MINUTES

MEETING HELD ON

Thursday 29 September 2022

Commenced at 6.02pm

Shire of Boyup Brook Council Chambers, Boyup Brook

Dale Putland
Chief Executive Officer

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

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

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED

PRESENT:	Shire President	Richard Walker
	Deputy Shire President	Helen O'Connell
	Councillor	Steele Alexander
		Charles Caldwell
		Philippe Kaltenrieder
		Darren E King left at 6.06pm
		Kevin J Moir
		Adrian Price
	Acting Chief Executive Officer	Carolyn Mallett
	Executive Assistant	Maria Lane
Apologies:		Cr Sarah Alexander
MEMBERS OF PUBLIC:		Todd Carroll – Boyup Brook Cricket Club

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Todd Carroll advised Council what improvements need to be done at the Boyup Brook Cricket Club.

Cr Darren King departed the Chambers at 6.06pm.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/REPORTS

6. DISCLOSURE OF INTEREST

Councillor	Item	Interest Type	Nature and if required extent of the Interest (Description)
Cr Helen O'Connell	10.3.1	Financial	Employee of the Blackwood Basin Group
Cr Kevin Moir	10.4.1	Financial	Applicant

7. CONFIRMATION OF MINUTES

7.1 Ordinary Council Minutes – 25 August 2022

COUNCIL DECISION & OFFICER RECOMMENDATION – ITEM 7.1

MOVED: Cr Philippe Kaltenrieder **SECONDED: Cr Kevin Moir**

That the minutes of the Ordinary Council Meeting held on Thursday 25 August 2022 be confirmed as an accurate record.

CARRIED 7/0 **Res 22/9/129**

7.2 Special Council Minutes – 31 August 2022

COUNCIL DECISION & OFFICER RECOMMENDATION – ITEM 7.2

MOVED: Cr Philippe Kaltenrieder **SECONDED: Cr Steele Alexander**

That the minutes of the Special Council Meeting held on Thursday 31 August 2022 be confirmed as an accurate record.

CARRIED 7/0 **Res 22/9/130**

8. PRESIDENTIAL COMMUNICATIONS

August
Friday, 26th
9am South West Zone WALGA at Bunbury Regional Entertainment Centre

September

Thursday, 1st
3pm Audit exit meeting OAG Shire office

Thursday, 8th

1.30 pm met with Steve Thomas MLA and CEO Shire office

3pm met with Per Christensen and CEO Shire office

Tuesday, 13th

9am Sandakan service at the Memorial

1pm met with Ryan Rowland Borneo Exhibition Group and CEO Shire office

Wednesday, 14th

4pm Rylington Park with Cr Caldwell

Thursday, 15th

4.30pm Shire of Dardanup presentation on joint initiatives

Friday, 16th

Rylington Park busy bee in preparation for the Field Day

Monday, 19th

9am Shire office with CEO, Ranger and Benjinup FCO to set up and test a WhatsApp Group

Tuesday, 20th

11.30am Manjimup with CEO, Manjimup President and CEO to discuss Aged Care

Friday, 23rd

8am Rylington Park Field Day

Thursday, 29th

4pm Auditor entry meeting

9. COUNCILLOR QUESTIONS ON NOTICE

Nil

10. REPORTS OF OFFICERS

10.1 Manager Works and Services

Nil

10.2 FINANCE

10.2.1 List of Accounts Paid in August 2022

Location:	*Not applicable*
Applicant:	*Not applicable*
File:	*FM/1/002*
Disclosure of Officer Interest:	*None*
Date:	*09/09/2022*
Author:	*Ben Robinson – Finance Manager*
Authorising Officer:	*Dale Putland – CEO*
Attachments:	*Yes – List of Accounts Paid in August*

SUMMARY

In accordance with the *Local Government (Financial Management) Regulations 1996* the list of accounts paid in August 2022 are presented to Council.

BACKGROUND

This report presents accounts/invoices received for the supply of goods and services, salaries and wages, and the like which were paid during the period 01 to 31 August 2022.

COMMENT

The attached listing represents accounts/invoices the shire paid by cheque or electronic means during the period 01 to 31 August 2022.

CONSULTATION

Nil

STATUTORY OBLIGATIONS

Local Government (Financial Management) Regulations 1996, Regulations 12 and 13 apply and are as follows:

12. Payments from municipal fund or trust fund

(1) A payment may only be made from the municipal fund or the trust fund —

(a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or

(b) otherwise, if the payment is authorised in advance by a resolution of the council.

(2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

13. Lists of accounts

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

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

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

(a) for each account which requires council authorisation in that month —

(i) the payee's name;

(ii) the amount of the payment; and

(iii) sufficient information to identify the transaction;

and

(b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under sub regulation (1) or (2) is to be —

(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Council's *Authority to Make Payments Policy* has application.

BUDGET/FINANCIAL IMPLICATIONS

Account payments accorded with a detailed 2022-23 Annual Budget

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

COUNCIL DECISION & OFFICER RECOMMENDATION – Item 10.2.1

MOVED: Cr Helen O'Connell **SECONDED: Cr Charles Caldwell**

That at its September 2022 ordinary meeting Council receive as presented the list of accounts paid in August 2022, totalling $851,468.75 from Municipal account, $38,578.05 from Police Licensing account and $0.00 from Boyup Brook Early Learning Centre account, as represented by:

Municipal Cheques	**20578-20580**	**$**	**4,905.52**
Municipal Electronic Payments	**EFT12820– EFT12961**	**$**	**604,553.52**
Municipal Direct Payments		**$**	**242,009.11**
Police Licensing Payments		**$**	**38,578.05**
BBELC Payments		**$**	**0.00**

CARRIED 7/0 **Res 22/9/131**

10.2.2 31 August 2022 Statement of Financial Activity

Location:	*Not applicable*
Applicant:	*Not applicable*
File:	*FM/10/003*
Disclosure of Officer Interest:	*None*
Date:	*17 September 2022*
Authors:	*D Long – Finance Consultant*
Authorizing Officer:	*Dale Putland – Chief Executive Officer*
Attachments:	*Yes*

SUMMARY

The Monthly Financial Report for 31 August 2022 is presented for Council's consideration.

BACKGROUND

The Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 require local governments to prepare monthly reports containing the information that is prescribed.

The Regulations require local governments to prepare annual budget estimates and month by month budget estimates so that comparatives can be made to Year to Date (YTD) Actual amounts of expenditure, revenue and income, and materials variances can be commented on.

COMMENT

The Shire prepares the monthly financial statements in the statutory format along with other supplementary financial reports consisting of:

(a) Statement of Comprehensive Income by Program;
(b) Statement of Comprehensive Income by Nature/Type;
(c) Statement of Financial Activity by Nature;
(d) Statement of Financial Activity by Program;
(e) Summary of Net Current Asset Position;
(f) Material Variances Report;
(g) Statement of Financial Position;
(h) Statement of Cash Flows;
(i) Report on Progress of Capital Expenditure Program;
(j) Report on Major Business Units;
(k) Statement of Cash Back Reserves;
(l) Loan Borrowings Report; and

(m) Detailed Operating and Non-Operating Schedules.

At its budget meeting, Council adopted a material variance threshold of $10,000 or 10%. For interpretation purposes, this means any variance at Function/Program level that is greater than 10% and exceeds $10,000 in value is reported on and commentary is provided to explain the YTD budget estimate to YTD actual variance. The material variance is shown on the Statement of Financial Activity, in accordance with the *Local Government (Financial Management) Regulations 1996*.

The material variance commentary is now provided in a separate statement, called the Material Variances Report. This statement categorises the variance commentary according to reporting Nature/Type and groups the variances by Operating Revenue, Operating Expenditure, Investing and Financing Activities.

The Statement of Financial Activity as at 31 August shows a closing surplus of $2,121,675.

The Closing surplus figures for 30 June 2022 are interim only and are subject to change due to year-end adjustments and any audit adjustments.

CONSULTATION – Nil

STATUTORY OBLIGATIONS

Local Government Act 1995

Section 6.4–Specifies that a local government is to prepare such other financial reports as are prescribed.

Local Government (Financial Management) Regulations 1996:

Regulation 34 states:

(1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:
   - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
   - (b) budget estimates to the end of month to which the statement relates;
   - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
   - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c);
   - (e) the net current assets at the end of the month to which the statement relates.

Sub regulations 2, 3, 4, 5, and 6 prescribe further details of information to be included in the monthly statement of financial activity.

POLICY IMPLICATIONS – Nil

BUDGET/FINANCIAL IMPLICATIONS

As presented in the attached reports.

STRATEGIC IMPLICATIONS - Nil

VOTING REQUIREMENTS

Simple Majority

COUNCIL DECISION & OFFICER RECOMMENDATION – Item 10.2.2

MOVED: Cr Helen O'Connell **SECONDED: Cr Adrian Price**

That Council receive the Monthly Financial Report for 31 August 2022, as presented.

CARRIED 7/0 **Res 22/9/132**

10.2.3 Annual Report & Annual Financial Report 2020/2021

Location:	*N/A*
Applicant:	*N/A*
File:	*FM/9/004*
Disclosure of Officer Interest:	*none*
Date:	*15 September 2022*
Author:	*Maria Lane – Executive Assistant*
Authorizing Officer:	*Dale Putland – Chief Executive Officer*
Attachments:	*Annual Report 2020/21 including the Annual Financial Report and Audit Report.*

SUMMARY

Following receipt of the Independent Audit Report, Annual Report and Management Report from the Office of the Auditor General, the Annual Report including the Annual Financial Report has been prepared in accordance with Section 5.54 of the Local Government Act.

BACKGROUND

The Local Government Act requires a local government to prepare an Annual Report each financial year.

COMMENT

The final audit Report was received on 6 September 2021. Section 5.54(2) of the Local Government Act requires a local government to accept the auditor's report by 31 December with the exception being if the report is not available in time for that date to be met, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

The CEO is required to provide sufficient public notice of the availability of the Auditor's Report and Annual Report, and the date of the Annual General Meeting of Electors.

Section 5.27 of the Local Government Act requires a general meeting to be held on a day selected by the local government not more than 56 days after the local government accepts the annual report .

The audit of the Shire's 2020/21 Financial Statements has been conducted in accordance with Australian Auditing Standards and the Auditor has determined that:

COMMENT

The audit of the Shire's 2020/21 Financial Statements has been conducted in accordance with Australia Auditing Standards and the Auditor has determined the following:

Management Control Issues

Office of the Auditor General would like to draw your attention of the attached listing of deficiencies in internal control and others matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Findings identified during the Final Audit

1. Grant revenue has not been recognized in accordance with AASB 15 or AASB 1058.

Finding

Our sample testing of revenue transactions noted that grant revenue has not been recognized in accordance with AASB 15 or AASB 1058.

For practical resourcing purposes, management have made a decision to rectify the revenue recognition error at year end as part of calculating the contract/grant liability balance.

Implication

Non-compliance with AASB 15 or 1058. As the application of these standards may result in delayed income recognition, the Shire's revenue may be overstated in the monthly statements of financial activity, which should be prepared in accordance with all relevant Australian Accounting Standards. This may impact the financial decision making of Council.

Recommendation

The Shire should complete a detailed revenue recognition assessment of all new grants on a regular basis rather than at year end. This is to conclude if a particular revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations. The assessment will trigger the revenue recognition requirements under AASB 15, or if it falls outside this scope, under AASB 1058, so that the revenue is not misstated for both monthly and annual financial reporting purposes.

Similarly, the achievement of performance obligations for the contract/grant liabilities carried over from last year should be monitored on a regular basis so that revenue is recognized appropriately and timely in the monthly financial reporting. This will also assist in expediating the year end process for preparing the annual financial report.

Management Comment

The Shire is in the process of establishing a detailed grant revenue review process. This review will be conducted on a quarterly basis, with a formal report presented to Council. The first review will take place in November 2021.

2. Purchase orders dated after invoice date

Finding

From our sample testing of 12 payments made during the year, we noted three instances where the approved purchase orders were raised after the date of the corresponding supplier invoices. However, we acknowledge that the quotations for those orders were obtained prior to ordering as per the Shire's purchasing policy.

Implication

Without evidence that the ordering of goods and services was approved prior to ordering, there in an increased risk of unauthorized expenditure being made.

Recommendation

Management to ensure that all purchase orders are approved and raised prior to ordering.

Management Comment

All staff members have been instructed that purchase orders must be approved prior to ordering or receiving any goods or services, and that the Shire's adopted Purchasing Policy must be strictly observed at all times. Breaches of this instruction will be brought to the attention of the Finance Manager and the CEO for action.

3. Lack of employment contract

Finding

Our review of the payroll system revealed one instance where the employment contract for an employee was not updated to reflect additional duties to be performed at a different and higher pay rate.

Implication

Without a properly executed and updated employment contract, there could be a dispute regarding the correct terms of employment, in particular the applicable pay rate.

Recommendation

To help ensure a legally enforceable agreement is in place and no dispute arises, all employees should have an employment contract which is up to date, duly signed and filed in their personnel files.

Management Comment

The Shire is finalising the Workforce Plan and will conduct a review of all staff position descriptions and employment contracts to ensure they accurately reflect officers' duties. Any future changes to duties will be reflected in the appropriate position descriptions and/or employment contract as required.

CONSULTATION

Moore Australia (WA) Pty Ltd
Office of the Auditor General

STATUTORY OBLIGATIONS

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Council's 'Advertising of the Annual General Meeting of Electors'.

STRATEGIC IMPLICATIONS

The Shire to improve the governance and administration services.
The Shire to provide strong collaborative leadership and display a commitment to progress.

SUSTAINABILITY IMPLICATIONS

N/A

VOTING REQUIREMENTS

Absolute Majority

COUNCIL DECISION & OFFICER RECOMMENDATION – Item 10.2.3

MOVED: Cr Steele Alexander **SECONDED: Cr Helen O'Connell**

That Council:

1. **Approves the Annual Report including the Annual Financial Report and Audit Report for the 2020/2021 financial year and gives local public notice of its availability.**
2. **Note that the Annual General Meeting of Electors will be held on Thursday, 27th October 2022 in the Council Chambers, commencing at 5.00pm.**
3. **Note the Auditor's report includes findings identified during the final audit *(please refer to attachment)***
4. **Note Management comments in relation to the matter raised in the Auditor's Report.**

CARRIED BY ABSOLUTE MAJORITY 7/0 **Res 22/9/133**

Declare an Interest

Cr Helen O'Connell declared a financial interest in the following item and departed the Chambers, the time being 7.21pm.

10.3 CHIEF EXECUTIVE OFFICER

10.3.1 Blackwood Basin Group Committee Representative

Location:	*N/A*
Applicant:	*N/A*
File:	*FM/9/004*
Disclosure of Officer Interest:	*none*
Date:	*15 September 2022*
Author:	*Maria Lane – Executive Assistant*
Authorizing Officer:	*Dale Putland – Chief Executive Officer*
Attachments:	*Letter from BBG*

SUMMARY

The purpose of this report is for Council to consider the nomination of two Council members to represent the Shire on the Blackwood Basin Group Management Committee for a two year period.

BACKGROUND

The current representatives for the Shire of Boyup Brook are Cr Adrian Price and Cr Darren King.

The Blackwood River Basin is located in the south-west of Western Australia and covers approximately 22,000 square kilometres. The region has a Mediterranean climate, with cool, wet winters and hot, dry summers. Annual rainfall ranges throughout the basin from an average of 350mm in the upper catchment to 1400mm on the coast.

An estimated 78% of the catchment is devoted to agriculture and as a result, large amounts are cleared. This clearing has led to a number of serious environmental and social issues, particularly that of dryland salinity.

The aim of the BBG is to work with the community and landcare zones to manage these issues and to maintain a balance between environmental protection, cultural diversity and economic productivity in the Blackwood.

CONSULTATION

BBG

STATUTORY OBLIGATIONS

Section 5.2 of the *Local Government Act 1995* (the Act), has application as follows:

5.2. Administration of local governments

The council of a local government is to ensure that there is an appropriate structure for administering the local government.

