement	MWS	DRAIN	Renewal	67,203	0	0	0.0%
126400	Aerodrome Infrastructure	MWS	OTHER	Renewal	0	(841)	(841)	0.0%
					3,627,735	2,764,397	2,085,449	
Economic Services								
132405	Flaxmill Caravan Park Ablution Block	MWS	L&B	New	250,000	250,000	21,398	8.6%
LRC004	Flaxmill - Various Projects	MWS	L&B	Renewal	0	360	360	0.0%
132408	Flax Mill Cottage & Camp Kitchen	MWS	L&B	Upgrade	0	850	850	0.0%
132403	Caravan Park Lighting Upgrade	MWS	OTHER	Upgrade	0	1,500	1,500	0.0%
132412		MWS	OTHER	Upgrade	0	7,983	7,983	0.0%
132901	Flaxmill Caravan Park Fence & Water Supply Upgrade	MWS	OTHER	Upgrade	89,117	89,117	58,078	65.2%
					339,117	349,810	90,169	

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/23 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Other Property & Services								
146500	Administration Pool Vehicle replacement	MWS	P&E	Renewal	52,000	42,638	42,638	82.0%
149501	Rylington Park - Chemical Shed	MWS	L&B	Upgrade	0	7,031	7,323	0.0%
149504	Rylington Park - King Single Ensemble Beds	DCEO	F&E	Renewal	7,680	9,024	9,024	117.5%
149503	Rylington Park - Water Filtration & Replace House roof	MWS	L&B	Renewal	22,500	40,500	2,427	10.8%
149502	Rylington Park - Second hand truck & portable yards	CEO	P&E	Renewal	85,000	60,000	0	0.0%
149500	Rylington Park - Fence replacement, water tank for house	CEO	OTHER	Renewal	40,000	40,000	10,998	27.5%
					207,180	199,193	72,410	
	Total Capital Expenditure				5,352,754	3,394,560	2,373,113	

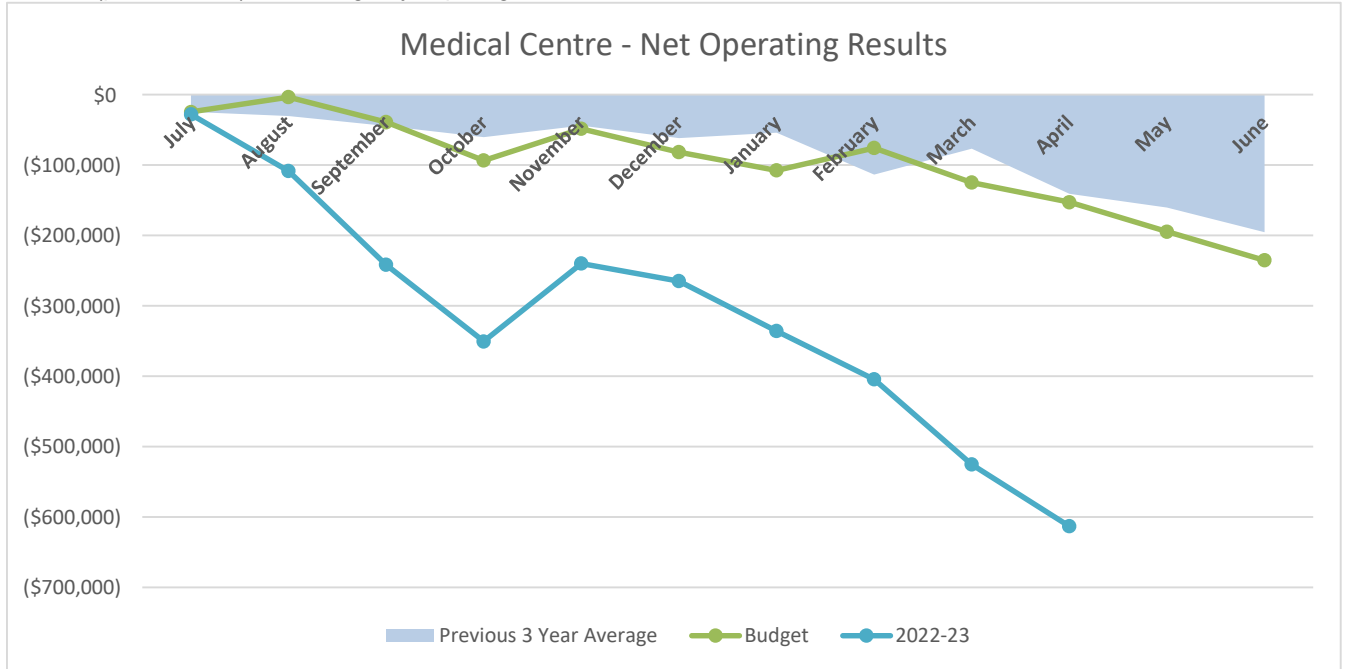
SUMMARIES:			
Land & Buildings	795,500	127,984	16.1%
Plant & Equipment	755,260	252,740	33.5%
Furniture & Equipment	17,680	16,164	91.4%
Road Infrastructure	2,897,857	1,709,570	59.0%
Footpath Infrastructure	75,075	0	0.0%
Bridge Infrastructure	0	170,000	0.0%
Drainage Infrastructure	217,203	8,088	3.7%
Parks & Reserves Infrastructure	100,000	0	0.0%
Recreation Infrastructure	150,000	10,099	6.7%
Other Infrastructure	344,179	78,467	22.8%
	5,352,754	2,373,113	44.3%
At No Cost	0	0	0.0%
Asset Renewal	2,452,232	1,115,434	45.5%
New Asset	283,160	30,015	10.6%
Upgrading Asset	2,617,362	1,227,664	46.9%
	5,352,754	2,373,113	44.3%
Chief Executive Officer	125,000	10,998	8.8%
Deputy CEO	17,680	18,069	102.2%
Manager Works & Services	5,210,074	2,344,046	45.0%
Building Maintenance Coordinator	0	0	0.0%
	5,352,754	2,373,113	44.3%

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

MAJOR BUSINESS UNITS

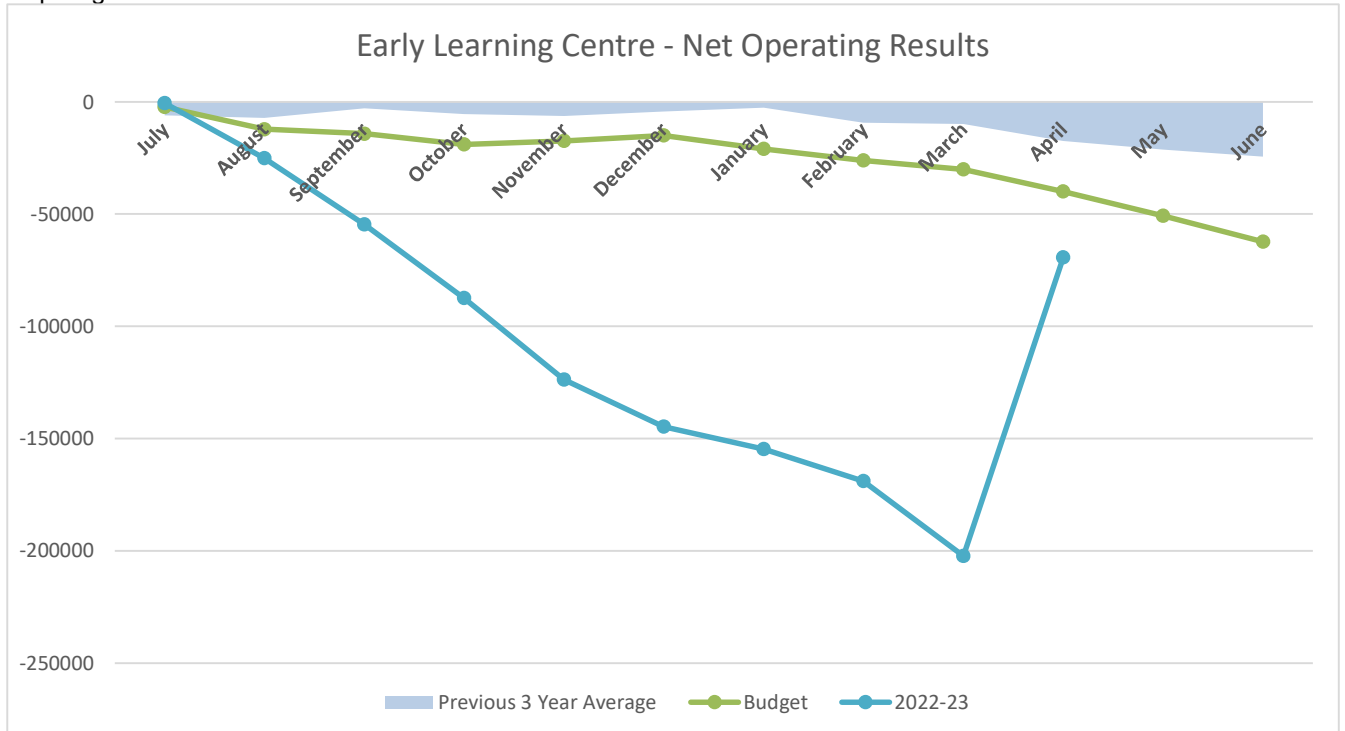
Medical Centre

The Shire of Boyup Brook owns and operates a medical centre that employs 2 doctors, a practice manager, nurses and reception staff, to provide medical services to the community. The following graph shows the operations of the Medical Centre (profit or loss), excluding any capital grants.



Early Learning Centre

The Shire of Boyup Brook owns and operates an early learning centre in Boyup Brook that provides child care services to the community. The following graph shows the operations of the Early Learning Centre (profit or loss), excluding capital grants.

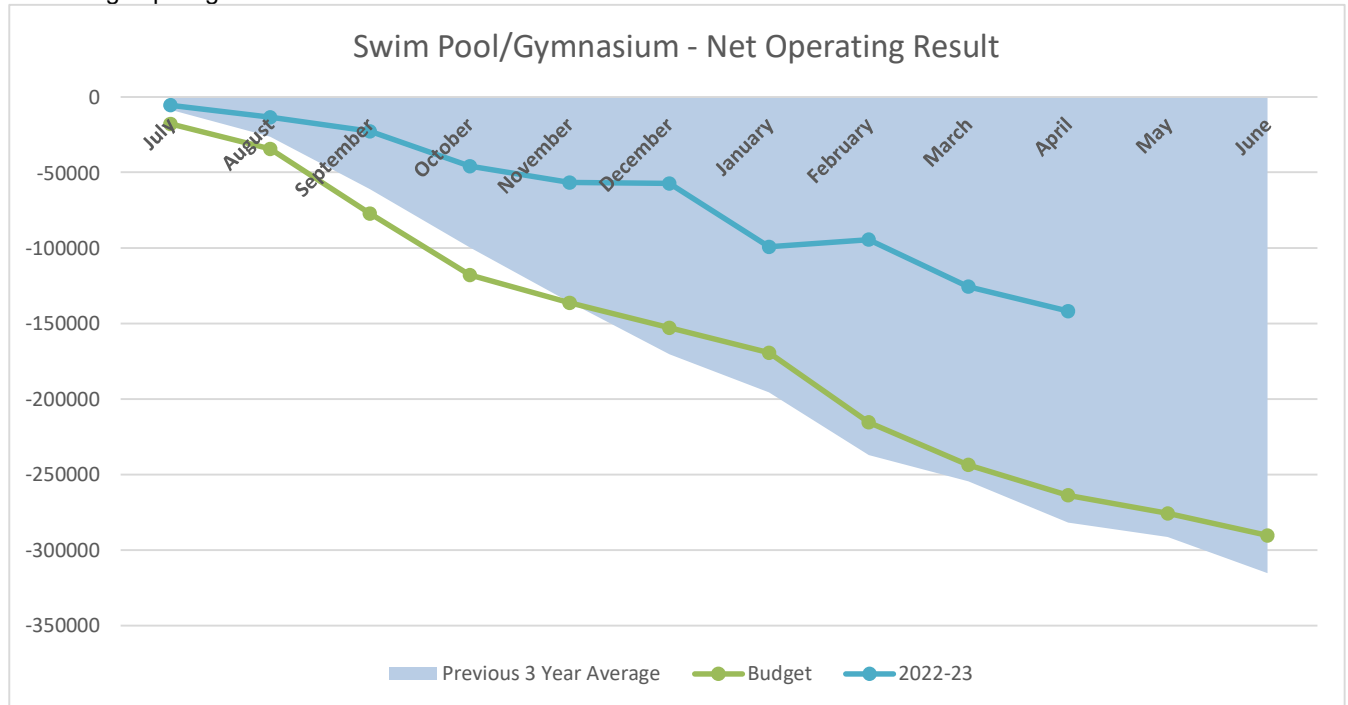


**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

MAJOR BUSINESS UNITS

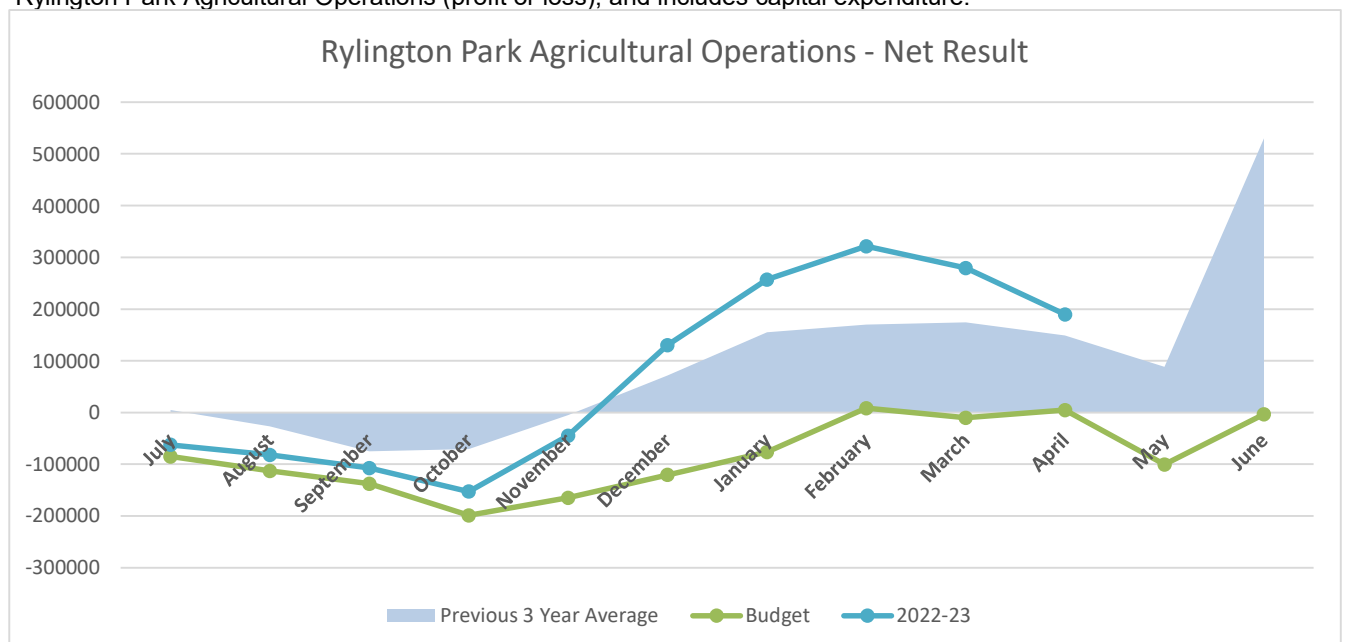
Swimming Pool/Gymnasium

The Shire of Boyup Brook owns and operating a swimming pool and gymnasium complex that provides leisure services to the community. The following graph shows the operations of the Swimming Pool/Gymnasium (profit or loss), excluding capital grants.



Rylington Park Agricultural Operations

The Shire of Boyup Brook assumed ownership and operation of Rylington Park farm on 7 May 2020 as a commercial farming activity that provides educational farming opportunities. The following graph shows the total operations of Rylington Park Agricultural Operations (profit or loss), and includes capital expenditure.



**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

RESERVES - CASH BACKED	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance
Leave Reserve	33,486	0	0	33,486	33,486	13	0	33,499
Plant Reserve	225,369	0	0	225,369	225,369	100,086	0	325,455
Building Reserve	740,326	0	0	740,326	740,326	281	0	740,607
Community Housing Reserve	214,857	0	0	214,857	214,857	82	0	214,939
Emergency Reserve	12,499	0	0	12,499	12,498	5	0	12,503
Insurance Claim Reserve	15,231	0	0	15,231	15,231	6	0	15,237
Other Recreation Reserve	50,637	0	0	50,637	50,637	19	0	50,656
Commercial Reserve	452,307	0	0	452,307	452,307	172	0	452,479
Bridges Reserve	156	0	0	156	156	0	0	156
Aged Accommodation Reserve	31,658	0	0	31,658	31,658	12	0	31,670
Road Contributions Reserve	28,655	0	0	28,655	28,655	11	0	28,666
IT/Office Equipment Reserve	39,980	0	0	39,980	39,980	15	0	39,995
Civic Receptions Reserve	16,803	0	0	16,803	16,803	6	0	16,809
Unspent Grants Reserve	79	0	0	79	79	0	0	79
Unspent Community Grants Reserve	122	0	0	122	122	0	0	122
Rylington Park Working Capital Reserve	354,347	0	0	354,347	354,347	135	(154,100)	200,382
Rylington Park Community Projects Reserve	413,482	0	0	413,482	413,482	157	0	413,639
	2,629,994	0	0	2,629,994	2,629,993	101,000	(154,100)	2,576,893

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

LOAN REPAYMENTS	Loan Number	2023 Actual Principal 1 July 2022	2023 New New Loans	2023 New Principal Repayments	2023 Actual Interest Repayments	2023 Actual Principal Outstanding	2023 Budget Principal 1 July 2022	2023 Budget New Loans	2023 Budget Principal Repayments	2023 Budget Interest Repayments	2023 Budget Principal Outstanding
Housing											
Staff House	115	33,165	0	(7,587)	(1,840)	25,578	33,165	0	(7,586)	(1,841)	25,579
Recreation and culture											
Swimming Pool	114	60,338	0	(13,798)	(3,354)	46,540	60,338	0	(13,798)	(3,354)	46,540
Economic services											
Caravan Park Ablutions	119	0	0	0	0	0	0	250,000	0	0	250,000
		93,503	0	(21,384)	(5,194)	72,119	93,503	250,000	(21,384)	(5,195)	322,119

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets							
123001	Proceeds Sale of Plant Assets	(\$75,000)	(\$44,545)	(\$44,545)	\$0	(\$175,000)	\$0
092020	Proceeds - Sale of Land Assets			\$0	\$0	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$75,000)	(\$44,545)	(\$44,545)	\$0	(\$175,000)	\$0
Written Down Value							
092600	Written Down Value - Disposal of Assets	\$75,000	\$0	\$0	\$0	\$0	\$175,000
Sub Total - WDV ON DISPOSAL OF ASSET		\$75,000	\$0	\$0	\$0	\$0	\$175,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	(\$44,545)	(\$44,545)	\$0	(\$175,000)	\$175,000
Total - OPERATING STATEMENT		\$0	(\$44,545)	(\$44,545)	\$0	(\$175,000)	\$175,000

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
031103	Rates Administration Activity Costs	\$95,446	\$83,922	\$0	\$83,922	\$0	\$114,581
031101	Collection Costs	\$4,165	\$9,549	\$0	\$9,549	\$0	\$5,000
031100	Valuation Charges	\$15,194	\$718	\$0	\$718	\$0	\$17,700
031102	Search Costs	\$164	\$27	\$0	\$27	\$0	\$300
Sub Total - GENERAL RATES OP EXP		\$114,969	\$94,216	\$0	\$94,216	\$0	\$137,581
OPERATING INCOME							
031001	Rates · GRV	(\$510,108)	(\$510,108)	(\$510,108)	\$0	(\$510,108)	\$0
031002	Rates · UV	(\$2,367,415)	(\$2,367,415)	(\$2,367,415)	\$0	(\$2,367,415)	\$0
031003	Rates · GRV - Minimum	(\$58,406)	(\$58,406)	(\$58,406)	\$0	(\$58,406)	\$0
031004	Rates · UV - Minimum	(\$396,806)	(\$396,806)	(\$396,806)	\$0	(\$396,806)	\$0
031006	Rates · Ex-Gratia Rates	(\$1,312)	(\$1,390)	(\$1,390)	\$0	(\$1,312)	\$0
031013	Rates Administration Fee	\$0	(\$7,056)	(\$7,056)	\$0	\$0	\$0
031005	Rates · Instalment Interest	(\$3,000)	(\$3,821)	(\$3,821)	\$0	(\$3,000)	\$0
031007	Rates · Non Payment Penalty - LG	(\$16,340)	(\$10,391)	(\$10,391)	\$0	(\$19,000)	\$0
031008	Rates · Rate Enquiries	(\$7,700)	(\$7,539)	(\$7,539)	\$0	(\$10,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	(\$5,919)	(\$5,919)	\$0	(\$5,000)	\$0
031011	Rates · Penalty Interest - DFES	(\$600)	(\$450)	(\$450)	\$0	(\$600)	\$0
031012	Rates · Rates Interims	(\$1,000)	(\$1,432)	(\$1,432)	\$0	(\$1,000)	\$0
031104	Rates Written Off	\$0	\$0	\$0	\$0	\$250	\$0
Sub Total - GENERAL RATES OP INC		(\$3,366,687)	(\$3,374,732)	(\$3,374,732)	\$0	(\$3,376,397)	\$0
Total - GENERAL RATES		(\$3,251,718)	(\$3,280,517)	(\$3,374,732)	\$94,216	(\$3,376,397)	\$137,581
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
032100	General Purpose Funding - Administration Allocated	\$6,328	\$5,565	\$0	\$5,565	\$0	\$7,597
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$6,328	\$5,565	\$0	\$5,565	\$0	\$7,597
OPERATING INCOME							
032001	General Purpose Grants Federal Commission (OP)	(\$270,586)	(\$270,586)	(\$270,586)	\$0	(\$360,781)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$118,371)	(\$118,371)	(\$118,371)	\$0	(\$157,828)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal /	(\$2,275)	(\$2,199)	(\$2,199)	\$0	(\$2,500)	\$0
032004	Interest on Investments - Reserves Account	(\$570)	\$0	\$0	\$0	(\$1,000)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Fu	\$0	(\$158)	(\$158)	\$0	\$0	\$0
032007	General Purpose Funding - Interest on Investments - Business C	\$0	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term	(\$46)	(\$71)	(\$71)	\$0	(\$50)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$391,847)	(\$391,385)	(\$391,385)	\$0	(\$522,159)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$385,519)	(\$385,820)	(\$391,385)	\$5,565	(\$522,159)	\$7,597
Total - GENERAL PURPOSE FUNDING		(\$3,637,237)	(\$3,666,337)	(\$3,766,117)	\$99,780	(\$3,898,556)	\$145,178

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
041100	Members - Sitting Fees.	\$68,139	\$40,900	\$0	\$40,900	\$0	\$81,800
041119	Website Expenses	\$2,916	\$0	\$0	\$0	\$0	\$3,500
041101	Members - Training Costs	\$7,452	\$0	\$0	\$0	\$0	\$10,800
041102	Members - Travelling Costs	\$2,346	\$2,275	\$0	\$2,275	\$0	\$3,400
041103	Members - Telecommunications Reimbursements	\$8,942	\$6,480	\$0	\$6,480	\$0	\$12,960
041104	Members - Other Expenses	\$4,400	\$663	\$0	\$663	\$0	\$4,400
041105	Members - Conferences/Seminars Costs	\$14,899	\$4,877	\$0	\$4,877	\$0	\$15,850
041106	Members - President's Allowance	\$4,934	\$5,140	\$0	\$5,140	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$1,259	\$1,285	\$0	\$1,285	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$1,834	\$2,253	\$0	\$2,253	\$0	\$1,957
041109	Members - Refreshments & Receptions	\$18,379	\$25,175	\$0	\$25,175	\$0	\$22,064
041111	Members - Insurance Costs For Members	\$7,810	\$6,938	\$0	\$6,938	\$0	\$7,810
041112	Members - Subscriptions	\$9,575	\$9,153	\$0	\$9,153	\$0	\$9,575
041113	Members - Election Expenses	\$0	\$0	\$0	\$0	\$0	\$0
041114	Members - Donations	\$48,200	\$54,765	\$0	\$54,765	\$0	\$48,200
041118	ICT - Councillors	\$12,771	\$0	\$0	\$0	\$0	\$13,431
041120	Warren Blackwood Alliance Expenses	\$12,500	\$5,796	\$0	\$5,796	\$0	\$12,500
041150	Members - Admin Allocation	\$50,887	\$44,743	\$0	\$44,743	\$0	\$61,089
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$277,245	\$210,443	\$0	\$210,443	\$0	\$322,186
OPERATING INCOME							
041001	Members - Reimbursements Income	\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$277,245	\$208,443	(\$2,000)	\$210,443	\$0	\$322,186
GOVERNANCE							
OPERATING EXPENDITURE							
042100	Other Governance - Admin Allocated	\$76,331	\$67,115	\$0	\$67,115	\$0	\$91,634
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$76,331	\$67,115	\$0	\$67,115	\$0	\$91,634
OPERATING INCOME							
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$76,331	\$67,115	\$0	\$67,115	\$0	\$91,634
Total - GOVERNANCE		\$353,576	\$275,558	(\$2,000)	\$277,558	\$0	\$413,820

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
051109	ESL - Insurances Fire Appliances and Personnel	\$34,990	\$34,392	\$0	\$34,392	\$0	\$34,990
051112	Fire Prevention And Support	\$15,128	\$13,423	\$0	\$13,423	\$0	\$15,129
051101	Fire Break Inspection Expenses	\$3,540	\$3,145	\$0	\$3,145	\$0	\$3,540
051102	Fire Hazard Reductions Expenses	\$4,859	\$11,764	\$0	\$11,764	\$0	\$6,393
051104	Minor Fire Plant & Equipment Purchases non ESL	\$333	\$23	\$0	\$23	\$0	\$400
051105	Fire Plant & Equipment Maintenance - Non ESL	\$417	\$0	\$0	\$0	\$0	\$500
051106	ESL - Fire Vehicle Maintenance Costs	\$15,000	\$13,243	\$0	\$13,243	\$0	\$15,000
051107	ESL - Brigade Utilities, rates and taxes	\$1,200	\$0	\$0	\$0	\$0	\$1,200
051108	ESL - Other Goods & Services relating to Fires	\$0	\$1,055	\$0	\$1,055	\$0	\$7,000
051110	ESL - Fire Plant & Equip over \$1500	\$16,972	\$13,341	\$0	\$13,341	\$0	\$16,972
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$15,000	\$400	\$0	\$400	\$0	\$15,000
051114	ESL - Land & Building Maintenance	\$3,097	\$1,283	\$0	\$1,283	\$0	\$3,097
051115	ESL - Clothing and Accessories	\$45,000	\$21,050	\$0	\$21,050	\$0	\$45,000
051116	ESL - Plant and Equipment Maintenance	\$16,238	\$116	\$0	\$116	\$0	\$17,689
051117	BFRC - Bushfire Risk Planning	\$22,725	\$18,857	\$0	\$18,857	\$0	\$23,050
051118	DFES Fire Defence Grant Expenses	\$12,979	\$0	\$0	\$0	\$0	\$13,520
051120	Bush Fire - Mitigation Activity Funded	\$22,796	\$18,621	\$0	\$18,621	\$0	\$22,796
051150	Admin Allocation - Fire Control	\$50,887	\$44,743	\$0	\$44,743	\$0	\$61,089
051190	Depreciation - Fire Control	\$670	\$0	\$0	\$0	\$0	\$670
Sub Total - FIRE PREVENTION OP/EXP		\$281,831	\$195,457	\$0	\$195,457	\$0	\$303,035
OPERATING INCOME							
050600	ESL & DFES Non Operating Grants	(\$31,360)	\$0	\$0	\$0	(\$31,360)	\$0
051001	Fire Infringements/Fines Income	(\$500)	\$0	\$0	\$0	(\$500)	\$0
051002	Sale Of Fire Maps Income	(\$100)	(\$40)	(\$40)	\$0	(\$100)	\$0
051003	LGIS Fire Reimbursement Income	\$0	\$0	\$0	\$0	\$0	\$0
051004	ESL - Funding Operating Grant Income	(\$132,795)	(\$156,253)	(\$156,253)	\$0	(\$170,492)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$164,755)	(\$156,293)	(\$156,293)	\$0	(\$202,452)	\$0
Total - FIRE PREVENTION		\$117,076	\$39,164	(\$156,293)	\$195,457	(\$202,452)	\$303,035
ANIMAL CONTROL							
OPERATING EXPENDITURE							
052100	Ranger Services Operation Costs	\$1,203	\$1,333	\$0	\$1,333	\$0	\$2,000
052005	Trap Hire Refunds	\$50	\$0	\$0	\$0	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$2,875	\$0	\$0	\$0	\$0	\$3,450
052102	Dog License Discs Costs	\$300	\$0	\$0	\$0	\$0	\$300
052103	Other Control Expenses	\$2,031	\$2,048	\$0	\$2,048	\$0	\$2,425
052104	Animal Impounding Costs	\$5,000	\$2,955	\$0	\$2,955	\$0	\$5,000
052109	Cat License Tags Expense	\$100	\$0	\$0	\$0	\$0	\$100
052110	Ranger Services Salary Super and Employee Costs	\$63,529	\$27,008	\$0	\$27,008	\$0	\$72,928
052150	Admin Allocation - Animal Control	\$19,122	\$16,807	\$0	\$16,807	\$0	\$22,947
052190	Depreciation	\$333	\$0	\$0	\$0	\$0	\$400
Sub Total - ANIMAL CONTROL OP/EXP		\$94,543	\$50,151	\$0	\$50,151	\$0	\$109,600
OPERATING INCOME							
052001	Animal Fines & Penalties Income	\$0	(\$1,700)	(\$1,700)	\$0	\$0	\$0
052002	Animal Impounding Fees Income	(\$300)	(\$2,847)	(\$2,847)	\$0	(\$300)	\$0
052003	Dog Registrations Charges	(\$5,447)	(\$4,704)	(\$4,704)	\$0	(\$6,000)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$5,747)	(\$9,252)	(\$9,252)	\$0	(\$6,300)	\$0
Total - ANIMAL CONTROL		\$88,797	\$40,899	(\$9,252)	\$50,151	(\$6,300)	\$109,600

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
053100	Local Emergency Management Committee Expenses	\$300	\$0	\$0	\$0	\$0	\$300
053150	Administration Allocated - Emergency Mgt	\$19,115	\$16,807	\$0	\$16,807	\$0	\$22,947
053152	Other Costs	\$0	\$72	\$0	\$72	\$0	\$0
053190	Depreciation	\$22,778	\$0	\$0	\$0	\$0	\$27,345
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$42,193	\$16,879	\$0	\$16,879	\$0	\$50,592
OPERATING INCOME							
053002	Non-Operating Grants CCTV	\$0	(\$5,000)	(\$5,000)	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	(\$5,000)	(\$5,000)	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$42,193	\$11,879	(\$5,000)	\$16,879	\$0	\$50,592
Total - LAW ORDER & PUBLIC SAFETY		\$248,066	\$91,942	(\$170,545)	\$262,486	(\$208,752)	\$463,227

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
			Budget	Actual	Income	Expenditure	Income	Expenditure
HEALTH FAMILY STOP CENTRE								
OPERATING EXPENDITURE								
071100	B0101	Family Stop Centre - Operation	\$12,571	\$10,607	\$0	\$10,607	\$0	\$13,218
071150		Admin Allocated - Family Stop Centre	\$12,787	\$11,242	\$0	\$11,242	\$0	\$15,350
071190		Depreciation - Family Stop Centre	\$3,082	\$0	\$0	\$0	\$0	\$3,700
Sub Total - HEALTH FAMILY STOP OP/EXP			\$28,440	\$21,849	\$0	\$21,849	\$0	\$32,268
OPERATING INCOME								
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$28,440	\$21,849	\$0	\$21,849	\$0	\$32,268
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
072100		Health Administration Services Expenses	\$36,171	\$28,555	\$0	\$28,555	\$0	\$43,007
072101		Other Health Administration Expenses	\$392	\$54	\$0	\$54	\$0	\$500
072102		Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
072103		Health Administration Superannuation	\$0	\$0	\$0	\$0	\$0	\$0
072150		Admin Allocation - Other Health	\$12,791	\$11,242	\$0	\$11,242	\$0	\$15,350
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$49,354	\$39,852	\$0	\$39,852	\$0	\$58,857
OPERATING INCOME								
072001		Food Stall Permit Charges	(\$200)	(\$1,040)	(\$1,040)	\$0	(\$200)	\$0
072002		Temporary Camping Site Permit Charges	(\$100)	(\$1,000)	(\$1,000)	\$0	(\$100)	\$0
072003		Food Business Registration Fee	(\$627)	(\$2,009)	(\$2,009)	\$0	(\$900)	\$0
072004		Annual Inspections	\$0	\$0	\$0	\$0	\$0	\$0
072005		Lodging House Registration Fees	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$927)	(\$4,049)	(\$4,049)	\$0	(\$1,200)	\$0
Total - HEALTH ADMIN AND INSPECTION			\$48,427	\$35,803	(\$4,049)	\$39,852	(\$1,200)	\$58,857
OTHER HEALTH - MEDICAL SERVICES								
OPERATING EXPENDITURE								
074100	B0105	Housing General Practitioner - Medical Service	\$11,863	\$14,240	\$0	\$14,240	\$0	\$14,848
074102		Boyup Brook Medical Services Building Costs	\$26,070	\$30,422	\$0	\$30,422	\$0	\$32,355
074101		Medical Services General Operations	\$5,698	\$337	\$0	\$337	\$0	\$9,810
074103		Medical Service Employee Costs	\$699,727	\$731,526	\$0	\$731,526	\$0	\$891,883
074105		Postage, Printing & Stationery	\$3,766	\$3,675	\$0	\$3,675	\$0	\$5,000
074106		Medical Ctr - Telephones	\$5,748	\$5,143	\$0	\$5,143	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$5,804	\$3,377	\$0	\$3,377	\$0	\$7,329
074108		Medical Ctr - Insurances	\$33,635	\$13,394	\$0	\$13,394	\$0	\$33,635
074109		Medical Bank Fees	\$792	\$269	\$0	\$269	\$0	\$950
074110		Medical Ctr - Computer Expenses	\$30,862	\$22,300	\$0	\$22,300	\$0	\$34,436
074111		Medical Ctr - Medical Supplies & Equipt	\$22,783	\$9,964	\$0	\$9,964	\$0	\$27,350
074112		Medical Ctr - Locum Doctor	\$32,076	\$0	\$0	\$0	\$0	\$48,600
074113		Medical Ctr - Superannuation	\$72,240	\$75,271	\$0	\$75,271	\$0	\$92,037
074114		Medical Ctr - Training	\$5,000	\$735	\$0	\$735	\$0	\$5,000
074115		Medical Ctr - Sundry Expenses	\$7,725	\$3,736	\$0	\$3,736	\$0	\$9,350
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$750	\$159	\$0	\$159	\$0	\$1,000
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$1,200
074150		Admin Allocated - Boyup Brook Medical Services	\$57,216	\$50,308	\$0	\$50,308	\$0	\$68,687
074191		Depreciation - Medical Centre	\$7,081	\$0	\$0	\$0	\$0	\$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	\$5,664	\$0	\$0	\$0	\$0	\$6,800
Sub Total - PREVENTIVE SRVS - OP/EXP			\$1,034,498	\$964,857	\$0	\$964,857	\$0	\$1,336,915
OPERATING INCOME								
074001		Surgery Turnover	(\$880,440)	(\$351,860)	(\$351,860)	\$0	(\$1,100,000)	\$0
074002		Surgery Rental Income	(\$1,333)	\$0	\$0	\$0	(\$1,600)	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$881,773)	(\$351,860)	(\$351,860)	\$0	(\$1,101,600)	\$0
Total - PREVENTIVE SERVICES			\$152,726	\$612,998	(\$351,860)	\$964,857	(\$1,101,600)	\$1,336,915

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
PREVENTIVE SERVICE - OTHER							
OPERATING EXPENDITURE							
073100	Analytical Expenses	\$500	\$463	\$0	\$463	\$0	\$500
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP		\$500	\$463	\$0	\$463	\$0	\$500
Total - PREVENTIVE SERVICES - OTHER		\$500	\$463	\$0	\$463	\$0	\$500
OTHER HEALTH							
OPERATING EXPENDITURE							
075100	Ambulance Centre Operation	\$12,943	\$26,354	\$0	\$26,354	\$0	\$25,193
075150	Admin Allocated - Other Health	\$12,787	\$11,242	\$0	\$11,242	\$0	\$15,350
Sub Total - OTHER HEALTH OP/EXP		\$25,730	\$37,597	\$0	\$37,597	\$0	\$40,543
OPERATING INCOME							
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$25,730	\$37,597	\$0	\$37,597	\$0	\$40,543
Total - HEALTH		\$255,823	\$708,709	(\$355,909)	\$1,064,618	(\$1,102,800)	\$1,469,083

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER EDUCATION							
OPERATING EXPENDITURE							
081100	Community Resource Centre	\$11,771	\$5,201	\$0	\$5,201	\$0	\$12,241
081101	Rylington Park Farm Complex	\$0	\$399	\$0	\$399	\$0	\$0
081102	Donations - Other Education	\$250	\$182	\$0	\$182	\$0	\$250
081103	Early Learning Centre - Employee Costs	\$205,065	\$197,232	\$0	\$197,232	\$0	\$241,247
081104	Early Learning Centre - Operating Costs	\$14,726	\$10,020	\$0	\$10,020	\$0	\$17,015
081106	ECU Joint Research Support	\$10,000	\$10,000	\$0	\$10,000	\$0	\$10,000
081150	Admin Allocation - Other Education	\$12,791	\$11,242	\$0	\$11,242	\$0	\$15,350
081190	Depreciation - Community Resource Centre	\$4,183	\$0	\$0	\$0	\$0	\$5,020
081191	Depreciation - Rylington Park Farm Complex	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/EXP		\$258,787	\$234,276	\$0	\$234,276	\$0	\$301,123
OPERATING INCOME							
081003	Early Learning Centre - Fees & Charges	(\$191,373)	(\$164,558)	(\$164,558)	\$0	(\$210,000)	\$0
081004	Early Learning Centre -Operating Income	\$0	(\$356)	(\$356)	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$191,373)	(\$164,913)	(\$164,913)	\$0	(\$210,000)	\$0
Total - OTHER EDUCATION		\$67,414	\$69,363	(\$164,913)	\$234,276	(\$210,000)	\$301,123
AGED & DISABLED							
OPERATING EXPENDITURE							
082100	Support for Seniors Christmas Lunch	\$1,400	\$752	\$0	\$752	\$0	\$1,400
082150	Admin Allocated - Aged & Disabled	\$12,787	\$11,242	\$0	\$11,242	\$0	\$15,350
Sub Total - AGED & DISABLED OP/EXP		\$14,187	\$11,995	\$0	\$11,995	\$0	\$16,750
OPERATING INCOME							
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - AGED & DISABLED		\$14,187	\$11,995	\$0	\$11,995	\$0	\$16,750
OTHER WELFARE							
OPERATING EXPENDITURE							
083100	Other Welfare Expenses	\$0	\$0	\$0	\$0	\$0	\$500
083104	Depreciation	\$42	\$0	\$0	\$0	\$0	\$50
083150	Admin Allocated - Other Welfare	\$38,244	\$33,614	\$0	\$33,614	\$0	\$45,895
Sub Total - OTHER WELFARE OP/EXP		\$38,286	\$33,614	\$0	\$33,614	\$0	\$46,445
OPERATING INCOME							
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$38,286	\$33,614	\$0	\$33,614	\$0	\$46,445
Total - EDUCATION & WELFARE		\$119,886	\$114,972	(\$164,913)	\$279,885	(\$210,000)	\$364,318

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
091100	Staff Housing	\$8,764	\$0	\$0	\$0	\$0	\$8,894
091130	Interest Paid Loan 115 - Staff House	\$1,840	\$1,840	\$0	\$1,840	\$0	\$1,841
091190	Depreciation - Staff Housing	\$4,777	\$0	\$0	\$0	\$0	\$5,735
091150	Staff Housing - Less Amt Allocated to Admin.	\$12,787	\$11,242	\$0	\$11,242	\$0	\$15,350
Sub Total - STAFF HOUSING OP/EXP		\$28,168	\$13,083	\$0	\$13,083	\$0	\$31,820
Total - STAFF HOUSING		\$28,168	\$13,083	\$0	\$13,083	\$0	\$31,820
HOUSING OTHER							
OPERATING EXPENDITURE							
092101	Boyup Brook Citizens Lodge	\$12,632	\$10,407	\$0	\$10,407	\$0	\$12,632
092102	Community Housing - Units	\$16,672	\$16,478	\$0	\$16,478	\$0	\$18,984
092103	Other	\$6,114	\$3,207	\$0	\$3,207	\$0	\$6,623
092105	House - 1 Rogers Ave	\$12,592	\$10,532	\$0	\$10,532	\$0	\$13,891
092107	7 Knapp Street - Operating & Mtce Expense	\$6,164	\$6,067	\$0	\$6,067	\$0	\$7,246
092108	Property Selling Expenses	\$0	\$0	\$0	\$0	\$0	\$0
092109	Community Housing Maintenance - Grant Funded	\$143,340	\$0	\$0	\$0	\$0	\$143,340
092150	Admin Allocation - Other Housing	\$12,916	\$11,356	\$0	\$11,356	\$0	\$15,505
092191	Depreciation - Other Housing	\$4,640	\$0	\$0	\$0	\$0	\$5,570
092192	Depreciation - House - 1 Rogers Ave	\$3,636	\$0	\$0	\$0	\$0	\$4,365
092190	Depreciation - Boyup Brook Citizens Lodge	\$26,977	\$0	\$0	\$0	\$0	\$32,385
Sub Total - HOUSING OTHER OP/EXP		\$245,682	\$58,047	\$0	\$58,047	\$0	\$260,541
HOUSING OPERATING INCOME							
092001	Rent 24A Proctor St	(\$7,443)	(\$9,435)	(\$9,435)	\$0	(\$8,932)	\$0
092002	Rent 24B Proctor St	(\$6,666)	(\$7,200)	(\$7,200)	\$0	(\$8,000)	\$0
092003	Rent 16A Forrest St	(\$8,250)	(\$7,659)	(\$7,659)	\$0	(\$9,900)	\$0
092004	Rent 16B Forrest St	(\$7,833)	(\$8,880)	(\$8,880)	\$0	(\$9,400)	\$0
092005	Rent 1 Rogers St	\$0	\$0	\$0	\$0	\$0	\$0
092007	Housing Reimbursements	(\$906)	(\$343)	(\$343)	\$0	(\$1,000)	\$0
092009	Other Housing: 7 Knapp St	(\$26,066)	(\$28,229)	(\$28,229)	\$0	(\$31,280)	\$0
092011	Community Housing Maintenance Grant	\$0	\$0	\$0	\$0	(\$143,340)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$57,164)	(\$61,745)	(\$61,745)	\$0	(\$211,852)	\$0
Total - HOUSING OTHER		\$188,518	(\$3,698)	(\$61,745)	\$58,047	(\$211,852)	\$260,541
Total - HOUSING		\$216,685	\$9,385	(\$61,745)	\$71,130	(\$211,852)	\$292,361

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023		
		Budget	Actual	Income	Expenditure	Income	Expenditure	
SANITATION - HOUSEHOLD REFUSE								
OPERATING EXPENDITURE								
101100		Refuse Collection Boyup Brook Townsite Expense	\$42,582	\$38,162	\$0	\$38,162	\$0	\$51,100
101101		Recycling Collection Boyup Brook Town Site	\$26,416	\$23,998	\$0	\$23,998	\$0	\$31,700
101106		Transfer Station Employee Costs	\$24,358	\$21,039	\$0	\$21,039	\$0	\$28,490
101102	B0400	Boyup Brook Transfer Station Costs	\$44,081	\$51,083	\$0	\$51,083	\$0	\$56,614
101103		Land Fill Disposal Site	\$56,690	\$37,680	\$0	\$37,680	\$0	\$70,208
101104		Townsite Street Bins Collection	\$11,996	\$11,193	\$0	\$11,193	\$0	\$14,917
101107		Drum Muster Expenses	\$2,660	\$0	\$0	\$0	\$0	\$2,660
101108		BB Transfer Station Superannuation	\$1,286	\$1,745	\$0	\$1,745	\$0	\$1,700
101119		Waste Bin Maintenance and Delivery	\$4,846	\$1,320	\$0	\$1,320	\$0	\$6,340
101150		Admin Allocated - Waste Management	\$25,444	\$22,372	\$0	\$22,372	\$0	\$30,545
101190		Depreciation - Waste Management	\$18,384	\$0	\$0	\$0	\$0	\$22,070
		Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$258,742	\$208,591	\$0	\$208,591	\$0	\$316,344
SANITATION OPERATING INCOME								
101001		Refuse Collection Charges	(\$195,523)	(\$208,975)	(\$208,975)	\$0	(\$195,523)	\$0
101002		Waste Disposal Charges	(\$7,000)	(\$4,333)	(\$4,333)	\$0	(\$7,000)	\$0
101003		Recycling Scheme Income	(\$3,000)	(\$792)	(\$792)	\$0	(\$6,000)	\$0
101004		Scrap Metal Income	\$0	\$0	\$0	\$0	\$0	\$0
		Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$205,523)	(\$214,100)	(\$214,100)	\$0	(\$208,523)	\$0
		Total - SANITATION HOUSEHOLD REFUSE	\$53,219	(\$5,509)	(\$214,100)	\$208,591	(\$208,523)	\$316,344
EFFLUENT DRAINAGE SYSTEM								
OPERATING EXPENDITURE								
103100		Septic Tank Inspection Expenses	\$200	\$0	\$0	\$0	\$0	\$200
103101		Liquid Waste Disposal Site (Stanton Road)	\$8,680	\$1,430	\$0	\$1,430	\$0	\$8,680
		Sub Total - SEWERAGE OP/EXP	\$8,880	\$1,430	\$0	\$1,430	\$0	\$8,880
OPERATING INCOME								
103002		Septic Licence Fees	(\$2,408)	(\$2,596)	(\$2,596)	\$0	(\$2,800)	\$0
		Sub Total - SEWERAGE OP/INC	(\$2,408)	(\$2,596)	(\$2,596)	\$0	(\$2,800)	\$0
		Total - SEWERAGE	\$6,472	(\$1,166)	(\$2,596)	\$1,430	(\$2,800)	\$8,880
TOWN PLANNING & REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
105100		Town Planning Admin & Control	\$60,151	\$47,377	\$0	\$47,377	\$0	\$73,954
105101		Admin Allocation - Town Planning	\$25,453	\$22,372	\$0	\$22,372	\$0	\$30,545
		Sub Total - TOWN PLAN & REG DEV OP/EXP	\$85,605	\$69,749	\$0	\$69,749	\$0	\$104,499
OPERATING INCOME								
105001		Planning Application Fees	(\$2,316)	(\$10,507)	(\$10,507)	\$0	(\$3,000)	\$0
		Sub Total - TOWN PLAN & REG DEV OP/INC	(\$2,316)	(\$10,507)	(\$10,507)	\$0	(\$3,000)	\$0
		Total - TOWN PLANNING & REGIONAL DEVELOPMENT	\$83,289	\$59,242	(\$10,507)	\$69,749	(\$3,000)	\$104,499

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
			Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES								
OPERATING EXPENDITURE								
106101		Cemetery - Operation	\$25,675	\$36,761	\$0	\$36,761	\$0	\$0
106101	B0420	Cemetery - Operation		\$0	\$0	\$0	\$0	\$30,820
106101	B0421	Niche Wall Plaques Operations	\$2,344	\$0	\$0	\$0	\$0	\$2,344
106101	G314	Cemetery Grounds	\$6,254	\$0	\$0	\$0	\$0	\$7,735
106102		Public Toilets - Operation		\$9,729	\$0	\$9,729	\$0	\$0
106102	B0450	Toilets - Lions Park Costs	\$3,025	\$0	\$0	\$0	\$0	\$3,677
106102	B0451	Toilets - Tourist Centre Costs	\$6,290	\$0	\$0	\$0	\$0	\$6,851
106102	B0452	Toilets - Town Hall (External) Costs	\$9,161	\$0	\$0	\$0	\$0	\$10,800
106103		Street Furniture	\$430	\$0	\$0	\$0	\$0	\$430
106150		Admin Allocation - Other Community Amenities	\$12,791	\$11,242	\$0	\$11,242	\$0	\$15,350
106151		Admin Allocation - Cemetery	\$1,422	\$1,250	\$0	\$1,250	\$0	\$1,706
106191		Depreciation - Public Toilets	\$842	\$0	\$0	\$0	\$0	\$1,010
106192		Depreciation - Other Community Service's	\$2,529	\$0	\$0	\$0	\$0	\$3,035
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$70,762	\$58,982	\$0	\$58,982	\$0	\$83,758
OPERATING INCOME								
106001		Cemetery Burial Fees	(\$7,500)	\$0	\$0	\$0	(\$7,500)	\$0
106002		License/Other Fees BB Cemetery	(\$1,500)	(\$2,298)	(\$2,298)	\$0	(\$1,500)	\$0
106003		Cemetery - Reservation Fees	\$0	(\$308)	(\$308)	\$0	\$0	\$0
106004		Niche Wall Fees	(\$1,500)	(\$662)	(\$662)	\$0	(\$1,500)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$10,500)	(\$3,268)	(\$3,268)	\$0	(\$10,500)	\$0
Total - OTHER COMMUNITY AMENITIES			\$60,262	\$55,713	(\$3,268)	\$58,982	(\$10,500)	\$83,758
Total - COMMUNITY AMENITIES			\$203,242	\$108,281	(\$230,471)	\$338,752	(\$224,823)	\$513,481

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
111100	Boyup Brook Hall - Operation	\$28,194	\$32,631	\$0	\$32,631	\$0	\$34,233
111102	Halls - Other Public Halls	\$14,583	\$9,600	\$0	\$9,600	\$0	\$18,727
111150	Admin Allocation - Public Halls	\$25,453	\$22,372	\$0	\$22,372	\$0	\$30,545
111190	Depreciation - Public Halls	\$42,818	\$0	\$0	\$0	\$0	\$51,384
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$111,049	\$64,602	\$0	\$64,602	\$0	\$134,889
OPERATING INCOME							
111001	Hall Hire Fees	\$0	(\$18)	(\$18)	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		\$0	(\$18)	(\$18)	\$0	\$0	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$111,049	\$64,584	(\$18)	\$64,602	\$0	\$134,889
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
113100	Recreation Complex	\$98,136	\$90,673	\$0	\$90,673	\$0	\$111,842
113109	Walk Trails	\$4,254	\$5,922	\$0	\$5,922	\$0	\$4,254
113110	Townsite Gardens	\$65,042	\$86,838	\$0	\$86,838	\$0	\$73,142
113112	Reserves and Parks Operations	\$53,656	\$81,510	\$0	\$81,510	\$0	\$71,089
113119	Other Recreation Facilities	\$34,952	\$17,379	\$0	\$17,379	\$0	\$45,473
113120	War Memorial	\$4,849	\$7,023	\$0	\$7,023	\$0	\$5,908
113150	Admin Allocation - Other Recreation	\$43,153	\$37,929	\$0	\$37,929	\$0	\$51,786
113124	Support for UBAS	\$3,711	\$3,793	\$0	\$3,793	\$0	\$3,711
113122	Support for ANZAC Day	\$11,389	\$7,443	\$0	\$7,443	\$0	\$11,389
113125	Support for Others	\$19,930	\$29,022	\$0	\$29,022	\$0	\$24,354
113140	Sundry Plant Items	\$0	\$5,455	\$0	\$5,455	\$0	\$11,500
113190	Depreciation - Other Recreation	\$183,676	\$0	\$0	\$0	\$0	\$220,420
113191	Depreciation - Parks & Gardens	\$41,690	\$0	\$0	\$0	\$0	\$50,030
113192	Depreciation: Plant & Equipment	\$13,741	\$0	\$0	\$0	\$0	\$16,490
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$578,180	\$372,988	\$0	\$372,988	\$0	\$701,388
OPERATING INCOME							
113003	Rec Ground Use Hire Fees	(\$3,400)	(\$3,541)	(\$3,541)	\$0	(\$3,400)	\$0
113022	Recreation - Capital Grants & Contributions	\$0	\$0	\$0	\$0	(\$95,714)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,400)	(\$3,541)	(\$3,541)	\$0	(\$99,114)	\$0
Total - OTHER RECREATION & SPORT		\$574,780	\$369,448	(\$3,541)	\$372,988	(\$99,114)	\$701,388
SWIMMING POOL							
OPERATING EXPENDITURE							
112100	Swimming Pool & Gymnasium General Operations	\$85,267	\$49,765	\$0	\$49,765	\$0	\$90,024
112101	Swimming Pool Building Costs	\$75,208	\$52,911	\$0	\$52,911	\$0	\$81,940
112102	Swimming Pool Employee Costs	\$89,240	\$85,353	\$0	\$85,353	\$0	\$94,986
112103	Interest on Loan 114 - upgrade pool bowl	\$3,354	\$3,354	\$0	\$3,354	\$0	\$3,354
112104	Swimming Pool Employee Superannuation	\$8,571	\$5,420	\$0	\$5,420	\$0	\$8,795
112106	Pool Staff - Fringe Benefits Tax	\$1,875	\$0	\$0	\$0	\$0	\$2,500
112108	Gym Employee Costs	\$0	\$1,961	\$0	\$1,961	\$0	\$0
112150	Admin Allocation - Swimming Pool	\$28,156	\$24,756	\$0	\$24,756	\$0	\$33,801
112190	Depreciation - Swimming Pool	\$14,777	\$0	\$0	\$0	\$0	\$17,740
Sub Total - SWIMMING POOL OP/EXP		\$306,449	\$223,520	\$0	\$223,520	\$0	\$333,140
OPERATING INCOME							
112003	Pool Daily Admission Fees	(\$15,698)	(\$10,906)	(\$10,906)	\$0	(\$15,700)	\$0
112004	Season Tickets Fees	(\$17,000)	(\$15,342)	(\$15,342)	\$0	(\$17,000)	\$0
112005	Pool Hire Fees	(\$200)	(\$930)	(\$930)	\$0	(\$200)	\$0
112006	Gym Equipment Hire Fees	(\$7,000)	(\$10,079)	(\$10,079)	\$0	(\$7,000)	\$0
112007	Pool Teaching Programme Fees	(\$2,000)	(\$3,775)	(\$3,775)	\$0	(\$2,000)	\$0
112008	Vacation Swimming Passes	(\$900)	(\$770)	(\$770)	\$0	(\$900)	\$0
112009	Capital Grants and Contributions	\$0	(\$20,000)	(\$20,000)	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$42,798)	(\$61,802)	(\$61,802)	\$0	(\$42,800)	\$0
Total - SWIMMING POOL		\$263,650	\$161,718	(\$61,802)	\$223,520	(\$42,800)	\$333,140

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
TELEVISION & RADIO REBROADCASTING							
OPERATING EXPENDITURE							
114005	Telecommunications Tower	\$4,631	\$1,115	\$0	\$1,115	\$0	\$5,228
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$4,631	\$1,115	\$0	\$1,115	\$0	\$5,228
OPERATING INCOME							
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	(\$9,795)	(\$9,747)	(\$9,747)	\$0	(\$9,795)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$9,795)	(\$9,747)	(\$9,747)	\$0	(\$9,795)	\$0
Total - TV & RADIO REBROADCASTING		(\$5,164)	(\$8,632)	(\$9,747)	\$1,115	(\$9,795)	\$5,228
LIBRARIES							
OPERATING EXPENDITURE							
115100	Library Operations	\$12,525	\$15,165	\$0	\$15,165	\$0	\$23,115
115101	State Library Grant Expenditure	\$0	\$7,808	\$0	\$7,808	\$0	\$0
115150	Admin Allocation - Libraries	\$70,028	\$61,550	\$0	\$61,550	\$0	\$84,037
Sub Total - LIBRARIES OP/EXP		\$82,553	\$84,523	\$0	\$84,523	\$0	\$107,152
OPERATING INCOME							
115001	State Library Grant Income	\$0	(\$7,808)	(\$7,808)	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		\$0	(\$7,808)	(\$7,808)	\$0	\$0	\$0
Total - LIBRARIES		\$82,553	\$76,715	(\$7,808)	\$84,523	\$0	\$107,152
OTHER CULTURE							
OPERATING EXPENDITURE							
116100	Museum	\$9,075	\$3,201	\$0	\$3,201	\$0	\$9,485
116101	Craft Hut	\$2,227	\$2,507	\$0	\$2,507	\$0	\$2,413
116102	Support for Sandakan (Ceremony)	\$9,688	\$6,927	\$0	\$6,927	\$0	\$10,123
116150	Admin Allocated - Other Culture	\$12,791	\$11,242	\$0	\$11,242	\$0	\$15,350
116190	Depreciation - Other Culture	\$9,912	\$0	\$0	\$0	\$0	\$11,895
Sub Total - OTHER CULTURE OP/EXP		\$43,693	\$23,878	\$0	\$23,878	\$0	\$49,266
OPERATING INCOME							
116001	Reimbursements - Other Culture	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$43,693	\$23,878	\$0	\$23,878	\$0	\$49,266
Total - RECREATION AND CULTURE		\$1,070,561	\$687,711	(\$82,916)	\$770,627	(\$151,709)	\$1,331,063

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION							
OPERATING EXPENDITURE							
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
121001	RRG Project Grants	(\$1,147,000)	(\$306,800)	(\$306,800)	\$0	(\$1,147,000)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$187,705)	(\$191,742)	(\$191,742)	\$0	(\$187,705)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$593,098)	(\$79,127)	(\$79,127)	\$0	(\$593,098)	\$0
121004	Capital Grants Other & Road Contributions	(\$745,909)	(\$514,465)	(\$514,465)	\$0	(\$928,921)	\$0
121007	Special Bridge Funding	\$0	(\$170,000)	(\$170,000)	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$2,673,712)	(\$1,262,134)	(\$1,262,134)	\$0	(\$2,856,724)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$2,673,712)	(\$1,262,134)	(\$1,262,134)	\$0	(\$2,856,724)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
122100	Depot Building - Building Costs	\$50,329	\$65,713	\$0	\$65,713	\$0	\$61,748
122101	Depot General Operations	\$14,415	\$11,822	\$0	\$11,822	\$0	\$18,752
122103	Road Maintenance & Repairs	\$398,334	\$191,016	\$0	\$191,016	\$0	\$421,364
122104	Roads Vegetation Clearing Offset Costs	\$0	\$594	\$0	\$594	\$0	\$0
122107	Maintenance Grading	\$157,093	\$168,280	\$0	\$168,280	\$0	\$302,567
122105	Repairs & Maint - Bridges	\$114,499	\$147,660	\$0	\$147,660	\$0	\$185,061
122106	Shire Radio Network Costs	\$3,737	\$772	\$0	\$772	\$0	\$3,857
122108	Drains & Culverts	\$55,188	\$38,796	\$0	\$38,796	\$0	\$97,488
122109	Verge Pruning	\$101,699	\$100,218	\$0	\$100,218	\$0	\$106,346
122110	Verge Spraying	\$26,520	\$13,198	\$0	\$13,198	\$0	\$29,798
122111	Crossovers Maintenance	\$750	\$1,002	\$0	\$1,002	\$0	\$750
122112	Town Services Drainage	\$3,208	\$1,119	\$0	\$1,119	\$0	\$3,700
122113	Town Services - Footpaths	\$5,173	\$2,480	\$0	\$2,480	\$0	\$5,749
122114	Town Services Road Repairs	\$8,435	\$15,445	\$0	\$15,445	\$0	\$10,444
122115	Town Services - Tree Pruning	\$17,914	\$26,063	\$0	\$26,063	\$0	\$18,080
122116	Street Lighting	\$20,964	\$24,938	\$0	\$24,938	\$0	\$28,000
122117	Traffic Signs	\$3,845	\$4,818	\$0	\$4,818	\$0	\$5,800
122120	Roman Road Data Pickup	\$20,284	\$9,037	\$0	\$9,037	\$0	\$20,284
122121	Town Services - Verge Spraying	\$23,017	\$14,099	\$0	\$14,099	\$0	\$34,932
122122	Road Sweeping	\$4,563	\$10,693	\$0	\$10,693	\$0	\$9,125
122123	Emergency Services	\$11,893	\$35,142	\$0	\$35,142	\$0	\$19,401
122126	Streetscaping Expenses	\$10,000	\$14,386	\$0	\$14,386	\$0	\$10,000
122127	Consulting Engineer Expenses	\$33,336	\$0	\$0	\$0	\$0	\$50,000
122131	Rural Street Addressing	\$1,651	\$328	\$0	\$328	\$0	\$2,381
122150	Admin Allocated - Road Maintenance	\$318,349	\$279,814	\$0	\$279,814	\$0	\$382,034
122190	Depreciation - Transport Other	\$17,812	\$0	\$0	\$0	\$0	\$21,375
122191	Depreciation - Infrastructure	\$21,620	\$0	\$0	\$0	\$0	\$25,945
122192	Depreciation Roads	\$1,372,874	\$0	\$0	\$0	\$0	\$1,647,515
122193	Depreciation - Bridges	\$537,937	\$0	\$0	\$0	\$0	\$645,550
122194	Depreciation - Footpaths	\$14,379	\$0	\$0	\$0	\$0	\$17,255
122195	Depreciation - Drainage	\$226,474	\$0	\$0	\$0	\$0	\$271,780
123119	Minor Assets and Sundry Items	\$18,750	\$9,405	\$0	\$9,405	\$0	\$25,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$3,615,038	\$1,190,973	\$0	\$1,190,973	\$0	\$4,482,081
OPERATING INCOME							
122001	Reimbursements - Roads Mtce	\$0	(\$909)	(\$909)	\$0	\$0	\$0
122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		\$0	(\$909)	(\$909)	\$0	\$0	\$0
Total - MTCE STREETS ROADS DEPOTS		\$3,615,038	\$1,190,064	(\$909)	\$1,190,973	\$0	\$4,482,081

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
TRAFFIC CONTROL							
OPERATING EXPENDITURE							
125150	Administration Allocated - Traffic Control	\$95,480	\$83,922	\$0	\$83,922	\$0	\$114,581
Sub Total - TRAFFIC CONTROL OP/EXP		\$95,480	\$83,922	\$0	\$83,922	\$0	\$114,581
OPERATING INCOME							
125001	Licensing Service	(\$21,956)	(\$25,812)	(\$25,812)	\$0	(\$27,400)	\$0
125002	Motor Vehicle Plates	(\$846)	(\$739)	(\$739)	\$0	(\$1,000)	\$0
125005	Sundry Receipts - Heavy Haulage Permits etc	\$0	(\$1,947)	(\$1,947)	\$0	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$22,802)	(\$28,498)	(\$28,498)	\$0	(\$28,400)	\$0
Total - TRAFFIC CONTROL		\$72,679	\$55,423	(\$28,498)	\$83,922	(\$28,400)	\$114,581
AERODROMES							
OPERATING EXPENDITURE							
126100	Airstrip	\$12,945	\$3,953	\$0	\$3,953	\$0	\$19,652
126190	Depreciation - Airport	\$18,941	\$0	\$0	\$0	\$0	\$22,730
Sub Total - AERODROMES OP/EXP		\$31,885	\$3,953	\$0	\$3,953	\$0	\$42,382
OPERATING INCOME							
126003	Non-Operating Grants & Subsidies	(\$23,821)	(\$34,349)	(\$34,349)	\$0	(\$23,821)	\$0
Sub Total - AERODROMES OP/INC		(\$23,821)	(\$34,349)	(\$34,349)	\$0	(\$23,821)	\$0
Total - AERODROMES		\$8,064	(\$30,396)	(\$34,349)	\$3,953	(\$23,821)	\$42,382
Total - TRANSPORT		\$1,022,069	(\$47,042)	(\$1,325,890)	\$1,278,848	(\$2,908,945)	\$4,639,044

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
RURAL SERVICES							
OPERATING EXPENDITURE							
131001	Rural Services Expenses	\$2,504	\$0	\$0	\$0	\$0	\$2,504
Sub Total - RURAL SERVICES OP/EXP		\$2,504	\$0	\$0	\$0	\$0	\$2,504
OPERATING INCOME							
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES		\$2,504	\$0	\$0	\$0	\$0	\$2,504
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
132110	Tourist Bay	\$1,944	\$1,379	\$0	\$1,379	\$0	\$2,713
132103	Community Development Officer	\$0	\$14,311	\$0	\$14,311	\$0	\$0
132104	Tourist Centre	\$55,395	\$30,335	\$0	\$30,335	\$0	\$62,219
132106	Promotion Activities	\$21,056	\$13,709	\$0	\$13,709	\$0	\$21,056
132107	OPSFMIL Flax Mill Complex General Operations	\$30,457	\$14,458	\$0	\$14,458	\$0	\$35,993
132108	B0665 Caravan Park/Flax Mill Complex Building Operation	\$88,470	\$115,335	\$0	\$115,335	\$0	\$97,061
132111	Carnaby Beetle Collection	\$100	\$90	\$0	\$90	\$0	\$100
132114	Community Development Expenses	\$150	\$0	\$0	\$0	\$0	\$150
132116	CDO Vehicle Op Costs GEN	\$0	\$4,551	\$0	\$4,551	\$0	\$0
132150	Admin Allocated Tourism	\$44,575	\$39,179	\$0	\$39,179	\$0	\$53,492
132151	Admin Allocated Caravan Pk	\$12,791	\$11,242	\$0	\$11,242	\$0	\$15,350
132190	Depreciation - Tourism/Area Promotion	\$3,575	\$0	\$0	\$0	\$0	\$4,290
132191	Depreciation - Caravan Pk/Flax	\$37,603	\$0	\$0	\$0	\$0	\$45,125
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$296,116	\$244,589	\$0	\$244,589	\$0	\$337,549
OPERATING INCOME							
132002	Caravan Park & Complex Fees & Charges	(\$57,024)	(\$9,110)	(\$9,110)	\$0	(\$60,000)	\$0
132003	Flax Mill Sheds Storage Charges	(\$9,032)	(\$10,730)	(\$10,730)	\$0	(\$12,000)	\$0
132007	Other Income	(\$1,516)	(\$13,828)	(\$13,828)	\$0	(\$4,000)	\$0
132010	Non-Operating Grants, Subsidies & Contributions	(\$75,687)	(\$68,118)	(\$68,118)	\$0	(\$75,687)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$143,260)	(\$101,786)	(\$101,786)	\$0	(\$151,687)	\$0
Total - TOURISM & AREA PROMOTION		\$152,856	\$142,803	(\$101,786)	\$244,589	(\$151,687)	\$337,549
BUILDING CONTROL							
OPERATING EXPENDITURE							
133100	Building Control	\$16,490	\$10,005	\$0	\$10,005	\$0	\$19,789
133101	Building Control - Other Costs	\$33,850	\$62	\$0	\$62	\$0	\$33,850
133102	Building Control Superannuation	\$1,732	\$818	\$0	\$818	\$0	\$2,078
133103	Building Control - BMO	\$5,614	\$2,461	\$0	\$2,461	\$0	\$7,400
133150	Admin Allocated - Building Control Expenses	\$12,791	\$11,242	\$0	\$11,242	\$0	\$15,350
Sub Total - BUILDING CONTROL OP/EXP		\$70,477	\$24,588	\$0	\$24,588	\$0	\$78,467
BUILDING CONTROL OP/INC							
133001	Building Licences (UFEE)	(\$12,348)	(\$9,666)	(\$9,666)	\$0	(\$15,000)	\$0
133002	BCITF Levy - Commission	(\$99)	(\$157)	(\$157)	\$0	(\$120)	\$0
133003	Builders Services Levy - Commission	(\$161)	(\$202)	(\$202)	\$0	(\$195)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$12,607)	(\$10,025)	(\$10,025)	\$0	(\$15,315)	\$0
Total - BUILDING CONTROL		\$57,869	\$14,563	(\$10,025)	\$24,588	(\$15,315)	\$78,467

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
SALEYARDS & MARKETS							
OPERATING EXPENDITURE							
134100	Saleyards	\$15,498	\$8,904	\$0	\$8,904	\$0	\$18,475
134190	Depreciation - Saleyards & Markets	\$0	\$0	\$0	\$0	\$0	\$113,345
Sub Total - SALEYARDS & MARKETS OP/EXP		\$15,498	\$8,904	\$0	\$8,904	\$0	\$131,820
OPERATING INCOME							
134001	Reimbursements - Saleyards	(\$2,400)	\$0	\$0	\$0	(\$3,000)	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		(\$2,400)	\$0	\$0	\$0	(\$3,000)	\$0
Total - SALEYARDS & MARKETS		\$13,098	\$8,904	\$0	\$8,904	(\$3,000)	\$131,820
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
135100	Standpipes Expenses	\$30,632	\$19,473	\$0	\$19,473	\$0	\$36,977
135102	Economic Development Projects	\$7,500	\$0	\$0	\$0	\$0	\$7,500
135103	Country Music Festival Expenses	\$15,455	\$15,064	\$0	\$15,064	\$0	\$15,910
135105	Abel Street Shop	\$8,747	\$6,728	\$0	\$6,728	\$0	\$12,608
135150	Admin Allocated - Other Economic Development	\$12,791	\$11,242	\$0	\$11,242	\$0	\$15,350
135190	Depreciation - Develop/Facilities	\$3,221	\$0	\$0	\$0	\$0	\$3,865
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$78,346	\$52,507	\$0	\$52,507	\$0	\$92,210
OPERATING INCOME							
135001	Standpipe Water	(\$6,835)	(\$14,947)	(\$14,947)	\$0	(\$8,000)	\$0
135005	Abel Street Shop Rental	(\$13,166)	(\$12,655)	(\$12,655)	\$0	(\$15,800)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$20,001)	(\$27,601)	(\$27,601)	\$0	(\$23,800)	\$0
Total - OTHER ECONOMIC SERVICES		\$58,344	\$24,906	(\$27,601)	\$52,507	(\$23,800)	\$92,210
Total - ECONOMIC SERVICES		\$284,672	\$191,176	(\$139,412)	\$330,588	(\$193,802)	\$642,550

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
141100	Private Works - Costs	\$10,810	\$7,913	\$0	\$7,913	\$0	\$12,990
Sub Total - PRIVATE WORKS OP/EXP		\$10,810	\$7,913	\$0	\$7,913	\$0	\$12,990
OPERATING INCOME							
141001	Private Works - Recoup Charges	(\$12,009)	(\$4,075)	(\$4,075)	\$0	(\$12,990)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$12,009)	(\$4,075)	(\$4,075)	\$0	(\$12,990)	\$0
Total - PRIVATE WORKS		(\$1,199)	\$3,838	(\$4,075)	\$7,913	(\$12,990)	\$12,990
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
143100	Supervision	\$245,259	\$295,076	\$0	\$295,076	\$0	\$311,084
143101	Consultant Engineer	\$15,000	\$0	\$0	\$0	\$0	\$15,000
143102	Works Manager Vehicle Op Costs	\$2,187	\$0	\$0	\$0	\$0	\$2,380
143103	FBT Works Staff	\$2,700	\$0	\$0	\$0	\$0	\$3,600
143104	Insurance on Works	\$19,945	\$20,266	\$0	\$20,266	\$0	\$19,945
143105	Superannuation of Workmen	\$106,576	\$116,487	\$0	\$116,487	\$0	\$129,371
143106	PWOH Leave - Depot	\$164,521	\$147,372	\$0	\$147,372	\$0	\$185,439
143107	Protective Clothing	\$5,800	\$5,105	\$0	\$5,105	\$0	\$5,800
143108	Uniforms	\$1,211	\$0	\$0	\$0	\$0	\$1,615
143109	Training & Meeting Expenses	\$41,816	\$26,838	\$0	\$26,838	\$0	\$57,337
143110	Occupational Health & Safety	\$28,525	\$56,514	\$0	\$56,514	\$0	\$46,128
143111	Other Expenses	\$78	\$124	\$0	\$124	\$0	\$1,015
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$9,780
143116	Conferences and Training Courses (MOW)	\$5,250	\$300	\$0	\$300	\$0	\$5,250
143117	Works Manager Housing	\$0	\$75	\$0	\$75	\$0	\$15,600
143150	Admin Allocated - Works Overhead	\$25,453	\$22,372	\$0	\$22,372	\$0	\$30,545
143180	LESS PWOH ALLOCATED - PROJECTS	(\$664,321)	(\$737,719)	\$0	(\$737,719)	\$0	(\$839,889)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	(\$47,176)	\$0	(\$47,176)	\$0	\$0
OPERATING INCOME							
143001	Workers Compensation Reimbursements	(\$600)	(\$35,329)	(\$35,329)	\$0	(\$600)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$600)	(\$35,329)	(\$35,329)	\$0	(\$600)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$600)	(\$82,505)	(\$35,329)	(\$47,176)	(\$600)	\$0
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
144100	Repair Wages	\$75,732	\$44,214	\$0	\$44,214	\$0	\$99,910
144101	Fuel & Oil	\$211,338	\$160,666	\$0	\$160,666	\$0	\$265,000
144102	Tyres & Tubes	\$12,216	\$11,333	\$0	\$11,333	\$0	\$16,215
144103	Parts and Repairs	\$115,824	\$76,611	\$0	\$76,611	\$0	\$155,950
144104	Licenses	\$1,275	\$1,186	\$0	\$1,186	\$0	\$8,500
144105	Insurance	\$35,110	\$44,289	\$0	\$44,289	\$0	\$35,110
144106	Blades & Points	\$9,000	\$7,557	\$0	\$7,557	\$0	\$10,000
144107	Expendable Tools	\$10,083	\$7,902	\$0	\$7,902	\$0	\$12,100
144108	Freight Costs	\$0	\$0	\$0	\$0	\$0	\$0
144110	Superannuation - Mechanic	\$8,239	\$7,775	\$0	\$7,775	\$0	\$10,870
144150	Admin Allocated POC	\$7,623	\$6,700	\$0	\$6,700	\$0	\$9,148
144190	Depreciation - Plant	\$192,555	\$0	\$0	\$0	\$0	\$231,075
144180	LESS POC ALLOCATED - PROJECTS	(\$678,995)	(\$704,764)	\$0	(\$704,764)	\$0	(\$853,878)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$336,531)	\$0	(\$336,531)	\$0	\$0
OPERATING INCOME							
144001	Diesel Rebate	(\$23,471)	\$0	\$0	\$0	(\$35,000)	\$0
144002	Reimbursements - Operating	\$0	(\$3,143)	(\$3,143)	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$23,471)	(\$3,143)	(\$3,143)	\$0	(\$35,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$23,471)	(\$339,674)	(\$3,143)	(\$336,531)	(\$35,000)	\$0