Further, s.5.10.(1) and (4) of the Act have has application, as follows:

5.10. Committee members, appointment of

(1) A committee is to have as its members —

(a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and

(b) persons who are appointed to be members of the committee under subsection (4) or (5).

** Absolute majority required.*

(4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.

Finally, s.5.11A.(1) and (2) of the Act also have application, as follows:

5.11A. Deputy committee members

(1) The local government may appoint* a person to be a deputy of a member of a committee and may terminate such an appointment* at any time.

* *Absolute majority required.*

(2) A person who is appointed as a deputy of a member of a committee is to be —

(a) if the member of the committee is a council member — a council member; or

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Councillor time to attend the meetings.

STRATEGIC IMPLICATIONS

Relevant excerpt from the Adopted Boyup Brook Strategic Community Plan 2021 - 2031.

Initiatives that address climate change and environmental challenges.

SUSTAINABILITY IMPLICATIONS

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

VOTING REQUIREMENTS

Simple majority

COUNCIL DECISION & OFFICER RECOMMENDATION – Item 10.3.1

MOVED: Cr Steele Alexander **SECONDED: Cr Kevin Moir**

That Cr Philippe Kaltenrieder be appointed as the Council Representative and that Cr Adrian Price be appointed as the Deputy Delegate on the Blackwood Basin Group Committee.

CARRIED 6/0 **Res 22/9/134**

Cr Helen O'Connell returned to the Chambers at 7.23pm.

Declare an Interest

Cr Kevin Moir declared a financial interest in the following item and departed the Chambers, the time being 7.23pm.

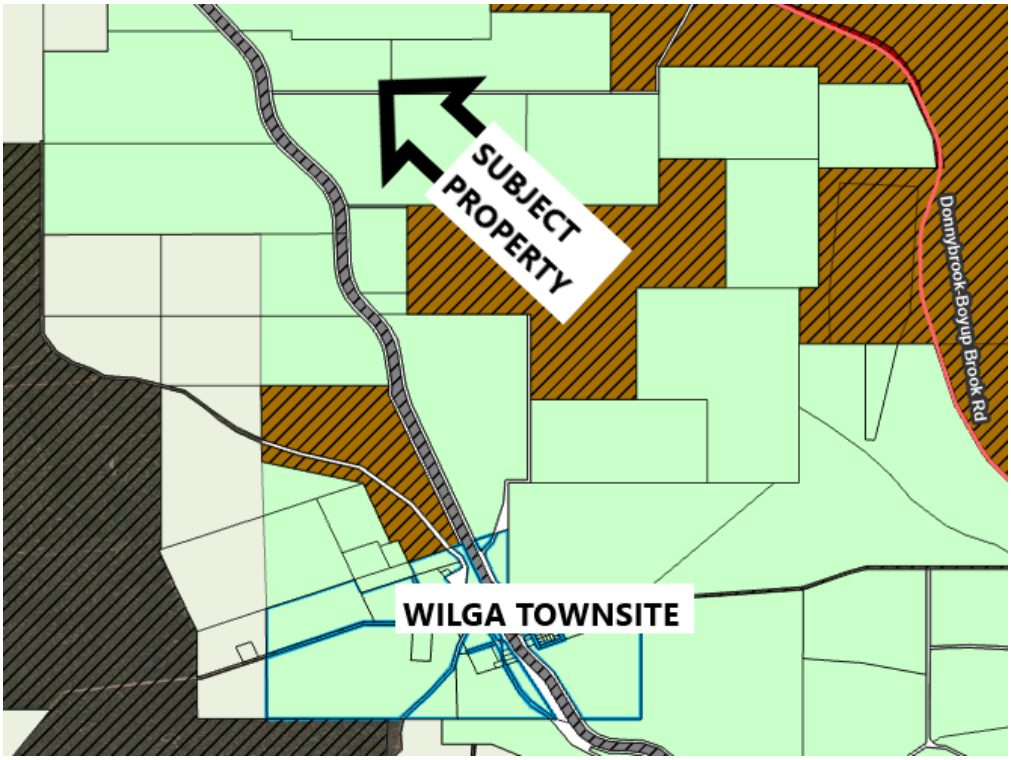
10.4 PLANNING

10.4.1 Development (Caretakers Dwelling) – Lot 3736 Walker Road Wilga

Location:	*Lot 3736 Walker Road, Wilga*
Applicant:	*K & E Moir*
File:	*A3210*
Disclosure of Officer Interest:	*Nil*
Date:	*29 September 2022*
Author:	*A. Nicoll, Town Planner*
Authorizing Officer:	*Dale Putland, Chief Executive Officer*
Attachments:	*Nil*

SUMMARY

The Shire received an application proposing to develop a dwelling at a vacant farming ('Rural' zone) property, located north of the Wilga townsite.



On review of the application, it was discovered that there is a road reserve leading to the property, however, there is no constructed road within the road reserve.

If Council was to consider the development of a 'Single House', it would be appropriate for the developer to construct a road within a dedicated road reserve and/or organise formal rights of access over adjoining properties.
The developer has indicated that the dwelling is to be used by a family member supervising farming operations and that access from Walker Road to the subject property, is via tracks (not necessarily within road reserve) constructed across adjacent farming entitlements. The developer does not intend on formalising the access arrangements. For these reasons, it is considered appropriate that the dwelling is assessed as a 'Caretakers Dwelling' and not a 'Single House'.

A caretaker's dwelling means a dwelling on the same site as a farming operation and occupied by a supervisor of that farming operation.

It is recommended that the Council approve the proposed Caretakers Dwelling subject to only being occupied by the supervisor of the farming enterprise.

BACKGROUND

The Shire of Boyup Brook received a Development Application for a Caretaker Dwelling at Lot 3736.

Due to the proposed location of the caretakers dwelling in a bushfire prone area, a Bushfire Attack Level assessment has been completed to confirm that the dwelling should be constructed to withstand a heat rating of 12.5kw/m^2.

COMMENT

In accordance with the Shire's *Local Planning Scheme No.2*, a caretakers dwelling may be considered for approval at a 'Rural' zone property.

The caretakers dwelling is a single storey, 3 bedroom - two bathroom dwelling, with external colourbond and weatherboard cladding.

The dwelling has been strategically located in cleared areas and setback from property boundaries, to comply with minimum scheme setbacks (min 10m setback requirement).

Access to the property is via an existing track, which traverses various properties and including a railway reserve and road reserves.

The caretakers dwelling is necessary for accommodating a farm supervisor, to oversee farm operations such as livestock management, crop cultivation and other agricultural activities.

It is recommended that the Council approve the proposed Caretakers Dwelling subject to the dwelling only being occupied by the supervisor of the farming enterprise.

STATUTORY OBLIGATIONS

The Shire's Local Planning Scheme No.2 states:

The Council may permit a caretaker dwelling or ancillary accommodation where it is:

a) *appropriately justified by the applicant and addresses relevant planning consideration; and*
b) *located within a defined building envelope area or building exclusion area on a structure plan or the immediate curtilage of the primary dwelling where a building envelope is not defined and complies with the criteria applicable to an 'Ancillary dwelling' in the R-Codes and the local government's Local Planning Policy.*

Approval however is not considered to be justification for subdivision of the land under the Act or the Strata Title Act 1985.

No building development shall be located within 10 metres of any boundary of a lot in the Rural Zone.

Not more than one single dwelling house may be erected and occupied on a lot within the Rural Zone except where Council is satisfied that an additional house is necessary or desirable for the continuation of bona fide agricultural activity.

POLICY IMPLICATIONS

Nil

CONSULTATION

N/A

VOTING REQUIREMENTS

Simple majority

COUNCIL DECISION & OFFICER RECOMMENDATION – ITEM 10.4.1

MOVED: Cr Steele Alexander **SECONDED: Cr Helen O'Connell**

That Council

Grants development approval for Lot 3736 Walker Road Wilga, for the purpose of a Caretakers Dwelling, subject to the following notice:

Planning and Development Act 2005

Shire of Boyup Brook

NOTICE OF DETERMINATION ON APPLICATION FOR DEVELOPMENT APPROVAL

Location: Lot 3736 Walker Road Wilga

Description of proposed development:

Caretakers Dwelling

The application for development is approved subject to the following conditions.

Conditions:

1. The caretakers dwelling only being occupied by a supervisor of the farming enterprise.

Date of determination: 29 September 2022

Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.

Note 2: Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought and obtained.

Note 3: If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

CARRIED 6/0 **Res 22/9/135**

Cr Kevin Moir returned to the Chambers at 7.25pm.

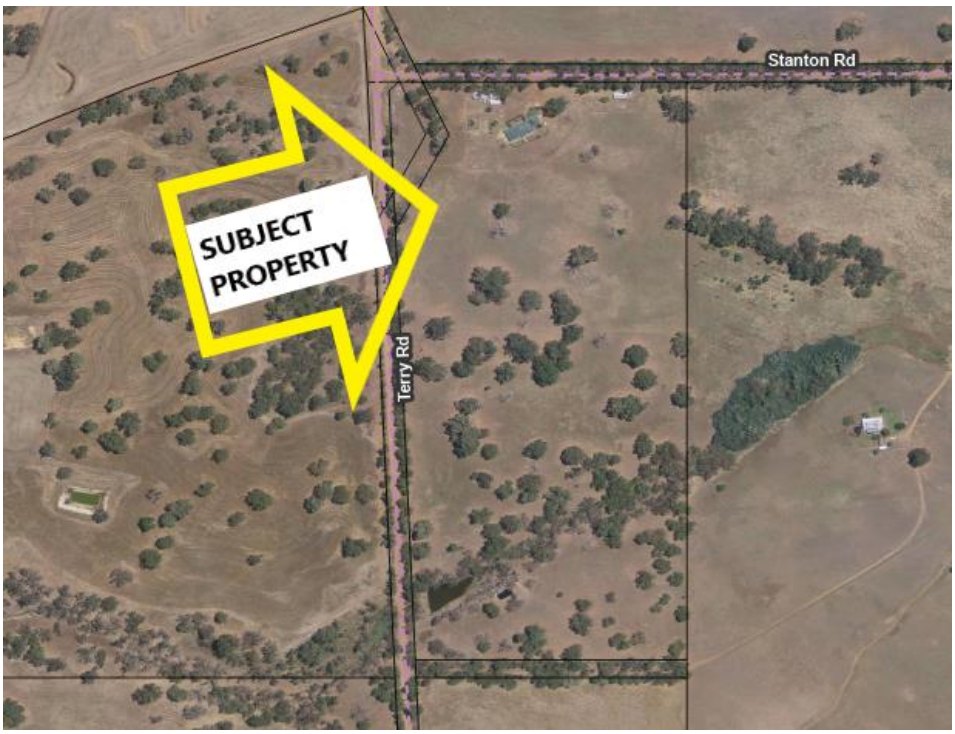
10.4.2 Development Application (Rural Home Business – Photography – Lot 4 Stanton Road Boyup Brook

Location:	*Lot 4 Stanton Road Boyup Brook*
Applicant:	*G & M Wrighton*
File:	*A9355*
Disclosure of Officer Interest:	*None*
Date:	*29 September 2022*
Author:	*Town Planner (Adrian Nicoll)*
Authorizing Officer:	*Chief Executive Officer (Dale Putland)*
Attachments:	*Development Application*

SUMMARY

Council is requested to approve an application to use a 'Rural' zone property, whereby clients attend the property for a photography session (i.e. wedding photos, portraits etc).

The property is approximately 17ha in area and is located approximately 3.8km south of the Boyup townsite.



BACKGROUND

The landholder made enquiries about getting approval to operate a photography business at their small rural farming property.

The landholder indicated the need for approval to operate the business within an area of around 200m^2.

On investigation of the Shire's scheme, it was revealed that approval may be considered for a 'rural home business', which means a dwelling or land around a dwelling used by an occupier of the dwelling to carry out a business, service or occupation if the carrying out of the business, service or occupation:

a) does not involve employing more than 2 people who are not members of the occupier's household; and
b) will not cause injury to or adversely affect the amenity of the neighbourhood; and
c) does not occupy an area greater than 200m^2; and
d) does not involve the retail sale, display or hire of any goods unless the sale, display or hire is done only by means of the Internet; and
e) does not result in traffic difficulties as a result of the inadequacy of parking or an increase in traffic volumes in the neighbourhood; and
f) does not involve the presence, use or calling of more than 3 vehicles at any one time or of a vehicle more than 30 tonnes gross weight.

COMMENT

The subject Lot 4 Stanton Road Boyup Brook is zoned 'Rural' in accordance with the Shire's Scheme.

In accordance with the Shire's Scheme, a 'Rural Home Business' is a use which may be considered for approval at a property zoned 'Rural'.

In accordance with the scheme's rural home business definition, the proposed photography business:

- does not employ more than 2 people;
- is low-key and therefore is not expected to adversely affect the amenity of the neighbourhood;
- does not occupy an area greater than 200m^2;
- does not involve the retail sale, display or hire of goods at the subject property;
- is expected to receive one (1) photography session per week, meaning low traffic impact on the area.

All client visits would be strictly by appointment only and would normally occur between the hours of 8am-6pm Monday to Saturday and would be 30 minutes up to 2 hours in duration.

It is recommended that the Council approve the proposed, 'Rural Home Business – Photography', as the proposed activity complies with standards prescribed for a 'Rural Home Business'.

CONSULTATION

Due to the low-key nature of the 'Rural Home Business' and large distance from neighbouring homes, it is considered that consultation is not necessary.

STATUTORY OBLIGATIONS

In accordance with the Shire's *Local Planning Scheme No.2:*

rural home business means a dwelling or land around a dwelling used by an occupier of the dwelling to carry out a business, service or occupation if the carrying out of the business, service or occupation -

a) does not involve employing more than 2 people who are not members of the occupier's household; and
b) will not cause injury to or adversely affect the amenity of the neighbourhood; and
c) does not occupy an area greater than 200m2; and
d) does not involve the retail sale, display or hire of any goods unless the sale, display or hire is done only by means of the Internet; and
e) does not result in traffic difficulties as a result of the inadequacy of parking or an increase in traffic volumes in the neighbourhood; and
f) does not involve the presence, use or calling of more than 3 vehicles at any one time or of a vehicle more than 30 tonnes gross weight;

In considering applications for planning consent in the 'Rural' zone, Council shall have regard to:

- *The need to protect the agricultural practices of the Rural zone in light of its importance to the District's economy; and*
- *The need to preserve the rural character and rural appearance of the area.*

POLICY IMPLICATIONS

There are no Policy implications.

BUDGET/FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple majority

COUNCIL DECISION & OFFICER RECOMMENDATION – ITEM 10.4.2

MOVED: Cr Charles Caldwell **SECONDED: Cr Helen O'Connell**

That Council grants Development Approval for a 'Rural Home Business – Photography' at Lot 4 Stanton Road Boyup Brook.

The approval is subject to the following notice, which outlines development conditions and advice notes.

Planning and Development Act 2005

Shire of Boyup Brook

NOTICE OF DETERMINATION ON APPLICATION FOR DEVELOPMENT APPROVAL

Location: Lot 4 Stanton Road Boyup Brook

Description of proposed development: **'Rural Home Business – Photography'**

The application for development is approved subject to the following conditions.

Conditions:

1. Does not occupy an area greater than 200m^2.
2. Does not employ more than 2 people not members of the occupier's household.
3. The retail sale and display of goods is not to involve customers coming to the subject property.

Date of determination: 29 September 2022

Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of determination, the approval will lapse and be of no further effect.

Note 2: Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought and obtained.

Note 3: If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

CARRIED 7/0 **Res 22/9/136**

11 COMMITTEE MINUTES

Nil

12 MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 URGENT BUSINESS BY APPROVAL OF THE PRESIDENT OR A MAJORITY OF COUNCILLORS PRESENT/CONFIDENTIAL MATTERS – BEHIND CLOSED DOORS

Nil

14 CLOSURE OF MEETING

There being no further business the Shire President, Cr Walker thanked all for attending and declared the meeting closed at 7.27pm.