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES							
OPERATING EXPENDITURE							
145100	Gross Total Salaries and Wages	\$2,964,365	\$3,120,822	\$0	\$3,120,822	\$0	\$3,557,380
145130	LESS SALS/WAGES ALLOCATED	(\$2,964,365)	(\$3,103,094)	\$0	(\$3,103,094)	\$0	(\$3,557,380)
145101	Workers Compensation Expenses	\$0	\$48,441	\$0	\$48,441	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$66,168	\$0	\$66,168	\$0	\$0
OPERATING INCOME							
145001	Reimbursements - Administration	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES		\$0	\$66,168	\$0	\$66,168	\$0	\$0
ADMINISTRATION							
OPERATING EXPENDITURE							
146100	Advertising	\$5,500	\$6,585	\$0	\$6,585	\$0	\$7,745
146101	Audit Fees	\$39,000	\$41,980	\$0	\$41,980	\$0	\$39,000
146102	Bank Fees	\$9,544	\$1,284	\$0	\$1,284	\$0	\$10,400
146103	Administration Building Costs	\$41,224	\$49,875	\$0	\$49,875	\$0	\$55,543
146105	Administration Staff Employee Costs	\$616,217	\$625,553	\$0	\$625,553	\$0	\$820,170
146106	Consultants	\$74,254	\$87,056	\$0	\$87,056	\$0	\$153,000
146108	Insurance	\$14,730	\$14,910	\$0	\$14,910	\$0	\$14,730
146109	Legal Expenses	\$12,994	\$4,936	\$0	\$4,936	\$0	\$20,000
146110	IT System Operation & maintenance	\$122,093	\$116,879	\$0	\$116,879	\$0	\$137,435
146111	Office Equipment Maintenance	\$5,000	\$2,322	\$0	\$2,322	\$0	\$5,000
146112	Administration - Postage & Freight	\$3,861	\$4,517	\$0	\$4,517	\$0	\$5,500
146113	Printing and Stationery	\$11,723	\$10,953	\$0	\$10,953	\$0	\$12,700
146114	Administration Vehicle Costs	\$800	\$0	\$0	\$0	\$0	\$800
146115	Administration - Fringe Benefits Tax	\$7,200	\$2,118	\$0	\$2,118	\$0	\$9,600
146117	Employers Indemnity Insurance	\$35,245	\$35,869	\$0	\$35,869	\$0	\$35,245
146118	Subscriptions	\$21,440	\$20,150	\$0	\$20,150	\$0	\$21,440
146119	Administration Staff Housing	\$15,566	\$16,513	\$0	\$16,513	\$0	\$19,160
146120	Uniform Allowance	\$1,980	\$217	\$0	\$217	\$0	\$3,000
146121	Telephones	\$8,333	\$5,269	\$0	\$5,269	\$0	\$10,000
146122	Minor Furniture & Equip Under \$2000	\$7,500	\$1,163	\$0	\$1,163	\$0	\$7,500
146123	Conferences/Training/Professional Development	\$10,338	\$15,597	\$0	\$15,597	\$0	\$16,070
146124	Superannuation	\$105,889	\$72,130	\$0	\$72,130	\$0	\$120,170
146126	Employee (Packaging) Costs	\$725	\$0	\$0	\$0	\$0	\$725
146128	Administration - OSH	\$3,550	\$2,145	\$0	\$2,145	\$0	\$3,550
146190	Depreciation - Administration	\$18,341	\$0	\$0	\$0	\$0	\$22,010
146150	Less Administration Costs Alloc	(\$1,193,046)	(\$1,135,611)	\$0	(\$1,135,611)	\$0	(\$1,550,493)
Sub Total - ADMINISTRATION OP/EXP		\$0	\$2,409	\$0	\$2,409	\$0	\$0
OPERATING INCOME - ADMINISTRATION							
146001	Reimbursements - Administration	(\$300)	(\$292)	(\$292)	\$0	(\$300)	\$0
Sub Total - ADMINISTRATION OP/INC		(\$300)	(\$292)	(\$292)	\$0	(\$300)	\$0
Total - ADMINISTRATION		(\$300)	\$2,116	(\$292)	\$2,409	(\$300)	\$0
UNCLASSIFIED							
OPERATING EXPENDITURE							
149001	Rylington Park Operational Expenses	\$595,391	\$662,380	\$0	\$662,380	\$0	\$818,586
149002	Rylington Park Asset Depreciation	\$14,045	\$0	\$0	\$0	\$0	\$16,855
Sub Total - UNCLASSIFIED OP/EXP		\$609,436	\$662,380	\$0	\$662,380	\$0	\$835,441
OPERATING INCOME							
				(\$217,694)			
147100	Revaluation Profit on Local Govt House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
149101	Rylington Park Income	(\$614,480)	(\$849,273)	(\$849,273)	\$0	(\$832,337)	\$0
149104	Rylington Park Operating Grant Income	\$0	(\$2,500)	(\$2,500)	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$614,480)	(\$851,773)	(\$851,773)	\$0	(\$832,337)	\$0
Total - UNCLASSIFIED		(\$5,044)	(\$189,393)	(\$851,773)	\$662,380	(\$832,337)	\$835,441
Total - OTHER PROPERTY AND SERVICES		(\$30,614)	(\$539,450)	(\$894,613)	\$355,163	(\$881,227)	\$848,431

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
300101	Transfer to Reserves	\$833	\$0	\$0	\$0	\$0	\$101,000
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$833	\$0	\$0	\$0	\$0	\$101,000
INCOME							
300102	Transfer from Reserves	\$0	\$0	\$0	\$0	(\$154,100)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		\$0	\$0	\$0	\$0	(\$154,100)	\$0
Total - FUND TRANSFER		\$833	\$0	\$0	\$0	(\$154,100)	\$101,000
000000	(Surplus) / Deficit - Carried Forward	(\$2,413,807)	(\$2,375,392)	(\$2,375,392)	\$0	(\$2,413,807)	\$0
Sub Total - SURPLUS C/FWD		(\$2,413,807)	(\$2,375,392)	(\$2,375,392)	\$0	(\$2,413,807)	\$0
Total - SURPLUS		(\$2,413,807)	(\$2,375,392)	(\$2,375,392)	\$0	(\$2,413,807)	\$0
NEW LONG TERM LOANS							
INCOME							
New	New Loan - Caravan Park Ablutions	(\$250,000)	\$0	\$0	\$0	(\$250,000)	\$0
Sub Total - LONG TERM LOANS		(\$250,000)	\$0	\$0	\$0	(\$250,000)	\$0
Total - DEFERRED ASSETS		(\$250,000)	\$0	\$0	\$0	(\$250,000)	\$0
LIABILITY LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
146800	Principal Repayment on Loans	\$21,384	\$21,383	\$0	\$21,383	\$0	\$21,384
146801	Principal Repayments - Finance Leases	\$16,020	\$9,614	\$0	\$9,614	\$0	\$19,224
Sub Total - LOAN REPAYMENTS		\$37,404	\$30,997	\$0	\$30,997	\$0	\$40,608
CAPITAL INCOME							
Sub Total - LOANS RAISED		\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$37,404	\$30,997	\$0	\$30,997	\$0	\$40,608
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
000000	Depreciation Written Back	(\$2,894,592)	\$0	\$0	\$0	\$0	(\$3,586,909)
000000	Book Value of Assets Sold Written Back	(\$75,000)	\$0	\$0	\$0	\$0	(\$175,000)
000000	Profit/Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on Loans	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on investments	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Stock On Hand	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Wages	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Employee Benefits (Current)	\$0	\$0	\$0	\$0	\$0	\$0
000000	Long Service Leave - Non Cash	\$0	\$0	\$0	\$0	\$0	(\$44,635)
000000	Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		(\$2,969,592)	\$0	\$0	\$0	\$0	(\$3,806,544)
Total - OPERATING ACTIVITIES EXCLUDED		(\$2,969,592)	\$0	\$0	\$0	\$0	(\$3,806,544)

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
FURNITURE & EQUIPMENT							
HEALTH							
CAPITAL EXPENDITURE							
074600		Surgery Equipment - Capital - (F&E)					
		\$10,000	\$7,140	\$0	\$7,140	\$0	\$10,000
Sub Total - CAPITAL WORKS		\$10,000	\$7,140	\$0	\$7,140	\$0	\$10,000
Total - HEALTH		\$10,000	\$7,140	\$0	\$7,140	\$0	\$10,000
FURNITURE AND EQUIPMENT							
OTHER PROPERTY & SERVICES							
CAPITAL EXPENDITURE							
149504		Rylington Park Furniture & Equipment					
		\$7,680	\$9,024	\$0	\$9,024	\$0	\$7,680
Sub Total - CAPITAL WORKS		\$7,680	\$9,024	\$0	\$9,024	\$0	\$7,680
Total - OTHER PROPERTY		\$7,680	\$9,024	\$0	\$9,024	\$0	\$7,680
Total - FURNITURE AND EQUIPMENT		\$17,680	\$16,164	\$0	\$16,164	\$0	\$17,680

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS							
HEALTH							
CAPITAL EXPENDITURE							
074400	Medical Centre Building Capital	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Sub Total - CAPITAL WORKS		\$20,000	\$0	\$0	\$0	\$0	\$20,000
TOTAL - HEALTH		\$20,000	\$0	\$0	\$0	\$0	\$20,000
LAND AND BUILDINGS							
EDUCATION & WELFARE							
EXPENDITURE							
081400	Land & Buildings - CRC Capital Renewal	\$20,000	\$0	\$0	\$0	\$0	\$20,000
081401	Buildings - Early Learning Centre Capital	\$8,000	\$0	\$0	\$0	\$0	\$8,000
083400	Other Welfare Building Capital - COMHAT					\$0	\$0
Sub Total - CAPITAL WORKS		\$28,000	\$0	\$0	\$0	\$0	\$28,000
TOTAL - EDUCATION & WELFARE		\$28,000	\$0	\$0	\$0	\$0	\$28,000
LAND AND BUILDINGS							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
111400	Other Halls - Land & Buildings (L&B)						
111400 LRC018	Mayanup Hall Building Refurbishment	\$20,000	\$6,156	\$0	\$6,156	\$0	\$20,000
111400 LRC019	Tonebridge Hall Refurbishment	\$40,000	\$44,327	\$0	\$44,327	\$0	\$40,000
111400 LRC022	Dinninup Hall Refurbishment	\$45,000	\$5,000	\$0	\$5,000	\$0	\$45,000
111400 LRC021	Wilga Hall Refurbishment	\$20,000	\$18,182	\$0	\$18,182	\$0	\$20,000
111400 LRC023	Kulikup Hall Refurbishment	\$20,000	\$2,095	\$0	\$2,095	\$0	\$20,000
111400 LRC027	McAlinden Hall Refurbishment			\$0	\$0	\$0	\$0
111403	Town Hall - Building Upgrades & Refurbishments						
111403 LRC017	Town Hall Building Refurbishment	\$300,000	\$1,053	\$0	\$1,053	\$0	\$300,000
112504	LRCI - Swimming Pool Building						
112504 LRC006	LRCI 2/3 - Swimming Pool Building - Upgrade Entrance	\$30,000	\$18,813	\$0	\$18,813	\$0	\$30,000
Sub Total - CAPITAL WORKS		\$475,000	\$95,626	\$0	\$95,626	\$0	\$475,000
Total - RECREATION AND CULTURE		\$475,000	\$95,626	\$0	\$95,626	\$0	\$475,000
LAND AND BUILDINGS							
ECONOMIC SERVICES							
EXPENDITURE							
132400	Tourist Centre - Land & Building CAPITAL EXPENDITURE	\$0	\$0	\$0	\$0	\$0	\$0
132405	Flaxmill Caravan Park Ablution Block	\$250,000	\$21,398	\$0	\$21,398	\$0	\$250,000
132408	Flax Mill Cottage & Camp Kitchen	\$0	\$850	\$0	\$850	\$0	\$0
132411 LRC004	Local Roads & Community Building Projects - FlaxMill	\$0	\$360	\$0	\$360	\$0	\$0
Sub Total - CAPITAL WORKS		\$250,000	\$22,608	\$0	\$22,608	\$0	\$250,000
Total - ECONOMIC SERVICES		\$250,000	\$22,608	\$0	\$22,608	\$0	\$250,000
LAND AND BUILDINGS							
OTHER PROPERTY AND SERVICES							
CAPITAL EXPENDITURE							
149503	Rylington Park House Capital	\$22,500	\$2,427	\$0	\$2,427	\$0	\$22,500
149501	Rylington Park Chemical Shed	\$0	\$7,323	\$0	\$7,323	\$0	\$0
Sub Total - CAPITAL WORKS		\$22,500	\$9,750	\$0	\$9,750	\$0	\$22,500
Total - OTHER PROPERTY AND SERVICES		\$22,500	\$9,750	\$0	\$9,750	\$0	\$22,500
Total - LAND AND BUILDINGS		\$795,500	\$127,984	\$0	\$127,984	\$0	\$795,500

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
LAW ORDER & PUBLIC SAFETY							
CAPITAL EXPENDITURE							
051600	ESL Plant & Equipment	\$23,160	\$1,478	\$0	\$1,478	\$0	\$23,160
Sub Total - CAPITAL WORKS		\$23,160	\$1,478	\$0	\$1,478	\$0	\$23,160
Total - LAW ORDER & PUBLIC SAFETY		\$23,160	\$1,478	\$0	\$1,478	\$0	\$23,160
PLANT AND EQUIPMENT							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
112500	Swimming Pool - Plant & Equipment	\$0	\$1,905	\$0	\$1,905	\$0	\$0
113907	Plant & Equipment - Parks & Gardens	\$7,500	\$0	\$0	\$0	\$0	\$7,500
Sub Total - CAPITAL WORKS		\$7,500	\$1,905	\$0	\$1,905	\$0	\$7,500
Total - RECREATION AND CULTURE		\$7,500	\$1,905	\$0	\$1,905	\$0	\$7,500
PLANT AND EQUIPMENT							
TRANSPORT							
CAPITAL EXPENDITURE							
123603	DWS - Fleet Vehicles	\$45,000	\$41,420	\$0	\$41,420	\$0	\$45,000
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip	\$22,000	\$0	\$0	\$0	\$0	\$29,500
123610	Heavy Plant (Graders etc) Purchases	\$276,100	\$165,300	\$0	\$165,300	\$0	\$513,100
Sub Total - CAPITAL WORKS		\$343,100	\$206,720	\$0	\$206,720	\$0	\$587,600
Total - TRANSPORT		\$343,100	\$206,720	\$0	\$206,720	\$0	\$587,600
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES							
CAPITAL EXPENDITURE							
146500	Pool Vehicle	\$52,000	\$42,638	\$0	\$42,638	\$0	\$52,000
149502	Rylington Park Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$85,000
Sub Total - CAPITAL WORKS		\$52,000	\$42,638	\$0	\$42,638	\$0	\$137,000
Total - OTHER PROPERTY & SERVICES		\$52,000	\$42,638	\$0	\$42,638	\$0	\$137,000
Total - PLANT AND EQUIPMENT		\$425,760	\$252,740	\$0	\$252,740	\$0	\$755,260

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023		
		Budget	Actual	Income	Expenditure	Income	Expenditure	
ROAD INFRASTRUCTURE CAPITAL								
ROAD CONSTRUCTION								
121403	x	ROADS TO RECOVERY PROJECTS						
121403	RTR007	Kulikup Rd South	\$432,888	\$317,711	\$0	\$317,711	\$0	\$432,888
121403	RTR008	Jayes Road	\$202,115	\$650	\$0	\$650	\$0	\$202,115
121403	RTR038	Lodge Road	\$0	\$0	\$0	\$0	\$0	\$77,333
121403	RTR309	RTR - Sinnott Road	\$18,570	\$0	\$0	\$0	\$0	\$56,718
121404	xx	REGIONAL ROAD GROUP						
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$443,989	\$323,885	\$0	\$323,885	\$0	\$443,989
121404	RGA148	RRG Boyup Brook-Cranbrook Rd 21-22 C/Fwd	\$142,200	\$177,971	\$0	\$177,971	\$0	\$142,200
121404	RRG210	RRG Boyup Brook-Arthur River Rd 2020/21 C/Fwd	\$552,000	\$468,611	\$0	\$468,611	\$0	\$552,000
121404	RRG004	RRG Winnejup Road	\$321,820	\$5,950	\$0	\$5,950	\$0	\$321,820
121404	RGA004	RRG Winnejup Road 21-22 C/Fwd	\$228,099	\$3,523	\$0	\$3,523	\$0	\$228,099
121404	RGB148	RRG Boyup Brook-Arthur River Rd 22/23	\$0	\$0	\$0	\$0	\$0	\$0
121400		MUNICIPAL ROAD PROJECTS						
121400	MU501	Muni - Gravel Pit Rehabilitation	\$15,554	\$0	\$0	\$0	\$0	\$20,000
121401		Municipal Funded Gravel Sheeting Road Projects	\$40,025	\$0	\$0	\$0	\$0	\$40,025
121410		Municipal Funded - Winter Grading	\$228,402	\$411,270	\$0	\$411,270	\$0	\$380,670
121450	MR0741	BRIDGES - Bridge 0741 - Boree Gully Rd	\$0	\$170,000	\$0	\$170,000	\$0	\$0
Sub Total - CAPITAL WORKS			\$2,625,662	\$1,879,570	\$0	\$1,879,570	\$0	\$2,897,857
Total - ROADS			\$2,625,662	\$1,879,570	\$0	\$1,879,570	\$0	\$2,897,857
Total - INFRASTRUCTURE ASSETS ROADS			\$2,625,662	\$1,879,570	\$0	\$1,879,570	\$0	\$2,897,857

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023		
		Budget	Actual	Income	Expenditure	Income	Expenditure	
FOOTPATHS								
121700	FP111	Inglis St Footpath Construction	\$75,075	\$0	\$0	\$0	\$0	\$75,075
Sub Total - CAPITAL WORKS			\$75,075	\$0	\$0	\$0	\$0	\$75,075
Total - TRANSPORT - FOOTPATHS			\$75,075	\$0	\$0	\$0	\$0	\$75,075
Total - FOOTPATH ASSETS			\$75,075	\$0	\$0	\$0	\$0	\$75,075
AIRPORT								
126400		Aerodrome Infrastructure	\$0	(\$841)	\$0	(\$841)	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	(\$841)	\$0	(\$841)	\$0	\$0
Total - TRANSPORT - AERODROMES			\$0	(\$841)	\$0	(\$841)	\$0	\$0
Total - AERODROME ASSETS			\$0	(\$841)	\$0	(\$841)	\$0	\$0
DRAINAGE								
111800		Drainage - Town Hall						
111800	LRC024	Drainage Works - Town Hall Surrounds	\$150,000	\$8,088	\$0	\$8,088	\$0	\$150,000
121411		Drainage Projects - Municipal Funded						
121411	DC163	Spencer Road Culvert	\$67,203	\$0	\$0	\$0	\$0	\$67,203
Sub Total - CAPITAL WORKS			\$217,203	\$8,088	\$0	\$8,088	\$0	\$217,203
Total - TRANSPORT - DRAINAGE			\$217,203	\$8,088	\$0	\$8,088	\$0	\$217,203
Total - DRAINAGE ASSETS			\$217,203	\$8,088	\$0	\$8,088	\$0	\$217,203
PARKS & GARDENS INFRASTRUCTURE								
113909		Parks & Gardens Infrastructure						
113909	LRC026	Sandakan Playground Upgrade	\$80,000	\$0	\$0	\$0	\$0	\$100,000
Sub Total - CAPITAL WORKS			\$80,000	\$0	\$0	\$0	\$0	\$100,000
Total - OTHER SPORT & RECREATION - PARKS & OVALS			\$80,000	\$0	\$0	\$0	\$0	\$100,000
Total - PARKS & OVALS ASSETS			\$80,000	\$0	\$0	\$0	\$0	\$100,000
RECREATION INFRASTRUCTURE								
112503	LRC010	LRCI 2 Swimming Pool Capital Upgrades	\$0	\$9,911	\$0	\$9,911	\$0	\$0
113906		Recreation Infrastructure - Capital Renewals - Pipeline	\$112,500	\$189	\$0	\$189	\$0	\$150,000
Sub Total - CAPITAL WORKS			\$112,500	\$10,099	\$0	\$10,099	\$0	\$150,000
Total - RECREATION INFRASTRUCTURE			\$112,500	\$10,099	\$0	\$10,099	\$0	\$150,000
Total - INFRASTRUCTURE ASSETS - RECREATION			\$112,500	\$10,099	\$0	\$10,099	\$0	\$150,000

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2023		CURRENT YEAR YTD ACTUALS 30 APRIL 2023		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE OTHER							
RECREATION & CULTURE							
111900		Other Infrastructure - Town Hall					
111900	LRC025	Town Hall Car Park & Landscaping		\$0	\$749	\$0	\$215,062
		\$215,062	\$749	\$0	\$749	\$0	\$215,062
Sub Total - CAPITAL WORKS		\$215,062	\$749	\$0	\$749	\$0	\$215,062
Total - RECREATION & CULTURE		\$215,062	\$749	\$0	\$749	\$0	\$215,062
INFRASTRUCTURE OTHER							
ECONOMIC SERVICES							
132901		Flaxmill Fence & Water Supply Upgrade		\$0	\$58,078	\$0	\$89,117
132403		Caravan Park Lighting Upgrade (Other Inf)		\$0	\$1,500	\$0	\$0
132412		Caravan Park Additional Bays Development		\$0	\$7,983	\$0	\$0
		\$89,117	\$58,078	\$0	\$58,078	\$0	\$89,117
		\$0	\$1,500	\$0	\$1,500	\$0	\$0
		\$0	\$7,983	\$0	\$7,983	\$0	\$0
Sub Total - CAPITAL WORKS		\$89,117	\$67,561	\$0	\$67,561	\$0	\$89,117
Total - ECONOMIC SERVICES		\$89,117	\$67,561	\$0	\$67,561	\$0	\$89,117
INFRASTRUCTURE OTHER							
OTHER PROPERTY & SERVICES							
149500		Rylington Park Other Infrastructure		\$0	\$10,998	\$0	\$40,000
		\$40,000	\$10,998	\$0	\$10,998	\$0	\$40,000
Sub Total - CAPITAL WORKS		\$40,000	\$10,998	\$0	\$10,998	\$0	\$40,000
Total - OTHER PROPERTY & SERVICES		\$40,000	\$10,998	\$0	\$10,998	\$0	\$40,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$344,179	\$79,308	\$0	\$79,308	\$0	\$344,179
GRAND TOTALS		(\$794,874)	(\$2,080,923)	(\$9,614,468)	\$7,533,545	(\$12,985,373)	\$12,985,373

Annual Report & Annual Financial Report for the year ending 30 June 2022



Our Vision
Growing our Community Together

TABLE OF CONTENTS

Shire President's Report	3
Elected Members	5
Chief Executive Officer's Report	9
Organisational Structure	11
Statutory Compliance	12
Council and Committee Meetings	15
Community Grants	20
Works Program	21

Appendix

Financial Report for the year ended 30 June 2022

Independent Auditor's Report

STATEMENT OF COMPLIANCE

For the year ended 30 June 2022

Residents and Rate payers of the Shire of Boyup Brook,

In accordance with section 5.53 of the Local Government Act 1995, I hereby submit for your information, the Annual Report for the Shire of Boyup Brook for the financial year ended 30 June 2022.

The Annual Report has been prepared in accordance with the provisions of the Local Government Act 1995 and Local Government (Administration) Regulations 1996.

A handwritten signature in black ink, appearing to read 'Peter Clarke', written in a cursive style.

Peter Clarke
Acting Chief Executive Officer

INTRODUCTION

The Shire of Boyup Brook is pleased to present the Annual Report for the 2021/2022 financial year.

The Annual Report is designed to encourage an understanding of Council's aims, objectives and activities to provide a better environment for residents to live and work in.

The Shire of Boyup Brook is located in the South West regional development area of the State and is 270 kms from the Perth CBD. The Shire adjoins the local government districts of Collie, West Arthur, Kojonup, Cranbrook, Manjimup, Bridgetown-Greenbushes, and Donnybrook-Balingup. The Shire's population is 1,834 (ABS 2021) and the municipal district covers an area of 2,838 sq kms.

Agriculture continues to be the major component of Boyup Brook's economy with a mix of broad acre farming, sheep, cattle, olives, timber plantations and vineyards. The main components are livestock which includes sheep and cattle and cropping which includes canola, barley, oats and lupins.



Authority and Legislation

The Shire of Boyup Brook is a statutory organisation responsible to the Minister for Housing; Lands; Homelessness ; Local Government.

The Shire of Boyup Brook operates under the provision of the Local Government Act 1995 (as amended).

Shire President's Report

We acknowledge and pay our respects to the traditional custodians of the land on which we meet and work.

Annual Report 2021/2022

It is with pleasure that I present the Annual Report to the ratepayers and residents of the district on the activities of the Shire of Boyup Brook for the 2021/2022 financial year in my capacity as Shire President.

Whilst restrictions around COVID-19 slowly eased across the reporting period, which allowed the Shires operations to return to some level of normality, the pandemic still had a significant impact on supply issues, increased costs and personnel availability, which made it for a challenging year for the organisation as a whole. Whilst Australia has now returned to some level of normality, living with COVID-19 in the community is the new normal. The learnings from managing COVID-19 have prepared Council and staff to proactively support and protect the community, should an event of this nature occur in the future.

In the year under review, I am pleased to report that the relocation of the Boyup Brook Library to the local Community Resource Centre (CRC) was achieved.

Council will work closely with the CRC Committee to ensure that a quality library service is maintained for the community via ongoing annual funding for this service.



Shire President's Report cont...

The Australian Government's Local Roads and Community Infrastructure (LRCI) Program funding was again a huge boost to Council to achieve some of those projects that had been earmarked for a number of years but had failed to secure funding under Council's own financial resources.

Election

A Local Government Election was held on Saturday 16th October 2021 to fill vacancies in the Boyup Brook Ward and Dinninup Ward. Cr Philippe Kaltenrieder and Cr Sarah Alexander was elected for the Boyup Brook Ward and Cr Charles Caldwell was elected for the Dinninup Ward.

Strategic Community Plan

Our Strategic Community Plan was adopted at a Special Council Meeting held 7th October 2021. This is the culmination of many months of community consultation and hard work by all Council members, and in particular the Shire staff led by the then CEO, Dale Putland.

I would like to thank everybody for their perseverance, patience and dedication in achieving this milestone. The Strategic Community Plan is the foundation document for future planning and successful grant applications to support progress in Boyup Brook.

Rylington Park

The Shire of Boyup Brook and Edith Cowan University held an event on 1 June 2022 at Rylington Park to officially launch a new partnership, following the signing of a Memorandum of Understanding on the 29th October 2021.

Rylington Park was gifted to the Shire of Boyup Brook by Mr Eric Farleigh in 1985 to be used for agricultural training and research to benefit the town and district as a whole. The Shire, through the Edith Cowan University, is engaged in agricultural trials and research, industry-based training, and events such as field days, expositions and the much-loved annual 'Storm in a Teacup' Women's Day.



Cr Richard Walker
Shire President

Elected Members

The President and Elected Members are elected by the local community to represent interests and needs of the community.

Elected Members provide community leadership and guidance and facilitate communication between the community and the Council.

Elected Members play a very important policy-making role, requiring the identification of community needs, setting objectives to meet those needs, establishing priorities between competing demands and allocated resources.

The role of the Shire President and the Elected Members is specified within the Local Government Act 1995.

The Shire of Boyup Brook comprises of four Wards as follows: Benjinup to the North West (two representatives); Boyup Brook Townsite (three representatives); Dinninup to the North East (two representatives); and Scotts Brook to the South (two representatives). At the commencement of a term of Council, Council elects the Shire President and Deputy President. As at 30 June 2022, Council's structure is as follows:



**Shire President
Richard Walker**
Benjinup Ward
Term Expires: 2025



**Deputy Shire President
Cr Helen O'Connell**
Scotts Brook Ward
Term Expires: 2025

Elected Members cont...



Cr Sarah Alexander

Boyup Brook Ward
Term Expires: 2025



Cr Steele Alexander

Dinninup Ward
Term Expires: 2023



Cr Charles Caldwell

Dinninup Ward
Term Expires: 2025



Cr Philippe Kaltenrieder

Boyup Brook Ward
Term Expires: 2025

Elected Members cont...



Cr Darren King
Scotts Brook Ward
Term Expires: 2023



Cr Kevin Moir
Benjinup Ward
Term Expires: 2023



Cr Adrian Price
Boyup Brook Ward
Term Expires: 2023

Elected Members Cont....

Councillor Attendance at Meetings - 1 July 2021 to 30 June 2022

Councillor	Ordinary & Special Council Meetings During Term	No. Attended
Cr Richard Walker (Shire President)	17	17
Cr Helen O'Connell (Deputy Shire President)	17	17
Cr Sarah Alexander	17	17
Cr Steele Alexander	17	17
Cr Charles Caldwell (Commenced on 21 October 2021)	11	11
Cr Philippe Kaltenrieder	17	17
Cr Adrian Price	17	16
Cr Darren King	17	17
Cr Kevin Moir	17	15

Chief Executive Officer's Report

It is with pleasure that I present this report on the 2021/2022 financial year.

Strategic Community Plan

In July 2021, the Shire held six community workshops encouraging the community to participate in and contribute their ideas for the Strategic Community Plan and Phase 3 funding of the Local Roads and Community Infrastructure (LRCI) Program. These workshops were well attended, and we are continuing to gain valuable feedback from the community.

Rates

Council adopted a 4.5% increase in rates to continue to provide the ongoing annual services expected by the residents and ratepayers and to allow the Shire to increase its building maintenance and equipment reserves which are a valuable financial resource to maintain the Shire's infrastructure in the years going forward.

Funding

During the year under review, stimulus funding from the state government, allowed Council to improve community facilities, including new lighting at the sports oval, with funding also coming from community groups and the Shire.

Swimming Pool upgrades were funded by LRCI funding along with improvements and upgrades at the Flax Mill Caravan Park.

The Shire also secured additional grant funding for:

- Minor repairs to our Community Housing units through the Department of Communities.
- A new 1.8m high vermin proof fence at the airstrip funding through the Department of Industries, Science, Energy and Resources.
- Technology and Digital Inclusion grant through the State Library of Western Australia.
- Installation of water storage tanks at the Flax Mill precinct.

The budget also includes building and equipment upgrades at Rylington Park.

Some changes to fees and charges were made to better reflect community benefit and encourage utilisation of facilities such as the Town Hall and Lesser Hall with these being now free to use.

The number of rural tip passes has been increased from 20 to 40.

Chief Executive Officer's Report cont...

Development/Subdivision

In this financial year, the Shire of Boyup Brook approved 3 Subdivision Applications, 12 Development Applications and 59 Building Applications.

St John Ambulance Boyup Brook

Huge congratulations go to St John Ambulance for being awarded Sub Centre of the Year for 2021. Our local volunteers are a dedicated group of people who provide an invaluable service to our community.

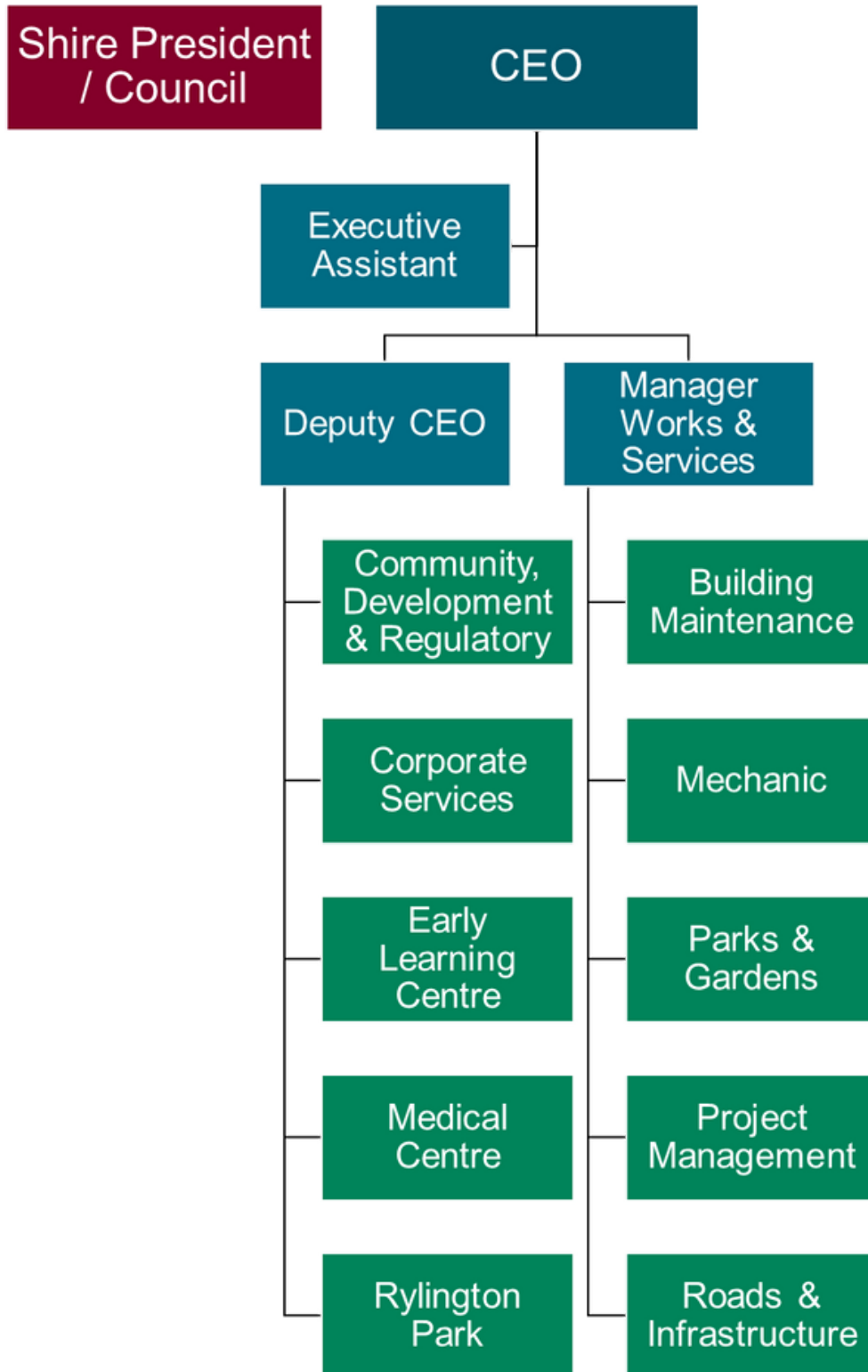
I would like to thank the Shire President, Deputy Shire President and Councillors for their hard work and dedication to serving the community of Boyup Brook.

Lastly but not least, all employees of the Shire should be thanked for the dedication to their respective roles throughout the course of the year. Many go beyond their roles to achieve the goals and directions set by Council and the Management Team and this does not go unnoticed.



Peter Clarke
Acting Chief Executive Officer

Organisational Structure



Statutory Compliance

Record Keep Plan (State Records Act 2000)

The State Records Act 2000 (the Records Act) provides for the keeping of State records and related items, and Section 19 of the Records Act requires each government agency/authority to have a Record Keeping Plan (RKP) that has been approved by the State Records Commission.

The RKP dictates which records are created by an organisation, how they are stored and maintained, and whether they are ultimately destroyed. The RKP is the primary means of providing evidence of compliance with the Records Act and that best practices have been implemented throughout the organisation. In accordance with Section 17 of the Records Act, the Shire of Boyup Brook and all its employees are legally required to comply with the contents of the plan.

The State Records Office (SRO) requires organisations to update their plans every five (5) years, and the Shire of Boyup Brook's RKP was reviewed during 2014-15 and 2016-2017 and subsequently approved and validated by the SRO in September 2016. A draft review of the Shire's RKP is due in December 2022 with the final review and amendments to be submitted to the SRO by March 2023.

Freedom of Information Statement

In accordance with Section 96 (1) of the Freedom of Information Act 1992, residents have the right to access records (which are not otherwise exempt) held by State and Local Government Agencies. Applications may be made to the Shire to access such information upon payment of a standard fee. In the financial year ending 2021/2022 the Shire received nil applications.

Register of Complaints and Minor Breach

In accordance with section 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report is required to disclose the number of complaints of Minor Breach received each year.

For the year 2021-2022 the Shire of Boyup Brook received no complaints of Minor Breach.

Disability Access and Inclusion Plan

The Shire of Boyup Brook is committed to ensuring that the community is accessible and inclusive for people with disabilities, their families, and carers. Capital upgrades were undertaken at the Boyup Brook Swimming Pool Precinct which includes a disability access chair lift, improved safety with a chlorine safety system and improved toddler pool access, increased visual amenity with new floor coverings and reticulation, additional shade and new publicly accessible gym.

Statutory Compliance cont...

Employee Remuneration

Employee Remuneration Section 5.53(2)(g) of the Local Government Act 1995 requires the Annual Report to contain details of the number of employees of the Shire entitled to an annual salary of \$100,000 or more and within each \$10,000 band over \$100,000. The following salaries include wages, superannuation, personal benefit value of vehicle, and other allowances:

\$120,000 – \$130,000 – 1 person

\$260,000 – \$270,000 - 1 person

\$500,000 – \$510,000 – 1 person

The two latter salary ranges apply to the Medical General Practitioners.

National Competition Policy

In accordance with statutory requirements set down in the National Competition Policy legislation, outlined below is a compliance report for the Shire of Boyup Brook.

Competitive Neutrality

It is the Shire of Boyup Brook's responsibility to determine whether it is engaged in "significant business activities" within the context of its operations and therefore whether it is required to apply the competitive neutrality principles. Local government is only required to implement the above principles to the extent that the benefits to be realised from an annual income of \$500,000. Within these criteria, the Shire has not identified any business activities for the 2021/22 financial year.

Public Interest Disclosures

In accordance with the Public Interest Disclosure Act 2003, as required by Section 23, part 1, Council has appointed a PID Officer in the agency, being the Chief Executive Officer, and Council has published internal procedures relating to the agency's obligations.

Strategic Community Plan

Our Strategic Community Plan was adopted at a Special Council Meeting held 7th October 2021. The Plan is the Shire's key Strategic Planning document.

The Local Government Act, 1995 requires that Council provide an overview of the Plan for the Future, detailing activities that are prepared to commence or continue in the next financial year be included in the Shire's Annual Report.

Statutory Compliance cont...

Financial Management Review

As per the Local Government (Financial Management) Regulations 1996, the Chief Executive Officer is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government the results of those reviews.

The next review will be undertaken in 2022-2023.

Audit Regulation 17 Review

Guidelines released from the Department of Local Government, Sport and Cultural Industries has revised the timeframes surrounding this audit. An amendment to Regulation 17(2) of the Local Government (Audit) Regulations 1996 requires the CEO to undertake a review of audit systems and procedures no less than once in every 3 financial years. This change will introduce consistency in CEO responsibilities to review financial management and audit systems and procedures in a timely manner.

The next review will be undertaken in 2022-2023.

Council and Committee Meetings

Public Agenda Briefing forum for 2021/2022

The public agenda briefing forum is open to the public and the briefing agenda can be accessed on the Shire website.

Ordinary Council Meeting

At an Ordinary Council meeting held on 29 October 2020, Council adopted the 2021 meeting to be held the last Thursday of the month and the open Agenda briefing be held 1 week before Council meetings.

The Briefing forum and Council meetings are open to the public and there is public question time at the beginning of both meetings at which time the general public may ask questions on any Local Government matter.

Meeting dates and times are subject to change and if this does occur, notice of such changes are advertised as per the requirements of the *Local Government Act 1995*.

Ordinary Council Meeting

29 July 2021
26 August 2021
31 August 2021
30 September 2021
7 October 2021
25 November 2021
16 December 2021
10 February 2022
31 March 2022
28 April 2022
26 May 2022
30 June 2022

Special Council Meeting

21 October 2021
27 October 2021
24 March 2022



Committee Meetings

Committees

A local government may establish Committees pursuant to Section 5.8 of the Local Government Act 195 to directly assist the Council in a function, project or issue(s). In 2020/2021 six (6) Advisory Committees functioned, these being:

Audit and Finance Committee	Annual Awards Committee
Bush Fire Advisory Committee	Community Grants Committee
Local Emergency Management Committee	Rylington Park Committee

Audit and Finance Committee

To provide guidance and assistance to the local government in carrying out-

- Its functions under Part 6 of the Local Government Act 1995 (Financial Management); and
- Its functions relating to other audits and other matters related to financial management; and
- The local government's functions in relation to audits carried out under Part 7 of the Local Government Act 1995 (Audit).

To review a report given to it by the CEO under regulation 17(3) of the Local Government (Audit) Regulations 1996 (CEO to review certain systems and procedures), and to-

- report to Council the results of that review; and
- give a copy of the CEO's report to Council.

To monitor and advise the CEO when the CEO is carrying out functions in relation to a review-

- of systems and procedures in relation to risk management, internal control and legislative compliance in accordance with regulation 17(1) of the Local Government (Audit) Regulations 1996; and
- of the local governments financial management systems in accordance with the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).

To support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government.

To oversee the implementation of any action that the local government -

- is required to take by section 7.12A(3) of the Act (Audit report); and
- has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a) of the Act; and
- has accepted it should be taken following receipt of a report of a review conducted under regulation 17(1) of the Local Government (Audit) Regulations; and
- has accepted it should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c)

Committee Meetings Cont....

Annual Award Committee

Each year the Shire coordinates the Australia Day Community Citizen of the Year Awards to recognise the significant and positive contributions of individuals and groups within the Boyup Brook community.

Under Section 44(2)(a) of the Act, Council delegates its authority to determine the recipients of the Australia Day Awards under the following categories

Citizen of the Year	Kevin Henderson Memorial Award
Young Achiever of the Year	Sports Person of the Year

Bush Fire Advisory Committee

To provide advice to Council in regard to all matters relating to bush fire control, prevention and management including recommendations on the annual firebreak requirements, capital (equipment) purchase, review of firefighting/prevention practices, firefighting training, etc.

Community Grants Committee

Each year Council calls for community grants. The Community Grants Committee was formed to assess applications and make recommendations. The final decision will be made by Council at budget adoption time.

Local Emergency Management Committee

The Shire of Boyup Brook Local Emergency Management Committee (LEMC) is established under the WA Emergency Management Act 2005, to prepare and manage local community emergencies.

The LEMC consists of representatives from essential services including the Shire of Boyup Brook, Boyup Brook Police, Bush Fire Control Officer including the X-Ray team, Department of Fire and Emergency Service (DFES), WA Country Health, St John Ambulance, Department of Communities, Water Corporation and other government agencies.

The Committee meets on a regular basis to plan strategies to prevent emergencies occurring and to be prepared when they do occur. Part of the preparation is the holding of emergency exercises to test the efficiency of the operational procedures of agencies responding to an emergency and to make improvements where necessary.

The LEMC has a proactive approach to emergency management that is abbreviated to PPRR – Prevention, Preparedness, Response and Recovery.

Committee Meetings Cont...

Rylington Park Committee

The Rylington Park Committee was formed to ensure that Rylington Park operates effectively and derives sufficient income to meet its commitments and obligations.

The Rylington Park Institute for Agricultural Training and Research (Rylington Park) is located 27km from Boyup Brook town site on the Boyup Brook – Cranbrook Road in Mayanup.

The 650 hectare property was gifted to the Shire of Boyup Brook in 1985 by the late Mr Eric Farleigh for Research and Training in Agriculture and the betterment of Boyup Brook.

The property is managed by the Shire of Boyup, who employ staff to operate the farm, host shearing schools and coordinate fertiliser and seed trials on the property.

Rylington Park host field days each year, which include the 'Storm in a Teacup' Women's Day in March and the Annual Field Day in September.

Supporting youth in the district who are considering a future in agriculture, Rylington Park provides financial support by granting scholarships to students attending Agriculture Schools in Year 11 and 12.

With the financial support of Australian Wool Innovation (AWI), Rylington Park hosts 8 shearing, and wool classing schools each year. These training schools attract youth to take up the shearing or sheep handling profession, which is important for the sustainability of the Sheep industry.

Rylington Park has a *Memorandum of Understanding (MOU)* with Edith Cowan University (ECU). Signed on 29th October 2021, the MOU established an agreement for ECU to utilise Rylington Park for agriculture and regional development related research and allied education programs. The MOU endorses a high level, strategic relationship with ECU, which has potential to expand research and training opportunities for Rylington Park. It is intended that results of any research will be shared with farmers in Boyup Brook to the betterment of farmers and related businesses in the area. The MOU is a 20 year agreement.

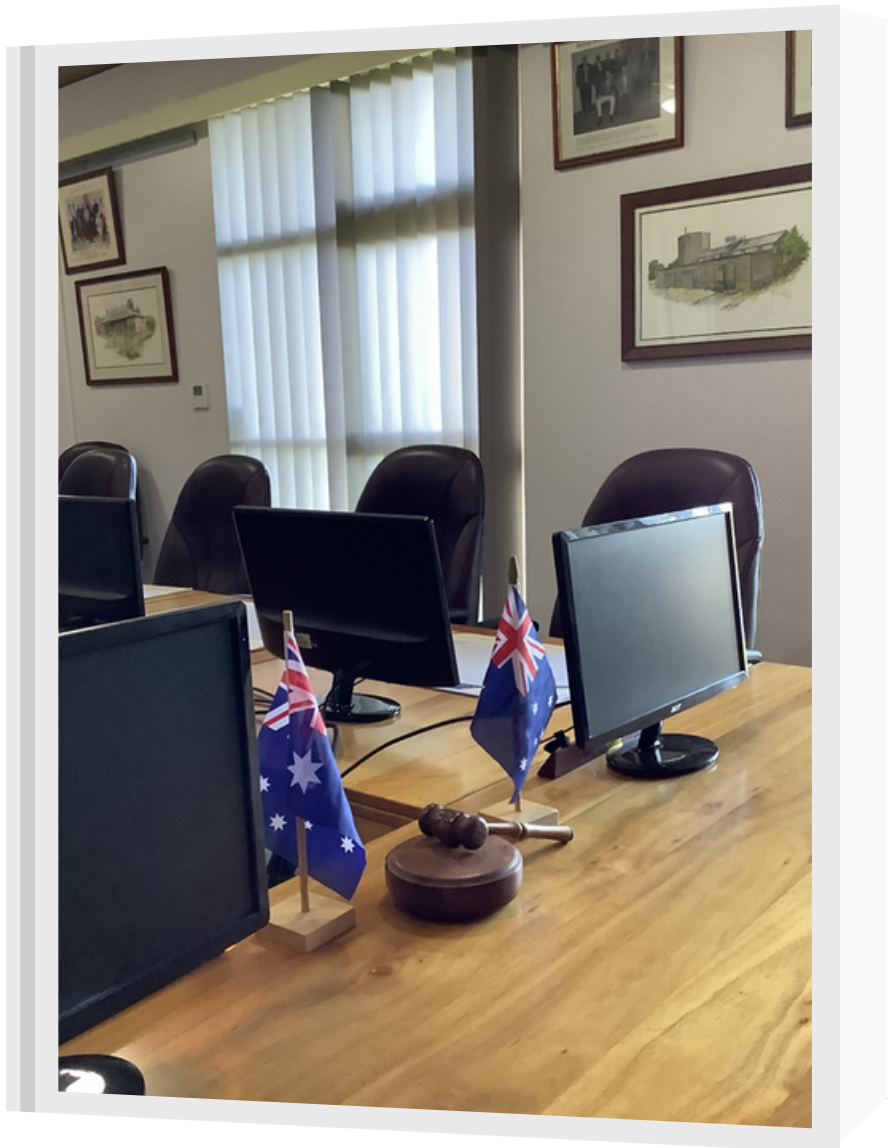
The *Charter of The Rylington Park Institute for Agricultural Training and Research* was adopted by Council in November 2021 to confirm that the Rylington Park farming property, home of The Rylington Park Institute for Agricultural Training and Research, will be held in trust by the Boyup Brook Shire to benefit the Boyup Brook community and for the use of agricultural training and research.

Committee Meetings Cont...

Electors Meetings

In accordance with Section 5.27 of the Local Government Act 1995, an Annual General Meeting of Electors is to be held once every financial year. The Act and associated legislation prescribe the matters that are to be discussed.

Special Electors Meetings can also be held upon petition from electors in accordance with the Local Government Act. An Electors' Special Meeting can be requested for any purpose, provided the issues to be considered are within the local government's power to deal with.



Community Grants



In 2021/22 the Shire of Boyup Brook supported a significant level of financial assistance to the community, being the sum of \$41,340.00 and \$8,750.00 in-kind.

Community Group	Donation	Approved in-kind
Blackwood River Art Trail	\$1000.00	
Boyup Brook Club Inc		\$2750.00
Boyup Brook Cricket Club	\$1000.00	
Boyup Brook Tourism Association	\$1000.00	
CoMHAT	\$5,500.00	
Country Music Club of WA	\$15000.00	\$6000.00
Dinninup Volunteer Bushfire Brigade	\$7670.00	
Tonebridge Country Club	\$1000.00	
Upper Blackwood Agricultural Society	\$5,770.00	
On-going funding arrangements		
Boyup Brook District High School	\$200.00	
Boyup Brook Playgroup	\$1000.00	
Rylington Park	Determined annully through the budget	
Extraordinary Grants Requests	\$1000.00	

Works Program

Road Projects and Car Parks

The following road projects were undertaken and completed:

Regional Road Group Funding:

- Boyup Brook Arthur River Road - Sealing
- Winnejup Road - Sealing
- Boyup Brook Cranbrook Road - Sealing and widening
- Boyup Brook Arthur River Road - Sealing

Roads to Recovery Funding:

- Scotts Brook Road - Gravel re-sheet
- Kulikup Road South - Gravel re-sheet
- Westbourne Road - Gravel re-sheet and widening

Bridge Maintenance

Inspections were completed for 15 bridges.

Total funds expended on the following bridges totalled over \$10,000 per bridge in the financial year:

- Bridge 3306 - Jayes Bridgetown Road
- Bridge 3311A - Dwalganup Road
- Bridge 0743 - Boyup Brook Arthur River Road
- Bridge 3310 - Westcliffe Road
- Bridge 0740 - Boyup Brook Arthur River Road

New Plant Purchases

- Howard Porter drop deck semi trailer
- Bomag Multi-Tyre Roller



Shire Contact Information



55 Abel Street, Boyup Brook WA 6244
PO Box 2, Boyup Brook WA 6244



Ph: 9765 1200



Email: shire@boyupbrook.wa.gov.au



Opening hours: Monday - Friday
8.30am - 4.30pm



www.boyupbrook.wa.gov.au



Annual Financial Report for the Year Ended 30 June 2022

2021 – 2022 Financial Statements

The Shire of Boyup Brook's Annual Financial Statements and the (independent) auditor's report of Office of the Auditor General are included in the attached documents.



Photo taken at Rylington Park

SHIRE OF BOYUP BROOK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	51

The Shire of Boyup Brook conducts the operations of a local government with the following community vision:

A place for people, with a sense of community, one that is active, vibrant, engaged and connected.

A place that is safe and secure.

A place that nurtures its youth and aging population; and retains its health and medical services.

A place that grows and has employment opportunities, through commercial diversity, which is based on our competitive advantage.

Principal place of business:
55 Abel Street
BOYUP BROOK WA 6244

SHIRE OF BOYUP BROOK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The attached financial report of the Shire of Boyup Brook for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Boyup Brook at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 6th day of APRIL 2023



Acting Chief Executive Officer

Athanasios (Arthur) Kyron

Name of Acting Chief Executive Officer

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	26(c),2(a)	3,114,206	3,142,969	2,977,389
Operating grants, subsidies and contributions	2(a)	2,308,733	1,032,368	1,937,011
Fees and charges	25(c),2(a)	1,721,455	1,736,814	1,808,312
Interest earnings	2(a)	35,814	32,100	32,364
Other revenue	2(a)	1,133,023	794,810	963,409
		8,313,231	6,739,061	7,718,485
Expenses				
Employee costs		(3,656,437)	(3,136,286)	(3,352,845)
Materials and contracts		(1,785,858)	(2,352,591)	(1,188,352)
Utility charges		(186,430)	(221,024)	(191,781)
Depreciation	11(a)	(3,658,415)	(3,586,939)	(3,504,032)
Finance costs	2(b)	(6,395)	(8,525)	(73,914)
Insurance		(243,284)	(244,831)	(203,291)
Other expenditure	2(b)	(467,264)	(345,259)	(163,538)
		(10,004,083)	(9,895,455)	(8,677,753)
		(1,690,852)	(3,156,394)	(959,268)
Non-operating grants, subsidies and contributions	2(a)	1,216,168	2,659,206	2,231,363
Profit on asset disposals	11(b)	-	-	75,543
Loss on asset disposals	11(b)	(33,589)	-	(50,590)
Fair value adjustments to financial assets at fair value through profit or loss		3,997	-	2,586
		1,186,576	2,659,206	2,258,902
Net result for the period	25(b)	(504,276)	(497,188)	1,299,634
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	10,230,481	-	-
Total other comprehensive income for the period	17	10,230,481	-	-
Total comprehensive income for the period		9,726,205	(497,188)	1,299,634

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

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,272,070	5,369,634
Trade and other receivables	5	584,704	595,777
Inventories	6	37,439	94,263
Biological assets	7	412,050	608,422
Other assets	8	34,402	28,294
TOTAL CURRENT ASSETS		7,340,665	6,696,390
NON-CURRENT ASSETS			
Trade and other receivables	5	27,589	23,574
Other financial assets	4	77,804	73,807
Property, plant and equipment	9	25,651,470	15,165,268
Infrastructure	10	108,954,567	109,791,500
Right-of-use assets	12(a)	57,518	-
TOTAL NON-CURRENT ASSETS		134,768,948	125,054,149
TOTAL ASSETS		142,109,613	131,750,539
CURRENT LIABILITIES			
Trade and other payables	13	971,768	461,329
Other liabilities	14	683,001	685,660
Lease liabilities	12(b)	19,224	-
Borrowings	15	21,383	20,178
Employee related provisions	16	385,815	338,207
TOTAL CURRENT LIABILITIES		2,081,191	1,505,374
NON-CURRENT LIABILITIES			
Lease liabilities	12(b)	35,042	-
Borrowings	15	72,119	93,502
Employee related provisions	16	60,243	16,850
TOTAL NON-CURRENT LIABILITIES		167,404	110,352
TOTAL LIABILITIES		2,248,595	1,615,726
NET ASSETS		139,861,018	130,134,813
EQUITY			
Retained surplus		58,724,889	59,469,830
Reserve accounts	29	2,629,994	2,389,329
Revaluation surplus	17	78,506,135	68,275,654
TOTAL EQUITY		139,861,018	130,134,813

SHIRE OF BOYUP BROOK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022



	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		57,972,427	2,587,098	68,275,654	128,835,179
Comprehensive income for the period					
Net result for the period		1,299,634	-	-	1,299,634
Total comprehensive income for the period		1,299,634	-	-	1,299,634
Transfers from reserves	29	354,161	(354,161)	-	-
Transfers to reserves	29	(156,392)	156,392	-	-
Balance as at 30 June 2021		59,469,830	2,389,329	68,275,654	130,134,813
Comprehensive income for the period					
Net result for the period		(504,276)	-	-	(504,276)
Other comprehensive income for the period	17	-	-	10,230,481	10,230,481
Total comprehensive income for the period		(504,276)	-	10,230,481	9,726,205
Transfers to reserves	29	(240,665)	240,665	-	-
Balance as at 30 June 2022		58,724,889	2,629,994	78,506,135	139,861,018

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

SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,153,998	3,142,969	2,916,452
Operating grants, subsidies and contributions		2,265,222	1,004,774	1,889,464
Fees and charges		1,721,455	1,836,814	1,803,024
Interest received		35,814	32,100	32,364
Goods and services tax received		458,938	359,700	425,693
Other revenue		1,133,023	801,352	962,732
		8,768,450	7,177,709	8,029,729
Payments				
Employee costs		(3,577,642)	(3,458,423)	(3,506,718)
Materials and contracts		(1,025,676)	(2,336,056)	(1,411,004)
Utility charges		(186,430)	(221,024)	(191,781)
Finance costs		(6,395)	(8,525)	(73,914)
Insurance paid		(243,284)	(244,831)	(203,291)
Goods and services tax paid		(435,951)	-	(400,725)
Other expenditure		(467,264)	(345,259)	(166,258)
		(5,942,642)	(6,614,118)	(5,953,691)
Net cash provided by (used in) operating activities	18(b)	2,825,808	563,591	2,076,038
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(993,241)	(1,413,044)	(416,661)
Payments for construction of infrastructure	10(a)	(2,146,352)	(4,036,835)	(2,723,066)
Non-operating grants, subsidies and contributions		1,210,850	2,000,869	2,067,291
Proceeds from sale of property, plant & equipment	11(b)	30,272	62,500	192,727
Net cash provided by (used in) investing activities		(1,898,471)	(3,386,510)	(879,709)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(20,178)	(27,711)	(319,487)
Payments for principal portion of lease liabilities	28(c)	(4,723)	-	-
Proceeds from new borrowings	28(a)	-	170,000	-
Net cash provided by (used in) financing activities		(24,901)	142,289	(319,487)
Net increase (decrease) in cash held		902,436	(2,680,630)	876,842
Cash at beginning of year		5,369,634	5,276,581	4,492,792
Cash and cash equivalents at the end of the year	3,18.(a)	6,272,070	2,595,951	5,369,634

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

**SHIRE OF BOYUP BROOK
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	27(b)	2,248,459	2,118,000	1,012,961
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	26(b)	1,312	1,255	1,255
Operating grants, subsidies and contributions		2,308,733	1,032,368	1,937,011
Fees and charges		1,721,455	1,736,814	1,808,312
Interest earnings		35,814	32,100	32,364
Other revenue		1,133,023	794,810	963,409
Profit on asset disposals	11(b)	-	-	75,543
Fair value adjustments to financial assets at fair value through profit or loss		3,997	-	2,586
		5,204,334	3,597,347	4,820,480
Expenditure from operating activities				
Employee costs		(3,656,437)	(3,136,286)	(3,352,845)
Materials and contracts		(1,785,858)	(2,352,591)	(1,188,352)
Utility charges		(186,430)	(221,024)	(191,781)
Depreciation		(3,658,415)	(3,586,939)	(3,504,032)
Finance costs		(6,395)	(8,525)	(73,914)
Insurance		(243,284)	(244,831)	(203,291)
Other expenditure		(467,264)	(345,259)	(163,538)
Loss on asset disposals	11(b)	(33,589)	-	(50,590)
		(10,037,672)	(9,895,455)	(8,728,343)
Non-cash amounts excluded from operating activities	27(a)	4,006,097	3,626,984	3,004,582
Amount attributable to operating activities		(827,241)	(2,671,124)	(903,281)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,216,168	2,659,206	2,231,363
Proceeds from disposal of assets	11(b)	30,272	62,500	192,727
Purchase of property, plant and equipment	9(a)	(993,241)	(1,413,044)	(416,661)
Purchase and construction of infrastructure	10(a)	(2,146,352)	(4,036,835)	(2,723,066)
		(1,893,153)	(2,728,173)	(715,637)
Amount attributable to investing activities		(1,893,153)	(2,728,173)	(715,637)
FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(20,178)	(27,711)	(319,487)
Proceeds from borrowings	28(a)	-	170,000	-
Payments for principal portion of lease liabilities	28(c)	(4,723)	-	-
Transfers to reserves (restricted assets)	29	(240,665)	(138,703)	(156,392)
Transfers from reserves (restricted assets)	29	-	135,997	354,161
Amount attributable to financing activities		(265,566)	139,583	(121,718)
Surplus/(deficit) before imposition of general rates		(737,501)	(3,141,714)	(727,675)
Total amount raised from general rates	26(a)	3,112,894	3,141,714	2,976,134
Surplus/(deficit) after imposition of general rates	27(b)	2,375,393	-	2,248,459

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

SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2022
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Biological Assets	15
Note 8	Other Assets	16
Note 9	Property, Plant and Equipment	17
Note 10	Infrastructure	19
Note 11	Fixed Assets	21
Note 12	Leases	24
Note 13	Trade and Other Payables	25
Note 14	Other Liabilities	26
Note 15	Borrowings	27
Note 16	Employee Related Provisions	28
Note 17	Revaluation Surplus	29
Note 18	Notes to the Statement of Cash Flows	30
Note 19	Contingent Liabilities	31
Note 20	Capital Commitments	31
Note 21	Related Party Transactions	32
Note 22	Financial Risk Management	35
Note 23	Events Occurring After the End of the Reporting Period	39
Note 24	Other Significant Accounting Policies	40
Note 25	Function and Activity	41
Information required by legislation		
Note 26	Rating Information	44
Note 27	Rate Setting Statement Information	47
Note 28	Borrowing and Lease Liabilities	48
Note 29	Reserve accounts	49
Note 30	Trust Funds	50

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the 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 30 of the financial report.

Judgements and 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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation uncertainties made in relation to lease accounting
- estimation of useful lives of non-current assets
- estimation of fair values of land and buildings, and infrastructure.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges	Building services, caravan and camping services, cemetery services, childcare services, library services, medical services, property rental and hire, private works, refuse and recycling services, swimming pool entry, planning, development, animal management, or a service having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	When claim is agreed or when expense is incurred
Other revenue	Sheep and wool sales, shearing school income at Rylington Park	Over time	Payment in arrears	None	When assets are controlled

Consideration from contracts with customers is included in the transaction price.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (continued)

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with	Capital	Statutory	Other	Total
	customers	grant/contributions	Requirements		
	\$	\$	\$	\$	\$
Rates	-	-	3,114,206	-	3,114,206
Operating grants, subsidies and contributions	377,603	-	-	1,931,130	2,308,733
Fees and charges	1,666,354	-	55,101	-	1,721,455
Interest earnings	-	-	24,399	11,415	35,814
Other revenue	1,026,581	-	-	106,442	1,133,023
Non-operating grants, subsidies and contributions	-	1,216,168	-	-	1,216,168
Total	3,070,538	1,216,168	3,193,706	2,048,987	9,529,399

For the year ended 30 June 2021

Nature or type	Contracts with	Capital	Statutory	Other	Total
	customers	grant/contributions	Requirements		
	\$	\$	\$	\$	\$
Rates	-	-	2,977,389	-	2,977,389
Operating grants, subsidies and contributions	316,129	-	-	1,620,882	1,937,011
Fees and charges	1,752,718	-	55,594	-	1,808,312
Interest earnings	-	-	25,590	6,774	32,364
Other revenue	914,651	-	-	48,758	963,409
Non-operating grants, subsidies and contributions	-	2,231,363	-	-	2,231,363
Total	2,983,498	2,231,363	3,058,573	1,676,414	9,949,848

Note	2022	2022	2021
	Actual	Budget	Actual
Interest earnings			
Interest on reserve funds	3,926	5,000	3,824
Rates instalment and penalty interest (refer Note 26(e))	24,399	24,400	25,590
Other interest earnings	7,489	2,700	2,950
	35,814	32,100	32,364
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report	41,000	35,000	30,000
- Other services	2,000	-	2,000
	43,000	35,000	32,000
Finance costs			
Borrowings 28(a)	5,975	8,525	73,914
Lease liabilities 28(c)	420	-	-
	6,395	8,525	73,914
Other expenditure			
Loss on fair value of biological assets 7(a)	189,334	-	-
Sundry expenses	277,930	345,259	163,538
	467,264	345,259	163,538

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as
 - Unrestricted cash and cash equivalents
 - Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	6,272,070	5,369,634
18(a)	6,272,070	5,369,634
	2,916,041	2,250,594
18(a)	3,356,029	3,119,040
	6,272,070	5,369,634

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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.

Restricted financial assets

Restricted financial asset balances are not available for general use by the Shire due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

Details of restrictions on financial assets can be found at Note 18. and 29.

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

2022	2021
\$	\$
77,804	73,807
77,804	73,807
77,804	73,807
77,804	73,807

SIGNIFICANT ACCOUNTING POLICIES

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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 22.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

5. TRADE AND OTHER RECEIVABLES

Current

	Note	2022 \$	2021 \$
Rates receivable		205,834	240,090
Trade and other receivables		225,818	188,414
GST receivable		119,116	142,103
Allowance for credit losses of trade and other receivables	22(b)	(10,248)	(10,248)
Pensioner rate rebates		44,184	35,418
		584,704	595,777
Non-current			
Pensioner's rates and ESL deferred		27,589	23,574
		27,589	23,574

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

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.

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

Note	2022	2021
Current	\$	\$
Fuel and materials	8,464	4,769
Rylington seed stock	25,631	27,800
Rylington fuel	936	1,108
Rylington wool stock	-	50,712
Rylington hay stock	2,408	9,874
	37,439	94,263

The following movements in inventories occurred during the year:

Balance at beginning of year	94,263	22,760
Inventories expensed during the year	(252,581)	(142,104)
Additions to inventory	195,757	213,607
Balance at end of year	37,439	94,263

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. BIOLOGICAL ASSETS

(a) Reconciliation of carrying amounts

Consumable biological assets - sheep at beginning of year	608,422	480,894
Increase resulting from purchases	22,800	7,900
Increase resulting from classification change due to age	393,902	159,922
Decrease resulting from sales	(418,661)	(117,707)
Decrease resulting from deaths	(5,079)	(4,592)
Gain/(Loss) arising from change in fair value less costs to sell	(189,334)	82,005
Balance at end of year	412,050	608,422

	2022	2021
	\$	\$
Consumable biological assets - sheep - at beginning of year	3,376	3,308
Purchases	15	6
Additions resulting from classification change due to age	2,623	860
Sales	(2,567)	(772)
Deaths and Slaughtered	(117)	(26)
Balance at end of year	3,330	3,376

(b) Measurement

The physical estimate of biological assets held at the end of the reporting period include:

Consumable biological assets - sheep - at beginning of year	608,422	480,894
Increase resulting from purchases	22,800	7,900
Increase resulting from classification change due to age	393,902	159,922
Decrease resulting from sales	(418,661)	(117,707)
Decrease resulting from deaths	(5,079)	(4,592)
Gain/(Loss) arising from change in fair value less costs to sell	(189,334)	82,005
Balance at end of year	412,050	608,422

SIGNIFICANT ACCOUNTING POLICIES

Biological assets consist of livestock (sheep) at Rylington Park Agricultural operations. Biological assets are measured on initial recognition and at the end of each reporting period at fair value less cost to sell. Fair value is determined using the most recent market sales information from Meat and Livestock Australia. Selling costs are determined from sales invoices received immediately prior to end of the reporting period. Gain or loss arising due to a change in fair value less cost to sell is recognised in profit or loss.

Lambs have been excluded from the carrying amounts as they are not practicably tradeable in the market when they are 0-60 days old, so their fair value cannot be reliably determined and would in effect be immaterial.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. OTHER ASSETS

Other assets - current

Prepayments
Accrued income
Private tenancy bonds

	2022	2021
	\$	\$
Prepayments	25,574	25,574
Accrued income	6,108	-
Private tenancy bonds	2,720	2,720
	34,402	28,294

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Note	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		2,347,691	10,191,460	12,539,151	67,692	2,944,512	15,551,355
Additions		-	216,335	216,335	16,750	183,576	416,661
Disposals		(45,225)	(74,333)	(119,558)	-	(48,216)	(167,774)
Depreciation	11(a)	-	(255,999)	(255,999)	(30,008)	(348,967)	(634,974)
Balance at 30 June 2021		2,302,466	10,077,463	12,379,929	54,434	2,730,905	15,165,268
Comprises:							
Gross balance amount at 30 June 2021		2,302,466	11,080,640	13,383,106	90,458	3,344,164	16,817,728
Accumulated depreciation at 30 June 2021		-	(1,003,177)	(1,003,177)	(36,024)	(613,259)	(1,652,460)
Balance at 30 June 2021		2,302,466	10,077,463	12,379,929	54,434	2,730,905	15,165,268
Additions		219,627	339,893	559,520	-	433,721	993,241
Disposals		-	-	-	-	(63,861)	(63,861)
Revaluation increments / (decrements) transferred to revaluation surplus	17	2,174,907	8,055,574	10,230,481	-	-	10,230,481
Depreciation	11(a)	-	(269,130)	(269,130)	(30,008)	(374,521)	(673,659)
Balance at 30 June 2022		4,697,000	18,203,800	22,900,800	24,426	2,726,244	25,651,470
Comprises:							
Gross balance amount at 30 June 2022		4,697,000	18,203,800	22,900,800	90,458	3,698,885	26,690,143
Accumulated depreciation at 30 June 2022		-	-	-	(66,032)	(972,641)	(1,038,673)
Balance at 30 June 2022		4,697,000	18,203,800	22,900,800	24,426	2,726,244	25,651,470

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use.	Independent registered valuer	June 2022	Price per square metre/hectare.
Land	3	Cost approach using current replacement costs	Independent registered valuer	June 2022	Purchase costs and current condition, residual values and remaining useful life assessment inputs.
Buildings - Non specialised	2	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use.	Independent registered valuer	June 2022	Price per square metre/market borrowing rate.
Buildings - Specialised	3	Cost approach using current replacement costs	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost					
Furniture and equipment		Cost approach	Cost		Purchase cost
Plant and equipment		Cost approach	Cost		Purchase cost

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

Note	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - bridges	Infrastructure - other	Infrastructure - recreation	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	75,200,644	1,165,553	10,541,125	465,163	17,567,918	3,336,129	1,660,960	109,937,492
Additions	1,680,846	-	85,356	2,435	722,000	100,808	131,621	2,723,066
Depreciation	11(a) (1,582,968)	(18,037)	(277,454)	(50,033)	(648,762)	(114,008)	(177,796)	(2,869,058)
Balance at 30 June 2021	75,298,522	1,147,516	10,349,027	417,565	17,641,156	3,322,929	1,614,785	109,791,500
Comprises:								
Gross balance at 30 June 2021	94,862,901	1,431,547	18,510,025	1,340,035	50,407,156	7,148,891	4,286,492	177,987,047
Accumulated depreciation at 30 June 2021	(19,564,379)	(284,031)	(8,160,998)	(922,470)	(32,766,000)	(3,825,962)	(2,671,707)	(68,195,547)
Balance at 30 June 2021	75,298,522	1,147,516	10,349,027	417,565	17,641,156	3,322,929	1,614,785	109,791,500
Additions	1,713,555	-	11,410	6,374	-	147,928	267,085	2,146,352
Depreciation	11(a) (1,670,816)	(18,038)	(279,069)	(50,127)	(658,388)	(117,472)	(189,375)	(2,983,285)
Balance at 30 June 2022	75,341,261	1,129,478	10,081,368	373,812	16,982,768	3,353,385	1,692,495	108,954,567
Comprises:								
Gross balance at 30 June 2022	96,576,456	1,431,547	18,521,436	1,346,409	50,407,156	7,296,818	4,553,577	180,133,399
Accumulated depreciation at 30 June 2022	(21,235,195)	(302,069)	(8,440,068)	(972,597)	(33,424,388)	(3,943,433)	(2,861,082)	(71,178,832)
Balance at 30 June 2022	75,341,261	1,129,478	10,081,368	373,812	16,982,768	3,353,385	1,692,495	108,954,567

SHIRE OF BOYUP BROOK
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2018	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2018	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2018	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - parks & ovals	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2018	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2018	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2018	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - recreation	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2018	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings	9(a)	269,130	250,604	255,999
Furniture and equipment	9(a)	30,008	8,975	30,008
Plant and equipment	9(a)	374,521	303,550	348,967
Infrastructure - roads	10(a)	1,670,816	1,647,515	1,582,968
Infrastructure - footpaths	10(a)	18,038	17,255	18,037
Infrastructure - drainage	10(a)	279,069	271,780	277,454
Infrastructure - parks & ovals	10(a)	50,127	50,030	50,033
Infrastructure - bridges	10(a)	658,388	645,550	648,762
Infrastructure - other	10(a)	117,472	225,440	114,008
Infrastructure - recreation	10(a)	189,375	166,240	177,796
Right-of-use assets - plant and equipment	12(a)	1,471	-	-
		3,658,415	3,586,939	3,504,032

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	15 to 85 years
Furniture and equipment	2 to 20 years
Plant and equipment	5 to 25 years
Sealed roads and streets formation pavement seal	not depreciated
- bituminous seals	77 years
- asphalt surfaces	20 years
Gravel roads formation pavement	20 years
Infrastructure - Footpaths	not depreciated
Infrastructure - Drainage	77 years
Infrastructure - Parks and ovals	75 - 85 Years
Infrastructure - Other	40 - 80 Years
Infrastructure - Recreation	10 - 85 Years
Infrastructure - Bridges	10 - 85 Years
Right-of-use assets - plant & equipment	10 - 85 Years
	60 - 90 Years
	3 to 10 Years

SHIRE OF BOYUP BROOK
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

11. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value \$	2022 Actual Sale Proceeds \$	2022 Actual Profit \$	2022 Actual Loss \$	2022 Budget Net Book Value \$	2022 Budget Sale Proceeds \$	2022 Budget Profit \$	2022 Budget Loss \$	2021 Actual Net Book Value \$	2021 Actual Sale Proceeds \$	2021 Actual Profit \$	2021 Actual Loss \$
Land - freehold land	-	-	-	-	-	-	-	-	45,225	-	-	(45,225)
Buildings	-	-	-	-	-	-	-	-	74,333	140,000	65,667	-
Plant and equipment	63,861	30,272	-	(33,589)	62,500	62,500	-	-	48,216	52,727	9,876	(5,365)
	63,861	30,272	-	(33,589)	62,500	62,500	-	-	167,774	192,727	75,543	(50,590)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Transport				
Low Loader - P133	38,924	27,272	-	(11,652)
Ammann Roller - P226	24,937	3,000	-	(21,937)
	63,861	30,272	-	(33,589)

11. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

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 recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

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

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.

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.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 11(a).

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Balance at 30 June 2021		-	-
Additions		58,989	58,989
Depreciation	11(a)	(1,471)	(1,471)
Balance at 30 June 2022		57,518	57,518

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	11(a)	(1,471)	-
Interest expense on lease liabilities	28(c)	(420)	-
Total amount recognised in the statement of comprehensive income		(1,891)	-
Total cash outflow from leases		(5,143)	-
(b) Lease Liabilities			
Current		19,224	-
Non-current	28(c)	35,042	-
		54,266	-

The Shire has one lease relating to plant and equipment. The lease term is for 3 years. Refer to Note 28.(c) for details of lease liabilities.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT ACCOUNTING POLICIES

Leases

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 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 that are classified as short-term leases (i.e. a lease with a 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.

Details of individual lease liabilities required by regulations are provided at Note 28(c).

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued expenses

2022	2021
\$	\$
652,409	145,541
31,550	21,999
92,930	64,569
79,892	120,459
43,034	44,051
71,953	64,710
971,768	461,329

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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 usually 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.

Prepaid rates

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2022	2021
	\$	\$
	683,001	685,660
	683,001	685,660

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

	685,660	822,137
	683,001	685,660
	(685,660)	(822,137)
	683,001	685,660

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	683,001	685,660
	683,001	685,660

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Loans		21,383	72,119	93,502	20,178	93,502	113,680
Total secured borrowings	28(a)	21,383	72,119	93,502	20,178	93,502	113,680

Secured liabilities and assets pledged as security

Loans are secured by a floating charge over the assets of the Shire of Boyup Brook.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 22.

Details of individual borrowings required by regulations are provided at Note 28(a).

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
	273,484	221,198
	112,331	117,009
	<u>385,815</u>	<u>338,207</u>
	60,243	16,850
	<u>60,243</u>	<u>16,850</u>
	<u>446,058</u>	<u>355,057</u>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

	2022	2021
	\$	\$
	186,030	235,866
	260,028	119,191
	<u>446,058</u>	<u>355,057</u>

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Closing Balance
	\$	\$	\$	\$	\$	\$
Land - freehold land	1,033,468	2,174,907	2,174,907	3,208,375	1,033,468	1,033,468
Buildings	8,024,559	8,055,574	8,055,574	16,080,133	8,024,559	8,024,559
Furniture and equipment	28,470	-	-	28,470	28,470	28,470
Plant and equipment	781,483	-	-	781,483	781,483	781,483
Infrastructure - roads	32,616,706	-	-	32,616,706	32,616,706	32,616,706
Infrastructure - footpaths	978,382	-	-	978,382	978,382	978,382
Infrastructure - drainage	11,178,719	-	-	11,178,719	11,178,719	11,178,719
Infrastructure - parks & ovals	532,216	-	-	532,216	532,216	532,216
Infrastructure - bridges	8,373,274	-	-	8,373,274	8,373,274	8,373,274
Infrastructure - other	3,293,989	-	-	3,293,989	3,293,989	3,293,989
Infrastructure - recreation	1,434,388	-	-	1,434,388	1,434,388	1,434,388
	68,275,654	10,230,481	10,230,481	78,506,135	68,275,654	68,275,654

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
--	------	----------------------	----------------------	----------------------

Cash and cash equivalents	3	6,272,070	2,595,951	5,369,634
---------------------------	---	-----------	-----------	-----------

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	3,356,029	2,373,035	3,119,040
		<u>3,356,029</u>	<u>2,373,035</u>	<u>3,119,040</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	29	2,629,994	2,373,035	2,389,329
Capital grant/contributions liabilities	14	683,001	-	685,660
Bonds and deposits	13	43,034	-	44,051
Total restricted financial assets		<u>3,356,029</u>	<u>2,373,035</u>	<u>3,119,040</u>

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		(504,276)	(497,188)	1,299,634
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(3,997)	-	(2,586)
Depreciation/amortisation	11(a)	3,658,415	3,586,939	3,504,032
(Profit)/loss on sale of asset		33,589	-	(24,953)
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		7,058	482,777	(99,636)
(Increase)/decrease in other assets		(6,108)	-	(5,217)
(Increase)/decrease in inventories		56,824	-	(71,503)
(Increase)/decrease in biological assets		196,372	-	(127,528)
Increase/(decrease) in trade and other payables		510,439	(362,182)	(118,653)
Increase/(decrease) in employee related provisions		91,001	40,045	(73,784)
Increase/(decrease) in other liabilities		(2,659)	(685,931)	(136,477)
Non-operating grants, subsidies and contributions		<u>(1,210,850)</u>	<u>(2,000,869)</u>	<u>(2,067,291)</u>
Net cash provided by/(used in) operating activities		<u>2,825,808</u>	<u>563,591</u>	<u>2,076,038</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank overdraft limit		50,000		50,000
Bank overdraft at balance date		-		-
Credit card limit		10,000		10,000
Credit card balance at balance date		<u>(1,225)</u>		<u>(318)</u>
Total amount of credit unused		<u>58,775</u>		<u>59,682</u>

Loan facilities

Loan facilities - current	15	21,383		20,178
Loan facilities - non-current	15	<u>72,119</u>		<u>93,502</u>
Total facilities in use at balance date		<u>93,502</u>		<u>113,680</u>

Unused loan facilities at balance date

NIL

NIL

**SHIRE OF BOYUP BROOK
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022**

19. CONTINGENT LIABILITIES

The Shire of Boyup Brook has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated.