Shire of Boyup Brook

Payments 01/09/2022 - 30/09/2022

(GST Inclusive Accordingly)

Chq/EFT	Date	Name	Description	Amount
20581	05/09/2022	Anne Rosalind Williams	Rates Refund	-122.00
20582	05/09/2022	Water Corporation	Water Across Shire Facilities to 02/08/2022	-2,622.57
20583	12/09/2022	Blues At Bridgetown	Refund Ablution Block Hire Bond	-330.00
20584	20/09/2022	Department of Transport - Licensing	P536 TATRA Fire Truck McAlinden BFB - Registration to 30/06/2023	-167.90
20585	27/09/2022	Pivotel	GPS Tracking Service - Grader and Transfer Station Sep2022	-62.00
			TOTAL MUNI CHEQUES to 30 September 2022	**-3,304.47**

Shire of Boyup Brook

Payments 01/09/2022 - 30/09/2022

(GST Inclusive Accordingly)

Chq/EFT	Date	Name	Description	Amount
EFT12962	05/09/2022	A & L Printers	Printing - Rates Notices 2022-23	-1,317.00
EFT12963	05/09/2022	Australian Services Union	Payroll Deductions	-51.80
EFT12964	05/09/2022	Blackwood Rural Services	P170 Loader Komatsu WA 200-5 - Parts	-48.90
EFT12965	05/09/2022	Boyup Brook Community Resource Centre	Gazette Advertising Aug2022	-315.00
EFT12965	05/09/2022	Boyup Brook Community Resource Centre	Extraordinary Donation for Photography Competition 2022	-200.00
EFT12966	05/09/2022	Boyup Brook Tourism Association Inc.	Tourist Centre - Shire Contribution to Electricity 16/06/2022-12/08/2022	-315.17
EFT12967	05/09/2022	Building and Construction Training Fund BCITF	BCITF Collected Aug2022	-580.60
EFT12968	05/09/2022	Craneford Plumbing	Tourist Centre Toilets - Quarterly ATU Service	-164.45
EFT12969	05/09/2022	Department of Mines, Industry Regulation and Safety BSL	BSL Collected Aug2022	-582.39
EFT12970	05/09/2022	Elite Stainless Steel Fabrication Pty Ltd	Flax Mill Caravan Park - Camp Kitchen Splashback	-759.00
EFT12971	05/09/2022	Focus Networks	MWS Laptop and Accessories	-2,546.46
EFT12972	05/09/2022	Hales Electrical	Flax Mill - Power Pole Replacement Design Fee	-1,650.00
EFT12972	05/09/2022	Hales Electrical	Saleyards - Replace Power Pole	-4,926.00
EFT12973	05/09/2022	Janette Kuypers	Reimburse Parking for Training	-10.00
EFT12973	05/09/2022	Janette Kuypers	Reimburse Medical Centre Waiting Room Décor	-141.00
EFT12974	05/09/2022	LGIS WA	LGISWA Motor Vehicle Insurance - Adjustment 2021-22	-5,425.66
EFT12975	05/09/2022	Landgate	Mining Tenements	-42.15
EFT12976	05/09/2022	SOS Office Equipment	Photocopier Billing Aug2022 incl Community Newsletters	-809.14
EFT12977	05/09/2022	Shire of Boyup Brook	BSL and BCITF Commission Aug2022	-63.00
EFT12978	05/09/2022	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 12/08/2022	-2,763.22
EFT12979	05/09/2022	TanLee's Sparkly Cleans	MWS House 3 Reid Place - Vacate Clean	-75.00
EFT12980	05/09/2022	The Treehouse Coffee Lounge (JP Rice & NM Rice t/as)	Catering Aug2022	-639.20
EFT12981	05/09/2022	Toni Young	Refund Flax Mill Caravan Park Fees	-103.50
EFT12982	05/09/2022	Totally Workwear - Bunbury	Depot Workwear	-962.85
EFT12983	05/09/2022	WALGA	SW Country Zone Subscription 2022-23	-660.00
EFT12984	05/09/2022	Winc Australia Pty Limited	Admin Stationery	-87.23
EFT12984	05/09/2022	Winc Australia Pty Limited	Town Hall Cleaning Products	-89.69
EFT12985	12/09/2022	A & L Printers	Purchase Order Books	-509.00
EFT12985	12/09/2022	A & L Printers	Fire Break Order Books	-3,588.00
EFT12986	12/09/2022	AMPAC Debt Recovery (WA) Pty Ltd	Rates Debt Collection Commissions and Costs Aug2022	-1,717.93
EFT12987	12/09/2022	Amity Signs	Blackwood Basin Group - Wildlife Signs	-293.70
EFT12988	12/09/2022	Ampol Petroleum Distributors Pty Ltd	Fuel Aug2022	-9,889.51
EFT12989	12/09/2022	Argos Fire Safety Pty Ltd	Flax Mill Caravan Park - Camp Kitchen Fire Extinguisher	-132.00
EFT12990	12/09/2022	Australia Post	Postage Aug2022	-776.38
EFT12991	12/09/2022	BOC Limited	Gas Cylinder Rental Jul2022	-64.13
EFT12992	12/09/2022	Black Box Control Pty Ltd	Monthly Grader Tracking Service Aug-Sep2022	-203.70
EFT12993	12/09/2022	Boyup Brook IGA	Purchases Aug2022	-241.16
EFT12994	12/09/2022	Boyup Brook Pharmacy (Westphal Family Trust)	BBELC - Medication	-12.95
EFT12995	12/09/2022	Boyup Brook Tyre Service	P224 John Deere 622G Grader - Tyre	-2,138.00
EFT12996	12/09/2022	Bridgetown Boarding Kennels & Cattery	Animal Impound Kennel Fees Jul2022	-286.00
EFT12997	12/09/2022	Bullivants Pty Ltd	Safety Equipment	-2,890.93
EFT12998	12/09/2022	Cleanaway Daniels Services Pty Ltd	Medical Centre - Sharps Disposal Aug2022	-176.41
EFT12999	12/09/2022	Coast Rubber Stamps	Medical Centre - Rubber Stamps	-244.00
EFT13000	12/09/2022	Cockburn Cement Ltd	RTR007 Kulikup Road South - Bulk Cement	-4,156.08
EFT13000	12/09/2022	Cockburn Cement Ltd	RGA004 Winnejup Road - Bulk Cement	-977.90
EFT13000	12/09/2022	Cockburn Cement Ltd	RRG210 Boyup Brook Arthur Road - Bulk Cement	-977.90
EFT13000	12/09/2022	Cockburn Cement Ltd	RGA148 Boyup Brook Cranbrook Road - Bulk Cement	-733.42
EFT13001	12/09/2022	Crendon Machinery (The Fry Family Trust t/as)	Box Tree Pruning - Cherry Picker Hire	-1,759.34
EFT13002	12/09/2022	Department Of Water And Environmental Regulation	Stanton Road Liquid Waste Facility Annual Licence 2022-23	-1,303.50
EFT13003	12/09/2022	Focus Networks	Depot UPS	-232.67
EFT13004	12/09/2022	Fuel Brothers WA.Com Pty Ltd	Fuel Aug2022	-114.45
EFT13005	12/09/2022	Hales Electrical	Medical Centre - Ethernet Cabling	-4,642.00
EFT13006	12/09/2022	Haycom Technology	Medical Centre IT Consulting Aug2022	-1,477.30
EFT13007	12/09/2022	Hersey's Safety Pty Ltd	Flax Mill Caravan Park - Site Markers	-140.25
EFT13008	12/09/2022	IPEC Pty Ltd (Toll)	Freight Aug 2022	-44.70
EFT13009	12/09/2022	Jimina Shaw-Sloan	Reimburse BBELC Resources	-66.50
EFT13010	12/09/2022	Lamat Cleaning (The Bogar Unit Trust t/as)	Various Shire Buildings - Cleaning Aug2022	-2,400.00
EFT13011	12/09/2022	Landgate	Rural UV Chargeable Jul2022	-71.80
EFT13012	12/09/2022	Main Roads Western Australia (East Perth)	Bridge 0741 Boree Gully - LGA Contribution for Bridge Repairs	-187,000.00
EFT13013	12/09/2022	Marketforce Pty Ltd	Local Planning Scheme Amendments Notices in MBT 24/08/2022	-988.82
EFT13014	12/09/2022	Neverfail Springwater Limited	Council and Staff Drinking Water	-145.75
EFT13015	12/09/2022	South Regional TAFE	Depot Staff Safety Training	-44.28
EFT13016	12/09/2022	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 24/08/2022	-2,819.11
EFT13017	12/09/2022	Telstra Corporation Limited	Telephone Across Shire Facilities to 24/08/2022	-494.44
EFT13018	12/09/2022	The Quacking Frog Teapot Shed	Catering Sep2022	-150.00
EFT13019	12/09/2022	The Treehouse Coffee Lounge (JP Rice & NM Rice t/as)	Catering Aug2022	-220.00
EFT13020	12/09/2022	The University of Sydney	Medical Centre - Classifications and Terminologies Subscription	-220.00
EFT13021	12/09/2022	Thomas James Oversby	Refund Cat Trap Bond	-50.00
EFT13022	12/09/2022	Truckline (Bunbury)	P225 Isuzu Giga Prime Mover - Parts	-113.83
EFT13022	12/09/2022	Truckline (Bunbury)	P225 Isuzu Giga Prime Mover - Parts	-113.83
EFT13023	12/09/2022	Winc Australia Pty Limited	Admin Stationery	-270.60
EFT13024	12/09/2022	activ8me (Australian Private Networks Pty Ltd)	GP Houses and Rylington Park Internet and Phone Aug-Sep2022	-282.75
EFT13025	20/09/2022	ABCO Products Pty Ltd	Depot Cleaning Supplies	-189.75
EFT13026	20/09/2022	AFGRI Equipment Australia Pty Ltd	P224 John Deere 622G Grader - Parts, Service Kit and Oil	-3,275.75
EFT13027	20/09/2022	AT Plumbing & Gas	Tourist Centre - Toilet Repair	-156.87
EFT13028	20/09/2022	Andrew Gorton	Rylington Park - Manure Cleanup	-180.00
EFT13029	20/09/2022	Australian Services Union	Payroll Deductions	-51.80
EFT13030	20/09/2022	BKS Refrigeration & Airconditioning Pty Ltd	Men's Shed - Air Conditioning	-2,216.00
EFT13031	20/09/2022	Blackwoods (Also Refer Protector Alsafe)	Depot and Transfer Station PPE	-1,172.69
EFT13032	20/09/2022	Boyup Brook Co - Operative	Rylington Park - Purchases incl Crop Chemicals Aug2022	-5,564.25
EFT13033	20/09/2022	Boyup Brook Pharmacy (Westphal Family Trust)	Medical Supplies	-144.70
EFT13034	20/09/2022	Bridgetown Muffler & Towbar Centre	P211 Isuzu Dmax Tray Back Utility - Parts	-38.00
EFT13035	20/09/2022	Bridgetown Timber Sales	YAK Shack - Materials for Repairs	-58.10
EFT13035	20/09/2022	Bridgetown Timber Sales	Expendable Tools	-196.83
EFT13036	20/09/2022	Cafe Boranup	Rylington Park - Field Day Catering	-600.00
EFT13037	20/09/2022	Downer EDI Works Pty Ltd	RRG148 Boyup Brook Cranbrook Road - Sealing	-166,347.01
EFT13038	20/09/2022	EcoPrint Supplies	Medical Centre - Toner	-433.40

Shire of Boyup Brook

Payments 01/09/2022 - 30/09/2022

(GST Inclusive Accordingly)

Chq/EFT	Date	Name	Description	Amount
EFT13039	20/09/2022	Focus Networks	Monthly Device Management Fees Aug2022	-2,522.30
EFT13039	20/09/2022	Focus Networks	Monthly Managed IT Services and MS Office Subscription Sep2022	-2,824.07
EFT13040	20/09/2022	Hastie Waste	Rylington Park - Bulk Waste Collection Aug2022	-95.00
EFT13041	20/09/2022	Haycom Technology	Medical Centre Domain Renewal 05/10/2022-05/10/2024	-60.50
EFT13042	20/09/2022	IPEC Pty Ltd (Toll)	Freight Aug2022	-34.01
EFT13043	20/09/2022	Kojonup Agricultural Supplies (ttf KAS Unit Trust t/as)	Rylington Park - Fertiliser	-11,161.25
EFT13043	20/09/2022	Kojonup Agricultural Supplies (ttf KAS Unit Trust t/as)	Rylington Park - Boomspray Parts PO30310	-110.66
EFT13044	20/09/2022	Lonsdale Party Hire	Sandakan Service - Marquee Hire	-2,783.70
EFT13045	20/09/2022	Old Dog Dirt & Diesel	Rylington Park - Truck Parts	-48.95
EFT13046	20/09/2022	Procurement Plus	Strategic Procurement - Regional Price Preference Review	-891.00
EFT13047	20/09/2022	Rear's Electrical & Mechanical Services Pty Ltd	Men's Shed - Connect Air Conditioner	-342.05
EFT13048	20/09/2022	Southern Lock & Security	Dinninup Showgrounds - Replacement Locks	-319.23
EFT13048	20/09/2022	Southern Lock & Security	Flax Mill Caravan Park - Digital Locks	-1,125.00
EFT13048	20/09/2022	Southern Lock & Security	Admin Building - Key Cutting	-25.50
EFT13049	20/09/2022	Sprint Express	Freight Aug2022	-100.10
EFT13050	20/09/2022	Statewide Bearings	P999 Hire Plant - Squirrel Parts	-239.63
EFT13051	20/09/2022	Susan Wilkins	Refund Multiple Dog Application Fee	-80.00
EFT13052	20/09/2022	Telstra Corporation Limited	Telephone Across Shire Facilities to 22/08/2022	-1,538.06
EFT13053	20/09/2022	Veolia Recycling and Recovery Pty Ltd	Paper and Cardboard Recycling Collection Aug2022	-660.22
EFT13054	20/09/2022	Winc Australia Pty Limited	Depot and Admin Stationery	-101.88
EFT13055	27/09/2022	AFGRI Equipment Australia Pty Ltd	Parks and Gardens Small Tools - Cordless Pruner	-299.00
EFT13055	27/09/2022	AFGRI Equipment Australia Pty Ltd	Rylington Park - Consumables	-283.94
EFT13055	27/09/2022	AFGRI Equipment Australia Pty Ltd	P146 Small Plant - Parts	-4.62
EFT13056	27/09/2022	Amity Signs	Road Signs	-856.90
EFT13057	27/09/2022	Ampol Petroleum Distributors Pty Ltd	Fuel Sep2022	-5,087.76
EFT13058	27/09/2022	Arbour Guy	Townsite Tree Pruning	-4,840.00
EFT13059	27/09/2022	AusQ Training	Depot Staff - Traffic Management Training	-2,396.00
EFT13060	27/09/2022	BP Medical	Medical Supplies	-1,103.01
EFT13061	27/09/2022	Blackwoods (Also Refer Protector Alsafe)	Depot PPE	-90.45
EFT13062	27/09/2022	Boyup Brook Co - Operative	Purchases Aug2022	-11,954.65
EFT13062	27/09/2022	Boyup Brook Co - Operative	Credit Voucher 2021/22 (To be Used for Reception Area Furnishings)	2,148.00
EFT13063	27/09/2022	Boyup Brook Community Resource Centre	Medical Centre - Gazette Advertising Sep2022	-215.00
EFT13063	27/09/2022	Boyup Brook Community Resource Centre	Gazette Advertising Sep2022	-315.00
EFT13064	27/09/2022	Boyup Brook Medical Services	Depot Pre-Employment Medicals	-1,020.00
EFT13065	27/09/2022	Bridgetown Boarding Kennels & Cattery	Animal Impound Kennel Fees Sep2022	-154.00
EFT13066	27/09/2022	Bridgetown Muffler & Towbar Centre	P202 Isuzu 4 Tonne Crane/Hiab Truck - Parts	-299.00
EFT13067	27/09/2022	Bridgetown Timber Sales	Men's Shed Project - Building Materials	-6,478.42
EFT13068	27/09/2022	Bunnings Group Ltd	Flax Mill Caravan Park Camp Kitchen - Materials for Repairs	-171.00
EFT13069	27/09/2022	Darren Long Consulting	Assistance with Budget Preparation Aug2022	-9,693.75
EFT13070	27/09/2022	Erlanda and Mark Deas	Rylington Park - Reimburse Electronic Eartags	-143.11
EFT13071	27/09/2022	Fulcrum Structural Engineering Pty Ltd	LRCI Town Hall Project - Building Scope	-2,574.00
EFT13072	27/09/2022	Fulton Hogan Industries Pty Ltd	Road Maintenance Supplies	-836.00
EFT13073	27/09/2022	Genie Solutions Pty Ltd	Medical Centre Quarterly Licence and Support Fee Oct-Dec2022	-1,133.75
EFT13074	27/09/2022	IPEC Pty Ltd (Toll)	Freight Sep2022	-44.15
EFT13075	27/09/2022	Internode Pty Ltd	Depot, BBELC and Admin Internet Oct2022	-329.97
EFT13076	27/09/2022	Kabindra Dhakal	Reimburse AHPRA Annual Registration 2022-23	-860.00
EFT13077	27/09/2022	Komatsu Australia Pty Ltd	P196 Komatsu 555 Grader - Parts	-53.72
EFT13078	27/09/2022	LGIS WA	LGISWA Workcare Insurance Adjustment 2021-2022	-9,962.66
EFT13079	27/09/2022	Michael John Eastwood t/as M Eastwood Building Contractors	LRCI Tonebridge Country Club - Internal wall Recladding Deposit	-9,000.00
EFT13080	27/09/2022	Officeworks Superstores Pty Ltd	Medical Centre Stationery	-343.87
EFT13081	27/09/2022	Phoenix Petroleum	Rylington Park - Fuel Sep2022	-2,186.39
EFT13082	27/09/2022	RAW Animal Health (RAW Pty Ltd t/as)	Rylington Park - Stock Medication	-44.55
EFT13083	27/09/2022	St Mary's Parents and Friends Association	Sandakan Memorial Service Catering	-3,000.00
EFT13084	27/09/2022	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 09/09/2022	-7,058.59
EFT13085	27/09/2022	The Treehouse Coffee Lounge (JP Rice & NM Rice t/as)	Catering Sep2022	-33.00
EFT13086	27/09/2022	Tom Price & Sons	Lifting Equipment Annual Inspections	-1,881.00
EFT13087	27/09/2022	Total Tools Bunbury (Bunbury TT Pty Ltd t/as)	Building Maintenance Tools - Work Platforms	-529.00
EFT13088	27/09/2022	Totally Workwear - Bunbury	Depot Employee Work Clothing	-407.00
EFT13089	27/09/2022	Tutt Bryant Hire Pty Ltd	Winter Grading - Roller Hire	-7,433.14
EFT13090	27/09/2022	Veolia Recycling & Recovery (Perth) Pty Ltd	Waste Collection Aug2022	-10,285.81
			TOTAL EFT PAYMENTS to 30 September 2022	**-567,445.90**