- Lot 46 Walshaws Road, Kulikup - Previous landfill site, possibly contaminated, investigation required
- Lot 147 Jayes Road - Transfer station site, possibly contaminated, investigation required
- Lot 12972 Boyup-Kojonup Road - Previous landfill site, possibly contaminated, investigation required
- 57 Charteriss Road, Wilga - Previous landfill site, possibly contaminated, investigation required
- Lot 13180 Condinup Road, Dinninup - Previous landfill site, possibly contaminated, investigation required
- Lot 5616 Boyup Brook North Road - Landfill site
- Lot 201 Stanton Road - Liquid waste disposal site, contaminated
- Lot 40 Boyup-Cranbrook Road - Previous landfill site, possibly contaminated, investigation required
- 169 Railway Parade, Boyup Brook - Liquid waste site, possibly contaminated, investigation required
- Lot 377 Connolly Street, Boyup Brook - Shire depot, possibly contaminated, investigation required

The Shire has completed a post closure management plan for the landfill site situated on Lot 5616 Boyup Brook North Road. The Shire employs a progressive capping approach, where each trench is capped once filled, with revegetation of the filled area taking place once the trench area is exhausted. Revegetation is funded from operating budgets. It is anticipated no major rehabilitation works will be required at this site.

With all other identified sites, the Shire will make provision in the 2023/2024 budget to commence planning, investigation and evaluation of each site. The investigation and evaluation assessments will identify any contamination, and assist in evaluating the potential costs associated with remediation of these sites.

20. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- plant & equipment purchases	45,504	-
	45,504	-
Payable:		
- not later than one year	45,504	-

In 2022 the Shire had \$45,504 contracted for the supply of a Mitsubishi utility.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Elected member Cr R Walker			
President's annual allowance	10,280	10,280	10,280
Meeting attendance fees	14,640	16,795	14,640
Annual allowance for ICT expenses	1,280	1,440	1,280
	26,200	28,515	26,200
Elected member Cr H O'Connell			
Deputy President's annual allowance	2,570	2,570	2,570
Meeting attendance fees	7,615	8,395	7,615
Annual allowance for ICT expenses	1,280	1,440	1,280
Travel and accommodation expenses	1,561	3,574	2,925
	13,026	15,979	14,390
Councillor Sarah Alexander			
Meeting attendance fees	7,615	8,395	7,615
Annual allowance for ICT expenses	1,280	1,440	1,280
Travel and accommodation expenses	451	549	449
	9,346	10,384	9,344
Councillor Steele Alexander			
Meeting attendance fees	7,615	8,395	5,159
Annual allowance for ICT expenses	1,280	1,440	867
Travel and accommodation expenses	-	507	-
	8,895	10,342	6,026
Councillor P Kaltenrieder			
Meeting attendance fees	7,615	8,395	7,615
Annual allowance for ICT expenses	1,280	1,440	1,280
Travel and accommodation expenses	406	585	479
	9,301	10,420	9,374
Councillor D King			
Meeting attendance fees	7,615	8,395	5,159
Annual allowance for ICT expenses	1,280	1,440	867
Travel and accommodation expenses	616	929	415
	9,511	10,764	6,441
Councillor K Moir			
Meeting attendance fees	7,615	8,395	7,615
Annual allowance for ICT expenses	1,280	1,440	1,280
Travel and accommodation expenses	42	566	463
	8,937	10,401	9,358
Councillor A Price			
Meeting attendance fees	7,615	8,395	7,615
Annual allowance for ICT expenses	1,280	1,440	1,280
Travel and accommodation expenses	177	90	73
	9,072	9,925	8,968
Councillor C Caldwell			
Meeting attendance fees	5,304	-	-
Annual allowance for ICT expenses	891	-	-
	6,195	-	-
Elected member Cr E Rear			
Meeting attendance fees	-	-	165
Annual allowance for ICT expenses	-	-	28
	-	-	193

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration (continued)

Elected member Cr T Oversby

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Meeting attendance fees	-	-	4,506
Annual allowance for ICT expenses	-	-	757
Travel and accommodation expenses	-	-	761
	-	-	6,024
	100,483	106,730	96,318

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	10,280	10,280	10,280
Deputy President's annual allowance	2,570	2,570	2,570
Meeting attendance fees	73,249	75,560	67,704
Annual allowance for ICT expenses	11,131	11,520	10,199
Travel and accommodation expenses	3,253	6,800	5,565
	100,483	106,730	96,318

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	426,568	1,005,651
Post-employment benefits	52,674	106,477
Employee - other long-term benefits	11,926	8,811
Employee - termination benefits	10,609	75,173
Council member costs	100,483	96,318
	602,260	1,292,430

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual	2021 Actual
	\$	\$
Sale of goods and services	26	485
Purchase of goods and services	80,697	33,556

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.18%	6,272,070	-	6,266,170	5,900
2021					
Cash and cash equivalents	0.13%	5,369,634	-	5,363,684	5,950

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

	2022	2021
	\$	\$
	62,662	53,637

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	-	-	-	-		
Gross carrying amount	2,177	186,727	41,469	47,234	277,607	
Loss allowance	-	-	-	-	-	
30 June 2021						
Rates receivable						
Expected credit loss	-	-	-	-		
Gross carrying amount	2,975	196,362	61,824	37,921	299,082	
Loss allowance	-	-	-	-	-	

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 30 days past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	-	-	-	53.30%		
Gross carrying amount	94,717	60,545	51,329	19,227	225,818	
Loss allowance	-	-	-	10,248	10,248	5
30 June 2021						
Trade and other receivables						
Expected credit loss	-	-	-	93.64%		
Gross carrying amount	65,698	110,671	1,101	10,944	188,414	
Loss allowance	-	-	-	10,248	10,248	5

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ -	\$ -	\$ 10,248	\$ 10,248
Closing loss allowance at 30 June	-	-	10,248	10,248

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the Shire’s payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2022</u>					
Trade and other payables	971,768	-	-	971,768	971,768
Borrowings	26,577	79,731	-	106,308	93,502
Contract liabilities	683,001	-	-	683,001	683,001
Lease liabilities	20,576	36,008	-	56,584	54,266
	<u>1,701,922</u>	<u>115,739</u>	-	<u>1,817,661</u>	<u>1,802,537</u>
<u>2021</u>					
Trade and other payables	461,329	-	-	461,329	461,329
Borrowings	26,577	106,308	-	132,885	113,680
Contract liabilities	685,660	-	-	685,660	685,660
	<u>1,173,566</u>	<u>106,308</u>	-	<u>1,279,874</u>	<u>1,260,669</u>

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities and services to members of Council, and other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p>Health To provide an operational framework for environmental and community health.</p>	Environmental health, food control, pest control, immunisation and provision of medical services.
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	Pre-schools and other education, aged and disabled services, senior citizen services and youth welfare.
<p>Housing To provide and maintain staff and elderly residents housing.</p>	Control and maintenance of staff and other rental housing, including aged accommodation units.
<p>Community amenities To provide services required by the community.</p>	Refuse collection services, operation of landfill sites, landcare programs, administration of the town planning scheme, cemetery and memorials maintenance, and other community amenities.
<p>Recreation and culture To establish and effectively manage infrastructure and resource which will help the social well being of the community.</p>	Control and maintenance of public halls, swimming pool, recreation facilities and the library, and other culture.
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges and footpaths; cleaning and lighting of streets; depot maintenance; vehicle licensing; traffic management and parking; maintenance of airstrip.
<p>Economic services To help promote the shire and its economic wellbeing.</p>	Weed control; Tourism and area promotion, and caravan park and flax mill; regulation of buildings and swimming pool inspections; saleyards and standpipes.
<p>Other property and services To monitor and control council's overheads operating accounts.</p>	Private works; public works overheads; plant repair and operation costs; engineering operation costs; salaries and wages control; administration services and other unclassified activities.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	250	-	-
General purpose funding	3,187,320	3,194,069	3,024,020
Law, order, public safety	14,173	6,900	7,621
Health	995,054	1,108,380	1,144,671
Education and welfare	217,037	165,000	165,665
Housing	63,623	67,512	139,679
Community amenities	236,102	223,600	227,835
Recreation and culture	61,255	41,478	46,974
Transport	31,852	28,400	38,693
Economic services	125,379	93,977	118,312
Other property and services	1,076,450	777,377	946,133
	6,008,495	5,706,693	5,859,603
Grants, subsidies and contributions			
Governance	-	-	23,600
General purpose funding	1,931,130	673,620	1,620,882
Law, order, public safety	158,621	151,789	128,499
Housing	7,662	8,662	-
Recreation and culture	90,091	201,437	4,000
Transport	1,326,828	2,119,746	2,391,393
Economic services	10,569	534,920	-
Other property and services	-	1,400	-
	3,524,901	3,691,574	4,168,374
Total Income	9,533,396	9,398,267	10,027,977
Expenses			
Governance	(410,569)	(403,128)	(341,346)
General purpose funding	(148,992)	(137,370)	(103,392)
Law, order, public safety	(445,745)	(400,084)	(364,450)
Health	(1,231,733)	(1,569,527)	(1,358,379)
Education and welfare	(363,827)	(319,914)	(311,453)
Housing	(116,131)	(155,175)	(183,041)
Community amenities	(472,110)	(469,520)	(409,491)
Recreation and culture	(1,191,415)	(1,121,560)	(1,070,861)
Transport	(4,166,781)	(3,976,680)	(3,693,209)
Economic services	(357,027)	(651,458)	(315,552)
Other property and services	(1,133,342)	(691,039)	(577,169)
Total expenses	(10,037,672)	(9,895,455)	(8,728,343)
Net result for the period	(504,276)	(497,188)	1,299,634

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
(c) Fees and Charges	\$	\$	\$
General purpose funding	37,299	19,000	14,268
Law, order, public safety	13,266	6,900	7,621
Health	981,148	1,108,380	1,144,671
Education and welfare	217,036	165,000	165,665
Housing	63,467	67,512	72,996
Community amenities	223,703	219,400	222,445
Recreation and culture	58,408	41,478	46,227
Transport	1,620	1,000	1,353
Economic services	119,173	93,977	104,687
Other property and services	6,335	14,167	28,379
	1,721,455	1,736,814	1,808,312
	2022	2021	
	\$	\$	
(d) Total Assets			
General purpose funding	1,345,766	1,627,788	
Law, order, public safety	370,669	395,286	
Health	1,337,637	1,232,764	
Education and welfare	4,054,370	2,260,080	
Housing	4,789,378	2,439,500	
Community amenities	263,942	255,592	
Recreation and culture	12,316,456	8,295,761	
Transport	107,367,805	107,743,447	
Economic services	3,294,376	2,110,527	
Other property and services	6,969,214	5,389,794	
	142,109,613	131,750,539	

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2021/22 Actual Rateable Value *	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Actual Back Rates	2021/22 Actual Total Revenue	2021/22 Budget Rate Revenue	2021/22 Budget Interim Rate	2021/22 Budget Back Rate	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue
General Rate - GRV	Gross rental valuation	0.139717	290	3,444,870	457,729	1,307	-	459,036	481,306	-	-	481,306	432,031
General Rate - UV	Unimproved valuation	0.007182	545	309,489,000	2,215,618	6,600	-	2,222,218	2,222,749	1,350	-	2,224,099	2,173,754
Sub-Total			835	312,933,870	2,673,347	7,907	-	2,681,254	2,704,055	1,350	-	2,705,405	2,605,785
Minimum payment													
General Rate - GRV	Gross rental valuation	1,041	51	236,247	53,091	-	-	53,091	53,040	-	-	53,040	48,755
General Rate - UV	Unimproved valuation	941	407	34,636,832	382,987	-	-	382,987	384,869	-	-	384,869	323,100
Sub-Total			458	34,873,079	436,078	-	-	436,078	437,909	-	-	437,909	371,855
			1,293	347,806,949	3,109,425	7,907	-	3,117,332	3,141,964	1,350	-	3,143,314	2,977,640
Concessions on general rates (Refer note 26(d))								(4,438)				(1,600)	(1,506)
Total amount raised from general rates								3,112,894				3,141,714	2,976,134
* Rateable value is based on the value of properties at the time the rate is raised.													
(b) Rates (excluding general rates)													
Ex-gratia Rates													
CBH ex-gratia			1	-	1,312	-	-	1,312	1,255	-	-	1,255	1,255
Sub-Total			1	-	1,312	-	-	1,312	1,255	-	-	1,255	1,255
Total amount raised from rates (excluding general rates)								1,312				1,255	1,255
(c) Total Rates								3,114,206				3,142,969	2,977,389

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

SHIRE OF BOYUP BROOK
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

Type

Waiver/
 Concession

Discount

Discount

2022
 Actual

2022
 Budget

2021
 Actual

			%	\$	\$	\$	\$
General Rate	Rate	Concession	0.00%	up to \$3	(3,237)	(250)	(310)
General Rate	Rate	Concession	50.00%		(1,201)	(1,350)	(1,196)
					(4,438)	(1,600)	(1,506)
Total discounts/concessions (Note 26(a))					(4,438)	(1,600)	(1,506)

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

Circumstances in which
 the Waiver or Concession is
 Granted and to whom it was
 available

Objects of the Waiver
 or Concession

Reasons for the Waiver
 or Concession

General Rate	Writing off of rates small balances <\$3 is a concession which is available to all ratepayers.	Remove rates small balances less than \$3 in value.	Remove rates small balances less than \$3 in value as the amounts are uneconomical to recover.
General Rate	Three (3) Boyup Brook properties straddle the Shire of Donnybrook-Balingup (SD-B) Boundary.	So as not to require the property owners to pay two sets of full rates.	To ensure there is equity in the rating system for properties that straddle two local government boundaries.

SHIRE OF BOYUP BROOK
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	11/10/2021	-	0%	7%
Option Two				
First instalment	11/10/2021	-	3%	7%
Second instalment	11/12/2021	-	3%	7%
Third instalment	11/02/2022	-	3%	7%
Fourth instalment	11/04/2022	-	3%	7%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	21,023	21,400	20,715
Interest on instalment plan	3,376	3,000	4,875
	24,399	24,400	25,590

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	11(b) -	-	(75,543)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(3,997)	-	(2,586)
Add: Loss on disposal of assets	11(b) 33,589	-	50,590
Add: Depreciation	11(a) 3,658,415	3,586,939	3,504,032
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(4,015)	-	(8,216)
Employee benefit provisions	43,393	40,045	(252,953)
Accrued wages	28,361	-	(69,516)
Accrued expenses	-	-	57,805
Accrued interest expense	(425)	-	-
Accrued interest income	(2,419)	-	-
Inventory (current)	56,824	-	(71,503)
Biological assets	196,371	-	(127,528)
Non-cash amounts excluded from operating activities	4,006,097	3,626,984	3,004,582
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	29 (2,629,994)	(2,373,035)	(2,389,329)
- Inventories	(37,439)	(17,056)	(94,263)
- Biological assets	(412,050)	(480,894)	(608,422)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 21,383	56,914	20,178
- Accrued expenses and accrued salaries and wages	154,795	64,392	129,279
- Current portion of lease liabilities	12(b) 19,224	-	-
Total adjustments to net current assets	(2,884,081)	(2,749,679)	(2,942,557)
Net current assets used in the Rate Setting Statement			
Total current assets	7,340,665	3,472,691	6,696,390
Less: Total current liabilities	(2,081,191)	(723,012)	(1,505,374)
Less: Total adjustments to net current assets	(2,884,081)	(2,749,679)	(2,942,557)
Net current assets used in the Rate Setting Statement	2,375,393	-	2,248,459

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged accommodation		300,446	-	(300,446)	-	-	-	-	-	-	-	-
Staff Housing		47,079	-	(6,755)	40,324	-	(7,158)	33,166	40,324	-	(7,158)	33,166
Swimming pool		85,642	-	(12,286)	73,356	-	(13,020)	60,336	73,357	-	(13,019)	60,338
Land acquisition		-	-	-	-	-	-	-	-	170,000	(7,534)	162,466
Total Borrowings	15	433,167	-	(319,487)	113,680	-	(20,178)	93,502	113,681	170,000	(27,711)	255,970

* WA Treasury Corporation

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2022	30 June 2022	30 June 2021
Aged accommodation		Education and welfare	118	WATC*	4.80%	\$ -	\$ -	(66,781)
Staff Housing		Housing	115	WATC*	5.88%	(2,142)	(2,268)	(2,552)
Swimming pool		Recreation and culture	114	WATC*	5.89%	(3,833)	(4,132)	(4,581)
Land acquisition		Other property and services				-	(2,125)	-
Total Interest Repayments	2(b)					(5,975)	(8,525)	(73,914)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
					\$	\$	\$	\$		
Land acquisition					-	170,000	-	(170,000)	-	-
					-	170,000	-	(170,000)	-	-

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gymnasium equipment		-	-	-	-	58,989	(4,723)	54,266	-	-	-	-
Total Lease Liabilities	12(b)	-	-	-	-	58,989	(4,723)	54,266	-	-	-	-

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term
						30 June 2022	30 June 2022	30 June 2021	
Gymnasium equipment		Recreation and culture	L001	MAIA Financial	3.01%	(420)	-	-	3 Yrs
Total Interest Repayments	2(b)					(420)	-	-	

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

29. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	123	33,363	-	33,486	122	33,363	-	33,485	122	1	-	123
(b) Plant reserve	149,961	75,409	-	225,370	148,497	75,483	-	223,980	148,275	1,686	-	149,961
(c) Building reserve	714,025	26,301	-	740,326	707,055	26,661	-	733,716	705,999	8,026	-	714,025
(d) Community housing reserve	214,517	340	-	214,857	213,727	451	-	214,178	79,999	134,518	-	214,517
(e) Emergency reserve	12,479	20	-	12,499	12,358	26	-	12,384	12,339	140	-	12,479
(f) Insurance claim reserve	15,207	24	-	15,231	15,059	32	-	15,091	15,037	170	-	15,207
(g) Other recreation reserve	50,557	80	-	50,637	50,063	106	-	50,169	49,989	568	-	50,557
(h) Commercial reserve	451,591	716	-	452,307	447,183	944	-	448,127	446,515	5,076	-	451,591
(i) Bridges reserve	156	-	-	156	154	-	-	154	153	3	-	156
(j) Aged accommodation reserve	31,608	50	-	31,658	27,841	59	-	27,900	381,518	4,251	(354,161)	31,608
(k) Road contributions reserve	28,609	45	-	28,654	28,330	60	-	28,390	28,288	321	-	28,609
(l) IT/Office equipment reserve	39,917	63	-	39,980	39,527	83	-	39,610	39,468	449	-	39,917
(m) Civic receptions reserve	16,776	27	-	16,803	16,612	35	-	16,647	16,587	189	-	16,776
(n) Unspent grants reserve	79	-	-	79	78	-	-	78	78	1	-	79
(o) Unspent community grants reserve	122	-	-	122	121	-	-	121	121	1	-	122
(p) Rylington park working capital reserve	250,774	103,573	-	354,347	250,774	529	(85,997)	165,306	250,399	375	-	250,774
(q) Rylington park community projects reserve	412,828	654	-	413,482	412,828	871	(50,000)	363,699	412,211	617	-	412,828
	2,389,329	240,665	-	2,629,994	2,370,329	138,703	(135,997)	2,373,035	2,587,098	156,392	(354,161)	2,389,329

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	- to be used to fund annual, long service leave and redundancy requirements.
(b) Plant reserve	Ongoing	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
(c) Building reserve	Ongoing	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
(d) Community housing reserve	Ongoing	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
(e) Emergency reserve	Ongoing	- to be used to fund emergency situations outside working hours for example trees on roads, minor flooding, car accidents and supply of services and materials deemed necessary in an emergency.
(f) Insurance claim reserve	Ongoing	- to be used to fund the excess on certain insurance claims.
(g) Other recreation reserve	Ongoing	- to be used to fund improvements to the recreation facilities and grounds.
(h) Commercial reserve	Ongoing	- to be used to fund future economic development, enhancement & promotion of the district.
(i) Bridges reserve	Ongoing	- to be used to fund future requirements of bridge works.
(j) Aged accommodation reserve	Ongoing	- to be used to fund future requirements of aged accommodation.
(k) Road contributions reserve	Ongoing	- to set aside contributions from developers.
(l) IT/Office equipment reserve	Ongoing	- to be used to fund future IT requirements.
(m) Civic receptions reserve	Ongoing	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Unspent grants reserve	Ongoing	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(o) Unspent community grants reserve	Ongoing	- for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.
(p) Rylington park working capital reserve	Ongoing	- to be used to as working capital for the running and maintenance of the Rylington Park farm.
(q) Rylington park community projects reserve	Ongoing	- to be used for the community contribution only towards major community projects.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

30. TRUST FUNDS

There were no funds held at 30 June 2022 or 30 June 2021, which were required to be held in trust.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Boyup Brook

To the Councillors of the Shire of Boyup Brook

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Boyup Brook (Shire) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information

In my opinion except for the effects of the matter described in the basis for Qualified Opinion section of my report, the financial report of the Shire of Boyup Brook:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for qualified opinion

Biological assets

During 2020-21, I was unable to obtain sufficient appropriate audit evidence to verify the opening balance of biological assets nor was I able to confirm it by alternative means. Since the opening balance of biological assets for the year ended 30 June 2021 affects the determination of operations, I was unable to determine whether any adjustments to the Net result for the year ended 30 June 2021 was necessary. My opinion on the financial report for the period ended 30 June 2021 was modified accordingly.

My opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for preparing and the Council for overseeing, the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement

resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Boyup Brook for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 April 2023

Policy M.09

Sandakan Relationship



OBJECTIVE

To promote and develop the Memorandum of Friendship between the Sandakan Municipal Council and the Boyup Brook Shire Council.

STATEMENT

The Memorandum of Friendship between the two Municipalities was signed in October 2007. The aims of the Memorandum are to improve the management of the two councils; to encourage commerce, trade and tourism; exchange of administration and information on culture, arts and relics of World War II; and exchange of youth and sport matters.

To uphold the memorandum-

- the Council Representative (usually the Shire President) and partner of the Shire of Boyup Brook attend either the Anzac Day Service or the Sandakan Memorial Day Service in Sandakan each calendar year.
- Council offer financial assistance to the Boyup Brook Lions Club in their annual school scholarship programme to send a student to the Sandakan Anzac Day Ceremony.
- the Boyup Brook Shire Council invite representatives from the Sandakan Municipal Council and two High School students, nominated by the Sandakan Municipal Council, to attend the Boyup Brook Sandakan Memorial service each year.

It is Council policy that all reasonable and direct expenses incurred by the Shire Representative and partner are met by the Shire.

To assist Council and the Community to monitor the success of the relationship in respect to the aims of the Memorandum of Friendship the Council representative and the scholarship recipient provide a written report to Council outlining progress in the five key areas of the Memorandum of Friendship.

Implementation of this policy is subject to annual budget considerations.

POLICY NO.	M.09
POLICY SUBJECT	Sandakan Relationship
ADOPTION DATE	19 June 2008
VARIATION DATE	17 September 2009, 21 October 2010
LAST REVIEW DATE	18 June 2020

**MEMORANDUM OF UNDERSTANDING OF FRIENDSHIP BETWEEN
SHIRE OF BOYUP BROOK,
WESTERN AUSTRALIA
AND
MUNICIPAL COUNCIL OF SANDAKAN,
SABAH, MALAYSIA**

WHEREAS the Shire of Boyup Brook, Western Australia and the Municipal Council of Sandakan, Sabah, Malaysia (hereinafter referred to as 'the two Councils') have in pursuance of their declared desire to promote goodwill and understanding as well as favourable cooperation between the people of the two Municipalities.

AND WHEREAS recognizing the importance of the principals of equity and mutual benefits, the two Council's have agreed to enter into this Memorandum of Understanding of Friendship.

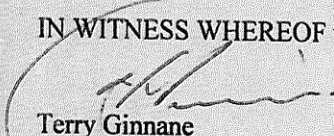
NOW THIS MEMORANDUM OF UNDERSTANDING WITNESSETH
as follows:

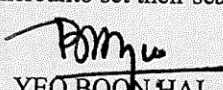
That the two Council's do hereby extend friendship and co-operation to one another in accordance with their prevailing laws and regulations in the following fields;

1. Exchange of experts in order to improve the management of the two Council's;
2. Commerce, trade and tourism
3. Administration and information;
4. Culture, arts and relic of the war;
5. Youth and sports.

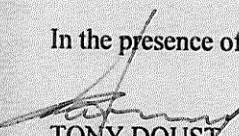
That this Memorandum of Understanding has been authorized by their respective authorities and shall come into force on the date of execution hereof.

IN WITNESS WHEREOF the two Council's have hereunto set their seals.

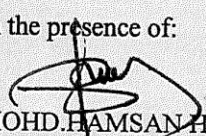

Terry Ginnane
President
Shire of Boyup Brook, Australia


YEO BOON HAI
President
Sandakan Municipal Council

In the presence of:


TONY DOUST
Chief Executive Officer
Shire of Boyup Brook

In the presence of:


MOHD. HAMSAN HJ. AG SUPAIN
Secretary,
Sandakan Municipal Council

Dated 22nd October 2007.



Meeting Date	Thursday, 9 February 2023
Location	55 Abel Street, Boyup Brook – Shire Council Chambers
Time	10:00
Videoconference Link	MS Teams

1. Administration

1.1 Open Meeting

Meeting commenced at 10.01am.

1.2 Acknowledgement of Country

The Shire of Boyup Brook acknowledges the Traditional Owners throughout Western Australia and their continuing connection to the land, waters, and community. We pay our respects to all members of Aboriginal communities and their cultures; and to Elders past, present, and emerging.

1.3 Attendance

LEMC Chair - Cr Richard Walker – Shire President

Dale Putland – Chief Executive Officer

LEMC Recovery Coordinator - Carolyn Mallett – D/CEO

LEMC XO - Donna Forsyth – Ranger, Emergency & Safety Coordinator

LEMC Emergency Coordinator - Sergeant Phil Huggins - WAPOL

Snr Constable – Sarah Cole – WAPOL

Cr Darren King – Council Representative

Paige Weaver – WA Country Health Service

David Fortune – BFB Rep / Communications Officer

Clinton Wawilow – VFRS Captain -[MS Teams](#)

Mel Robertson – Water Corporation-[MS Teams](#)

Roma Boucher – Dept. Communities

Sam Ramsay – NEMA – [Guest Speaker](#)

Angela Hales – SJAA

Kathryn Westphal – Community Rep / Chemist – [MS Teams](#)

Jodi Nield – Community Rep / CRC

Chris Doherty – Bushfire Mitigation Officer – Boyup Brook

Rob Brogan – DFES (Proxy for Chris Sousa)

Apologies

Erin Hutchins - DFES

Renee Flaxman – Dept. Communities

Tristan Mead – BB BFB

Matt Cole – VFRS

Chris Sousa – DFES (Proxy invited)

Jason Forsyth – Shire / Manager - Works Services



1.4 Confirmation of the minutes from the previous meeting

2nd Quarter LEMC meeting held 10/11/2022

Moved: Paige Weaver
CARRIED

Seconded: Angela Hales
Res 23/02/007

1.5 Correspondence In and Out

- 1.5.1 SEMC Communique - 5 December 2022 - in
- 1.5.2 South West Emergency Management Calendar 2023 - in
- 1.5.3 DEMA report third quarter 2022-23 - in
- 1.5.4 2022 Emergency Management Capability Summary – SoBB - in
- 1.5.5 Consultation Request - Local Emergency Management Committee Handbook – in/out
- 1.5.6 Consultation Request - Draft Western Australian Emergency Management Capability Framework -in/out
- 1.5.7 DPIRD LEMC-DEMC report - January 2023 – in
- 1.5.8 Consultation Request: State Support Plan - Emergency Relief and Support (formerly Emergency Welfare) - in/out
- 1.5.9 Dept. Communities LEMC Agency Report – in
- 1.5.10 Chris Widmer - 'planitwaconsulting@gmail.com' – out
- 1.5.11 Chris Widmer – response – in
- 1.5.12 DFES Report received – Chris Sousa – in

Correspondence in and out was accepted with no comment. XO

1.6 Review of Action List and Business arising

Item:	Owner:	Status
Follow up on letter to the DEMC regarding lack of Backup Battery capacity at the Telstra Communications Towner	CEO/Executive Assistant	CLOSED: <i>CEO Response:</i> This should be closed as batteries have been installed and this was updated in September as per letter from Telstra
We were going to co-locate the shire radio equipment on the new DFES tower, the current tower has the shire equipment which also services the local BFB and SJAA, did the negotiations include transferring that equipment as well or only the DFES equipment?	Nathan Hall/Chris Sousa	Outstanding: <i>Reply from Chris Sousa (8/2/23)</i> In relation to the Radio Communications tower in point 7, the DFES Radio Communications Branch are still investigating the options as part of the planning phase. As the LEMC committee can appreciate, the matter is complex, with different stakeholders, including government, non-government and commercial enterprises involved and has a considerable cost attached to progress the matter. The existing tower remains operational.



1.7 Review of Emergency Contact List

Dept. Communities - Maria Barry replaced with Erin Kenny

Dept. Communities – Roma Boucher added as DESO

Dept. Health – Anne-Maree Martino replaced with Paige Weaver

SJAA – Angela Hales, contact details corrected

1.8 Guest Presentations

1.8.1 Sam Ramsay; Recovery Support Officer | South West WA |

Engagement Branch - National Emergency Management Agency

Sam is here as a conduit to nationally available emergency management funding opportunities. She is available to discuss grant opportunities and assist in reviewing applications prior to submission for feedback. She highly encourages applications for improvements to emergency management infrastructure, planning and community development in regards to preparedness.

2. Standard Reporting

2.1 Post Incident Reports – NA – no reports submitted

2.2 Exercise – Desktop discussion

Tristan Mead CBFCO: He has a scenario completed although cannot make today's meeting due to shearing commitments. He can bring to next meeting 3 May (seeding may have begun) or special date and time to complete exercise can be discussed?

Phil Huggins: Was hoping that the DISCEX would be a multi-agency response re: SJAA, WAPOL, DFES, VFRS and other agencies.

David Fortune: Will pass information on to CBFCO – Likely scenario will be Wilga townsite threatened etc.

XO: We have a template which ensures we meet DISCEX criteria. Can CBFCO pass scenario on prior to next meeting to be incorporated into template. Phil Huggins to review as the LEMC Emergency Coordinator – Date of exercise 3 May 2023, 10am. Depending on all agency's availability.

Phil Huggins: Suggest Erin Hutchins (DFES) chairs the exercise as this was usually done by Vik Cheema?

2.3 Local Emergency Management Arrangements LEMA update

Current Until: AUG 2023

XO: Contact made with Chris Widmer (Plan It WA Consulting). Chris is experienced in risk management, contingency plan development and enabling organisational improvements. He has been recommended in regards to updating the LEMA.

Committee agreed to continue conversations with Chris.

2.4 Emergency Risk Management update

XO: Events increase population and stretch emergency resources, this should fall under this category.



Phil Huggins: WAPOL are notified of upcoming events too late for adequate staff resourcing. At least 8 weeks-notice required. SJAA agreed.

Roma Boucher: Can send through a schedule of events she has seen used at other LEMC meetings.

Committee agreed a schedule of events should be maintained and tabled at future LEMC meetings.

Shire: update application form for Events to state 8 weeks and admin requirements to ensure XO, Hospital, WAPOL and SJAA have been notified of pending event on submission of application.

2.5 Agency/Member Reports

2.5.1 Dept of Communities – Roma Boucher (Attachment 1.5.9)

- *Kimberley Floods - The Department of Communities (Communities) is providing emergency welfare services to residents impacted by the Kimberley floods. As of 1 February 2023:*
 - *Communities is operating three Flood Help Centres (Broome, Fitzroy Crossing and Derby).*
 - *136 people are in Communities' supported emergency accommodation in Broome and Derby.*
 - *Since opening the Disaster Relief Hotline on the 11 January 2023 until COB 1 February 2023, Communities has responded to a total of 773 calls.*
 - *189 people have been repatriated.*
 - *288 people have been assisted to relocate to alternative safe locations.*
 - *750 properties spanning 17 remote communities and the Fitzroy Crossing town have had electrical safety assessments completed (or currently underway).*
 - *Communities is providing rent relief to public housing tenants in Fitzroy Crossing and tenants in impacted remote Aboriginal communities following the floods.*
 - *Communities is planning medium to long term accommodation options for people whose homes are uninhabitable due to the floods.*
- *Medium to Long term Accommodation – The SEMC has asked Communities to lead a cross-agency working group to prepare an issues paper about Government responsibilities for medium and long-term accommodation following an emergency.*

2.5.2 WAPOL – Phil Huggins

Coming CM event will see extra staff in town from Bridgetown and Nannup. This will be to show a presence and encourage good behaviours.

2.5.3 DFES-Chris Sousa

Report presented by Rob Brogan – Attachment 1.5.12



2.5.4 SJAA – Angel Hales

Successful use of Boyup Brook Facilities for accommodation of officers attending recent fires.

Currently low on resources – trained officers and recruitment drive is soon to be started.

First Aid course available for community, to be held Wed 15 February 2023.

2.5.5 Dept. Health – Paige Weaver

Resource poor as well. This is also due to lack of accommodation for nurses Staff will increase for coming CM event and a GP will be also available

2.5.6 Boyup Brook VFRS – Clinton Wawilow

Members to consider: Capabilities or limitations for the coming season (resources/staffing); Any known emerging risks; Any scheduled exercises; Outcomes or lessons learnt from any incidents or exercises

2.6 Agenda Items

2.6.1 Evacuation Centre Opening 11/01/23 – Shire Response debrief findings – DCEO Carolyn Mallett

- *Over-all the Shire's response was well done. Thank you to the team for making it a smooth operation.*
- *Initial Safety Assessment with Dept. Communities highlighted some concerns which were risk mitigated for the evac centre at the time and marked for improvement moving forward, such as stairways, stage curtain chords, lack of air conditioning in areas, a lockable room for document security and lack of shower facilities.*
- *The event was a good exercise and has allowed us to update documents in our evacuation kit and further streamline processes*

2.6.2 Current Funding Opportunities – Ranger, EM and Safety Coordinator SoBB

Shared the SEMC information brochure for future funding including further information on the AWARE program. AWARE funding would be applicable to our LEMA update plans and we should apply for the grant. Committee agreed.

Funding opportunities in the EM sector should be discussed and their progress monitored at the LEMC meetings to ensure projects fit in with the LEMC business plan. Networking with Sam (NEMA) will ensure we have updated information and direction towards assistance as required.



2.7 General Business

3. Quarterly Reporting

Quarter 1: (Jul-Aug-Sep)	LEMC Business Plan Tabled Develop annual meeting schedule Exercise date for financial year
Quarter 2: (Oct-Nov-Dec)	Seasonal review State Preparedness Report Review
Quarter 3: (Jan-Feb-Mar)	LEMC Business Plan Developed
Quarter 4: (Apr-May-Jun)	Complete annual Preparedness Survey and Annual Report Exercise Schedule developed

4. Next Meeting

Date:	Activity:	Venue:	Comment:
03 May 2023	Discussion Exercise	Shire Chambers 55 Abel St, Boyup Brook	Exercise may be moved to date external to LEMC meeting

5. Meeting Closed

There being no further business the Shire President, Cr Walker thanked all for attending and declared the meeting closed at 11.40am.



MINUTES

RYLINGTON PARK COMMITTEE MEETING

Held on

Thursday 9 March 2023

Commenced at 10.00am

Shire of Boyup Brook Council Chambers, Boyup Brook

A handwritten signature in black ink, appearing to read "Kyrion", is positioned above the printed name of the Acting Chief Executive Officer.

Athanasios Kyrion
Acting Chief Executive Officer



INDEX PAGE

- 1. **DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS AND DISCLAIMER 3**
- 2. **RECORD OF ATTENDANCE..... 3**
- 3. **DISCLOSURE OF INTEREST 3**
- 4. **CONFIRMATION OF MINUTES 4**
- 5. **REPORT..... 5**
- 5.1 **Rylington Park – February 2023 5**
- 5.2 **Rylington Park Future Trial Plans 8**
- 5.3 **Production of Dry Land Hemp 12**
- 6. **CLOSURE OF MEETING 13**

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS AND DISCLAIMER

We acknowledge and pay our respects to the traditional custodians of the land on which we meet and work.

Council Meetings are public meetings.

The Council Chambers are not a parliament and Parliamentary Privilege does not apply.

Elected Members and staff risk being held personally liable if their comments are defamatory, or breach any duty of confidentiality.

Statements made during Council meetings are solely those of the person making them. Nothing expressed at a Council Meeting can be attributed to the Shire, unless it is adopted by a resolution of Council.

The Confirmed Minutes of a Council Meeting are the official record of that Council meeting. Verbatim Minutes are not required.

May I ask everyone here this evening, to make sure your mobiles are turned off or on silent for the duration of the Meeting.

2. RECORD OF ATTENDANCE

Councillors:	Shire President Deputy Shire President Councillor	Richard F Walker Helen C O’Connell Darren E King Kevin J Moir
Committee Members:		Andy McElroy Joshua Stretch
Invited Guests:		Prof. Kerry Brown Alec Smith (arrived 10.25am) Kristy Gillian (via MS Teams from 10.33am)
Staff:	Acting Chief Executive Officer Deputy CEO Rylington Park Executive Assistant	Athanasios (Arthur) Kyron Carolyn Mallett Marc Deas Erlanda Deas Maggie Le Grange
APOLOGIES:		Cr Charles A D Caldwell James Johnston
LEAVE OF ABSENCE:		Nil

3. DISCLOSURE OF INTEREST

Nil

4. CONFIRMATION OF MINUTES

4.1 Rylington Park Committee Minutes – 2 February 2023

That the unconfirmed minutes of the Rylington Park Committee Meeting held on Thursday 2 February 2023 be confirmed as an accurate record.

MOVED: Cr Helen C O'Connell

SECONDED: Mr Andy McElroy

CARRIED 6/0

Res 23/03/026

5. REPORT

5.1 Rylington Park – February 2023

Location:	Not applicable
Applicant:	Not applicable
Disclosure of Officer Interest:	None
Author:	Erlanda Deas, Farm Coordinator
Authorising Officer:	Athanasios Kyron, Acting Chief Executive Officer
Attachments:	Shearing School Financials

SUMMARY

This report is for the Rylington Park Committee to receive the update on the activities at Rylington Park.

BACKGROUND

The Rylington Park Institute for Agricultural Training and Research (Rylington Park) is located 27km from Boyup Brook town site on the Boyup Brook – Cranbrook Road in Mayanup.

The 650 hectare property was gifted to the Shire of Boyup Brook in 1985 by the late Mr Eric Farleigh for Research and Training in Agriculture and the betterment of Boyup Brook.

The property is managed by the Shire of Boyup, who employ staff to operate the farm, host shearing schools and coordinate fertiliser and seed trials on the property.

Rylington Park host field days each year, which include the ‘Storm in a Teacup’ Women’s Day in March and the Annual Field Day in September.

Supporting youth in the district who are considering a future in agriculture, Rylington Park provides financial support by granting scholarships to students attending Agriculture Schools in Year 11 and 12.

With the financial support of Australian Wool Innovation (AWI), Rylington Park hosts 8 shearing, and wool classing schools each year. These training schools attract youth to take up the shearing or sheep handling profession, which is important for the sustainability of the Sheep industry.