Shire of Boyup Brook

Payments 01/09/2022 - 30/09/2022

(GST Inclusive Accordingly)

Chq/EFT	Date	Name	Description	Amount
DD7547.1	01/09/2022	Salary & Wages	Payroll 31Aug2022	-86,675.46
DD7571.1	14/09/2022	Aware Super	Payroll Deductions	-7,477.06
DD7571.2	14/09/2022	Future Super	Superannuation Contributions	-55.13
DD7571.3	14/09/2022	Australian Retirement Trust	Superannuation Contributions	-470.40
DD7571.4	14/09/2022	Christian Super	Superannuation Contributions	-160.15
DD7571.5	14/09/2022	Rest Superannuation	Superannuation Contributions	-2,494.04
DD7571.6	14/09/2022	AMP Super Fund - SignatureSuper	Superannuation Contributions	-3,834.48
DD7571.7	14/09/2022	Commonwealth Essential Super	Superannuation Contributions	-308.33
DD7571.8	14/09/2022	Australian Super	Superannuation Contributions	-1,799.62
DD7571.9	14/09/2022	Colonial First State Superannuation	Superannuation Contributions	-497.47
DD7573.1	15/09/2022	Salary & Wages	Payroll 14Sep2022	-96,004.47
DD7578.1	14/09/2022	Sam & Carolyn Mallett Super Fund	Superannuation Contributions	-729.59
DD7578.2	21/09/2022	Sam & Carolyn Mallett Super Fund	Payroll Deductions	-141.21
DD7580.1	21/09/2022	Salary & Wages	Payroll 14Sep2022	-3,369.79
DD7584.1	21/09/2022	Australian Super	Superannuation Contributions	-51.45
DD7584.2	21/09/2022	Public Sector Superannuation Accumulation Plan	Superannuation Contributions	-74.60
DD7586.1	21/09/2022	Salary & Wages	Payroll 21Sep2022	-4,614.16
DD7597.1	28/09/2022	Aware Super	Payroll Deductions	-6,294.15
DD7597.2	28/09/2022	Australian Retirement Trust	Superannuation Contributions	-470.40
DD7597.3	28/09/2022	Christian Super	Superannuation Contributions	-139.57
DD7597.4	28/09/2022	Rest Superannuation	Superannuation Contributions	-2,545.65
DD7597.5	28/09/2022	AMP Super Fund - SignatureSuper	Superannuation Contributions	-2,713.27
DD7597.6	28/09/2022	Australian Super	Superannuation Contributions	-1,870.45
DD7597.7	28/09/2022	Commonwealth Essential Super	Superannuation Contributions	-334.99
DD7597.8	28/09/2022	Colonial First State Superannuation	Superannuation Contributions	-516.11
DD7597.9	28/09/2022	MLC Super Fund	Superannuation Contributions	-265.01
DD7599.1	29/09/2022	Salary & Wages	Payroll 28Sep2022	-86,932.37
DD7601.1	28/09/2022	Sam & Carolyn Mallett Super Fund	Superannuation Contributions	-773.89
DD7601.2	30/09/2022	Sam & Carolyn Mallett Super Fund	Payroll Deductions	-149.78
DD7603.1	30/09/2022	Salary & Wages	Payroll 30Sep2022	-3,539.05
DD150922	15/09/2022	Shire of Boyup Brook	Adobe Pro Monthly Subscription	-114.95
DD150922	15/09/2022	Shire of Boyup Brook	Xplor Childcare - BBELC Office Lite Monthly Subscription	-185.90
DD150922	15/09/2022	Shire of Boyup Brook	AHPRA - Dr Chiwara Membership 2022-23	-860.00
DD150922	15/09/2022	Shire of Boyup Brook	CMCA - FMCP Booking 2 Nights for W Burnett	-64.00
DD7607.1	01/09/2022	Westnet	Admin, Swimming Pool and Medical Centre Internet Sep2022	-289.85
DD7607.2	09/09/2022	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 13/09/2022-26/09/2022	-600.00
DD7607.3	23/09/2022	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 27/09/2022-10/10/2022	-600.00
DD7607.4	09/09/2022	De Lage Landen Pty Ltd	Rental Agreement for the DocuCentre-VII C5573 Sep2022	-184.80
DD7607.5	13/09/2022	Western Australian Treasury Corporation	Loan 115 - 3 Rogers Ave	-4,712.81
DD7607.6	23/09/2022	AGDATA Holdings Pty Ltd	Rylington Park - Phoenix Accounting Software Sep2022	-44.00
DD7607.7	02/09/2022	Michelle Koster and Stephen Hughes	2 Reid Pl FM House - Rent Additional Week 01/09/2022-07/09/2022	-330.00
DD7607.8	05/09/2022	Stephen & Yvonne Dent	3 Reid Pl FM House - Rent Adjustment 27/08/2022-08/09/2022	-92.86
DD7607.8	05/09/2022	Stephen & Yvonne Dent	3 Reid Pl FM House - Rent 09/09/2022-22/09/2022	-700.00
DD7607.9	19/09/2022	Stephen & Yvonne Dent	3 Reid Pl FM House - Rent 23/09/2022-06/10/2022	-700.00
DD7571.10	14/09/2022	MLC Super Fund	Superannuation Contributions	-265.01
DD7571.11	14/09/2022	HESTA	Superannuation Contributions	-279.30
DD7571.12	14/09/2022	Public Sector Superannuation Accumulation Plan	Superannuation Contributions	-279.30
DD7597.10	28/09/2022	HESTA	Superannuation Contributions	-279.30
DD7597.11	28/09/2022	Future Super	Superannuation Contributions	-55.13
			TOTAL DD MUNI ACCOUNT TO 30 September 2022	**-325,939.31**
DD300922	30/09/2022	Police Licensing	Police Claimed September2022	-46,097.10
			TOTAL DD POLICE LICENSING ACCOUNT TO 30 September 2022	**-46,097.10**
			TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 30 September 2022	**0.00**

SUMMARY

CHQ (Muni Account)	-3,304.47
DD	-325,939.31
EFT	-567,445.90
TOTAL	**-896,689.68**
ALL MUNI TRANS TO 30 September 2022	**-896,689.68**
DD (Police Licensing Account) TO 30 September 2022	**-46,097.10**
DD (Boyup Brook Early Learning Centre) TO 30 September 2022	**0.00**

MONTHLY FINANCIAL REPORT

30 SEPTEMBER 2022

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SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

	2022-23 ANNUAL BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
EXPENDITURE (Exluding Finance Costs)	**$**		**$**	
General Purpose Funding	(145,178)	(33,520)	(22,594)	-33%
Governance	(413,820)	(133,380)	(67,666)	-49%
Law, Order, Public Safety	(463,227)	(93,592)	(59,592)	-36%
Health	(1,469,083)	(332,100)	(332,141)	0%
Education and Welfare	(364,318)	(94,474)	-96,660	2%
Housing	(290,520)	(39,261)	(16,629)	-58%
Community Amenities	(513,481)	(103,763)	(78,947)	-24%
Recreation and Culture	(1,327,709)	(308,242)	(139,127)	-55%
Transport	(4,639,044)	(1,051,881)	(286,496)	-73%
Economic Services	(642,550)	(97,900)	(65,897)	-33%
Other Property and Services	(848,431)	(143,911)	(209,642)	46%
Total Operating Expenditure	(11,117,360)	(2,432,025)	(1,375,393)	
REVENUE				
General Purpose Funding	3,898,556	136,437	3,441,499	2422%
Governance	0	0	0	0%
Law, Order, Public Safety	177,392	61,668	38,718	-37%
Health	1,102,800	267,141	75,997	-72%
Education and Welfare	210,000	62,097	13,541	-78%
Housing	211,852	17,022	17,115	1%
Community Amenities	224,823	13,334	213,478	1501%
Recreation and Culture	55,995	9,795	24,986	155%
Transport	216,105	193,933	201,359	4%
Economic Services	118,115	24,996	19,477	-22%
Other Property & Services	881,227	14,449	13,377	-7%
Total Operating Revenue	7,096,865	800,871	4,059,548	
Sub-Total	(4,020,495)	(1,631,153)	2,684,155	
FINANCE COSTS				
Housing	(1,841)	(975)	(1,777)	82%
Recreation & Culture	(3,354)	(2,003)	(975)	-51%
Total Finance Costs	(5,195)	(2,978)	(2,752)	
NON-OPERATING REVENUE				
Law, Order & Public Safety	31,360	0	0	0%
Recreation & Culture	95,714	0	0	0%
Transport	2,692,840	176,591	855,614	385%
Economic Services	75,687	0	0	0%
Total Non-Operating Revenue	2,895,601	176,591	855,614	
PROFIT/(LOSS) ON SALE OF ASSETS				
Housing Profit	0	0	0	
Transport Profit	0	0	0	
Transport Loss	0	0	0	
Total Profit/(Loss)	0	0	0	
NET RESULT	**(1,130,089)**	**(1,457,540)**	**3,537,017**	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
	0	0	0	
TOTAL COMPREHENSIVE INCOME	**(1,130,089)**	**(1,457,540)**	**3,537,017**	

"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 SEPTEMBER 2022

	2022-23 ORIGINAL BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
Expenses				
Employee Costs	(3,551,787)	(936,173)	(972,265)	4%
Materials and Contracts	(3,156,906)	(405,445)	(204,625)	-50%
Utility Charges	(216,229)	(50,623)	(31,779)	-37%
Depreciation on Non-Current Assets	(3,586,909)	(868,177)	0	-100%
Interest Expenses	(6,550)	(3,091)	(2,752)	-11%
Insurance Expenses	(284,780)	(255,633)	(139,523)	-45%
Other Expenditure	(319,394)	84,139	(27,200)	-132%
Total Operating Expenses	(11,122,555)	(2,435,003)	(1,378,145)	
Revenue				
Rates	3,334,797	0	3,304,996	0%
Operating Grants, Subsidies and Contributions	1,020,146	377,757	365,070	-3%
Fees and Charges	1,812,135	401,551	362,575	-10%
Interest Earnings	26,150	5,285	4,204	-20%
Other Revenue	903,637	16,279	22,702	39%
Total Operating Revenue	7,096,865	800,871	4,059,548	
Sub-Total	(4,025,690)	(1,634,131)	2,681,403	
Non-Operating Grants, Subsidies & Contributions	2,895,601	176,591	855,614	385%
Profit on Asset Disposals	0	0	0	0%
Loss on Asset Disposals	0	0	0	0%
	2,895,601	176,591	855,614	
Net Result	**(1,130,089)**	**(1,457,540)**	**3,537,017**	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	**(1,130,089)**	**(1,457,540)**	**3,537,017**	

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

	2022-23 ORIGINAL 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	0	1390	Within Threshold	0%	
Operating Grants, Subsidies and Contributions	1,020,146	377,757	365,070	(12,687)	Within Threshold	
Fees and Charges	1,812,135	401,551	362,575	(38,976)	Within Threshold	
Interest Earnings	26,150	5,285	4,204	Within Threshold	(20.45%)	
Other Revenue	903,637	16,279	22,702	Within Threshold	39.46%	
Profit on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Revenue	**3,764,130**	**800,871**	**755,941**	**(51,663)**		
LESS OPERATING EXPENDITURE						
Employee Costs	(3,551,787)	(936,173)	(895,930)	40,243	Within Threshold	
Materials and Contracts	(3,156,906)	(405,445)	(280,961)	124,483	(30.70%)	
Utility Charges	(216,229)	(50,623)	(31,779)	18,844	(37.22%)	
Depreciation on Non-Current Assets	(3,586,909)	(868,177)	0	868,177	(100.00%)	
Interest Expenses	(6,550)	(3,091)	(2,752)	Within Threshold	(10.96%)	
Insurance Expenses	(284,780)	(255,633)	(139,523)	116,111	(45.42%)	
Other Expenditure	(319,394)	84,139	(27,200)	(111,339)	(132.33%)	▼
Loss on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Expenses	**(11,122,555)**	**(2,435,003)**	**(1,378,145)**	**1,056,519**		
Sub-Total	**(7,358,425)**	**(1,634,131)**	**(622,204)**	**1,004,857**		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	Within Threshold	0%	
Depreciation Written Back	3,586,909	868,177	0	(868,177)	(100.00%)	▼
Operating Activities Excluded from Budget	**3,631,544**	**868,177**	**0**	**(868,177)**		
Sub Total	**(3,726,881)**	**(765,955)**	**(622,204)**	**136,680**		
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	Within Threshold	0%	
Purchase Buildings	(795,500)	(32,500)	(18,202)	14,298	(43.99%)	
Purchase Plant and Equipment	(755,260)	(1,500)	(52,898)	(51,398)	3426.53%	
Purchase Furniture and Equipment	(17,680)	(7,680)	0	Within Threshold	(100.00%)	
Infrastructure Assets - Roads	(2,897,857)	(228,802)	(599,019)	(370,217)	161.81%	
Infrastructure Assets - Footpaths	(75,075)	0	0	Within Threshold	0%	
Infrastructure Assets - Aerodromes	0	0	0	Within Threshold	0%	
Infrastructure Assets - Drainage	(217,203)	(15,000)	(538)	14,462	(96.41%)	
Infrastructure Assets - Parks & Ovals	(100,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Recreation	(150,000)	0	(421)	Within Threshold	0%	
Infrastructure Assets - Other	(344,179)	(114,976)	(42,040)	72,936	(63.44%)	
Proceeds from Sale of Assets	175,000	0	0	Within Threshold	0%	
Contributions for the Development of Assets	2,895,601	176,591	855,614	679,023	384.52%	▲
Amount Attributable to Investing Activities	**(2,282,153)**	**(223,868)**	**142,496**	**359,104**		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(40,608)	(15,343)	(10,536)	Within Threshold	(31.33%)	
Transfer to Reserves	(101,000)	(250)	0	Within Threshold	(100.00%)	
Amount Attributable to Financing Activities	**(141,608)**	**(15,593)**	**(10,536)**	**0**		
Sub Total	**(6,150,642)**	**(1,005,415)**	**(490,244)**	**495,784**		
FUNDING FROM						
Transfer from Reserves	154,100	0	0	Within Threshold	0%	
Loans Raised	250,000	0	0	Within Threshold	0%	
Estimated Opening Surplus at 1 July	2,413,807	2,413,807	2,392,558	(21,249)	Within Threshold	
Amount Raised from General Rates	3,332,735	0	3,303,606	3,303,606	0%	▲
Closing Funds	0	0	0	Within Threshold	0%	
	6,150,642	**2,413,807**	**5,696,164**	**3,282,357**		
NET SURPLUS/(DEFICIT)	**(0)**	**1,408,392**	**5,205,920**	**3,797,528**		

SHIRE OF BOYUP BROOK
BUDGET REVIEW FINANCIAL ACTIVITY STATEMENT BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

	2022-23 ORIGINAL 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	136,437	136,502	Within Threshold	Within Threshold	
Governance	0	0	0	Within Threshold	0%	
Law, Order Public Safety	177,392	61,668	38,718	(22,950)	(37.21%)	▼
Health	1,102,800	267,141	75,997	(191,143)	(71.55%)	▼
Education and Welfare	210,000	62,097	13,541	(48,556)	(78.19%)	▼
Housing	211,852	17,022	17,115	Within Threshold	Within Threshold	
Community Amenities	224,823	13,334	213,478	200,144	1501.04%	▲
Recreation and Culture	55,995	9,795	24,986	15,191	155.09%	▲
Transport	216,105	193,933	201,359	Within Threshold	Within Threshold	
Economic Services	118,115	24,996	19,477	Within Threshold	(22.08%)	
Other Property and Services	881,227	14,449	13,377	Within Threshold	Within Threshold	
Total Operating Revenue	**3,764,130**	**800,871**	**754,551**	**(47,314)**		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(145,178)	(33,520)	(22,594)	10,926	(32.60%)	
Governance	(413,820)	(133,380)	(67,666)	65,714	(49.27%)	
Law, Order, Public Safety	(463,227)	(93,592)	(59,592)	34,000	(36.33%)	
Health	(1,469,083)	(332,100)	(332,141)	Within Threshold	Within Threshold	
Education and Welfare	(364,318)	(94,474)	(96,660)	Within Threshold	Within Threshold	
Housing	(292,361)	(40,236)	(18,406)	21,830	(54.26%)	
Community Amenities	(513,481)	(103,763)	(78,947)	24,816	(23.92%)	
Recreation and Culture	(1,331,063)	(310,245)	(140,103)	170,142	(54.84%)	
Transport	(4,639,044)	(1,051,881)	(286,496)	765,385	(72.76%)	
Economic Services	(642,550)	(97,900)	(65,897)	32,003	(32.69%)	
Other Property & Services	(848,431)	(143,911)	(209,642)	(65,731)	45.67%	
Total operating Expenses	**(11,122,555)**	**(2,435,003)**	**(1,378,145)**	**1,059,085**		
Sub-Total	**(7,358,425)**	**(1,634,131)**	**(623,594)**	**1,011,771**		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	Within Threshold	0%	
Depreciation Written Back	3,586,909	868,177	0	(868,177)	(100.00%)	▼
Operating Activities Excluded from Budget	**3,631,544**	**868,177**	**0**	**(868,177)**		
Sub Total	**(3,726,881)**	**(765,955)**	**(623,594)**	**143,595**		
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	Within Threshold	0%	
Purchase Buildings	(795,500)	(32,500)	(18,202)	14,298	(43.99%)	
Purchase Plant and Equipment	(755,260)	(1,500)	(52,898)	(51,398)	3426.53%	
Purchase Furniture and Equipment	(17,680)	(7,680)	0	Within Threshold	(100.00%)	
Infrastructure Assets - Roads	(2,897,857)	(228,802)	(599,019)	(370,217)	161.81%	
Infrastructure Assets - Footpaths	(75,075)	0	0	Within Threshold	0%	
Infrastructure Assets - Aerodromes	0	0	0	Within Threshold	0%	
Infrastructure Assets - Drainage	(217,203)	(15,000)	(538)	14,462	(96.41%)	
Infrastructure Assets - Parks & Ovals	(100,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Recreation	(150,000)	0	(421)	Within Threshold	0%	
Infrastructure Assets - Other	(344,179)	(114,976)	(42,040)	72,936	(63.44%)	
Proceeds from Sale of Assets	175,000	0	0	Within Threshold	0%	
Contributions for the Development of Assets	2,895,601	176,591	855,614	679,023	384.52%	▲
Amount Attributable to Investing Activities	**(2,282,153)**	**(223,868)**	**142,496**	**359,104**		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(40,608)	(15,343)	(10,536)	Within Threshold	(31.33%)	
Transfer to Reserves	(101,000)	(250)	0	Within Threshold	(100.00%)	
Amount Attributable to Financing Activities	**(141,608)**	**(15,593)**	**(10,536)**	**0**		
Sub Total	**(6,150,642)**	**(1,005,415)**	**(491,634)**	**502,699**		
FUNDING FROM						
Transfer from Reserves	154,100	0	0	Within Threshold	0%	
Loans Raised	250,000	0	0	Within Threshold	0%	
Estimated Opening Surplus at 1 July	2,413,807	2,413,807	2,392,558	(21,249)	Within Threshold	
Amount Raised from General Rates	3,332,735	0	3,304,996	3,304,996	0%	▲
Closing Funds	0	0	0	Within Threshold	0%	
Sub Total	**6,150,642**	**2,413,807**	**5,697,554**	**3,283,747**		
NET SURPLUS/(DEFICIT)	**(0)**	**1,408,392**	**5,205,920**	**3,786,446**		

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

	ACTUAL 30 SEPTEMBER 2022
Current Assets	
Cash at bank and on Hand	2,594,054
Restricted Cash	69,739
Restricted Cash Reserves	2,629,994
Trade Receivables	4,252,746
Stock on Hand/Inventory/Biological Assets	702,685
Total Current Assets	**10,249,219**
Current Liabilities	
Trade Creditors	($505,422)
Bonds and Deposits	($136,379)
Accrued Wages	($92,931)
Accrued Interest on Loans	($1,967)
Accrued Expense	($62,318)
ATO Liabilities	$0
Contract Liability	($683,001)
Loan Liability	($10,847)
Provisions	($385,815)
Total Current Liabilities	**($1,878,680)**
Sub-Total	**8,370,539**
Adjustments	
LESS Cash Backed Reserves	($2,629,994)
LESS Restricted Cash	$0
LESS Inventory	($702,685)
LESS Prepaid Expenses	$0
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	$10,847
Rounding	-3
Net Current Position	**5,205,920**

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

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 Acitivity' 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	377,757	365,070	(12,687)	Within Threshold	TIMING/ PERMANENT	Mitigation Activity Grant lower for reporting period. Library Digital inclusion grant not anticipated. MRWA Road Maintenance grant higher than anticiapted.
Fees & Charges	401,551	362,575	(38,976)	Within Threshold	TIMING	Fees for Medical Centre and Early Learning Centre for August & September 2022 not yet recorded in accounts.
Operating Expenses						
Employee Costs	(936,173)	(895,930)	40,243	Within Threshold	TIMING	Wages and superannuation lower for reporting period.
Materials & Contracts	(405,445)	(280,961)	124,483	-31%	TIMING	Medical centre materials, Refuse collection contract expenses, Recylcing contract expenses, cemetery materials expenses, Town planning contract expenses, Fuel purchases, Admin IT contract expenses and Rylington Park contract expenses lower than anticipated for reporting period.
Utility Charges	(50,623)	(31,779)	18,844	-37%	TIMING	Swimming Pool electricity, Flxmill electricity, and sale yards water expenses lower than anticipated for reporting period.
Depreciation on Assets	(868,177)	0	868,177	-100%	TIMING	Depreciation unable to be raised until prior year audit is finalised.
Insurance Expenses	(255,633)	(139,523)	116,111	-45%	TIMING	Insurance premium expenses lower as payment spread over two instalments.
Other Expenses	84,139	(27,200)	(111,339)	-132%	TIMING	Administration allocations higher for reporting period.
Investing Activities						
Purchase Buildings	(32,500)	(18,202)	14298	-44%	TIMING	Town hall refurbishment expenses lower for reporting period.
Purchase Plant and Equipment	(1,500)	(52,898)	(51,398)	3427%	TIMING	Utility purchased earlier than anticipated.
Infrastructure Assets - Roads	(228,802)	(599,019)	(370,217)	162%	TIMING	Winter grading expenses, Bridge Construction expenses, and Regional Road Group project expenses higher than anticipated for reporting period.
Infrastructure Assets - Drainage	(15,000)	(538)	14,462	-96%	TIMING	Town hall drainage expenses lower for reporting period.
Infrastructure Assets - Other	(114,976)	(42,040)	72,936	-63%	TIMING	Town hall car park expenses lower, Rylington park fencing and water tank not yet progressed.
Non-Operating Grants, Subsidies for the Development of Assets	176,591	855,614	679,023	385%	TIMING	Regional Road Group grant funding, LRCI Phase 2 grant and LRCI Phase 3 50% allocation received earlier than anticipated.

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

	Note	2021-22 ACTUAL $	2022-23 ACTUAL $	Variance $
Current assets				
Unrestricted Cash & Cash Equivalents		3,689,239	2,560,615	-1,128,623
Restricted Cash		2,629,994	2,629,994	0
Trade and other receivables		619,296	4,252,746	3,633,451
Inventories		702,685	702,685	0
Other assets		0	0	0
Total current assets		**7,646,638**	**10,249,219**	2,602,581
Non-current assets				
Trade and other receivables		27,589	27,589	0
LG House Unit Trust		77,804	77,804	0
Land		2,522,093	2,522,093	0
Buildings		10,148,226	10,166,429	18,202
Furniture & Equipment		24,427	24,427	0
Plant & Equipment		2,726,244	2,779,142	52,898
Infrastructure Assets - Roads		75,347,580	75,709,100	361,521
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	1,692,916	421
Infrastructure Assets - Drainage		10,081,368	10,081,906	538
Infrastructure Assets - Parks/Ovals		367,439	373,812	6,374
Infrastructure Assets - Other		3,292,260	3,395,424	103,164
Total non-current assets		**124,419,770**	**125,132,888**	713,118
Total assets		**132,066,408**	**135,382,107**	3,315,698
Current liabilities				
Trade and other payables		969,470	662,638	306,832
Bonds and deposits		40,329	136,379	-96,050
Contract Liabilities		683,001	683,001	0
Interest-bearing loans and borrowings		21,383	10,847	10,536
Provisions		385,815	385,815	0
Total current liabilities		**2,099,998**	**1,878,680**	221,318
Non-current liabilities				
Interest-bearing loans and borrowings		72,119	72,119	0
Provisions		50,394	50,394	0
Total non-current liabilities		**122,513**	**122,513**	0
Total liabilities		**2,222,511**	**2,001,193**	221,318
Net assets		**129,843,897**	**133,380,913**	3,537,017
Equity				
Retained surplus		58,938,249	58,938,249	0
Net Result		0	3,537,017	3,537,017
Reserve - asset revaluation		68,275,654	68,275,654	0
Reserve - Cash backed		2,629,994	2,629,994	0
Total equity		**129,843,897**	**133,380,913**	3,537,017

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 SEPTEMBER 2022

	Note	2021-2022 ACTUAL $	2022-23 BUDGET $	2022-23 ACTUAL $
Cash Flows from operating activities				
Payments				
Employee Costs		(3,457,183)	(3,507,152)	(748,820)
Materials & Contracts		(1,287,397)	(3,156,906)	(759,300)
Utilities (gas, electricity, water, etc)		(186,430)	(216,229)	(31,779)
Insurance		(243,284)	(6,550)	(139,523)
Interest Expense		(6,399)	(284,780)	(2,752)
Goods and Services Tax Paid		(259,128)	0	(149,232)
Other Expenses		(294,880)	(319,394)	(27,200)
		(5,734,701)	**(7,491,011)**	**(1,858,606)**
Receipts				
Rates		3,229,246	3,334,797	260,658
Operating Grants & Subsidies		2,243,735	337,145	365,070
Fees and Charges		1,721,623	1,812,135	362,575
Interest Earnings		33,451	26,150	4,204
Goods and Services Tax		161,657	0	98,275
Other		1,184,410	903,637	118,752
		8,574,121	**6,413,864**	**1,209,535**
Net Cash flows from Operating Activities		***2,839,420***	***(1,077,147)***	***(649,072)***
Cash flows from investing activities				
Payments				
Purchase of Land		(219,627)	0	0
Purchase of Buildings		(339,893)	(795,500)	(18,202)
Purchase Plant and Equipment		(433,721)	(755,260)	(52,898)
Purchase Furniture and Equipment		0	(17,680)	0
Purchase Road Infrastructure Assets		(1,713,555)	(2,897,857)	(429,019)
Purchase of Bridges Assets		0	0	(170,000)
Purchase of Footpath Assets		0	(75,075)	0
Purchase Drainage Assets		(11,410)	(217,203)	(538)
Purchase Parks & Ovals Assets		(6,374)	(100,000)	0
Purchase Recreation Assets		(267,085)	(150,000)	(421)
Purchase Infrastructure Other Assets		(147,928)	(344,179)	(42,040)
Receipts				
Proceeds from Sale of Assets		30,273	175,000	0
Non-Operating grants used for Development of Assets		1,245,101	2,895,601	341,856
		(1,864,219)	**(2,282,153)**	**(371,262)**
Cash flows from financing activities				
Repayment of Debentures		(20,178)	(21,384)	(10,536)
Principal elements of lease payments			(19,224)	0
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***	***(10,536)***
Net increase/(decrease) in cash held		**955,023**	**(3,149,908)**	**(1,030,870)**
Cash at the Beginning of Reporting Period		**5,369,634**	**6,272,092**	**6,324,657**
Cash at the End of Reporting Period		**6,324,657**	**3,122,184**	**5,293,787**

SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

Notes

	2021-2022 ACTUAL $	2022-23 BUDGET $	2022-23 ACTUAL $
RECONCILIATION OF CASH			
Cash at Bank	3,655,276	57,821	2,667,949
Restricted Cash	2,663,481	2,532,180	2,609,938
Cash on Hand	5,900	5,950	15,900
TOTAL CASH	**6,324,657**	**2,595,951**	**5,293,787**
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	(290,917)	(1,130,089)	3,537,017
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)	(855,614)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	0	0	0
(Increase)/Decrease in Receivables	(26,895)	(30)	(3,633,451)
Increase/(Decrease) in Accounts Payable	544,534	-	(210,782)
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)**	**(1,162,829)**