Rylington Park has a [Memorandum of Understanding](#) (MOU) with Edith Cowan University (ECU). Signed on 29th October 2021, the MOU established an agreement for ECU to utilise Rylington Park for agriculture and regional development related research and allied education programs. The MOU endorses a high level, strategic relationship with ECU, which has potential to expand research and training opportunities for Rylington Park. It is intended that results of any research will be shared with farmers in Boyup Brook to the betterment of farmers and related businesses in the area. The MOU is a 20-year agreement.

The [Charter of The Rylington Park Institute for Agricultural Training and Research](#) was adopted by Council in November 2021 to confirm that the Rylington Park farming property, home of The Rylington Park Institute for Agricultural Training and Research, will be held in trust by the Boyup Brook Shire to benefit the Boyup Brook community and for the use of agricultural training and research.

COMMENT

The report of the Management for Rylington Park is below:

Sheep

- White Suffolk rams were taken out
- Bought MMM mineral lick and feeding it to sheep

Cropping

- Recommended changes were made to the crop plan
- Busy organising lime, fertiliser and pasture seed
- Dan Glover (CSBP) did soil sampling

Schools / Events

- Owner Classer course – 2 students came from Boyup Brook
- Fox control workshop organised by BBG
- Provided accommodation during the Boyup Brook Red Card fox shoot
- Busy with shearing school
- Ladies day organisation is well underway. We have sponsorship from the Boyup Brook Co-Op, Boyup Brook Ag Supplies, Talison Lithium, the Southwest Development Commission and various others putting things into the goodie bags.

I need 2 “volunteers” to man the gate, ticking off names, welcoming the ladies, giving out tickets and goodie bags. Ideas for donating money to:

- bowls club needs new carpet; put towards sporting clubs;
- CoMHAT is in the process of installing their new youth centre donga – they can use the money to kit it out.

We are hoping for ECU involvement. Jane Kelsbie will attend the day and the new agricultural minister, Jacky Jarvis, was also invited.

General

- Finished bunding and shelving in chemical shed
- Lining was put into concrete water tank
- Made sand pad for Flexi N tank
- Busy fixing seeder – parts ordered
- Budget review items were sent in
- Dam in paddock 44 will be cleaned with excavator and dead trees pushed over while machine is here
- Feeding all sheep
- Spraying thistles and pulling melons

What lies ahead

- Flexi N tank will be delivered
- Plumber will dig trench to bury water pipes and install shower at chemical shed
- Shearing schools & ladies day
- Feeding sheep grain & hay
- Checking sheep for fly strike
- Take merino rams out.
- Fencing
- Spraying summer weeds
- Fixing seeder and clearing paddocks for seeding
- Fixing and replacing water troughs

Calendar

- 27 February – 3 March novice shearing school
- 24 March Storm in a Teacup
- 1-5 May novice shearing school

General Business

Potential Research Projects for discussion

- Potential research projects proposed by the Boyup Brook Agricultural Supplies (information emailed to committee members last week)
- Potential research projects proposed by Andy McElroy (were sent to ECU in 2022, however, there hasn't been any interest from researchers at present)
- Potential research project proposed by Greening Australia (rehabilitating creek line and establishing a native plant seed bank).

CONSULTATION

Nil

STATUTORY OBLIGATIONS

Council committees must comply with the *Local Government Act 1995* subdivision 3 – Matters affecting council and committee meetings.

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

RYLINGTON PARK COMMITTEE RECOMMENDATION – ITEM 5.1

That Council endorses the allocation of the proceeds of the Rylington Park Ladies Day Auction of 2023 to CoMHAT to the new Youth Transportable Unit.

MOVED: Cr Helen C O'Connell

SECONDED: Cr Darren E King

CARRIED 6/0

Res 23/03/027

RYLINGTON PARK COMMITTEE RECOMMENDATION – ITEM 5.1

That Rylington Park Committee invites Edith Cowan University to provide a sign recognising the partnership between the Shire of Boyup Brook and Edith Cowan University under the existing Memorandum of Understanding.

MOVED: Mr Andy McElroy

SECONDED: Cr Darren E King

CARRIED 6/0

Res 23/03/028

5.2 Rylington Park Future Trial Plans

Location:	Not applicable
Applicant:	Not applicable
Disclosure of Officer Interest:	None
Author:	Alec Smith, Kojonup Ag Supplies
Authorising Officer:	Athanasios Kyron, Acting Chief Executive Officer
Attachments:	Nil

SUMMARY

The purpose of this report is to consider the identified research projects for Rylington Park.

BACKGROUND

The Rylington Park Institute for Agricultural Training and Research (Rylington Park) is located 27km from Boyup Brook town site on the Boyup Brook – Cranbrook Road in Mayanup.

The 650 hectare property was gifted to the Shire of Boyup Brook in 1985 by the late Mr Eric Farleigh for Research and Training in Agriculture and the betterment of Boyup Brook.

The property is managed by the Shire of Boyup, who employ staff to operate the farm, host shearing schools and coordinate fertiliser and seed trials on the property.

Rylington Park host field days each year, which include the ‘Storm in a Teacup’ Women’s Day in March and the Annual Field Day in September.

Supporting youth in the district who are considering a future in agriculture, Rylington Park provides financial support by granting scholarships to students attending Agriculture Schools in Year 11 and 12.

With the financial support of Australian Wool Innovation (AWI), Rylington Park hosts 8 shearing, and wool classing schools each year. These training schools attract youth to take up the shearing or sheep handling profession, which is important for the sustainability of the Sheep industry.

Rylington Park has a [Memorandum of Understanding](#) (MOU) with Edith Cowan University (ECU). Signed on 29th October 2021, the MOU established an agreement for ECU to utilise Rylington Park for agriculture and regional development related research and allied education programs. The MOU endorses a high level, strategic relationship with ECU, which has potential to expand research and training opportunities for Rylington Park. It is intended that results of any research will be shared with farmers in Boyup Brook to the betterment of farmers and related businesses in the area. The MOU is a 20-year agreement.

The [Charter of The Rylington Park Institute for Agricultural Training and Research](#) was adopted by Council in November 2021 to confirm that the Rylington Park farming property, home of The Rylington Park Institute for Agricultural Training and Research, will be held in trust by the Boyup Brook Shire to benefit the Boyup Brook community and for the use of agricultural training and research.

COMMENT

As Senior Agronomist at Kojonup Agricultural Supplies it puts me across different areas of Agriculture. I am primarily the Senior Agronomist at Kojonup Ag Supplies, and a Partner in the business. We also own and run the store in Boyup Brook, Boyup Brook Ag Supplies.

In addition to my Agronomy work I am helping David Lane coordinate the trial work that we perform at Rylington Park. This trial work at Rylington has been running successfully for several years, with fantastic grower attendance and interaction all through the year. Wearing another hat, I am also the Vice Chairperson of Southern Dirt Incorporated, a not-for-profit organisation based in Kojonup that organises trial work and grower extension across the Great Southern.

The reason for my discussion with you, as stated, is to see if any of the proposed trial work that we are looking at over the course of the next few years aligns with your research focus, or available resources at Rylington.

I see a fantastic opportunity for Rylington Park, on the back of its collaboration with ECU, to tap into some of the benefits of the recent Federally Drought Fund. This fund, as you know, is aimed at improving resilience in farming communities, and is backed by a significant contribution from the Federal Government totalling \$8 million dollars over four years.

Looking at some of the successful applicants on the East Coast, I can see good reason why effective research and extension work in our area would a prime opportunity.

Name of person/organisation	Region	Legislative Purpose	Description	Payment Amount (GST exclusive)	Payment Date (GST exclusive)	Total Amount Paid as at 30 June 2022 (GST exclusive)	Total Amount Payable (GST exclusive)
University of New England	New South Wales	s21(1)(c) – Carrying out a project that is directed towards achieving	Drought Resilience Innovation Grants Program - Innovation Grant	\$1,897,111.38	30/06/2022	\$1,897,111.38	\$3,000,000.00
				\$538,731.78	31/03/2023		
				\$564,156.84	31/03/2024		

figure 1. Taken from the attached file "fdf-funding-information-innovation-grants.pdf" The context that UNE used was "Using a co-learning approach to increase the adoption of deep-rooted legumes and conserved forage as key drought resilient strategies for Northern Australian grazing systems." The aim is to achieve drought resilience by overcoming the knowledge gaps.

Listed below is some of the plans we have going forward for the next few years - most of which I have pitched to the Future Drought Fund.

- Soil amelioration. Obviously, there is a plethora of data in Wheatbelt to support amelioration to provide a bigger bucket by maximising rooting depth, reduce stratification of minerals, reduce non-wetting, clay dispersal, and frost mitigation. We have not broadly embraced it as we are not forced to. However, preliminary evidence shows 500kg yield gain on canola and 1t on cereals post Grizzly amelioration to 300mm.

Alternatively, Mouldboard Plows could be used. We have both a Grizzly "Tiny"460 and a Gregoire Besson 8 row Mouldboard plow available. We would run an EM38 survey first to determine depth of topsoil, then ameliorate in March/April. Alternatively, a spade/seeder could be used. Continued rotation would clarify long-term economic benefits. Incorporate a green manure in October would be another option to include biomass to depth to improve hostile subsoils. Monitoring with Soil Moisture probes would show increased utilisation of soil moisture.

- Deeper sowing. This could be implemented using existing systems, just duplicating replications to show benefits and risks. Deeper sowing offers more sowing options, mitigating less consistent or less significant opening rains. Showcase long coleoptile wheat material, as well as demonstrating the hybrid vigour of, say, 160,000 seed count/kg canola sown at 5cm.
- Manipulating fertiliser strategies to offset moisture stress - specifically foliar K in addition to standard K treatments. Higher tissue concentrations of Potassium allow better water regulation, both through osmoregulation, stomatal closure as well as uptake potential. 2% tissue concentration (Dry Matter) is a luxury level we never attain, we could get to 1.5% via foliar spray of KNo3 prior to flowering. This would apply to all crops, improving WUE and yield potential, as well as reducing fertiliser inefficiency.
- Harvest timing for cutting hay and Silage crops to optimise value of MJ/ME/KG, fodder conservation is an important part of Drought preparation. Silage is a better option for \$/MJ if on farm management solutions allows, newer technology is putting silage in grain bags. <https://versacorporation.com/> This allows effective, efficient fodder conservation on farm that ensures fodder is preserved for Drought conditions.
- Successful demonstration of integration of deep-rooted perennial pasture legumes into existing farm rotations. In conjunction with improved fodder conservation strategies, this will allow Farmers to see the short-, medium- and long-term benefits. Both economic (as well as environmental) analysis would be of benefit to local growers, again using modern agronomy. This would entail a complete Agronomy package, follow up with soil moisture monitoring, pasture management and best practice fodder conservation.
- A novel idea for Australian Canola producers is the use of in crop Plant Growth Regulators (PGR's) to optimise harvest index - leading to more efficient fertiliser usage, reduced evapotranspiration, improve WUE. In this space, Paclobutrazol (PBZ) leads to increased concentrations of Abscissic Acid (ABA) giving stress protection against salinity, ozone, heat, chilling and freezing. ABA increase is a result of Giberellic Acid blocking, resulting in better water regulation in the plant. Additionally, Cytokinins (CT) are destroyed during heat /stress events, and it takes weeks to return to normal hormone levels. We could manipulate stress with rainout shelter during flowering, while applying PBZ + CT treatments. Additional benefit to these treatments is that exogenous hormone applications are classified as Biological Chemical Treatments by the APVMA, so it's a bit easier to satisfy MRL/crop safety issues.
- Another novel idea utilising PGR's is to investigate their role in altering flowering timing in Winter cereals. Certain PGR's have been shown to hasten crop maturity, with specific application at specific time. It is environment and Variety specific, so need ground truthing. For instance, next year we will be planting Winter wheats such as Illabo, Wedgetail, Accroc and the Slow-Spring Denison. Sowing date will be 15th April, then manipulated to bring flowering forward by two or three weeks. This would allow us to access the longer growing season benefit of early sown cereals (remembering root growth of 12mm/day) whilst being able to "dial in" our preferred flowering window. This has the potential to be a game changer for all wheat growers, with a novel usage pattern of PGR's that could be applied from Merredin to Manjimup. Mitigation of frost, heat stress as well as optimising WUE.

CONSULTATION

Consultation on projects will be undertaken with the Shire of Boyup Brook, Rylington Park Committee and Edith Cowan University.

STATUTORY OBLIGATIONS

Nil

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The activities of Rylington Park must be aligned to the terms of the gifting and the MOU between the Shire of Boyup Brook, Rylington Park and ECU.

VOTING REQUIREMENTS

Simple Majority

RYLINGTON PARK COMMITTEE RECOMMENDATION – ITEM 5.2

That Rylington Park Committee requests an elaboration of the projects outlined in the project brief submitted by Alec Smith setting out the problem definition, project description, benefits, costs, and duration and:

1. Edith Cowan University to provide feedback on projects and what are achievable.
2. Suggestions regarding aeration and use of soil wetters are to be incorporated in the trials.

MOVED: Cr Darren E King

SECONDED: Cr Kevin Moir

CARRIED 6/0

Res 23/03/029

5.3 Production of Dry Land Hemp

Location:	Not applicable
Applicant:	Not applicable
Disclosure of Officer Interest:	None
Author:	Cr Darren E King, Councillor
Authorising Officer:	Athanasios Kyron, Acting Chief Executive Officer
Attachments:	Nil

SUMMARY

Cr Darren E King presented a verbal request for Rylington Park to explore the idea of the production of dry land hemp production in the Shire of Boyup Brook.

BACKGROUND

The Rylington Park Institute for Agricultural Training and Research (Rylington Park) is located 27km from Boyup Brook town site on the Boyup Brook – Cranbrook Road in Mayanup.

The 650 hectare property was gifted to the Shire of Boyup Brook in 1985 by the late Mr Eric Farleigh for Research and Training in Agriculture and the betterment of Boyup Brook.

The property is managed by the Shire of Boyup, who employ staff to operate the farm, host shearing schools and coordinate fertiliser and seed trials on the property.

Rylington Park host field days each year, which include the ‘Storm in a Teacup’ Women’s Day in March and the Annual Field Day in September.

Supporting youth in the district who are considering a future in agriculture, Rylington Park provides financial support by granting scholarships to students attending Agriculture Schools in Year 11 and 12.

With the financial support of Australian Wool Innovation (AWI), Rylington Park hosts 8 shearing, and wool classing schools each year. These training schools attract youth to take up the shearing or sheep handling profession, which is important for the sustainability of the Sheep industry.

Rylington Park has a [Memorandum of Understanding](#) (MOU) with Edith Cowan University (ECU). Signed on 29th October 2021, the MOU established an agreement for ECU to utilise Rylington Park for agriculture and regional development related research and allied education programs. The MOU endorses a high level, strategic relationship with ECU, which has potential to expand research and training opportunities for Rylington Park. It is intended that results of any research will be shared with farmers in Boyup Brook to the betterment of farmers and related businesses in the area. The MOU is a 20-year agreement.

The [Charter of The Rylington Park Institute for Agricultural Training and Research](#) was adopted by Council in November 2021 to confirm that the Rylington Park farming property, home of The Rylington Park Institute for Agricultural Training and Research, will be held in trust by the Boyup Brook Shire to benefit the Boyup Brook community and for the use of agricultural training and research.

COMMENT

As there needed to be more information for the Committee to consider Cr King was asked to provide more information for the next meeting.

CONSULTATION

Nil

STATUTORY OBLIGATIONS

Council committees must comply with the *Local Government Act 1995* subdivision 3 – Matters affecting council and committee meetings.

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The activities of Rylington Park must be aligned to the terms of the gifting and the MOU between the Shire of Boyup Brook, Rylington Park and ECU.

VOTING REQUIREMENTS

Simple Majority

RYLINGTON PARK COMMITTEE RECOMMENDATION – ITEM 5.3

The establishment of dry land Hemp production in the Shire of Boyup Brook be discussed at the next Rylington Park Committee Meeting.

MOVED: Cr Darren E King

SECONDED: Cr Helen C O'Connell

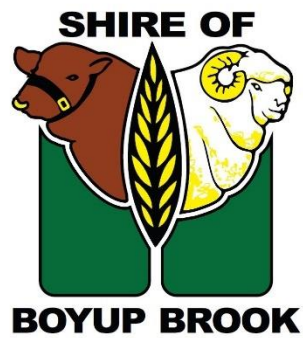
CARRIED 6/0

Res 23/03/030

6. CLOSURE OF MEETING

Next meeting to be held on Thursday 6 April 2023 at the Shire Council Chambers (time to be confirmed).

There being no further business the Shire President, Cr Walker thanked all for attending and declared the meeting closed at 11.59am.



MINUTES

AUDIT AND FINANCE COMMITTEE MEETING

Thursday 23 March 2023

Commenced at 6.40pm

Shire of Boyup Brook Shire Council Chambers,
Boyup Brook

Athanasios Kyron
Acting Chief Executive Officer

INDEX PAGE

1.	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS AND DISCLAIMER	3
2.	RECORD OF ATTENDANCE.....	3
3.	PUBLIC QUESTION TIME	3
4.	DISCLOSURE OF INTEREST.....	3
5.	CONFIRMATION OF MINUTES.....	4
	5.1 Audit and Finance Committee Minutes.....	4
6.	REPORT.....	4
	6.1 Annual Compliance Audit Return 2022.....	4
7.	CLOSURE OF MEETING.....	7

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS AND DISCLAIMER

We acknowledge and pay our respects to the traditional custodians of the land on which we meet and work.

May I ask everyone here today, to make sure your mobiles are turned off or on silent for the duration of the Meeting.

2. RECORD OF ATTENDANCE

Cr Richard F Walker – Shire President
Cr Helen C O'Connell – Deputy Shire President
Cr Sarah E G Alexander
Cr Steele Alexander
Cr Philippe Kaltenrieder
Cr Darren E King
Cr Kevin J Moir
Cr Adrian Price

Athanasios Kyron Acting Chief Executive Officer
Carolyn Mallett Deputy Chief Executive Officer

2.2 APOLOGIES: Cr Charles A D Caldwell

2.3 LEAVE OF ABSENCE: Nil

2.4 MEMBERS OF THE PUBLIC: Nil

3. PUBLIC QUESTION TIME

Nil

4. DISCLOSURE OF INTEREST

Nil

5. CONFIRMATION OF MINUTES

5.1 Audit and Finance Committee Minutes – 21 September 2022

COUNCIL DECISION & OFFICER RECOMMENDATION – ITEM 5.1

That the minutes of the Audit and Finance Committee Meeting held on 21 September 2022 be confirmed as an accurate record.

MOVED: Cr Steele Alexander

SECONDED: Cr Helen C O’Connell

CARRIED 8/0

Res 23/3/036

6. REPORT

6.1 Annual Compliance Audit Return 2022

Location:	Shire of Boyup Brook
Applicant:	Shire of Boyup Brook
File:	FM/9/004
Disclosure of Officer Interest:	Nil
Author:	Maria Lane, Records/Governance Officer
Authorizing Officer:	Athanasios Kyron, Chief Executive Officer
Attachments:	Yes: Shire of Boyup Brook Compliance Audit Return 2022 Report

SUMMARY

This report is for the Audit and Finance Committee to consider adopting the Compliance Audit return for 2022.

The CAR questions the following categories:

- **Commercial Enterprises by Local Governments**
 - The Shire has not undertaken any major land transactions.
- **Delegations on Power/Duty**
 - No issues or concerns to report.
- **Disclosure of Interest**
 - No issues or concerns to report.
- **Disposal of Property**
 - This section primarily had to be responded to as “no” due to 55 Cailles Street Boyup Brook not being advertised in a local newspaper.
- **Elections**
 - No issues or concerns to report.

- **Finance**
 - This section primarily had to be responded to as “no” due to currently being finalised with Auditors and Office of the Auditor General.
- **Local Government Employees**
 - No issues or concerns to report.
- **Tenders for providing Goods and Services.**
 - N/A – no tenders for the year 2022
- **Integrated Planning and Reporting**
 - Number 2 and 3 had to be responded to as “no” due to a corporate business plan not prepared. Current plan expired. Current plan in progress.
- **Optional Questions**
 - Number 1,2 and 8 had to be responded to as “no”. Currently in the process of being reviewed.

BACKGROUND

Each local government has to carry out a compliance audit for the period 1 January to 31 December each year against the requirements included in the Compliance Audit Return (Return) set out by the Department of Local Government Sport and Cultural Industries (the Department).

The Department of Local Government, Sport and Cultural Industries (the Department) has distributed the 2022 Compliance Audit Return for completion by the Shire of Boyup Brook. The Compliance Audit Return is one of the tools that allow the Audit Committee and Council to monitor how the organization is functioning. The Compliance Audit Return is required to be presented to Council for adoption before its submission to the Department.

The Return places emphasis on the need to bring to Council’s attention cases of non-compliance or where full compliance was not achieved. The return also requires Council to endorse any remedial action taken or proposed to be taken in relation to instances of non-compliance.

The year’s Return has again been prepared by electronic means and will be submitted electronically to the Department.

The Compliance Audit Return for 2022 for the Shire of Boyup Brook will be presented for review at the Ordinary Council meeting being held on 30 March 2022.

COMMENT

The Deputy Chief Executive Officer and the Records/Governance Officer have undertaken the review of the Compliance Audit Return and the findings are attached.

CONSULTATION

D/CEO
Records/Governance Officer

LEGISLATION AND POLICY CONSIDERATIONS

- *Local Government Act 1995*
 - *Local Government (Administration) Regulations 2007*
 - *Local Government (Audit) Regulations 1996*
14. *Compliance audits for local governments*
- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
 - (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
 - (3A) *The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*
 - (3) *After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be-*
 - (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted.*

(Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.)

15. *Compliance audit return, certified copy of etc. to be given to Executive Director*

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –*
 - (a) *a copy of the relevant section of the minutes referred to in regulation 14 (3)(c); and*
 - (b) *any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.*
- (2) *In this regulation-*
certified *in relation to a compliance audit return means signed by-*
 - (a) *the mayor or president; and*
 - (b) *the CEO*

(Regulation 15 inserted in Gazette 23 Apr 1999 p.1725.)

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Shire of Boyup Brook Strategic Community Plan 2021-2031 sets out our governance goals.

Demonstrate effective leadership, advocacy and governance.

- 1.1 Strengthen leadership, advocacy and governance capabilities.
- 1.2 Provide transparent decision making that meets our legal and regulatory obligations, reflects the level of associated risk, and is adequately explained to the community.
- 1.3 Improve our business and asset management systems and processes to meet our audit compliance and the needs of the community.
Improve financial sustainability.
- 1.4 Improve short- and long-term financial management planning.

SUSTAINABILITY IMPLICATIONS

- **Environmental**
There are no known significant environmental issues.
- **Economic**
There are no known significant economic issues.
- **Social**
There are no known significant social issues.

VOTING REQUIREMENTS

Simple Majority

COUNCIL DECISION & OFFICER RECOMMENDATION – Item 6.1

That the Audit and Finance Committee resolves to:

- 1. Adopt the Compliance Audit Return (Attachment 6.1) for the local government of the Shire of Boyup Brook for the period 1 January 2022 to 31 December 2022;and**
- 2. Authorise the Shire President and Chief Executive Officer to certify the Compliance Audit Return for 2022.**
- 3. Requests the Chief Executive Officer to submit a certified copy of the Compliance Audit Return to the Director General of the Department of Local Government Sport and Cultural Industries by 31 March 2023.**

MOVED: Cr Philippe Kaltenrieder

SECONDED: Cr Kevin Moir

CARRIED 8/0

Res 23/03/037

7. CLOSURE OF MEETING

There being no further business the Shire President, thanked all for attending and declared the meeting closed at 6.53pm.

Meeting Date	Wednesday, 3 May 2023
Location	55 Abel Street, Boyup Brook – Shire Council Chambers
Time	10:00
Videoconference Link	MS Teams

1. Administration RECORDING Permission provided by all attendees.

1.1. Open Meeting 10:08am

1.2. Acknowledgement of Country

The Shire of Boyup Brook acknowledges the Traditional Owners throughout Western Australia and their continuing connection to the land, waters, and community. We pay our respects to all members of Aboriginal communities and their cultures; and to Elders past, present, and emerging.

1.3. Attendance and Apologies

Invite sent to:

Name	Organisation	Attended	Apologies
Cr Richard Walker	(Shire President)	Y	
Peter Clarke	Acting Chief Executive Officer	Y	
Jason Forsyth	Manager Works & Services		Y
Carolyn Mallett	Deputy Chief Executive Officer	Y	
Angela Hales	St John Ambulance		Y
Cr Darren King	Councillor	Y	
Donna Forsyth	LEMC - XO		Yes
Sgt Phil Huggins	WA POL		Y
Snr Constable Sarah Cole	WA POL		Y
Tristan Mead (Chief Bush Fire Control Officer)	Chief Bush Fire Control Officer		Y
Ben Thompson	X-Ray 1		Y
Brad Skraha	X-Ray 2		Y
David Fortune	X-Ray 3	Y	
Brad Fairbrass	X-Ray 4		Y
Clinton (Arky) Wawilow (Capt)	Volunteer Fire & Rescue (Boyup Brook)	Y	
Renee Flaxman	Department of Communities		Y
Roma Boucher	Department of Communities	Y	
Lynne Schreurs	SJAA (Boyup Brook)		Y
Paige Weaver	Health Service Blackwood Region		Y
Erin Kenny	Dept. of Communities - Collie		Y
Julie Webber	Dept. of Primary Industries and Regional Development – Agriculture and Food Div.		Y
Mel Robertson	Water Corporation		Y
Nathan Hall (District Officer – Emergency Management)	DFES		Y

Chris Sousa (Area Officer)	DFES	Y	
Erin Hutchins (District Emergency Mgmt. Advisor)	DFES		Yes
Matt Cole (Please remove – no longer a volunteer)	DFES (Boyup Brook)		Y
Chris Doherty	Bushfire Mitigation Coordinator	Y	

1.4. Confirmation of the minutes from the previous meeting – 3RD Quarter LEMC meeting held 08/02/2023

Moved: Darren King Seconded: Dave Fortune

1.5. Correspondence In

- 1.5.1. 230221 DPIRD-LEMC/DEMC report (Attachment)
- 1.5.2. 230301 Dept. Communities SW DESO – Return to work
- 1.5.3. 230321 National Disaster Risk Reduction (NDRR) Competitive Grant Program 2023-24
- 1.5.4. 230324 Emergency Management News - March 2023
- 1.5.5. 230328 Disaster Ready Fund (DRF) projects progressed to NEMA
- 1.5.6. 230330 SW DEMC Meeting – 10 Oct 2023
- 1.5.7. 230404 Request for Feedback - Local Emergency Management Committee (LEMC) Handbook Consultation Request - Draft Western Australian Emergency Management Capability Framework
- 1.5.8. 230405 AFDRS First Season review and Guide to Mechanical Bushfire Mitigation (Attachment A, B and C)
- 1.5.9. 230405 Checklist - State and Local Welfare Centre Boyup Brook Football Club.docx (Attachment)
- 1.5.10. 230405 Media statements - \$38 million in funding to boost natural disaster recovery in WA (Media statement printed)
- 1.5.11. 230405 Update on the Government's response to the Wooroloo Bushfire Review
- 1.5.12. 230417 E HUTCHINS - LEMC - Shire of Boyup Brook – Apologies
- 1.5.13. 230417 WALGA Recovery Coordinators Course Local Govt – 4-5 May
- 1.5.14. 230420 CONSULTATION REQUEST: WA Climate Change Adaptation Program (Attachment A and B)
- 1.5.15. 230427 Emergency Management Sector Climate Change Adaptation Plan Survey
- 1.5.16. 230428 LEMC – Shire of Boyup (Attachment DEMA report 4th Quarter -A; DFES Spontaneous Volunteer Poster – B)

1.6. Review of Action List and Business arising

Item:	Owner:	Status
Shire Items on the DFES Radio Tower – Any update on progress?	Nathan Hall (not present) Chris Sousa	Outstanding At point of no return going over to other tower – Optus – no updates – preference to build a new tower. cost of rental on tower. Darren King – Agreement with landowner was all Shire and St Johns would be put across to Optus tower at no cost and no rental. Darrell DJ communications is contact
Shire Annual Large Event Schedule	Carolyn Mallett	Outstanding – CM schedule being planned of major events. We have had a de-brief for CMF and planning one for Rodeo. Aim to improve communications and compliance with pre-planning to avoid undue pressures for approval and licences at last minute.

1.7. Review of Emergency Contact List

- 1.7.1. WAPOL – New Police Officer – Welcome Constable Daniel Drummond. Details required for the Emergency contact list please.
- 1.7.2. Are there any other suggested updates for the Emergency Contact List.
Remove Matt Cole, volunteer Fire rescue service (not DFES) for Arky, Roma to provide update by email for Dept of Communities.

1.8. Guest Presentations

- 1.8.1. Nil

2. Standard Reporting

2.1. Post Incident Reports – Nil

2.2. Post Exercise Reports – Nil

2.3. Exercise – CBFCO – Tristan Mead (Dave Fortune – would like to do exercise in July. Multi agency as much as possible. More planning on Tristians model required. Who is setting LEMC meetings as it's Tristan's busy time and most farmers. April would be better. Roma- Traditionally 4 meetings per year. Some LG have reduced to 2, but 3 would be better. Busy primary production seasons to be mindful of.

2.4. Local Emergency Management Arrangements LEMA update

- 2.4.1. Shire currently in discussion with Chris Widmer (Angelika – Grants) Seeking project timeline, scope and cost.

2.5. Emergency Risk Management update

2.5.1. The Shire of Boyup Brook has currently aligned its top 5 hazards with the South West District Emergency Management Committee; Bushfire, Storm, Flood, Animal & Plant Biosecurity and Electricity Supply Disruption. These hazards in the table below are based on the premise that the Controlling Agency is responsible for the above risks and will develop, test and review appropriate emergency management plans for their hazard. Risk mapping high risk areas within the Shire of Boyup Brook is task that has been identified as requiring review and update.

(Q: Can we as a group discuss possible areas/locations that they feel are high risk for development into a Risk map and risk register for the Shire?)

Discussion ensued after closure of meeting

Table: (Shire of Boyup Brook LEMA 2017. V4.3; Pages 30-31.)

Hazard	Controlling Agency	HMA	Combat Agency	Support Agencies	Westplan	Local Plans
Bushfire	DFES	DFES	DFES	Plantation Industries	Westplan Fire	Bushfire Risk Management Plan 2017
	DpaW		DpaW	Western Power		
	Shire BB		Shire BB	Water Corp		
Storm	DFES	DFES	SES	Western Power Shire BB	Westplan Storm	
Flood	DFES	DFES	SES	Dept. of Water Water Corp Shire BB	DFES	
Animal & Plant Biosecurity	Dept of Agric & Food	Dept of Agric & Food	Dept of Agric & Food	Shire of BB Dept of Health Water Corp DFES	Westplan Animal & Health Biosecurity	

Electricity Supply Disruption	Western Power	Dept of Finance – Public Utilities Office	Western Power	Synergy	Westplan Electricity Supply Disruption	
-------------------------------	---------------	---	---------------	---------	--	--

3. Agenda Items

3.1. Agency/Member Reports

- 3.1.1. Dept of Communities – Renee Flaxman (report provided)
Local Emergency Welfare Plan Feb 2023 – Roma mentioned that this was intended to be tabled on this meetings Agenda but it wasn't. Provided to Shire early March. Roma will now work on fine-tuning the document further for presenting at the next meeting Agenda.
PUT ON July meeting AGENDA
- 3.1.2. WAPOL – Sgt Phil Huggins – not present
- 3.1.3. DFES – District Area officer – Chris Sousa, Nathan Hall
6 level 2 incidences. 2 Bridgetown, 4 into Donnybrook. Centre worked well. Thanks to local BFB for assistance during the season. Good response whenever asked. Total fire bans and fire danger rating system has been updated. New nation wide concept. Teething problems being experienced. Ask we be patient while national committee deals with this and sorts it out. Boyup is being impacted by this. Total fire ban ratings of severe. With pines, fire danger goes to extreme with wind 19km/hr and humidity. Can't change fire danger ratings. Working on it at regional level so more suitable. Meetings with plantations FPC regularly. Assistant commissioner coming down from Perth to view landscape (a week visit). Overview of process of timeframe to be resourced and managed for plantations until becomes an elevated risk for community. FPC has a working group. \$360M project (Gary). Liaising with DFES.
- Had a demonstration meeting here in Boyup. Thanks to Tristian for organising. Roz and Donna attended bushfire facilitator training on weekend.
- 3.1.4. SJA – Angela Hales – not present – Darren King was asked to provide comment – Volunteers are inundated with jobs. Lot of transfers. Under-resourced putting current volunteers under additional strain potentially leading to burn out. Need additional volunteers. Displays at shows seeking volunteers. Have 3 levels of officers now to attract volunteers. Still struggling to attract any.
- 3.1.5. Dept. Health – Paige Weaver – not present
- 3.1.6. Boyup Brook VFRS – Captain Arky Wawilow – road crashes attendances have increased recently. Out of control burn in town, outside of burning season, no permit. Rangers to take further. Have been invited to attend Road Safety awareness week event at BBDHS. Put on FB to alert community there may be multiples sirens sounding that day.
- 3.1.7. DPIRD (report printed for presenting)

Members to consider: Capabilities or limitations for the coming season (resources/staffing); Any known emerging risks; Any scheduled exercises; Outcomes or lessons learnt from any incidents or exercises.

3.2. General Business

No comments

4. Quarterly Reporting

W

Quarter 1: (Jul-Aug-Sep)	<p>LEMC Business Plan Tabled Develop annual meeting schedule Mar, Jul, early Oct – 3 meetings per year Exercise date for financial year Tristian – July2023</p>
Quarter 2: (Oct-Nov-Dec)	<p>Seasonal review – covered in reports Dave Fortune – dry summer and quiet. Very dry still and very wary. Escape burns last week. Good season otherwise. Chris Doherty – managed to put together an application speaking to all stakeholders, have good solid plan for coming season for preventative works. Thanked Boyup volunteers for their assistance during this season. Always very responsive Chris Souza – busy with lightening strikes and multiple fires. 3 years ago had 8 fires burning on 5th June in the region. Predictions are for drier and hotter autumn going into winter (next 3 months) so season not over yet. Pete – good for fire and rescue. Road crash side increased recently. Winter – will promote road safety Darren – nothing to report Roz – joined us in Ranger & Emergency team. Welcome. Roma – returned from northern QLD where they had 345ml of rain (14 inches) in one day. Never experienced it before. Flooding concerns. nothing additional</p> <p>State Preparedness Report Review</p>
Quarter 3: (Jan-Feb-Mar)	LEMC Business Plan Developed
Quarter 4: (Apr-May-Jun)	<p>Complete annual Preparedness Survey and Annual Report (due in Jun – Donna will be back to complete) Exercise Schedule developed (for next year – evacuation drill proposed – possibly November 2023)</p>

5. Next Meeting

Date:	Activity:	Venue:	Comment:
19 TH JULY 2023 10AM		CHAMBERS	3 MEETINGS/YEAR

6. Meeting Closed

Time: 10:51am

Comments following meeting:

- Chris's x 2 will provide map with identified assets on map for further discussion;
- CM asked for map with owners update fire map. Chris's will work on. ArcGIS may be usable (SLIP);
- Darren King – Beta version software being developed by Mike Nix for use only in Boyup Brook – multi layered using public available information. fire boundaries, dfes updated info fire dots, radio channels, DPIRD managed lands. Can be used on phone. Take photo of smoke, snap, map, pointer. Put on whats app. Others do it. Triangulates and then pin points fire location. Private platform hosted on website currently. From public information. Brings in weather forecasts. Will add plantation assets also. Will trial with Tweed Brigade this next season.



South West Country Zone Minutes

25 November 2022

**Lesser Hall
Abel St, Boyup Brook**

Table of Contents

1.	OPENING AND WELCOME	3
1.1	Acknowledgement of Country	3
2.	ATTENDANCE AND APOLOGIES.....	3
3.	DECLARATIONS OF INTEREST	5
4.	ANNOUNCEMENTS	5
5.	GUEST SPEAKERS / DEPUTATIONS.....	5
5.1	Shire of Boyup Brook.....	5
5.2	Edith Cowan University, WA Creative Tech Innovation Hub	5
5.3	WALGA Best Practice Governance Review	5
6.	MINUTES	6
6.1	Confirmation of Minutes from the South West Country Zone meeting held Friday 26 August 2022 (Attachment 1)	6
7.	ZONE BUSINESS	6
7.1	DAMA Statistics October 2022.....	6
7.2	Heavy Haulage Cost Recovery – Advocacy for Update of Framework and Costings	11
8.	WALGA BUSINESS	13
8.1	WALGA Status Report	13
8.4	Review of WALGA State Council Agenda	15
9.	AGENCY REPORTS / PRESENTATIONS	20
9.1	WALGA President’s Report	20
9.2	South West Development Commission.....	20
9.3	Regional Development Australia – South West.....	20
9.4	Department of Local Government, Sport and Cultural Industries	20
9.5	Australia’s South West.....	20
9.6	National Emergency Management Agency	20
10.	FINANCIAL REPORT	21
10.1	Financial Report	21
11.	EMERGING ISSUES.....	21
12.	DATE, TIME AND PLACE OF NEXT MEETINGS	22
13.	CLOSURE.....	22

South West Country Zone

Meeting held at

Lesser Hall, Abel St, Boyup Brook

Friday 25 November 2022

Minutes

The Deputy Chair, President Cr Michael Bennett opened the meeting at 9:08am.

1. OPENING AND WELCOME

1.1 Acknowledgement of Country

We, the South West Country Zone of WALGA acknowledge the Nyoongar people, the Traditional Custodians of this land, and pay our respects to their Elders past, present and future.