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/2023 YTD Actuals	% of Annual Budget
Law Order & Public Safety							
051600	ESL Plant & Equipment	MWS	P&E	New	23,160	1,478	6.4%
					23,160	**1,478**	
Health							
074600	Medical Centre - Ultra Sound Equipment	DCEO	F&E	New	10,000	0	0.0%
074400	Medical Centre Building - Replace floor tiles, structural work & painting	MWS	L&B	Renewal	20,000	0	0.0%
					30,000	**0**	
Education & Welfare							
081400	Community Resource Centre - Painting, ballustrades, decking & restumping	MWS	L&B	Renewal	20,000	0	0.0%
081401	Early Learning Centre - Painting & kitchen cabinetry	MWS	L&B	Renewal	8,000	0	0.0%
					28,000	**0**	
Recreation & Culture							
LRC018	Mayanup Hall - Refurbishment	MWS	L&B	Renewal	20,000	0	0.0%
LRC019	Tonebridge Hall Refurbishment	MWS	L&B	Renewal	40,000	8,182	20.5%
LRC022	Dinninup Hall Refurbishment & Drainage Works	MWS	L&B	Renewal	45,000	0	0.0%
LRC021	Wilga Hall Refurbishment	MWS	L&B	Renewal	20,000	0	0.0%
LRC023	Kulikup Hall Refurbishment	MWS	L&B	Renewal	20,000	0	0.0%
LRC017	Boyup Brook Hall Refurbishment	MWS	L&B	Upgrade	300,000	1,053	0.4%
LRC006	Swimming Pool - Upgrade Entrance	MWS	L&B	Renewal	30,000	360	1.2%
LRC010	Swimming Pool - Shadesale, Rail & Reticulation	MWS	L&B	Renewal	0	421	0.0%
113907	Parks & Gardens - Plant & equipment	MWS	P&E	Renewal	7,500	0	0.0%
LRC024	Boyup Brook Hall Drainage	MWS	DRAIN	Renewal	150,000	538	0.4%
LRC026	Sandakan Playground Upgrade	MWS	PARK	Upgrade	100,000	0	0.0%
113906	Oval Water supply upgrade with trench & pipe from old Reservoir	MWS	REC	Upgrade	150,000	0	0.0%
LRC025	Boyup Brook Hall Car Park & Landscaping	MWS	OTHER	Upgrade	215,062	749	0.3%
					1,097,562	**11,303**	
Transport							
123603	Fleet Vehicle Replacements	MWS	P&E	Renewal	45,000	41,420	92.0%
123609	Light Plant Replacements	MWS	P&E	Renewal	29,500	0	0.0%
123610	Heavy Plant Replacements	MWS	P&E	Renewal	513,100	0	0.0%
RTR007	Roads to Recovery - Kulikup Road South	MWS	ROAD	Renewal	432,888	5,057	1.2%
RTR008	Roads to Recovery - Jayes South	MWS	ROAD	Renewal	202,115	0	0.0%
RTR038	Roads to Recovery - Lodge South	MWS	ROAD	Renewal	77,333	0	0.0%
RTR309	Roads to Recovery - Sinnott South	MWS	ROAD	Renewal	56,718	0	0.0%
RRG148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	443,989	161,035	36.3%
RGA148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	142,200	1,172	0.8%
RRG210	Regional Road Group - Boyup Brook Arthur River Road	MWS	ROAD	Upgrade	552,000	1,431	0.3%
RRG004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	321,820	542	0.2%
RGA004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	228,099	985	0.4%
MU501	Gravel Pits Rehabilitation	MWS	ROAD	Renewal	20,000	0	0.0%
121401	Gravel Sheeting Road Projects	MWS	ROAD	Renewal	40,025	0	0.0%
121410	Winter Road Grading	MWS	ROAD	Renewal	380,670	258,796	68.0%
121450	Bridge Upgrade - Boree Gully Rd	MWS	BRIDGE	Upgrade	0	170,000	0.0%
FP111	Inglis Street Footpath	MWS	FOOT	Upgrade	75,075	0	0.0%
DC163	Spencer Road Culvert Replacement	MWS	DRAIN	Renewal	67,203	0	0.0%
					3,627,735	**640,439**	
Economic Services							
132405	Flaxmill Caravan Park Ablution Block	MWS	L&B	New	250,000	8,248	3.3%
LRC004	Flaxmill - Various Projects	MWS	L&B	Renewal	0	360	0.0%
132403	Caravan Park Lighting Upgrade	MWS	OTHER	Upgrade	0	1,500	0.0%
132412		MWS	OTHER	Upgrade	0	7,973	0.0%
132901	Flaxmill Caravan Park Fence & Water Supply Upgrade	MWS	OTHER	Upgrade	89,117	31,818	35.7%
					339,117	**49,898**	

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2022

CAPITAL EXPENDITURE PROGRAM

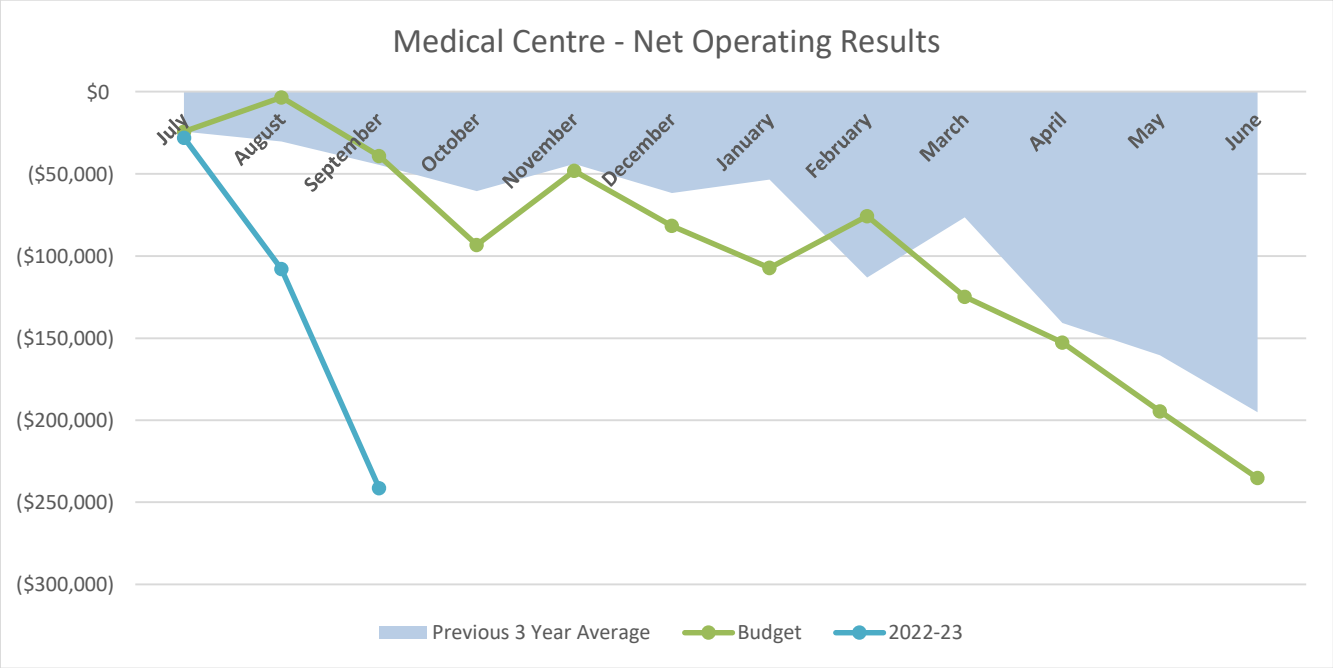
COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/2023 YTD Actuals	% of Annual Budget
Other Property & Services							
146500	Administration Pool Vehicle replacement	MWS	P&E	Renewal	52,000	0	0.0%
149504	Rylington Park - King Single Ensemble Beds	DCEO	F&E	Renewal	7,680	0	0.0%
149503	Rylington Park - Water Filtration & Replace House roof	MWS	L&B	Renewal	22,500	0	0.0%
149502	Rylington Park - Second hand truck & portable yards	CEO	P&E	Renewal	85,000	10,000	11.8%
149500	Rylington Park - Fence replacement, water tank for house	CEO	OTHER	Renewal	40,000	0	0.0%
					207,180	**10,000**	
	Total Capital Expenditure				**5,352,754**	**713,118**	

SUMMARIES:			
Land & Buildings	795,500	18,623	2.3%
Plant & Equipment	755,260	52,898	7.0%
Furniture & Equipment	17,680	0	0.0%
Road Infrastructure	2,897,857	429,019	14.8%
Footpath Infrastructure	75,075	0	0.0%
Drainage Infrastructure	217,203	538	0.2%
Parks & Reserves Infrastructure	100,000	0	0.0%
Recreation Infrastructure	150,000	0	0.0%
Other Infrastructure	344,179	42,040	12.2%
	5,352,754	**543,118**	**10.1%**
At No Cost	0	0	0.0%
Asset Renewal	2,452,232	325,134	13.3%
New Asset	283,160	9,725	3.4%
Upgrading Asset	2,617,362	378,258	14.5%
	5,352,754	**713,118**	**13.3%**
Chief Executive Officer	125,000	10,000	8.0%
Deputy CEO	17,680	0	0.0%
Manager Works & Services	5,210,074	703,118	13.5%
Building Maintenance Coordinato	0	0	0.0%
	5,352,754	**713,118**	**13.3%**

MAJOR BUSINESS UNITS

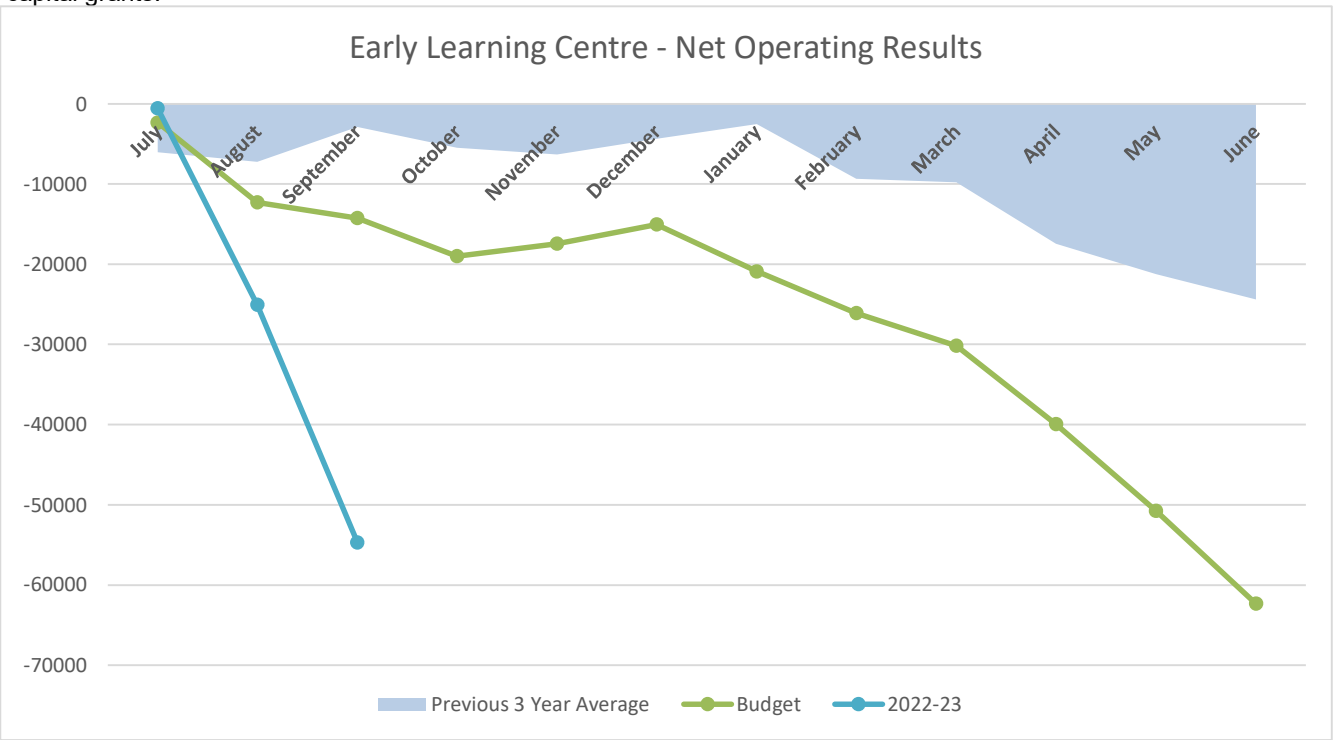
Medical Centre

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

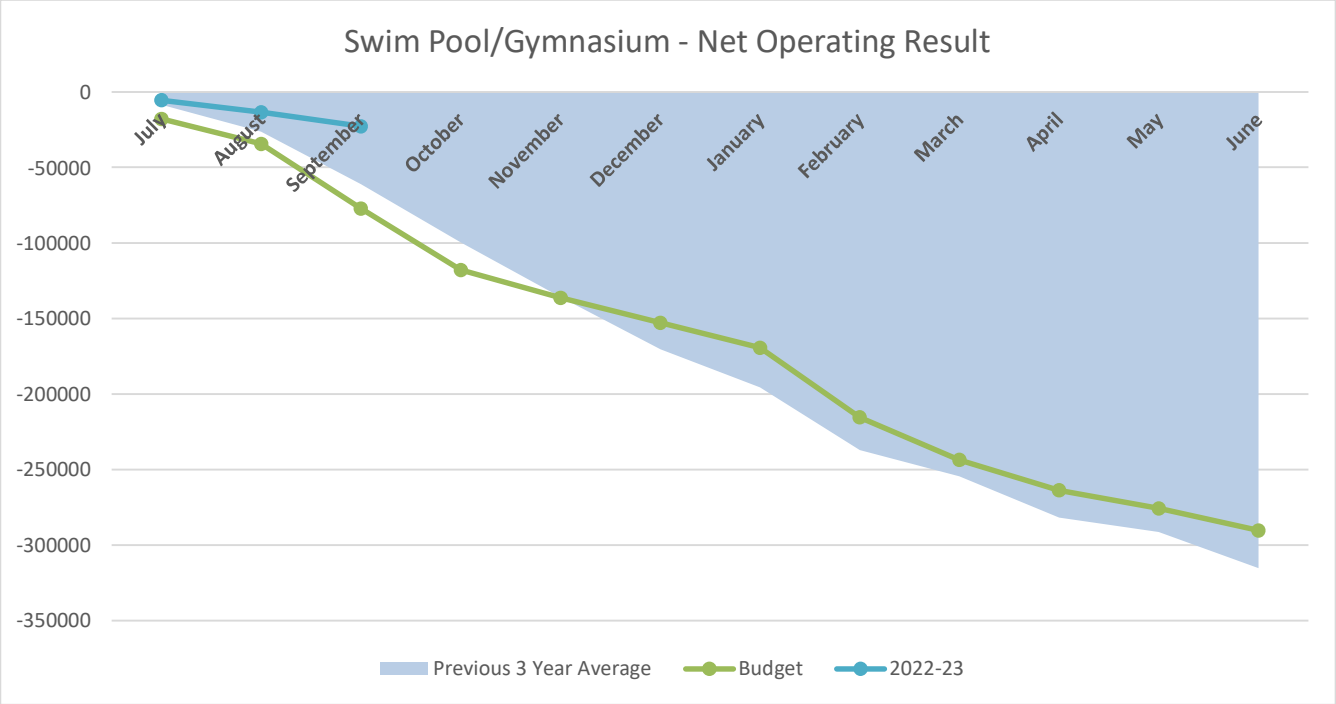
The Shire of Boyup Brook owns and operates an early learning centre in Boyup Brook that provides child care services to the community. The following graph shows the operations of the Early Learning Centre (profit or loss), excluding capital grants.



MAJOR BUSINESS UNITS

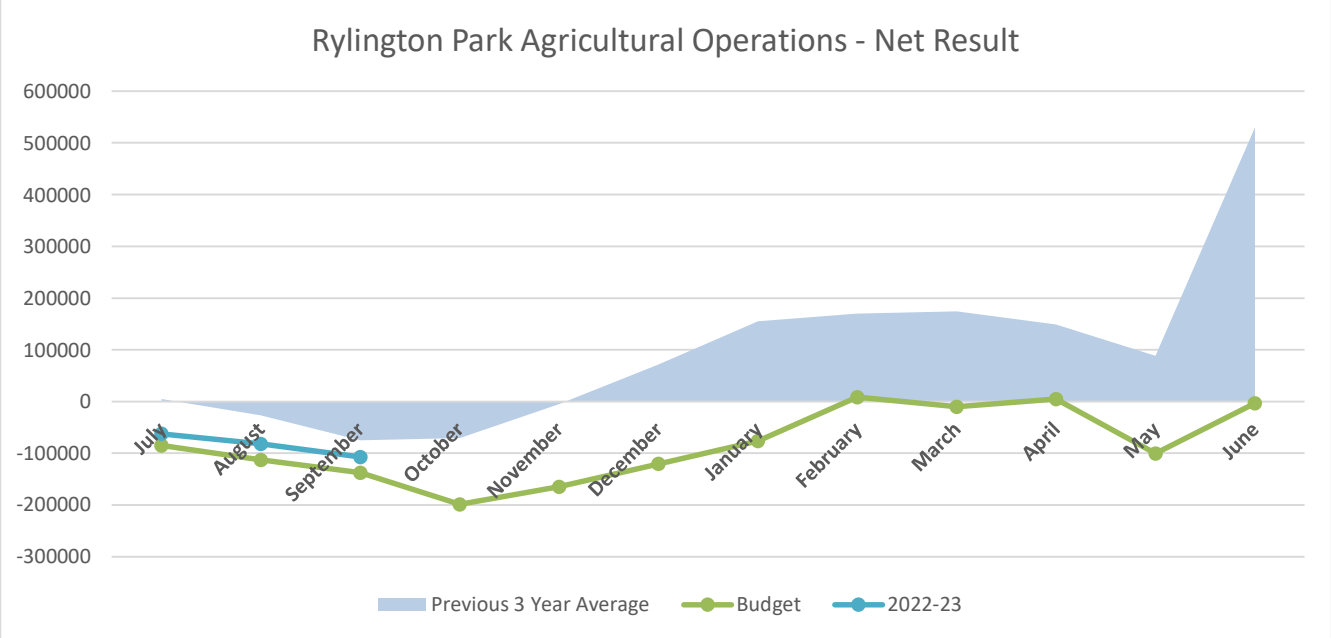
Swimming Pool/Gymnasium

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 SEPTEMBER 2022

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 SEPTEMBER 2022

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	(3,737)	(1,777)	29,428	33,165	0	(7,586)	(1,841)	25,579
Recreation and culture											
Swimming Pool	114	60,338	0	(6,799)	(975)	53,539	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	(10,536)	(2,752)	82,967	93,503	250,000	(21,384)	(5,195)	322,119

Shire of Boyup Brook

MONTHLY FINANCIAL REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
Proceeds Sale of Assets						
123001		Proceeds Sale of Assets	$0	$0	($175,000)	$0
PROCEEDS FROM SALE OF ASSETS			$0	$0	($175,000)	$0
		Written Down Value				
		Written Down Value - Works Plant	$0	$0	$0	$175,000
Sub Total - WDV ON DISPOSAL OF ASSET			$0	$0	$0	$175,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET			$0	$0	**($175,000)**	**$175,000**
Total - OPERATING STATEMENT			**$0**	**$0**	**($175,000)**	$175,000

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
RATES						
OPERATING EXPENDITURE						
031103		Rates Administration Activity Costs	$28,634	$18,626	$0	$114,581
031101		Collection Costs	$1,250	$2,416	$0	$5,000
031100		Valuation Charges	$1,719	$290	$0	$17,700
031102		Search Costs	$20	$27	$0	$300
Sub Total - GENERAL RATES OP EXP			$31,622	$21,359	$0	$137,581
OPERATING INCOME						
031001		Rates · GRV	$0	($510,108)	($510,108)	$0
031002		Rates · UV	$0	($2,367,415)	($2,367,415)	$0
031003		Rates · GRV - Minimum	$0	($58,406)	($58,406)	$0
031004		Rates · UV - Minimum	$0	($396,806)	($396,806)	$0
031006		Rates · Ex-Gratia Rates	$0	($1,390)	($1,312)	$0
031013		Rates Administration Fee	$0	($672)	$0	$0
031005		Rates · Instalment Interest	($30)	($395)	($3,000)	$0
031007		Rates · Non Payment Penalty - LG	($4,370)	($1,459)	($19,000)	$0
01023		Pensioner Deferred Rate Interest	$0	$0	$0	$0
031008		Rates · Rate Enquiries	($1,500)	($2,299)	($10,000)	$0
031009		Rates - ESL Administration Fee	$0	$0	($4,000)	$0
031010		Rates - Reimbursements	$0	$324	($5,000)	$0
031011		Rates · Penalty Interest - DFES	($600)	($80)	($600)	$0
031012		Rates · Rates Interims	$0	$29,129	($1,000)	$0
031104		Rates Written Off	$0	$0	$250	$0
Sub Total - GENERAL RATES OP INC			($6,500)	($3,309,577)	($3,376,397)	$0
Total - GENERAL RATES			$25,122	($3,288,217)	($3,376,397)	$137,581
OTHER GENERAL PURPOSE FUNDING						
OPERATING EXPENDITURE						
032100		General Purpose Funding - Administration Allocated	$1,898	$1,235	$0	$7,597
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP			$1,898	$1,235	$0	$7,597
OPERATING INCOME						
032001		General Purpose Grants Federal Commission (OP)	($90,195)	($90,195)	($360,781)	$0
032002		General Purpose Grants Federal - Roads (OP)	($39,457)	($39,457)	($157,828)	$0
032003		General Purpose Funding - Interest On Investments - Municipal Ac	($250)	($2,199)	($2,500)	$0
032004		Interest on Investments - Reserves Account	($30)	$0	($1,000)	$0
032006		General Purpose Funding - Interest on Investments - Medical Fund	$0	$0	$0	$0
032007		General Purpose Funding - Interest on Investments - Business Onl	$0	$0	$0	$0
032008		General Purpose Funding - Interest on Investments - Short Term D	($5)	($71)	($50)	$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC			($129,937)	($131,922)	($522,159)	$0
Total - OTHER GENERAL PURPOSE FUNDING			($128,039)	($130,687)	($522,159)	$7,597
Total - GENERAL PURPOSE FUNDING			($102,917)	($3,418,905)	($3,898,556)	$145,178

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
MEMBERS OF COUNCIL						
OPERATING EXPENDITURE						
041100		Members - Sitting Fees.	$20,442	$0	$0	$81,800
041119		Website Expenses	$875	$0	$0	$3,500
041101		Members - Training Costs	$540	$0	$0	$10,800
041102		Members - Travelling Costs	$170	$0	$0	$3,400
041103		Members - Telecommunications Reimbursements	$648	$0	$0	$12,960
041104		Members - Other Expenses	$4,400	$241	$0	$4,400
041105		Members - Conferences/Seminars Costs	$634	$0	$0	$15,850
041106		Members - President's Allowance	$0	$0	$0	$10,280
041107		Members - Deputy President's Allowance	$0	$0	$0	$2,570
041108		Members - Council Chamber Expenses	$312	$1,555	$0	$1,957
041109		Members - Refreshments & Receptions	$5,514	$2,115	$0	$22,064
041111		Members - Insurance Costs For Members	$3,905	$3,469	$0	$7,810
041112		Members - Subscriptions	$9,575	$9,153	$0	$9,575
041113		Members - Election Expenses	$0	$0	$0	$0
041114		Members - Donations	$48,200	$26,307	$0	$48,200
041118		ICT - Councillors	$0	$0	$0	$13,431
041120		Warren Blackwood Alliance Expenses	$0	$0	$0	$12,500
041150		Members - Admin Allocation	$15,266	$9,931	$0	$61,089
Sub Total - MEMBERS OF COUNCIL OP/EXP			$110,481	$52,770	$0	$322,186
OPERATING INCOME						
041002		Other Governance - Sundry Reimbursements Income	$0	$0	$0	$0
Sub Total - MEMBERS OF COUNCIL OP/INC			$0	$0	$0	$0
Total - MEMBERS OF COUNCIL			$110,481	$52,770	$0	$322,186
GOVERNANCE						
OPERATING EXPENDITURE						
042100		Other Governance - Admin Allocated	$22,899	$14,896	$0	$91,634
Sub Total - GOVERNANCE - GENERAL OP/EXP			$22,899	$14,896	$0	$91,634
OPERATING INCOME						
Sub Total - GOVERNANCE - GENERAL OP/INC			$0	$0	$0	$0
Total - GOVERNANCE - GENERAL			$22,899	$14,896	$0	$91,634
Total - GOVERNANCE			$133,380	$67,666	**$0**	**$413,820**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY						
FIRE PREVENTION						
OPERATING EXPENDITURE						
051109		ESL - Insurances Fire Appliances and Personnel	$23,443	$17,196	$0	$34,990
051112		Fire Prevention And Support	$11,650	$3,684	$0	$15,129
051101		Fire Break Inspection Expenses	$0	$0	$0	$3,540
051102		Fire Hazard Reductions Expenses	$575	$97	$0	$6,393
051104		Minor Fire Plant & Equipment Purchases non ESL	$100	$0	$0	$400
051105		Fire Plant & Equipment Maintenance - Non ESL	$125	$0	$0	$500
051106		ESL - Fire Vehicle Maintenance Costs	$0	$881	$0	$15,000
051107		ESL - Brigade Utilities, rates and taxes	$0	$0	$0	$1,200
051108		ESL - Other Goods & Services relating to Fires	$0	$578	$0	$7,000
051110		ESL - Fire Plant & Equip over $1500	$0	$0	$0	$16,972
051111		ESL - Minor Fire Plant/Equip Under $1500	$0	$0	$0	$15,000
051114		ESL - Land & Building Maintenance	$0	$0	$0	$3,097
051115		ESL - Clothing and Accessories	$0	$0	$0	$45,000
051116		ESL - Plant and Equipment Maintenance	$2,171	$100	$0	$17,689
051117		BFRC - Bushfire Risk Planning	$0	$7,871	$0	$23,050
051118		DFES Fire Defence Grant Expenses	$0	$0	$0	$13,520
051120		Bush Fire - Mitigation Activity Funded	$0	$0	$0	$22,796
051150		Admin Allocation - Fire Control	$15,266	$9,931	$0	$61,089
051190		Depreciation - Fire Control	$0	$0	$0	$670
Sub Total - FIRE PREVENTION OP/EXP			$53,331	$40,338	$0	$303,035
OPERATING INCOME						
050600		ESL & DFES Non Operating Grants	$0	$0	($31,360)	$0
051001		Fire Infringements/Fines Income	$0	$0	($500)	$0
051002		Sale Of Fire Maps Income	$0	$0	($100)	$0
051003		LGIS Fire Reimbursement Income	$0	$0	$0	$0
051004		ESL - Funding Operating Grant Income	($60,400)	($35,868)	($170,492)	$0
Sub Total - FIRE PREVENTION OP/INC			($60,400)	($35,868)	($202,452)	$0
Total - FIRE PREVENTION			($7,068)	$4,470	($202,452)	$303,035
ANIMAL CONTROL						
OPERATING EXPENDITURE						
052100		Ranger Services Operation Costs	$420	$125	$0	$2,000
052005		Trap Hire Refunds	$0	$0	$0	$50
052101		Ranger Vehicle Operating Expenses	$862	$0	$0	$3,450
052102		Dog License Discs Costs	$300	$0	$0	$300
052103		Other Control Expenses	$911	$0	$0	$2,425
052104		Animal Impounding Costs	$1,000	$1,055	$0	$5,000
052109		Cat License Tags Expense	$100	$0	$0	$100
052110		Ranger Services Salary Super and Employee Costs	$18,137	$10,614	$0	$72,928
052150		Admin Allocation - Animal Control	$5,737	$3,730	$0	$22,947
052190		Depreciation	$100	$0	$0	$400
Sub Total - ANIMAL CONTROL OP/EXP			$27,567	$15,524	$0	$109,600
OPERATING INCOME						
052001		Animal Fines & Penalties Income	$0	($954)	$0	$0
052002		Animal Impounding Fees Income	($90)	($740)	($300)	$0
052003		Dog Registrations Charges	($1,178)	($1,157)	($6,000)	$0
052004		Cat Registration Charges	$0	$0	$0	$0
052006		Animal Control Income - Grant	$0	$0	$0	$0
Sub Total - ANIMAL CONTROL OP/INC			($1,268)	($2,851)	($6,300)	$0
Total - ANIMAL CONTROL			$26,299	$12,673	($6,300)	$109,600

Shire of Boyup Brook

MONTHLY FINANCIAL REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY						
OPERATING EXPENDITURE						
053100		Local Emergency Management Committee Expenses	$126	$0	$0	$300
053150		Administration Allocated - Emergency Mgt	$5,734	$3,730	$0	$22,947
053190		Depreciation	$6,834	$0	$0	$27,345
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP			$12,694	$3,730	$0	$50,592
OPERATING INCOME						
053002		Non-Operating Grants CCTV	$0	$0	$0	$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC			$0	$0	$0	$0
Total - OTHER LAW ORDER PUBLIC SAFETY			$12,694	$3,730	$0	$50,592
Total - LAW ORDER & PUBLIC SAFETY			$31,924	$20,874	**($208,752)**	**$463,227**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
HEALTH FAMILY STOP CENTRE						
OPERATING EXPENDITURE						
071100	B0101	Family Stop Centre - Operation	$2,665	$1,767	$0	$13,218
071150		Admin Allocated - Family Stop Centre	$3,836	$2,495	$0	$15,350
071190		Depreciation - Family Stop Centre	$925	$0	$0	$3,700
Sub Total - HEALTH FAMILY STOP OP/EXP			$7,425	$4,262	$0	$32,268
OPERATING INCOME						
Sub Total - HEALTH FAMILY STOP OP/INC			$0	$0	$0	$0
Total - HEALTH FAMILY STOP			$7,425	$4,262	$0	$32,268
HEALTH ADMINISTRATION & INSPECTION						
OPERATING EXPENDITURE						
072100		Health Administration Services Expenses	$10,251	$5,390	$0	$43,007
072101		Other Health Administration Expenses	$112	$0	$0	$500
072102		Provision for Leave Accruals	$0	$0	$0	$0
072103		Health Administration Superannuation	$0	$0	$0	$0
072150		Admin Allocation - Other Health	$3,837	$2,495	$0	$15,350
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			$14,201	$7,885	$0	$58,857
OPERATING INCOME						
072001		Food Stall Permit Charges	$0	$0	($200)	$0
072002		Temporary Camping Site Permit Charges	($11)	($100)	($100)	$0
072003		Food Business Registration Fee	($90)	($195)	($900)	$0
072004		Annual Inspections	$0	$0	$0	$0
072005		Lodging House Registration Fees	$0	$0	$0	$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			($101)	($295)	($1,200)	$0
Total - HEALTH ADMIN AND INSPECTION			$14,100	$7,590	($1,200)	$58,857