2. ATTENDANCE AND APOLOGIES

Attendance

Shire of Augusta Margaret River	President Cr Paula Cristoffanini Ms Stephanie Addison-Brown, Chief Executive Officer
Shire of Boyup Brook	President Cr Richard Walker Mr Dale Putland, Chief Executive Officer non-voting delegate
Shire of Bridgetown-Greenbushes	President Cr Jenny Mountford Mr Tim Clynch, Chief Executive Officer non-voting delegate
City of Bunbury	Cr Wendy Giles (Deputy) Mr Mal Osborne, Chief Executive Officer non-voting delegate
City of Busselton	Mayor Grant Henley Mr Tony Nottle, Chief Executive Officer non-voting delegate
Shire of Capel	President Cr Doug Kitchen Ms Tanya Gillett, Director Infrastructure and Development non-voting delegate
Shire of Collie	Mr Stuart Devenish, Chief Executive Officer (Deputy)
Shire of Dardanup	President Cr Michael Bennett Mr, André Schönfeldt, Chief Executive Officer non-voting delegate Ms Elizabeth Stacey, Migration Agreement Officer non-voting delegate

Shire of Donnybrook Balingup	Cr Lisa Glover (Deputy) Steve Potter, Director Operations
Shire of Harvey	President Cr Paul Gillett Ms Annie Riordan, Chief Executive Officer non-voting delegate
Shire of Manjimup	Hon President Cr Paul Omodei Mr Andrew Campbell, Chief Executive Officer
Shire of Nannup	Mr David Taylor, Chief Executive Officer (Deputy)
WA Local Government Association Secretariat	President, Cr Karen Chappel Mr Tim Lane, Manager, Association and Corporate Governance (executive officer) Ms Lucy Sheehy, Coast WA, Local Government Facilitator
Department of Local Government, Sport and Cultural Industries	Mr Brendan McNally, Regional Manager Peel-South West
South West Development Commission	Mr Ashley Clements, Director Regional Development – Infrastructure and Lands Mr Andrew McRobert, Director Regional Development – Business and Industry Obby McDonald, Regional Development Officer
RDA South West	Mr Charles Jenkinson, Director Regional Development
National Emergency Management Agency	Sam Ramsay
ECU, WA Creative Tech Innovation Hub	Mat Lewis, Director

Apologies

City of Bunbury	Mayor Jaysen de San Miguel Cr Amanda Yip
Shire of Capel	Gordon MacMile, Chief Executive Officer
Shire of Collie	President Cr Sarah Stanley
Shire of Donnybrook Balingup	President Cr Leanne Wringe Mr Ben Rose, Chief Executive Officer non-voting delegate
Shire of Nannup	President Cr Tony Dean (Chair)
Australia's South West	Ms Catrin Allsop

3. DECLARATIONS OF INTEREST

Nil

4. ANNOUNCEMENTS

4.1 Attachments

The following are provided as attachments to the agenda:

1. South West Country Zone Minutes – 26 August 2022
2. WALGA President's Report
3. [State Council Agenda – December 2022](#)

4.2 Congratulations to Mr Tony Nottle

Mayor Grant Henley congratulated Mr Tony Nottle on his appointment as Chief Executive Officer of the City of Busselton.

5. GUEST SPEAKERS / DEPUTATIONS

5.1 Shire of Boyup Brook

President Cr Richard Walker and Mr Dale Putland, Chief Executive Officer

President Cr Richard Walker and Mr Dale Putland, Chief Executive Officer, provided an update to the meeting on priorities and key projects.

Noted

5.2 Edith Cowan University, WA Creative Tech Innovation Hub

Mr Mat Lewis, Director, WA Creative Tech Innovation Hub

Mr Mat Lewis presented on Edith Cowan University's (ECU) WA Creative Tech Innovation Hub which focuses on connecting and collaborating with creatives, techs and innovators in Australia's South West and across the state.

Noted

5.3 WALGA Best Practice Governance Review

Tim Lane, Manager Corporate and Association Governance

Presentation on WALGA's Best Practice Governance Review and the consultation process that is underway.

Noted

6. MINUTES

6.1 Confirmation of Minutes from the South West Country Zone meeting held Friday 26 August 2022 (Attachment 1)

The Minutes of the South West Country Zone meeting held on Friday 26 August 2022 have previously been circulated to Member Councils and are provided as an attachment to this agenda.

RESOLUTION

Moved: President Cr Paul Gillett

Seconded: Mayor Grant Henley

That the minutes of the South West Country Zone meeting held Friday 26 August 2022 are confirmed as a true and accurate record of the proceedings.

CARRIED

6.1.1 Business Arising

Nil.

7. ZONE BUSINESS

7.1 DAMA Statistics October 2022

Shire of Dardanup

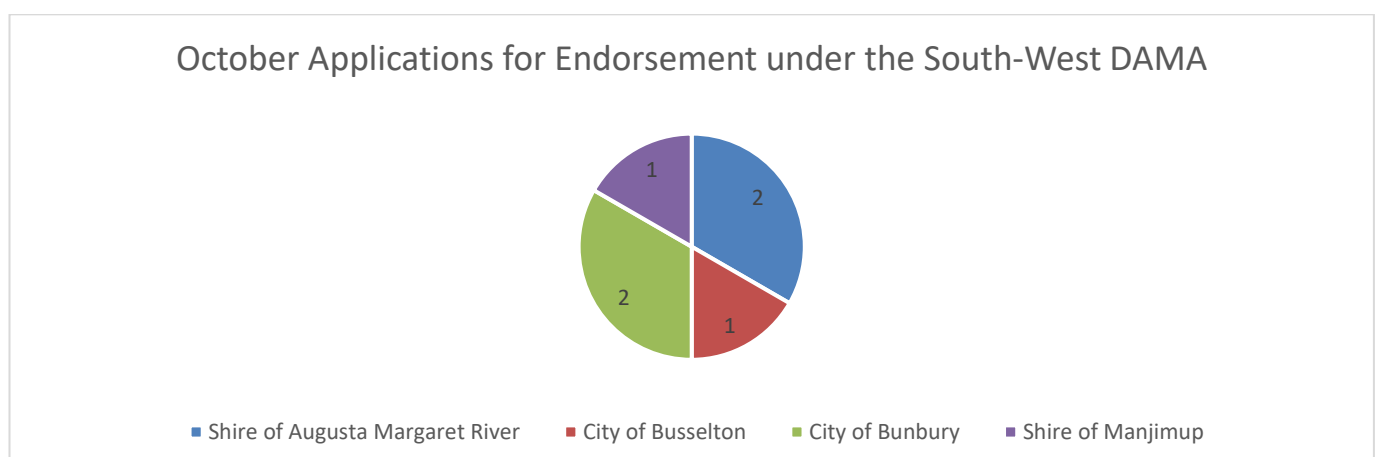
Ms Elizabeth Stacey provided an update on DAMA to the Zone.

DAMA Incoming Queries Overview as of 31/10/2022

The following is an overview of the incoming queries relating to the DAMA since it was signed in December 2021.

Applications for Endorsement for the South-West DAMA – October

October saw 6 new applications for endorsement under the South-West DAMA, from the following LGAs:

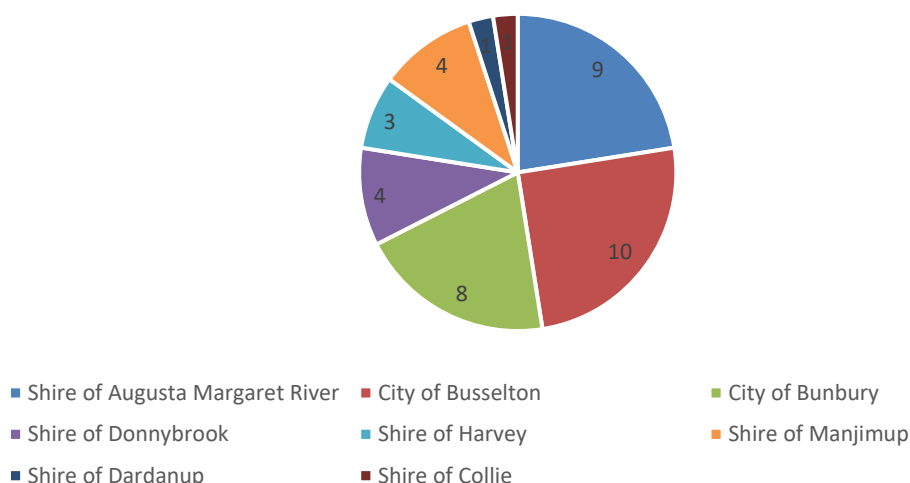


Applications for Endorsement for the South-West DAMA – 2022

To date, we have had thirty-nine (39) applications for endorsement, these have come from the following LGAs:

- Shire of Augusta Margaret River (9)
- City of Busselton (10)
- City of Bunbury (8)
- Shire of Donnybrook (4) *One application operates over two LGAs
- Shire of Harvey (3)
- Shire of Manjimup (4) *One application operates over two LGAs
- Shire of Dardanup (1)
- Shire of Collie (1)

Applications for Endorsement under the South-West DAMA



Of these 39 applications, 30 have received a positive endorsement from the Shire of Dardanup. The remaining nine applications are yet to be finalised, due to awaiting further documentation or payment.

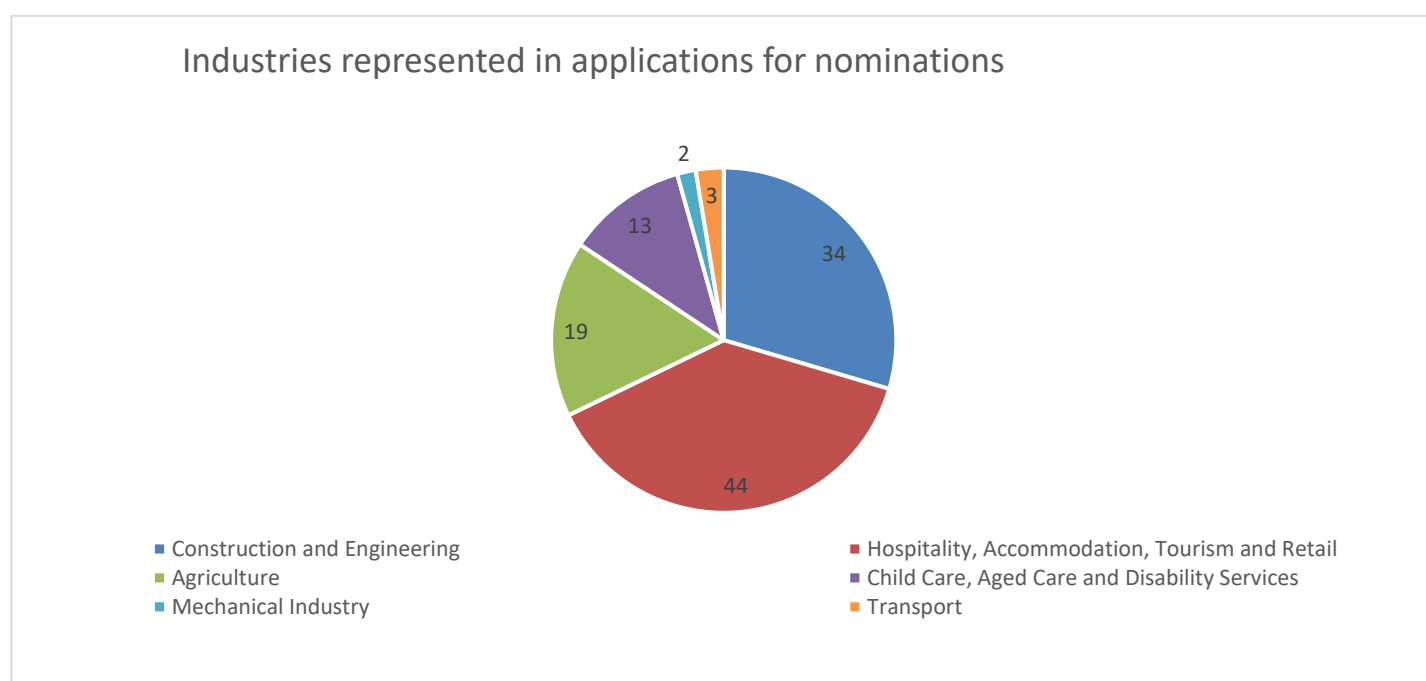
Applications for Endorsement – Occupations

As of 31 October 2022, 115 positions have been nominated of an annual ceiling of 200 positions (due for renewal Jan 2023). The nominated occupations are as follows:

No. of positions	Occupation
26	Earthmoving Plant Operators
11	Fruit and Nut Farm Workers
10	Nursing Support Worker
8	Cooks
8	Waiters
7	Bakers
6	Truck Drivers
5	Bar Supervisors
4	Restaurant Managers
4	Retail Managers
3	Child Care Workers
3	Diesel Mechanics
3	Waiter (Supervisor)

2	Bar Attendant (Supervisor)
2	Dairy Farm Worker
2	Hospitality, Retail and Service Managers
2	Logging Plant Operator
2	Steel Fixers
1	Construction Project Manager
1	Driller
1	Loader Operator
1	Motor Mechanic (General)
1	Motor Vehicle Parts and Accessories Fitter
1	Mushroom Picker
1	Pastrycook
115	TOTAL

These following industries are represented in the nominations received so far:



Labour Agreements, Nomination and Visa Applications - Department of Home Affairs (as of last update on 30 September 2022)

Number of positive endorsements from DAR	24
Labour Agreements lodged	21
Labour Agreements executed	2
Skilled Employer-Sponsored Regional (SESR) Nominations lodged	5
Temporary Skills Shortage (TSS) Nominations lodged	1
Skilled Employer-Sponsored Regional (SESR) visa applications lodged	5
Temporary Skills Shortage (TSS) visa applications lodged	1

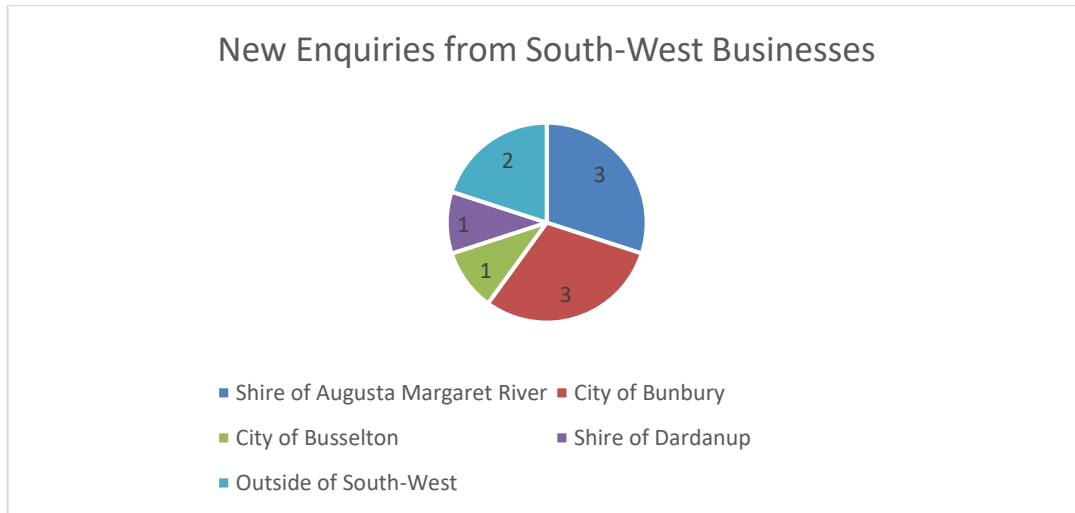
Businesses in the South-West

New enquiries from businesses in the South-West (01 October 2022 – 31 October 2022)

There have been 10 new unique enquiries from businesses since the last update, these are from the following LGAs:

- Shire of Augusta Margaret River (3)

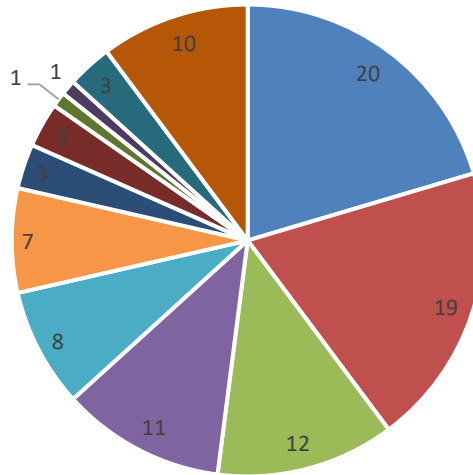
- City of Bunbury (3)
- City of Busselton (1)
- Shire of Dardanup (1)
- Outside of South-West (2)



The total number of unique queries (to 31 October 2022) from businesses in the South-West are represented by the following LGAs:

- City of Bunbury (20)
- Shire of Augusta Margaret River (19)
- City of Busselton (12)
- Shire of Harvey (11)
- Shire of Manjimup (8)
- Shire of Donnybrook-Balingup (7)
- Shire of Bridgetown-Greenbushes (3)
- Shire of Dardanup (3)
- Shire of Boyup-Brook (1)
- Shire of Collie (1)
- Multiple South-West locations not defined (3)
- Outside of the South-West (10)

Total unique enquiries from South-West Businesses

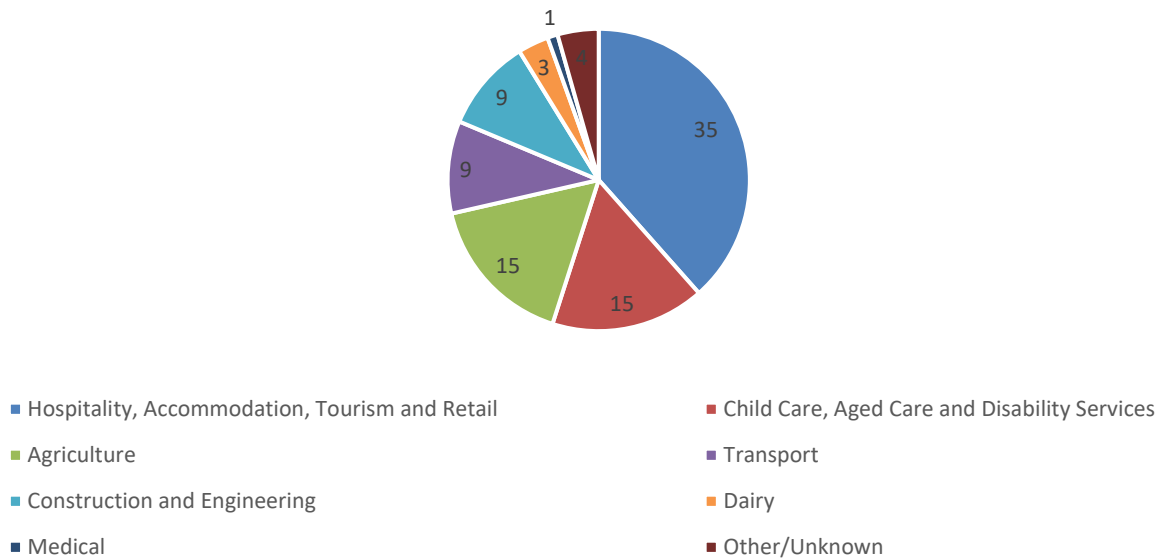


- City of Bunbury
 - Shire of Harvey
 - Shire of Bridgetown-Greenbushes
 - Shire of Collie
- Shire of Augusta Margaret River
 - Shire of Manjimup
 - Shire of Dardanup
 - Multiple Locations not defined
- City of Busselton
 - Shire of Donnybrook-Balingup
 - Shire of Boyup Brook
 - Outside of the South-West

The inquiries to date that we have received from businesses are from the following industries:

- Hospitality, Accommodation, Tourism and Retail (35)
- Child Care, Aged Care and Disability Services (15)
- Agriculture (15)
- Transport (9)
- Construction and Engineering (9)
- Dairy (3)
- Medical (1)
- Other/unknown (4)

Industries represented in Enquiries to South-West DAMA



NOTED

The Chair, President Cr Michael Bennett, adjourned the meeting at 10:33am, and the meeting reconvened at 11:05am.

7.2 Heavy Haulage Cost Recovery – Advocacy for Update of Framework and Costings

Shire of Capel

RESOLUTION

Moved: President Cr Doug Kitchen

Seconded: President Cr Paul Gillett

That:

1. **the South West Country Zone of WALGA supports and advocates that the WA Local Government Association (WALGA) update the suite of User Guides and Technical Tools for Recovering the Cost of Road Wear from Heavy Haulage.**
2. **WALGA investigate an extractive industry royalty for Local Government**

CARRIED

BACKGROUND

WA local governments, including those in the South West face significant challenges and costs from road deterioration as a consequence of heavy vehicle traffic triggered by infrastructure projects, typically in resources and extractive industries, as well as general heavy vehicle transport activities.

The impacts of additional heavy vehicle traffic on increasing maintenance requirements and shortening road life, are greater for roads that were not designed and constructed for this purpose or to that specification level, which is the case for most local government roads.

WALGA published the User Guide, Estimating the Incremental Cost Impact on Sealed Roads from Additional Freight Tasks (WALGA & ARRB 2015) in 2015.

Subsequently many local governments requested that WALGA develop a similar tool for unsealed roads. This guide provided local governments with a tool to quantify the cost of additional wear and damage to affected unsealed roads for a defined freight task.

The suite of tools now available include:

- User Guide: Estimating the Incremental Cost Impact on Unsealed Local Roads from Additional Freight Tasks (March 2019)
- Technical Basis: Estimating the Cost of Road Wear on Unsealed Local Government Roads in Western Australia (February 2019)
- User Guide: Estimating the Incremental Cost Impact on Sealed Roads From Additional Freight Tasks (May 2015)
- Technical Basis: Estimating the Incremental Cost Impact on Sealed Roads From Additional Freight Tasks (October 2015)
- Local Government Heavy Vehicle Cost Recovery Policy Guideline for Sealed Roads (July 2017)

These tools are commonly used by WA regional local governments as the basis for negotiation of cost recovery from industry, to ensure that the local community does not bear the costs imposed by private businesses, and to adjust long term financial plans.

The Cost of Road Wear modelling contains unit costs / km of road, and also includes provisions for relative marginal cost increases (regional pricing etc.).

CURRENT SITUATION

Although, the heavy haulage guides and technical tools are well founded, respected and used, the main challenge is that the costs included are now not reflective of the real and actual costs (contractor, plant and materials) being experienced by local government.

WALGA’s own Economic Briefing (June 2022) detailed LG Cost Index (LGCI) increases and forecast increase since 2020-21 of:

Component	2020-21(a)	2021-22(f)	2022-23(f)	2023-24(f)
Materials and contracts	-0.9	5.3	3.0	2.7
Machinery and Equipment	-0.5	8.4	2.5	1.9
Road and bridge construction	3.5	12.3	4.5	2.2

The net result is that baseline cost assumptions contained in the WALGA Heavy Haulage information is no longer reflective of road construction and maintenance cost.

SHRIE OF CAPEL COMMENT

- The Shire of Capel experiences significant deterioration with both sealed and unsealed roads throughout the district, most as a result of heavy haulage from extractive industry activity.
- The Shire of Capel (Shire) has consistently used the WALGA Heavy Haulage Framework in calculating and reaching agreement with heavy vehicle operators.

- Given the current over-heated infrastructure construction market and the demand for raw materials (sand and gravel), the Shire for example, can experience in excess of 120 (one-way) heavy haulage truck movements per day from a single extractive industry pit.
- Combined across the district, places significant cost implications on the Shire, with the cost recovery gap increasing year-to-year.

8. WALGA BUSINESS

8.1 WALGA Status Report

By Tim Lane, Zone Executive Officer

BACKGROUND

Status Report for November 2022 which contains WALGA's responses to the resolutions of previous Zone Meetings.

Agenda Item	Zone Resolution	WALGA Response	Update	WALGA Contact
26 August 2022 Zone Agenda Item 7.2 Renergi Waste Processing	That the South West Country Zone request WALGA to: <ol style="list-style-type: none"> 1. Adopt a position that supports the utilisation of emerging waste processing technologies; and 2. Advocate to the Minister for Environment to review the regulatory framework surrounding environmental approvals and operational obligations to allow new, alternative treatment processes and technologies that will reduce landfill reliance by improving resource recovery rates, including the processing of FOGO and un-separable, co-mingled material. 	This item was considered at a joint meeting of the Municipal Waste Advisory Council and Environment Policy Team. A response to the Zone is being considered out of session by both groups and will be provided to the Zone.	Nov2022	Nicole Matthews Executive Manager Policy nmatthews@walga.asn.au 9213 2039
9 September 2022 State Council Agenda Item 5.2 Proposed Advocacy Position on Management of Bush Fire Brigades	That WALGA be advised that: <ol style="list-style-type: none"> 1. None of the proposed models, including the Hybrid Model appear to address or achieve the issues of liability under the WHS Act or recommendations of the Ferguson Report. 2. The Zone recommends that WALGA engage fully with DFES and key stakeholders around a desired structure for volunteer BFB's with the key objective of maximising the capability of the service. 3. Key factors to be considered in that process should be seeking a sound position on the implications and responses to address WHS legislation including: 	State Council Resolution That the following Advocacy Position on Management of Bush Fire Brigades be endorsed. <i>Management of Bush Fire Brigades</i> <ol style="list-style-type: none"> 1. <i>Bush Fire Brigade volunteers play a critical role in helping to protect their local communities. Local knowledge and skills are integral to bushfire management in Western Australia.</i> 2. <i>Future management and funding of volunteer Bush Fire Brigades must:</i> <ol style="list-style-type: none"> a) <i>Recognise the changing risk environment, including work health and safety requirements, and the increasing intensity and frequency of bushfires;</i> b) <i>Take account of the differing circumstances of Bush Fire Brigade units and regional variations in bush firefighting approaches; and</i> c) <i>Be adequately and equitably resourced through the Emergency Services Levy.</i> 	Nov2022	Tony Brown Executive Director, Member Services 9213 2051 tbrown@walga.asn.au

	<p>a. development of resources, capability and capacity</p> <p>b. training</p> <p>c. RPL process</p> <p>d. consequential implications of the CES Act</p> <p>4. That WALGA advocate for changes in the WHS Act that</p> <p>a. Expands the definition of a dangerous operation to include Volunteer Emergency Services Workers. or</p> <p>b. Expand the definitions section to include fire ground operations – means the performance of a function, or the exercise of a power, of an emergency services worker in circumstances where the performance of the function, or the exercise of the power, is not reasonably practicable without exposing a ESW to a serious risk to the ESW health or safety emanating from an immediate or imminent exposure to a hazard.</p> <p>5. That WALGA advocate for protection for Authorised Officers similar to that provided to those that provide WHS services relating to work health and safety under 26A(1)(b)(iii) emergency services provided by police officers, or other emergency services personnel, in situations where there is a serious risk to the health or safety of any individual.</p>	<p>3. <i>The State Government, through the Consolidated Emergency Services Act and/or other mechanism's must:</i></p> <p>a) <i>Establish a clear framework to enable transfer of Bush Fire Brigades to the State Government if a Local Government decides to do;</i></p> <p>b) <i>Consult on the process, timeline, and implications for transfer of responsibility for Bush Fire Brigades in accordance with 3(a) through the establishment of a working group comprising representatives of Local Government, Bush Fire Brigades, the Department of Local Government, Sport and Cultural Industries (DLGSC) and the Department of Fire and Emergency Services (DFES);</i></p> <p>c) <i>Provide for mandatory and minimum training requirements and recognition of competency and prior learning for Bush Fire Brigade volunteers, supported by locally delivered fit-for-purpose and universally accessible training program, designed in consultation with Bush Fire Brigade representatives, Local Government and LGIS, and managed by DFES; and</i></p> <p>d) <i>Develop a co-designed suite of relevant management guidelines and materials to assist in the management of Bush Fire Brigades.</i></p> <p>4. <u>As a matter of priority within the emergency services Acts review, the State Government to consider the most appropriate operational model for management of Bush Fire Brigades, which may include the establishment of an independent Rural Fire Service, as recommended in the 2016 Ferguson Report.</u></p> <p><u>RESOLUTION 377.7/2022</u> <u>CARRIED</u></p>		
<p>26 August 2022 Zone Agenda Item 7.1 Cat Control Measures and Advocacy for Reforms to the Cat Act</p>	<p>That the South West Country Zone request WALGA to support and advocate that the State Government progress remaining reforms of the Cat Act 2011.</p>	<p>This remains a matter of concern to the sector. A number of Local Governments have recently failed to make Cat Local Laws inclusive of provisions for cat containment and prohibition from roaming in public places. The lack of adequate heads of power for this purpose within the Cat Act 2011 requires statutory review and amendment.</p> <p>The following resolution was endorsed at the WALGA AGM; <i>That the WA Local Government sector requests the WA State Government prioritise reforms to the Cat Act 2011, in accordance with the Statutory Review undertaken and tabled in the State Parliament on 27 November 2019.</i></p> <p>An agenda item recommending endorsing the above resolution on this item is included in the December 2022 State Council agenda.</p>	<p>Nov 2022</p>	<p>Tony Brown, Executive Director Member Services tbrown@walga.asn.au 9213 2051</p>

RESOLUTION

Moved: President Cr Paul Gillett
Seconded: Mayor Grant Henley

That the South West Country Zone WALGA November 2022 Status Report be noted.

CARRIED

8.4 Review of WALGA State Council Agenda

BACKGROUND

WALGA State Council meets five times each year and as part of the consultation process with Member Councils circulates the State Council Agenda for input through the Zone structure.

The full State Council Agenda can be found via link: [December 7 State Council Agenda](#)

The Zone can provide comment or submit an alternative recommendation that is then presented to the State Council for consideration.

Matters for Decision

5.1 2022 Annual General Meeting Resolutions

That:

1. the following resolutions from the 2022 WALGA Annual General Meeting be endorsed for action:

3.8 Review of the Rating Methodology used by the Valuer-General

Advocate for a full review of the rating methodology used by the Valuer-General to value all land in the State of Western Australia.

3.10 Reform of the Cat Act 2011

That the WA Local Government sector requests the WA State Government prioritise reforms to the Cat Act 2011, in accordance with the Statutory Review undertaken and tabled in the State Parliament on 27 November 2019.

2. the following resolutions from the 2022 WALGA Annual General Meeting be referred to the relevant Policy Team for further work to be undertaken:

3.1 Road Traffic Issues

That WALGA advocate on behalf of the local government sector to the State Government and in particular, Main Roads, to increase importance and weight given to local knowledge and input regarding road traffic issues including requests for speed reduction, intersection treatments and overall preventative and traffic safety measures.

3.2 Car Parking and Traffic Congestion Around Schools

That WALGA engages with the State Government on behalf of Local Government to review issues associated with car parking and traffic congestion around school sites including but not limited to:

1. Reviewing car parking standards for schools;
2. Ensuring sufficient land is set aside for the provision of parking on school sites;
3. Reviewing the co-location of schools to avoid issues being exacerbated;
4. Restricting school access from major roads;
5. Developing plans to enable schools to manage school traffic;
6. Develop programs to educate drivers; and
7. Develop options and implement initiatives to encourage alternative modes of transport to school.

3.3 Proposal for Regional Road Maintenance Contracts with Main Roads WA

That WALGA assist Local Governments and work with the Hon Minister Rita Saffioti to introduce a similar program that is currently in play in Queensland and introduce a sole invitee Program for Local Governments to engage in a Road Maintenance Performance Contract with Main Roads WA.

3.4 Northern Australia Beef Roads Program

That WALGA work with the Hon Madeleine King MP Minister for Resources and Minister for Northern Australia to make Beef Road Funding available to all Australian Local Governments north and south, or establish a Southern Australia Beef Road Funding Program to allow for equitable support across Australia's beef and agriculture industries.

3.5 3D House Printing Building Compliance

That WALGA requests:

1. Assistance from Minister for Industry and Science The Hon Ed Husic MP, Minister for Housing and Homelessness, Small Business The Hon Julie Collins MP, Minister for Infrastructure, Transport, Regional Development and Local Government The Hon Catherine King MP to work with Ministers from all State and Territory Governments who have Building and Construction in their portfolios, to collaborate and to consider removing impediments within the National Construction Code Series and associated Australian Standards, that dissuade industry from adopting 3D printing as a building method.
2. That the Government provide instruments to incentivise private industry to develop 3D printing and include this as an acceptable building practice.

3.6 South West Native Title Settlement

That WALGA advocate to the State Government that Local Governments be provided with the full list of potential land to be requested for transfer as part of the South West Native Title Settlement and that a minimum of three months be provided for Council to provide feedback.

3.7 Land Offset Compensation to Local Governments

That WALGA advocate to the State Government that the Developer requiring land offsets should be required to provide the offsets within the Local Government where the clearing occurs and where this is not possible, the Developer requiring land offsets within another Local Government be required to pay a fee to the Local Government for the loss of rates and ongoing maintenance of infrastructure to the Land.

3.12.1 Abandoned Shopping Trolleys

That this meeting supports the recent petition to be tabled in the Legislative Council, Parliament of Western Australia, "Removal and Abandonment of Shopping Trolleys 22-0017" calling on the State Government to implement stringent and uniform shopping trolley containment laws for the whole state of Western Australia.

3. the following resolutions from the 2022 WALGA Annual General Meeting be noted:

3.11 WALGA Best Practice Governance Review – Principles

That:

1. The update on the Best Practice Governance Review project be noted, and
2. The principles to inform WALGA's future governance model, as follows and as per the attached Principles document, be endorsed:
 - a. Representative – WALGA unites and represents the entire Local Government sector in WA and understands the diverse nature and needs of members, regional communities and economies.

- b. Responsive – WALGA is an agile association which acts quickly to respond to the needs of members and stakeholders.
- c. Results Oriented – WALGA dedicates resources and efforts to secure the best outcomes for Local Government and supports the delivery of high-quality projects, programs and services.

3.12.2 Mandatory Superannuation for Elected Members in Band 1 and 2 Councils

That this meeting supports requesting WALGA to advocate for the Local Government reforms to include mandatory superannuation for elected members of Band 1 and Band 2 Councils and supports the optional payment of superannuation for Band 3 and 4 Councils.

5.2 Elected Member Superannuation

That WALGA:

- 1. advocates for superannuation to be required to be paid to Elected Members of Local Governments in Salaries and Allowances Tribunal (SAT) Band 1 and Band 2; and
- 2. supports the position that superannuation payments to Elected Members of Local Governments in SAT Band 3 and Band 4 should be optional and determined by Council.

5.3 Biosecurity Advocacy Position

That State Council endorse replacing Advocacy Position 4.5 Post Border Biosecurity with a new Biosecurity Advocacy Position as follows:

4.5 Biosecurity

Western Australia's economy, environment and the community are facing increasing challenges posed by already established and new pests, weeds and diseases.

Local Government has a significant role in biosecurity management, as land managers and regulators, and therefore has an interest in ensuring that Western Australia's biosecurity system, including control of declared pests, is effective and appropriately resourced.

WALGA considers significant changes to the operation of the State's biosecurity system, including the Biosecurity and Agriculture Management Act 2007, are required to ensure these risks can be managed now and into the future.

To be effective the Western Australian biosecurity system must:

- 1. Take a transparent approach to the notion of 'shared responsibility' by ensuring that:
 - a) The respective roles and responsibilities of Commonwealth, State and Local Government, industry, landholders, community groups and individuals are agreed and clearly articulated; and
 - b) There is improved pest management on State Government managed land and a formalised structure for State Government agencies with responsibilities for biosecurity management to work together and coordinate their activities.
- 2. Be underpinned by a strategic framework, developed in collaboration with stakeholders, that:
 - a) Establishes priorities for biosecurity threats in geographically defined regions, sets measurable targets and guides investment in biosecurity activities; and

- b) Is regularly evaluated and reported on.
3. Have a greater focus on environmental biosecurity, through the increased recognition and management of pest species that have significant ecological impacts.
 4. Be adequately, sustainably and equitably funded:
 - a) The appropriateness and effectiveness of the Declared Pest Rate (DPR) and Recognised Biosecurity Group (RBG) model as key mechanisms for the management of widespread and established declared pests should be reviewed and alternate mechanisms considered;
 - b) Increased and more equitable distribution of funding for every step in the biosecurity continuum and adequate resourcing for all stakeholders, including Local Government; and
 - c) The provision of funding for declared pest management in metropolitan areas.
 5. Ensure that the criteria and process for listing of declared pests is evidence-based, timely and transparent.
 6. Have an increased emphasis on compliance through education and enforcement activity, to ensure land managers are aware of their legislative responsibilities and are supported to implement biosecurity actions.
 7. Facilitate the use of new technologies, strategic monitoring, and the establishment of data management systems to inform biosecurity investment decisions and support adaptive management.
 8. Improve the community's understanding, awareness and action in relation to biosecurity to assist with threat surveillance and timely response to incursions.

5.4 Submission on *Environmental Regulation Reform: A Strategic Review of Regulatory Delivery and Fees for Industry Regulation*

That the submission on *Environmental Regulation Reform: A Strategic Review of Regulatory Delivery and Fees for Industry Regulation* be endorsed.

5.5 Updated Aboriginal Cultural Heritage Advocacy Position

That State Council endorse the following updated Advocacy Position on Aboriginal Cultural Heritage:

3.1.3 Aboriginal Cultural Heritage Act 2021 and South West Native Title Settlement

WALGA acknowledges Noongar people as the traditional owners of the South West Region. Local Government is supportive of conserving and protecting the State's Aboriginal cultural heritage.

WALGA supports the introduction of the Aboriginal Cultural Heritage Act 2021 which will provide a modern framework for the recognition, protection, conservation and preservation of Aboriginal cultural heritage and recognises the fundamental importance of Aboriginal cultural heritage to Aboriginal people. The State Government must ensure that:

1. *The legislation balances the need to protect Aboriginal cultural heritage with the requirement for Local Government to undertake activities in a timely and affordable manner;*
2. *The implementation and ongoing operation of the legislative system for the protection of Aboriginal cultural heritage is adequately resourced to ensure that all parties have the capacity, capability and resources to discharge their statutory obligations;*

3. *Support is provided to Local Governments to ensure that they have the resources, capacity and capability to comply with a complex legislative framework; and*
4. *Local Governments have the ability to deliver essential infrastructure works and emergency activities efficiently and effectively in order to maintain public safety.*

5.6 Review of Coastal Planning Policy Position

That State Council endorse replacing Advocacy Position 6.8 Coastal Planning with a new Coastal Planning Advocacy Position as follows:

6.8 Coastal Planning WALGA calls for:

1. Equitable legislative, regulatory and policy changes that preserve public coastal access for current and future generations.
2. The provision of sustainable and adequate long-term funding for Local Governments to manage the impacts of coastal erosion and inundation.

Matters for Noting

- 6.1 WALGA Best Practice Governance Review Update
- 6.2 2022-23 October Federal Budget
- 6.3 Supporting the Trajectory for Low Energy Buildings – Release of 7 Star Homes Cost Investigation
- 6.4 WALGA October 2022 Quarterly Economic Briefing
- 6.5 WALGA Submission on Phase Two of the Aboriginal Cultural Heritage Act 2021 Co-design Process
- 6.6 Report Municipal Waste Advisory Council (MWAC)

RESOLUTION

Moved: President Cr Paul Gillett
Seconded: Mayor Grant Henley

That the South West Country Zone:

1. **Supports Matters for Decision 5.1-5.2, and 5.4-5.6, as listed above in the 7 December 2022 State Council Agenda; and**
2. **Notes all Matters for Noting as listed in the 7 December 2022 State Council Agenda.**

CARRIED

State Council Item 5.3 – Biosecurity Advocacy Position

RESOLUTION

Moved: President Cr Paul Omodei
Seconded: President Cr Richard Walker

That the South West Zone opposes the imposition of a Declared Pest Rate, and that funding for biosecurity should be provided by the State Government from consolidated revenue.

CARRIED

9. AGENCY REPORTS / PRESENTATIONS

9.1 WALGA President's Report

President Cr Karen Chappel provided an update to the Zone.

9.2 South West Development Commission

Andrew McRobert, Director Business and Industry, and Obby McDonald, Regional Development Officer, provided an update to the Zone.

9.3 Regional Development Australia – South West

Executive Officer, Charles Jenkinson, provided an update to the Zone.

9.4 Department of Local Government, Sport and Cultural Industries

Brendan McNally, Regional Manager Peel South-West provided an update to the Zone.

9.5 Australia's South West

Chief Executive Officer Catrin Allsop was an apology to the Zone.

9.6 National Emergency Management Agency

Sam Ramsay, NEMA, provided an update to the Zone.

10. FINANCIAL REPORT

10.1 Financial Report

	Budget FY \$	Actual YTD \$	Comments
Opening Cash Balance	12,754	12,754	
Income			
Subscription Income	7,200	7,200	12 @ \$600 each
Total Income	7,200	7,200	
Expenses			
Bank Charges	72	27	12 months @ \$6
Total Expenses	72	27	
Closing Cash Balance	19,882	19,927	

RESOLUTION

Moved: President Cr Richard Walker

Seconded: President Cr Paul Gillett

That the Financial Report be received.

CARRIED

11. EMERGING ISSUES

Nil.

12. DATE, TIME AND PLACE OF NEXT MEETINGS

12.1 Future Meeting Dates

Meeting dates for 2022 and early 2023 are listed below.

MEETING DATE	HOST LOCAL GOVERNMENT
Friday 17 February 2023	Augusta Margaret River
Friday 21 April 2023	Bridgetown Greenbushes
Friday 23 June 2023	Nannup

12.2 Next Meeting

MEETING DATE	HOST LOCAL GOVERNMENT
Friday 17 February 2023	Augusta Margaret River

13. CLOSURE

There being no further business the Chair declared the meeting closed at 12:16pm.



South West Country Zone Minutes

15 February 2023

Shire of Augusta Margaret River

Table of Contents

1.	OPENING AND WELCOME	3
1.1	Acknowledgement of Country	3
2.	ATTENDANCE AND APOLOGIES.....	3
3.	DECLARATIONS OF INTEREST	5
4.	ANNOUNCEMENTS	5
5.	GUEST SPEAKERS / DEPUTATIONS.....	5
5.1	Shire of Augusta Margaret River.....	5
5.2	NBN Local	5
5.3	Economic Update	5
6.	MINUTES	6
6.1	Confirmation of Minutes from the South West Country Zone meeting held Friday 25 November 2022 (Attachment 1)	6
7.	ZONE BUSINESS	6
8.	WALGA BUSINESS	6
8.1	WALGA Status Report.....	6
8.2	Review of WALGA State Council Agenda.....	9
8.3	2023 Local Government Honours Program.....	11
9.	AGENCY REPORTS / PRESENTATIONS	12
9.1	WALGA President's Report	12
9.2	South West Development Commission.....	12
9.3	Regional Development Australia – South West.....	12
9.4	Department of Local Government, Sport and Cultural Industries	12
9.5	Australia's South West.....	12
9.6	National Emergency Management Agency	12
10.	FINANCIAL REPORT	13
10.1	Financial Report	13
11.	EMERGING ISSUES.....	14
12.	DATE, TIME AND PLACE OF NEXT MEETINGS	14
13.	CLOSURE.....	14

South West Country Zone

Meeting was held at

Shire of Augusta Margaret River, 41 Wallcliffe Road, Margaret River

Commenced at 9.00am, Wednesday 15 February 2023

Minutes

1. OPENING AND WELCOME

The Chair, President Cr Tony Dean opened the meeting at 9:08am.

1.1 Acknowledgement of Country

We, the South West Country Zone of WALGA acknowledge the Nyoongar people, the Traditional Custodians of this land, and pay our respects to their Elders past, present and future.

2. ATTENDANCE AND APOLOGIES

Attendance

Shire of Augusta Margaret River	President Cr Paula Cristoffanini Ms Stephanie Addison-Brown, Chief Executive Officer non-voting delegate
Shire of Boyup Brook	Mr Arthur Kyron, Chief Executive Officer
Shire of Bridgetown-Greenbushes	Mr Tim Clynch, Chief Executive Officer
City of Bunbury	Mayor Jaysen de San Miguel (via Teams) Mr Mal Osborne, Chief Executive Officer non-voting delegate (via Teams)
Shire of Capel	President Cr Doug Kitchen Gordon MacMile, Chief Executive Officer non-voting delegate
Shire of Collie	President Cr Sarah Stanley Mr Stuart Devenish, Chief Executive Officer non-voting delegate
Shire of Dardanup	President Cr Michael Bennett
Shire of Donnybrook Balingup	Mr Ben Rose, Chief Executive Officer
Shire of Harvey	President Cr Paul Gillett Mr Dean Winter, Director Corporate Services non-voting delegate

Shire of Manjimup	Hon President Cr Paul Omodei Mr Andrew Campbell, Chief Executive Officer non-voting delegate
Shire of Nannup	President Cr Tony Dean Mr David Taylor, Chief Executive Officer non-voting delegate
WA Local Government Association Secretariat	Mr Tim Lane, Manager, Association and Corporate Governance (executive officer) Ms Nicole Matthews, Executive Manager Policy Mr Daniel Thomson, Economist
Department of Local Government, Sport and Cultural Industries	Mr Brendan McNally, Regional Manager Peel-South West
RDA South West	Mr Charles Jenkinson, Director Regional Development
Australia's South West	Catrin Allsop, Chief Executive Officer
National Emergency Management Agency	Sam Ramsay
NBN Local	Peta Greening, Community Engagement Manager WA Katina Bowie, Community Engagement Manager

Apologies

Shire of Boyup Brook	President Cr Richard Walker
Shire of Bridgetown Greenbushes	President Cr Jenny Mountford
City of Busselton	Mayor Grant Henley Mr Tony Nottle, Chief Executive Officer
Shire of Dardanup	Mr, André Schönfeldt, Chief Executive Officer non-voting delegate
Shire of Donnybrook-Balingup	Commissioner Gail McGowan
Shire of Harvey	Ms Annie Riordan, Chief Executive Officer
South West Development Commission	Ms Mellisa Teede, Chief Executive Officer

3. DECLARATIONS OF INTEREST

Nil.

4. ANNOUNCEMENTS

4.1 Attachments

The following were provided as attachments to the agenda:

1. South West Country Zone Minutes – 25 November 2022
2. WALGA President's Report
3. [1 March 2023 State Council Agenda](#)

5. GUEST SPEAKERS / DEPUTATIONS

5.1 Shire of Augusta Margaret River

President Cr Paula Cristoffanini and Ms Stephanie Addison-Brown, Chief Executive Officer

President Cr Paula Cristoffanini and Ms Stephanie Addison-Brown, Chief Executive Officer, provided an update to the meeting on priorities and key projects.

5.2 NBN Local

Peta Greening, Community Engagement Manager WA

Peta Greening, Community Engagement Manager of nbn co presented on nbn's latest regional upgrade program and what it means for the South West region.

5.3 Economic Update

Daniel Thomson, Economist, WALGA

Daniel Thomson provided an economic update.

The meeting adjourned at 10:26am, and recommenced at 10:56am.

Vale Brian Piesse

The Chair, President Cr Tony Dean, paid tribute to the recently deceased Brian Piesse. Brian was Shire President of the Shire of Donnybrook Balingup between 2017-2021, and previously served four years on the Council of the Shire of Capel. Amongst many other public service roles, Brian was the longest serving Board Member of South West Development Commission, and will be missed by his family, friends and colleagues.

6. MINUTES

6.1 Confirmation of Minutes from the South West Country Zone meeting held Friday 25 November 2022 (Attachment 1)

The Minutes of the South West Country Zone meeting held on Friday 25 November 2022 were previously circulated to Member Councils and were provided as an attachment to the agenda.

RESOLUTION

Moved: President Cr Michael Bennett

Seconded: President Cr Paul Gillett

That the minutes of the South West Country Zone meeting held Friday 25 November 2022 are confirmed as a true and accurate record of the proceedings.

CARRIED

6.1.1 Business Arising

Nil.

7. ZONE BUSINESS

Nil.

8. WALGA BUSINESS

8.1 WALGA Status Report

By Tim Lane, Zone Executive Officer

BACKGROUND

Status Report for February 2023 which contains WALGA's responses to the resolutions of previous Zone Meetings.

Agenda Item	Zone Resolution	WALGA Response	Update	WALGA Contact
25 November 2022 Zone Agenda Item 7.2 Heavy Haulage Cost Recovery – Advocacy for Update of Framework and Costings	That: 1. The South West Country Zone of WALGA supports and advocates that WALGA update the suite of User Guides and Technical Tools for Recovering the Cost of Road Wear and Heavy Haulage. 2. WALGA investigate an extractive industry royalty for Local Government.	Updating the cost model underpinning the User Guides and Technical Tools for determining appropriate cost recovery from heavy haulage operations will be added to the work program for 2023. In the interim it is suggested that Local Governments adjust the calculated cost using change in the <u>Road and Bridge Construction Cost Index WA</u> , published by the Australian Bureau of Statistics, between the date of publication and the current cost index.	February 2023	Ian Duncan Executive Manager Infrastructure iduncan@walga.asn.au 9213 2031

<p>7 December 2022 State Council Agenda Item 5.3 Biosecurity Advocacy Position</p>	<p>That the South West Zone opposes the imposition of a Declared Pest Rate, and that funding for biosecurity should be provided by the State Government from consolidated revenue.</p>	<p>State Council Resolution</p> <p>That State Council endorse replacing Advocacy Position 4.5 Post Border Biosecurity with a new Biosecurity Advocacy Position as follows:</p> <p>4.5 Biosecurity</p> <p>Western Australia's economy, environment and the community are facing increasing challenges posed by already established and new pests, weeds and diseases.</p> <p>Local Government has a significant role in biosecurity management, as land managers and regulators, and therefore has an interest in ensuring that Western Australia's biosecurity system, including control of declared pests, is effective and appropriately resourced.</p> <p>WALGA considers significant changes to the operation of the State's biosecurity system, including the Biosecurity and Agriculture Management Act 2007, are required to ensure these risks can be managed now and into the future.</p> <p>To be effective the Western Australian biosecurity system must: Take a transparent approach to the notion of 'shared responsibility' by ensuring that: The respective roles and responsibilities of Commonwealth, State and Local Government, industry, landholders, community groups and individuals are agreed and clearly articulated; and There is improved pest management on State Government managed land and a formalised structure for State Government agencies with responsibilities for biosecurity management to work together and coordinate their activities. Be underpinned by a strategic framework, developed in collaboration with stakeholders, that: Establishes priorities for biosecurity threats in geographically defined regions, sets measurable targets and guides investment in biosecurity activities; and Is regularly evaluated and reported on. Have a greater focus on environmental biosecurity, through the increased recognition and management of pest species that have significant ecological impacts. Be adequately, sustainably and equitably funded: The appropriateness and effectiveness of the Declared Pest Rate (DPR) and Recognised Biosecurity Group (RBG) model as key mechanisms for the management of widespread and established declared pests should be reviewed and alternate mechanisms considered; Increased and more equitable distribution of funding for every step in the biosecurity continuum and adequate resourcing for all stakeholders, including Local Government; and The provision of funding for declared pest management in metropolitan areas. Ensure that the criteria and process for listing of declared pests is evidence-based, timely and transparent. Have an increased emphasis on compliance through education and enforcement activity, to ensure land managers are aware of their legislative responsibilities and are supported to implement biosecurity actions. Facilitate the use of new technologies, strategic monitoring, and the establishment of data management systems to inform biosecurity investment decisions and support adaptive management. Improve the community's understanding, awareness and action in relation to biosecurity to assist with threat surveillance and timely response to incursions.</p> <p>RESOLUTION 396.8/2022</p>	<p>February 2023</p>	<p>Nicole Matthews Executive Manager Policy nmatthews@walga.asn.au 9213 2039</p>
		CARRIED		

		Complete		
26 August 2022 Zone Agenda Item 7.2 Renergi Waste Processing	That the South West Country Zone request WALGA to: <ol style="list-style-type: none"> 1. Adopt a position that supports the utilisation of emerging waste processing technologies; and 2. Advocate to the Minister for Environment to review the regulatory framework surrounding environmental approvals and operational obligations to allow new, alternative treatment processes and technologies that will reduce landfill reliance by improving resource recovery rates, including the processing of FOGO and un-separable, co-mingled material. 	<p>Following the Renergi presentation to the Environment Policy Team and MWAC meeting on 26 October 2022, further consideration was given by both groups at their December meeting to the Zone motion. Additional feedback from the Shire of Collie and Renergi was provided to the Policy Team and MWAC to inform their recommendation.</p> <p>That the Environment Policy Team and MWAC:</p> <ol style="list-style-type: none"> 1. Do not support WALGA adopting a position that supports the utilisation of any particular waste processing technologies. 2. Notes that as part of the current Department of Water and Environmental Regulation Reform process, WALGA will advocate to ensure that the regulatory framework does not disadvantage new technologies which meet environmental and human health requirements and have the potential to assist Local Governments to meet the targets specified in the Waste Avoidance and Resource Recovery Strategy. 	February 2023	Nicole Matthews Executive Manager Policy nmatthews@walga.asn.au 9213 2039
26 August 2022 Zone Agenda Item 7.1 Cat Control Measures and Advocacy for Reforms to the Cat Act	That the South West Country Zone request WALGA to support and advocate that the State Government progress remaining reforms of the Cat Act 2011.	<p>State Council at its December 2022 meeting resolved as follows;</p> <p>That:</p> <p>3.10 Reform of the <i>Cat Act 2011</i></p> <p><i>That the WA Local Government sector requests the WA State Government prioritise reforms to the Cat Act 2011, in accordance with the Statutory Review undertaken and tabled in the State Parliament on 27 November 2019.</i></p>	February 2023	Tony Brown, Executive Director Member Services tbrown@walga.asn.au 9213 2051

NOTED.

8.2 Review of WALGA State Council Agenda

BACKGROUND

WALGA State Council meets five times each year and as part of the consultation process with Member Councils circulates the State Council Agenda for input through the Zone structure.

The full State Council Agenda can be found via link: [1 March 2023 State Council Agenda](#)

The Zone can provide comment or submit an alternative recommendation that is then presented to the State Council for consideration.

Matters for Decision

7.1 Proposed Advocacy Position on Constitutional Recognition of Aboriginal and Torres Strait Islander People

That the following Advocacy Position be endorsed:

WALGA supports constitutional recognition of Aboriginal and Torres Strait Islander People through the enshrining of a Voice to Parliament.

7.2 Community Disaster Resilience Strategy Submission

That the submission on the draft Western Australian Community Disaster Resilience Strategy be endorsed.

7.3 Child Safeguarding Advocacy Position

That the Child Safeguarding Advocacy Position as follows be endorsed:

Child Safeguarding

1. *Local Government supports:*
 - a. *the recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse 2017, in particular Recommendation 6.12 which can be achieved by Local Government implementing and embedding child safeguarding across its functions with support from Governments at the national, state and territory levels; and*
 - b. *the ten National Principles for Child Safe Organisations (Australian Humans Rights Commission).*
2. *The State Government through an Independent Oversight Body should provide financial, resourcing and capacity building support to Local Governments to implement and embed child safeguarding across its functions, through the provision of:*
 - a. *supporting materials such as template policies, procedures and guidelines;*
 - b. *consistent key messaging and resources to promote and share in venues and facilities and online;*
 - c. *examples of best practice, including case studies;*
 - d. *self-assessment tools to assist Local Government;*
 - e. *ongoing training and skills development for Local Government staff, including online training options;*
 - f. *funding for the delivery of the child safeguarding function within smaller, less well resourced (Band 3 and Band 4) Local Governments; and*
 - g. *expert officers within each region to provide support and guidance to Local Government on child safeguarding.*

3. *The Local Government sector supports Local Government participation in the State's National Redress Scheme, with full financial coverage by the State.*

7.4 Submission on Draft Guideline Minimising Noise Impact from Outdoor Community Basketball Facilities

That the submission on the Draft Guideline: Minimising noise impact from outdoor community basketball facilities be endorsed.

7.5 Main Roads Draft Roadside Advertising Policy and Application Guidelines

That the submission to Main Roads on its Draft Roadside Advertising Policy and Application Guidelines be endorsed.

Matters for Noting

- 9.1 Animal Welfare in Emergencies Grant Program Overview
- 9.2 Emergency Management Update
- 9.3 Local Development Plan Background Paper
- 9.4 2023-24 WALGA Federal Budget Submission
- 9.5 WALGA Submission on Phase Three of the Aboriginal Cultural Heritage Act 2021 Co-Design Process
- 9.6 Child Care Premises Position Statement: Consultation Response
- 9.7 Report Municipal Waste Advisory Council (MWAC)

7.1 Proposed Advocacy Position on Constitutional Recognition of Aboriginal and Torres Strait Islander People

MOTION

Moved: Mr Ben Rose
Seconded: President Cr Paula Cristoffanini

That the following Advocacy Position be endorsed:

WALGA supports constitutional recognition of Aboriginal and Torres Strait Islander People through the enshrining of a Voice to Parliament.

LOST

RESOLUTION

Moved: President Cr Sarah Stanley
Seconded: President Cr Michael Bennett

That WALGA abstains from forming an advocacy position on constitutional recognition of Aboriginal and Torres Strait Islander People through the enshrining of a Voice to Parliament.

CARRIED

State Council Agenda – Matters for Decision

RESOLUTION

Moved: President Cr Michael Bennett
Seconded: Hon President Cr Paul Omodei

The South West Country Zone of WALGA supports all Matters for Decision 7.2-7.5 as listed above in the 1 March 2023 State Council Agenda.

CARRIED

State Council Agenda – Matters for Noting

RESOLUTION

Moved: President Cr Michael Bennett
Seconded: President Cr Sarah Stanley

The South West Country Zone notes all Policy Team Reports, Matters for Noting as listed in the 1 March 2023 State Council Agenda.

CARRIED

8.3 2023 Local Government Honours Program

The annual Local Government Honours Program affords significant public recognition and celebration of the outstanding achievements and lasting contributions made by Elected Members and Local Government officers to their respective Councils, the WA Local Government sector and the wider community.

Nominations for the 2023 Honours Program are open now.

There are six awards in the 2023 Program:

1. Local Government Medal
2. Life Membership
3. Eminent Service Award
4. Merit Award
5. Local Government Distinguished Officer Award
6. Young Achievers Award

Nominations will close at **5:00pm on Friday, 9 June** and the awards will be presented as part of the WALGA Annual General Meeting held on Monday, 18 September.

For more information or to submit a nomination, visit the WALGA website or contact Kathy Robertson, Executive Officer Governance, on 9213 2036 or via email at honours@walga.asn.au.

NOTED

9. AGENCY REPORTS / PRESENTATIONS

9.1 WALGA President's Report

Tim Lane provided a brief update to the Zone on behalf of the WALGA President.

9.2 South West Development Commission

Mellisa Teede, Chief Executive Officer is an apology for this meeting.

9.3 Regional Development Australia – South West

Director of Regional Development, Charles Jenkinson, provided a brief update to the Zone.

9.4 Department of Local Government, Sport and Cultural Industries

Brendan McNally, Regional Manager Peel South-West provided a brief update to the Zone.

9.5 Australia's South West

Chief Executive Officer Catrin Allsop provided a brief update to the Zone.

9.6 National Emergency Management Agency

Sam Ramsay, NEMA, provided a brief update to the Zone.

10. FINANCIAL REPORT

10.1 Financial Report

South West Country Zone			
As at 30 June 2022			
	Budget	Actual	Comments
	FY	YTD	
	\$	\$	
Opening Cash Balance	12,748	12,748	
Income			
Subscription Income	7,200	7,200	12 @ \$600 each
Total Income	7,200	7,200	
Expenses			
Bank Charges	72	38	12 months @ \$6
Total Expenses	72	38	
Closing Cash Balance	19,876	19,910	

RESOLUTION

Moved: President Cr Michael Bennett

Seconded: President Cr Paul Gillett

That the Financial Report be received.

CARRIED

11. EMERGING ISSUES

Nil.

12. DATE, TIME AND PLACE OF NEXT MEETINGS

12.1 Future Meeting Dates

Meeting dates for 2023 are listed below.

MEETING DATE	HOST LOCAL GOVERNMENT
Friday 21 April 2023	Bridgetown Greenbushes
Friday 23 June 2023	Nannup
Friday 25 August 2023	Busselton
Friday 24 November 2023	Capel

12.2 Next Meeting

MEETING DATE	HOST LOCAL GOVERNMENT
Friday 21 April 2023	Bridgetown Greenbushes

13. CLOSURE

There being no further business the Chair declared the meeting closed at 11:43am.



South West Country Zone Minutes

21 April 2023

**Bridgetown Tennis Club
6 Nelson Street
Bridgetown**

Table of Contents

1.	OPENING AND WELCOME	3
1.1	Acknowledgement of Country	3
2.	ATTENDANCE AND APOLOGIES.....	3
3.	DECLARATIONS OF INTEREST	5
4.	ANNOUNCEMENTS	5
5.	GUEST SPEAKERS / DEPUTATIONS.....	5
5.1	Shire of Bridgetown Greenbushes and Talison Lithium.....	5
5.2	Department of Fire and Emergency Services (DFES).....	5
5.3	Future Presentations	5
6.	MINUTES	6
6.1	Confirmation of Minutes from the South West Country Zone meeting held Friday 15 February 2023 (Attachment 1)	6
7.	ZONE BUSINESS	6
7.1	2025 Election Priorities	6
8.	WALGA BUSINESS	7
8.1	WALGA Status Report.....	7
8.2	Review of WALGA State Council Agenda.....	8
8.3	2023 Local Government Honours Program.....	10
9.	AGENCY REPORTS / PRESENTATIONS	11
9.1	WALGA President’s Report	11
9.2	South West Development Commission.....	11
9.3	Regional Development Australia – South West.....	11
9.4	Department of Local Government, Sport and Cultural Industries	11
9.5	Australia’s South West.....	11
9.6	National Emergency Management Agency	11
10.	FINANCIAL REPORT	12
10.1	Financial Report	12
11.	EMERGING ISSUES.....	13
12.	DATE, TIME AND PLACE OF NEXT MEETINGS	13
13.	CLOSURE.....	13

South West Country Zone

Meeting to be held at

Bridgetown Tennis Club, 6 Nelson St, Bridgetown

Commencing at 9.00am, Friday 21 April 2023

Minutes

The Chair, President Cr Tony Dean, opened the meeting at 9:07am

1. OPENING AND WELCOME

1.1 Acknowledgement of Country

We, the South West Country Zone of WALGA acknowledge the Nyoongar people, the Traditional Custodians of this land, and pay our respects to their Elders past, present and future.

2. ATTENDANCE AND APOLOGIES

Attendance

Shire of Augusta Margaret River	Ms Stephanie Addison-Brown, Chief Executive Officer
Shire of Boyup Brook	President Cr Richard Walker
Shire of Bridgetown-Greenbushes	President Cr Jenny Mountford Mr Tim Clynch, Chief Executive Officer non-voting delegate
City of Bunbury	Cr Tresslyn Smith (Deputy) Mr Gary Barbour, Director Sustainable Communities non-voting delegate
City of Busselton	Mayor Grant Henley Mr Tony Nottle, Chief Executive Officer non-voting delegate
Shire of Capel	President Cr Doug Kitchen Gordon MacMile, Chief Executive Officer non-voting delegate
Shire of Collie	President Cr Sarah Stanley Mr Stuart Devenish, Chief Executive Officer non-voting delegate
Shire of Dardanup	President Cr Michael Bennett Mr, André Schönfeldt, Chief Executive Officer non-voting delegate

Shire of Donnybrook Balingup	Ms Kira Strange, A/Chief Executive Officer non-voting delegate
Shire of Harvey	President Cr Paul Gillett Ms Annie Riordan, Chief Executive Officer non-voting delegate
Shire of Manjimup	Hon President Cr Paul Omodei Mr Brian Robinson, A/Chief Executive Officer non-voting delegate
Shire of Nannup	President Cr Tony Dean Mr David Taylor, Chief Executive Officer non-voting delegate
WA Local Government Association Secretariat	Cr Paul Kelly, Deputy President Mr Tim Lane, Manager, Association and Corporate Governance (executive officer) Mr Tom Zaubmayr, Senior Media and Communications Advisor
South West Development Commission	Mr Ashely Clements, Director Regional Development
RDA South West	Mr Charles Jenkinson, Director Regional Development
Department of Fire and Emergency Services	Mr Murray Carter, Executive Director, Rural Fire Division
Talison Lithium	Mr Craig Dawson, General Manager Operations

Apologies

Shire of Augusta Margaret River	President Cr Paula Cristoffanini
City of Bunbury	Mr Mal Osborne, Chief Executive Officer
Shire of Donnybrook Balingup	Commissioner Gail McGowan Mr Ben Rose, Chief Executive Officer
Australia's South West	Catrin Allsop, Chief Executive Officer
Department of Local Government, Sport and Cultural Industries	Mr Brendan McNally, Regional Manager Peel-South West
South West Development Commission	Ms Mellisa Teede, Chief Executive Officer

3. DECLARATIONS OF INTEREST

Nil.

4. ANNOUNCEMENTS

4.1 Attachments

The following are provided as attachments to the agenda:

1. South West Country Zone Minutes – 15 February 2023
2. State Election Advocacy Document – 2021
3. Federal Election Advocacy Document – 2022
4. WALGA President's Report
5. State Council Agenda link: <https://walga.asn.au/getattachment/cf1f29ac-ebb3-4544-91cc-95b1d631387e/State-Council-Agenda-3-May-2023.pdf>

5. GUEST SPEAKERS / DEPUTATIONS

5.1 Shire of Bridgetown Greenbushes and Talison Lithium

President Cr Jenny Mountford and Mr Tim Clynych, Chief Executive Officer

President Cr Jenny Mountford and Mr Tim Clynych, Chief Executive Officer, provided an update to the meeting on priorities and key projects.

Mr Craig Dawson, General Manager Operations, Talison Lithium, presented on the Greenbushes Lithium mine, including plans for future expansion.

5.2 Department of Fire and Emergency Services (DFES)

Murray Carter, Executive Director, Rural Fire Division

Mr Murray Carter presented to the Zone and provided an update on behalf of DFES.

5.3 Future Presentations

June 2023

1. Shire of Nannup (*note: subsequently changed to City of Busselton – refer item 12*)
2. South West Gateway Alliance – Nicole Walton, Community and Stakeholder Engagement Manager

August 2023

1. City of Busselton (*note: subsequently changed to Shire of Nannup – refer item 12*)
2. Edith Cowan University – Professor Cobie Rudd, Deputy Vice Chancellor (Regional Futures) and Vice President

Date to be confirmed

- Bunbury Hospital Redevelopment and Redesign – Jeffrey Calver, Director Bunbury Hospital

NOTED

6. MINUTES

6.1 Confirmation of Minutes from the South West Country Zone meeting held Friday 15 February 2023 (Attachment 1)

The Minutes of the South West Country Zone meeting held on Friday 15 February 2023 have previously been circulated to Member Councils and are provided as an attachment to this agenda.

RESOLUTION

Moved: Mayor Grant Henley
Seconded: President Cr Michael Bennett

That the minutes of the South West Country Zone meeting held Wednesday 15 February 2023 are confirmed as a true and accurate record of the proceedings with an amendment that the waste item in the status report is not 'complete'.

CARRIED

6.1.1 Business Arising

7. ZONE BUSINESS

7.1 2025 Election Priorities

By Tim Lane, Zone Executive Officer

The next State Election will be held on 8 March 2025. The next Federal Election is also expected to be held during 2025.

It is suggested that the Zone commence discussions on electoral advocacy priorities during 2023, with a view to producing an advocacy document by mid-2024. The previous advocacy documents are provided as attachments to this agenda for information:

1. 2021 State Election Advocacy Document
2. 2022 Federal Election Advocacy Document

Suggested timeframe:

April 2023	Initial discussions and concepts
June-September 2023	CEO Discussions regarding initial ideas and requests
<i>October 2023</i>	<i>Local Government elections</i>
November 2023	Zone Workshop – Prioritisation
February 2024	Consideration of first draft advocacy document and refinement
April 2024	Consideration of second draft
June 2024	Final consideration of draft document if required

Initial discussion on priorities is sought at this meeting to provide initial guidance to CEOs, who will then meet mid-year to generate and refine ideas.

ACTION

The Zone discussed potential regional priorities:

- The Zone discussed that member Local Governments would undertake further discussions on regional priorities at Council level
- The Zone noted that there would be differences between advocacy approaches for the State and Federal elections
- Issues raised include:
 - Agri-business precinct, which links to issues associated with aviation and freight
 - Treatment and prevention of mosquito borne diseases
- Timeline amended, as per below:
 - To be completed by the February 2024 meeting, ahead of the both the State Budget and the 2024 ALGA National General Assembly
 - For the CEOs to present a draft at the August 2023 meeting
- Amended timeline:

April 2023	Initial discussions and concepts
June-July 2023	CEO Discussions regarding initial ideas and requests
August 2023	Zone Workshop – Prioritisation
October 2023	Local Government elections
November 2023	Consideration of first draft advocacy document
February 2024	Final consideration

8. WALGA BUSINESS

8.1 WALGA Status Report

By Tim Lane, Zone Executive Officer

BACKGROUND

Status Report for February 2023 which contains WALGA's responses to the resolutions of previous Zone Meetings.

Agenda Item	Zone Resolution	WALGA Response	Update	WALGA Contact
1 March 2023 State Council Agenda Item 7.1 Proposed Advocacy Position on Constitutional Recognition of Aboriginal and Torres Strait Islander People	That WALGA abstains from forming an advocacy position on constitutional recognition of Aboriginal and Torres Strait Islander People through the enshrining of a Voice to Parliament.	State Council Resolution That WALGA: 1. Supports respectful conversations about constitutional recognition of Aboriginal and Torres Strait Islanders and the Voice to Parliament. 2. Requests that the Commonwealth Government ensure that Local Governments and communities are kept informed on the proposal.	April 2023	Nicole Matthews Executive Manager Policy nmatthews@walga.asn.au 9213 2039
26 August 2022 Zone Agenda	That the South West Country Zone request WALGA to:	Following the Renergi presentation to the Environment Policy Team and MWAC meeting on 26 October 2022,	Ongoing	Nicole Matthews

<p>Item 7.2 Renergi Waste Processing</p>	<ol style="list-style-type: none"> 1. Adopt a position that supports the utilisation of emerging waste processing technologies; and 2. Advocate to the Minister for Environment to review the regulatory framework surrounding environmental approvals and operational obligations to allow new, alternative treatment processes and technologies that will reduce landfill reliance by improving resource recovery rates, including the processing of FOGO and un-separable, co-mingled material. 	<p>further consideration was given by both groups at their December meeting to the Zone motion. Additional feedback from the Shire of Collie and Renergi was provided to the Policy Team and MWAC to inform their recommendation.</p> <p>That the Environment Policy Team and MWAC:</p> <ol style="list-style-type: none"> 1. Do not support WALGA adopting a position that supports the utilisation of any particular waste processing technologies. 2. Notes that as part of the current Department of Water and Environmental Regulation Reform process, WALGA will advocate to ensure that the regulatory framework does not disadvantage new technologies which meet environmental and human health requirements and have the potential to assist Local Governments to meet the targets specified in the Waste Avoidance and Resource Recovery Strategy. 	<p>Executive Manager Policy nmatthews@walga.asn.au 9213 2039</p>
---	--	---	---

RESOLUTION

Moved: President Cr Paul Gillet
Seconded: President Cr Sarah Stanley

That the South West Country Zone WALGA April 2023 Status Report be noted.

CARRIED

8.2 Review of WALGA State Council Agenda

BACKGROUND

WALGA State Council meets five times each year and as part of the consultation process with Member Councils circulates the State Council Agenda for input through the Zone structure.

The full State Council Agenda can be found via link: [1 March 2023 State Council Agenda](#)

The Zone can provide comment or submit an alternative recommendation that is then presented to the State Council for consideration.

Matters for Decision

7.1 Best Practice Governance Review – Feedback on Governance Model

That:

1. This report summarising feedback from Members on the Best Practice Governance Review Final Report be received; and
2. Two sets of constitutional changes be developed for consideration by State Council at the July 2023 meeting to be put to the 2023 Annual General Meeting, that:
 - a. Give effect to the revised Model 1, as per the Best Practice Governance Review Final Report; and
 - b. Refine the constitution to address inconsistencies and other issues while maintaining the current governance model.

7.2 Department of Local Government, Sport and Cultural Industries' Child Safe Awareness Policy Template

That State Council:

1. Supports the draft Child Safe Awareness Policy Template being provided to Local Governments to assist with their implementation of Recommendation 6.12 of the Royal Commission (Child Safety Officers in Local Government); and
2. Notes the Department of Local Government, Sport and Cultural Industries' commitment to providing ongoing support and resourcing assistance to Local Governments to assist with implementation of the draft Child Safe Awareness Policy Template and other relevant actions relating to child safeguarding, through the Child Safeguarding Implementation Unit.

7.3 Abandoned Shopping Trolleys Advocacy Position

That State Council endorse the following position on Abandoned Shopping Trolleys:

The Local Government Sector advocates for State Government to consult with the Sector and prioritise legislative reforms that require retailers to contain shopping trolleys within shopping centre property boundaries, inclusive of enforcement and modified penalty mechanisms that are a realistic economic imperative for retailers to comply with containment requirements.

7.4 Speed Management Reform Advocacy Position

That the Speed Management Advocacy Position as follows, be endorsed:

1. *That WALGA supports Local Governments wishing to manage travel speeds, including speed limit changes, as a means of achieving the many health, social and environmental benefits for communities.*
2. *That Main Roads WA (MRWA) retain the overarching authority for speed limit setting/zoning.*
3. *That Main Roads WA speed zoning policies and processes be reformed so that Local Governments are more influential in the determination of speed limit decreases or increases for local roads.*
 - a. *This will include applications that are deemed to be approved when the application:*
 - i. *is based on assessments by competent Local Government practitioners,*
 - ii. *contains evidence-based identification of the benefits,*
 - iii. *contains preliminary designs for infrastructure safety upgrades associated with applications to increase speed limits, and*
 - iv. *includes an engagement strategy for managing community and stakeholder expectations.*
 - b. *Allows for Main Roads WA to decline an application, within a mutually agreed timeframe, on the basis that it:*
 - i. *does not meet the above criteria, and*
 - ii. *provides specific evidence for declining the application.*
4. *The WALGA seeks to work with Main Roads WA and other stakeholders, to develop a speed management guide for Local Governments.*

7.5 State Road Funds to Local Government Agreement 2023/24 to 2027/28

That the State Roads Funds to Local Government Agreement 2023/24 – 2027/28 be endorsed.

Policy Team Reports

- 8.1 Environment and Waste Policy Team Report
- 8.2 Governance and Organisational Services Policy Team Report
- 8.3 Infrastructure Policy Team Report
- 8.4 People and Place Policy Team Report

Matters for Noting / Information

- 9.1 2023 Policy Priorities
- 9.2 Local Emergency Management Arrangements (LEMA) Review Project
- 9.3 Submission to the Independent Review of WA's COVID-19 Management and Response
- 9.4 Submission to the DWER E-waste to Landfill Ban Consultation Paper
- 9.5 Report Municipal Waste Advisory Council (MWAC)
- 9.6 March 2023 Economic Briefing

RESOLUTION

Moved: President Cr Michael Bennett

Seconded: President Cr Sarah Stanley

That the South West Country Zone:

- 1. Supports all Matters for Decision except Item 7.4 as listed above in the 1 March 2023 State Council Agenda,**
- 2. Amends 7.4 (3) (a) (iv) to read: *includes an engagement strategy for managing community and stakeholder expectations, and provides a greater weighting for community views on speed changes.***
- 3. Notes all Policy Team Reports, Matters for Noting as listed in the 1 March 2023 State Council Agenda.**

CARRIED

8.3 2023 Local Government Honours Program

The annual Local Government Honours Program affords significant public recognition and celebration of the outstanding achievements and lasting contributions made by Elected Members and Local Government officers to their respective Councils, the WA Local Government sector and the wider community.

Nominations for the 2023 Honours Program are open now.

There are six awards in the 2023 Program:

1. Local Government Medal
2. Life Membership
3. Eminent Service Award
4. Merit Award
5. Local Government Distinguished Officer Award
6. Young Achievers Award

Nominations will close at **5:00pm on Friday, 9 June** and the awards will be presented as part of the WALGA Annual General Meeting held on Monday, 18 September.

For more information or to submit a nomination, visit the WALGA website or contact Kathy Robertson, Executive Officer Governance, on 9213 2036 or via email at honours@walga.asn.au.

NOTED

9. AGENCY REPORTS / PRESENTATIONS

9.1 WALGA President's Report

Cr Paul Kelly, Deputy President, provided a brief update to the Zone on behalf of the WALGA President.

9.2 South West Development Commission

Ashley Clements, Director Regional Development, provided a brief update to the Zone.

9.3 Regional Development Australia – South West

Director of Regional Development, Charles Jenkinson, provided a brief update to the Zone.

9.4 Department of Local Government, Sport and Cultural Industries

Brendan McNally, Regional Manager Peel South-West was an apology for the meeting.

9.5 Australia's South West

Chief Executive Officer Catrin Allsop was an apology for the meeting.

9.6 National Emergency Management Agency

Sam Ramsay, NEMA, was an apology for the meeting.

10. FINANCIAL REPORT

10.1 Financial Report

	Budget FY \$	Actual YTD \$	Comments
Opening Cash Balance	12,748	12,748	
Income			
Subscription Income	7,200	7,200	12 @ \$600 each
Total Income	7,200	7,200	
Expenses			
Bank Charges	72	43	12 months @ \$6
Total Expenses	72	43	
Closing Cash Balance	19,876	19,905	

RESOLUTION

Moved: Mayor Grant Henley
Seconded: President Cr Michael Bennett

That the Financial Report be received.

11. EMERGING ISSUES

11.1 Recognition of Service – Mr Andrew Campbell

The Zone recognised the contribution of Mr Andrew Campbell and presented a plaque to be passed on to Andrew.

President Cr Paul Omodei acknowledged Mr Campbell's contribution to the Shire of Manjimup and the broader Local Government sector.

12. DATE, TIME AND PLACE OF NEXT MEETINGS

12.1 Future Meeting Dates

Meeting dates for 2023 are listed below.

MEETING DATE	HOST LOCAL GOVERNMENT
Friday 23 June 2023	Busselton
Friday 25 August 2023	Nannup
Friday 24 November 2023	Capel

12.2 Next Meeting

MEETING DATE	HOST LOCAL GOVERNMENT
Friday 23 June 2023	Busselton

13. CLOSURE

There being no further business the Chair declared the meeting closed at 12:10pm.