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES						
OPERATING EXPENDITURE						
074100	B0105	Housing General Practitioner - Medical Service	$3,992	$2,658	$0	$14,848
074102		Boyup Brook Medical Services Building Costs	$6,861	$11,873	$0	$32,355
074101		Medical Services General Operations	$910	$249	$0	$9,810
074103		Medical Service Employee Costs	$193,875	$251,023	$0	$891,883
074105		Postage, Printing & Stationery	$372	$1,409	$0	$5,000
074106		Medical Ctr - Telephones	$1,724	$1,843	$0	$6,900
074107		Medical Ctr - Subscriptions	$1,667	$2,117	$0	$7,329
074108		Medical Ctr - Insurances	$33,635	$404	$0	$33,635
074109		Medical Bank Fees	$237	$56	$0	$950
074110		Medical Ctr - Computer Expenses	$10,758	$6,098	$0	$34,436
074111		Medical Ctr - Medical Supplies & Equipt	$6,835	$2,789	$0	$27,350
074112		Medical Ctr - Locum Doctor	$0	$0	$0	$48,600
074113		Medical Ctr - Superannuation	$19,236	$24,246	$0	$92,037
074114		Medical Ctr - Training	$2,500	$373	$0	$5,000
074115		Medical Ctr - Sundry Expenses	$2,300	$732	$0	$9,350
074116		Medical Service Provision for Leave Accruals	$0	$0	$0	$31,245
074117		Medical - Fringe Benefit Tax	$250	$0	$0	$1,000
074118		Medical Employee (Packaging) Costs	$0	$0	$0	$1,200
074150		Admin Allocated - Boyup Brook Medical Services	$17,165	$11,166	$0	$68,687
074191		Depreciation - Medical Centre	$2,124	$0	$0	$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	$1,699	$0	$0	$6,800
Sub Total - PREVENTIVE SRVS - OP/EXP			$306,138	$317,035	$0	$1,336,915
OPERATING INCOME						
074001		Surgery Turnover	($266,640)	($75,702)	($1,100,000)	$0
074002		Surgery Rental Income	($400)	$0	($1,600)	$0
074003		Medical - Reimbursement	$0	$0	$0	$0
Sub Total - PREVENTIVE SRVS - OP/INC			($267,040)	($75,702)	($1,101,600)	$0
Total - PREVENTIVE SERVICES			$39,098	$241,333	($1,101,600)	$1,336,915
PREVENTIVE SERVICE - OTHER						
OPERATING EXPENDITURE						
073100		Analytical Expenses	$500	$463	$0	$500
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP			$500	$463	$0	$500
Total - PREVENTIVE SERVICES - OTHER			$500	$463	$0	$500
OTHER HEALTH						
OPERATING EXPENDITURE						
075100		Ambulance Centre Operation	$0	$0	$0	$25,193
075150		Admin Allocated - Other Health	$3,836	$2,495	$0	$15,350
Sub Total - OTHER HEALTH OP/EXP			$3,836	$2,495	$0	$40,543
OPERATING INCOME						
Sub Total - OTHER HEALTH OP/INC			$0	$0	$0	$0
Total - OTHER HEALTH			$3,836	$2,495	$0	$40,543
Total - HEALTH			$64,959	$256,144	**($1,102,800)**	**$1,469,083**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
OTHER EDUCATION						
OPERATING EXPENDITURE						
081100		Community Resource Centre	$1,270	$3,713	$0	$12,241
081101		Rylington Park Farm Complex	$0	$12,263	$0	$0
081102		Donations - Other Education	$250	$0	$0	$250
081103		Early Learning Centre - Employee Costs	$69,222	$65,366	$0	$241,247
081104		Early Learning Centre - Operating Costs	$3,318	$2,867	$0	$17,015
081106		ECU Joint Research Support	$0	$0	$0	$10,000
081150		Admin Allocation - Other Education	$3,837	$2,495	$0	$15,350
081190		Depreciation - Community Resource Centre	$1,255	$0	$0	$5,020
081191		Depreciation - Rylington Park Farm Complex	$0	$0	$0	$0
Sub Total - OTHER EDUCATION OP/EXP			$79,152	$86,704	$0	$301,123
OPERATING INCOME						
081003		Early Learning Centre - Fees & Charges	($62,097)	($13,541)	($210,000)	$0
081004		Early Learning Centre -Operating Income	$0	$0	$0	$0
Sub Total - OTHER EDUCATION OP/INC			($62,097)	($13,541)	($210,000)	$0
Total - OTHER EDUCATION			$17,055	$73,163	($210,000)	$301,123
AGED & DISABLED						
OPERATING EXPENDITURE						
082100		Support for Seniors Christmas Lunch	$0	$0	$0	$1,400
082104		Aged Needs Initiative Loan Interest	$0	$0	$0	$0
082150		Admin Allocated - Aged & Disabled	$3,836	$2,495	$0	$15,350
Sub Total - AGED & DISABLED OP/EXP			$3,836	$2,495	$0	$16,750
OPERATING INCOME						
Sub Total - AGED & DISABLED OP/INC			$0	$0	$0	$0
Total - AGED & DISABLED			$3,836	$2,495	$0	$16,750
OTHER WELFARE						
OPERATING EXPENDITURE						
083100		Other Welfare Expenses	$0	$0	$0	$500
083104		Depreciation	$12	$0	$0	$50
083150		Admin Allocated - Other Welfare	$11,473	$7,461	$0	$45,895
Sub Total - OTHER WELFARE OP/EXP			$11,486	$7,461	$0	$46,445
OPERATING INCOME						
Sub Total - OTHER WELFARE OP/INC			$0	$0	$0	$0
Total - OTHER WELFARE			$11,486	$7,461	$0	$46,445
Total - EDUCATION & WELFARE			$32,377	$83,119	**($210,000)**	**$364,318**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
STAFF HOUSING						
OPERATING EXPENDITURE						
091100		Staff Housing	$1,963	$0	$0	$8,894
091130		Interest Paid Loan 115 - Staff House	$975	$1,777	$0	$1,841
091190		Depreciation - Staff Housing	$1,433	$0	$0	$5,735
091150		Staff Housing - Less Amt Allocated to Admin.	$3,836	$2,495	$0	$15,350
Sub Total - STAFF HOUSING OP/EXP			$8,207	$4,272	$0	$31,820
OPERATING INCOME						
Sub Total - STAFF HOUSING OP/INC			$0	$0	$0	$0
Total - STAFF HOUSING			$8,207	$4,272	$0	$31,820
HOUSING OTHER						
OPERATING EXPENDITURE						
092101		Boyup Brook Citizens Lodge	$10,741	$5,203	$0	$12,632
092102		Community Housing - Units	$3,372	$2,767	$0	$18,984
092103		Other	$956	$725	$0	$6,623
092104		6 Nix - Operating & Mtce Expense	$0	$0	$0	$0
092105		House - 1 Rogers Ave	$2,438	$1,949	$0	$13,891
092107		7 Knapp Street - Operating & Mtce Expense	$71	$969	$0	$7,246
092109		Community Housing Maintenance - Grant Funded	$0	$0	$0	$143,340
092150		Admin Allocation - Other Housing	$3,875	$2,521	$0	$15,505
092191		Depreciation - Other Housing	$1,392	$0	$0	$5,570
092192		Depreciation - House - 1 Rogers Ave	$1,091	$0	$0	$4,365
092190		Depreciation - Boyup Brook Citizens Lodge	$8,093	$0	$0	$32,385
		Sub Total - HOUSING OTHER OP/EXP	$32,029	$14,134	$0	$260,541
		HOUSING OPERATING INCOME				
092001		Rent 24A Proctor St	($2,233)	($2,609)	($8,932)	$0
092002		Rent 24B Proctor St	($2,000)	($800)	($8,000)	$0
092003		Rent 16A Forrest St	($2,475)	($2,609)	($9,900)	$0
092004		Rent 16B Forrest St	($2,350)	($2,553)	($9,400)	$0
092005		Rent 1 Rogers St	$0	$0	$0	$0
092007		Housing Reimbursements	($145)	($3)	($1,000)	$0
092009		Other Housing: 7 Knapp St	($7,820)	($8,543)	($31,280)	$0
092011		Community Housing Maintenance Grant	$0	$0	($143,340)	$0
		Sub Total - HOUSING OTHER OP/INC	($17,022)	($17,115)	($211,852)	$0
		Total - HOUSING OTHER	$15,007	($2,982)	($211,852)	$260,541
		Total - HOUSING	$23,214	$1,290	**($211,852)**	**$292,361**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
SANITATION - HOUSEHOLD REFUSE						
OPERATING EXPENDITURE						
101100		Refuse Collection Boyup Brook Townsite Expense	$12,774	$8,796	$0	$51,100
101101		Recycling Collection Boyup Brook Town Site	$7,925	$5,973	$0	$31,700
101106		Transfer Station Employee Costs	$7,447	$6,684	$0	$28,490
101102	B0400	Boyup Brook Transfer Station Costs	$9,511	$9,236	$0	$56,614
101103		Land Fill Disposal Site	$4,186	$15,608	$0	$70,208
101104		Townsite Street Bins Collection	$3,881	$3,795	$0	$14,917
101107		Drum Muster Expenses	$2,660	$0	$0	$2,660
101108		BB Transfer Station Superannuation	$326	$531	$0	$1,700
101119		Waste Bin Maintenance and Delivery	$1,270	$157	$0	$6,340
101150		Admin Allocated - Waste Management	$7,633	$4,965	$0	$30,545
101190		Depreciation - Waste Management	$5,515	$0	$0	$22,070
		Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	$63,129	$55,746	$0	$316,344
		SANITATION OPERATING INCOME				
101001		Refuse Collection Charges	$0	($205,778)	($195,523)	$0
101002		Waste Disposal Charges	$0	($1,074)	($7,000)	$0
101003		Recycling Scheme Income	($3,000)	($792)	($6,000)	$0
101004		Scrap Metal Income	$0	$0	$0	$0
		Sub Total - SANITATION H/HOLD REFUSE OP/INC	($3,000)	($207,644)	($208,523)	$0
		Total - SANITATION HOUSEHOLD REFUSE	$60,129	($151,899)	($208,523)	$316,344
EFFLUENT DRAINAGE SYSTEM						
OPERATING EXPENDITURE						
103100		Septic Tank Inspection Expenses	$0	$0	$0	$200
103101		Liquid Waste Disposal Site (Stanton Road)	$2,170	$1,415	$0	$8,680
Sub Total - SEWERAGE OP/EXP			$2,170	$1,415	$0	$8,880
OPERATING INCOME						
103002		Septic Licence Fees	($1,736)	($1,652)	($2,800)	$0
Sub Total - SEWERAGE OP/INC			($1,736)	($1,652)	($2,800)	$0
Total - SEWERAGE			$434	($237)	($2,800)	$8,880
TOWN PLANNING & REGIONAL DEVELOPMENT						
OPERATING EXPENDITURE						
105100		Town Planning Admin & Control	$12,072	$6,436	$0	$73,954
105101		Admin Allocation - Town Planning	$7,636	$4,965	$0	$30,545
Sub Total - TOWN PLAN & REG DEV OP/EXP			$19,708	$11,401	$0	$104,499
OPERATING INCOME						
105001		Planning Application Fees	($753)	($3,519)	($3,000)	$0
Sub Total - TOWN PLAN & REG DEV OP/INC			($753)	($3,519)	($3,000)	$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT			$18,955	$7,882	($3,000)	$104,499

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
OTHER COMMUNITY AMENITIES						
OPERATING EXPENDITURE						
106101		Cemetery - Operation	$7,725	$5,422	$0	$0
106101	B0420	Cemetery - Operation		$0	$0	$30,820
106101	B0421	Niche Wall Plaques Operations	$0	$0	$0	$2,344
106101	G314	Cemetery Grounds	$1,779	$0	$0	$7,735
106102		Public Toilets - Operation		$2,190	$0	$0
106102	B0450	Toilets - Lions Park Costs	$955	$0	$0	$3,677
106102	B0451	Toilets - Tourist Centre Costs	$851	$0	$0	$6,851
106102	B0452	Toilets - Town Hall (External) Costs	$2,171	$0	$0	$10,800
106103		Street Furniture	$0	$0	$0	$430
106150		Admin Allocation - Other Community Amenities	$3,837	$2,495	$0	$15,350
106151		Admin Allocation - Cemetery	$426	$277	$0	$1,706
106191		Depreciation - Public Toilets	$252	$0	$0	$1,010
106192		Depreciation - Other Community Service's	$759	$0	$0	$3,035
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			$18,755	$10,385	$0	$83,758
OPERATING INCOME						
106001		Cemetery Burial Fees	($7,500)	$0	($7,500)	$0
106002		License/Other Fees BB Cemetery	($345)	$0	($1,500)	$0
106004		Niche Wall Fees	$0	($662)	($1,500)	$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			($7,845)	($662)	($10,500)	$0
Total - OTHER COMMUNITY AMENITIES			$10,910	$9,723	($10,500)	$83,758
Total - COMMUNITY AMENITIES			$90,429	($134,531)	**($224,823)**	**$513,481**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
PUBLIC HALL & CIVIC CENTRES						
OPERATING EXPENDITURE						
111100		Boyup Brook Hall - Operation	$11,733	$7,621	$0	$34,233
111102		Halls - Other Public Halls	$7,447	$3,638	$0	$18,727
111150		Admin Allocation - Public Halls	$7,636	$4,965	$0	$30,545
111190		Depreciation - Public Halls	$12,845	$0	$0	$51,384
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			$39,661	$16,225	$0	$134,889
OPERATING INCOME						
111001		Hall Hire Fees	$0	$0	$0	$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			$0	$0	$0	$0
Total - PUBLIC HALL & CIVIC CENTRES			$39,661	$16,225	$0	$134,889
OTHER RECREATION & SPORT						
OPERATING EXPENDITURE						
113100		Recreation Complex	$24,076	$20,340	$0	$111,842
113109		Walk Trails	$0	$509	$0	$4,254
113110		Townsite Gardens	$18,337	$13,683	$0	$73,142
113112		Reserves and Parks Operations	$14,932	$15,000	$0	$71,089
113119		Other Recreation Facilities	$8,920	$7,320	$0	$45,473
113120		War Memorial	$1,246	$1,025	$0	$5,908
113150		Admin Allocation - Other Recreation	$12,946	$8,418	$0	$51,786
113124		Support for UBAS	$0	$64	$0	$3,711
113122		Support for ANZAC Day	$0	$0	$0	$11,389
113125		Support for Others	$5,952	$4,980	$0	$24,354
113140		Sundry Plant Items	$0	$837	$0	$11,500
113190		Depreciation - Other Recreation	$55,103	$0	$0	$220,420
113191		Depreciation - Parks & Gardens	$12,507	$0	$0	$50,030
113192		Depreciation: Plant & Equipment	$4,122	$0	$0	$16,490
Sub Total - OTHER RECREATION & SPORT OP/EXP			$158,141	$72,176	$0	$701,388
OPERATING INCOME						
113003		Rec Ground Use Hire Fees	$0	($3,541)	($3,400)	$0
113002		Reimbursements - Other Rec	$0	$0	$0	$0
113022		Recreation - Capital Grants & Contributions	$0	$0	($95,714)	$0
Sub Total - OTHER RECREATION & SPORT OP/INC			$0	($3,541)	($99,114)	$0
Total - OTHER RECREATION & SPORT			$158,141	$68,635	($99,114)	$701,388

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
SWIMMING POOL						
OPERATING EXPENDITURE						
112100		Swimming Pool & Gymnasium General Operations	$19,090	$8,092	$0	$90,024
112101		Swimming Pool Building Costs	$25,470	$5,656	$0	$81,940
112102		Swimming Pool Employee Costs	$16,110	$4,935	$0	$94,986
112103		Interest on Loan 114 - upgrade pool bowl	$1,777	$975	$0	$3,354
112104		Swimming Pool Employee Superannuation	$1,124	$314	$0	$8,795
112106		Pool Staff - Fringe Benefits Tax	$625	$0	$0	$2,500
112108		Gym Employee Costs	$0	$1,248	$0	$0
112150		Admin Allocation - Swimming Pool	$8,447	$5,495	$0	$33,801
112190		Depreciation - Swimming Pool	$4,433	$0	$0	$17,740
Sub Total - SWIMMING POOL OP/EXP			$77,077	$26,713	$0	$333,140
OPERATING INCOME						
112003		Pool Daily Admission Fees	$0	$0	($15,700)	$0
112004		Season Tickets Fees	$0	$0	($17,000)	$0
112005		Pool Hire Fees	$0	$0	($200)	$0
112006		Gym Equipment Hire Fees	$0	($3,889)	($7,000)	$0
112007		Pool Teaching Programme Fees	$0	$0	($2,000)	$0
112008		Vacation Swimming Passes	$0	$0	($900)	$0
112009		Capital Grants and Contributions	$0	$0	$0	$0
Sub Total - SWIMMING POOL OP/INC			$0	($3,889)	($42,800)	$0
Total - SWIMMING POOL			$77,077	$22,824	($42,800)	$333,140
TELEVISION & RADIO REBROADCASTING						
OPERATING EXPENDITURE						
114005		Telecommunications Tower	$895	$0	$0	$5,228
Sub Total - TV & RADIO REBROADCASTING OP/EXP			$895	$0	$0	$5,228
OPERATING INCOME						
114010		Radio & Mobile Tower Site (Including NBN) Fees or Charges	($9,795)	($9,747)	($9,795)	$0
Sub Total - TV & RADIO REBROADCASTING OP/INC			($9,795)	($9,747)	($9,795)	$0
Total - TV & RADIO REBROADCASTING			($8,900)	($9,747)	($9,795)	$5,228
LIBRARIES						
OPERATING EXPENDITURE						
115100		Library Operations	$1,050	$82	$0	$23,115
115101		State Library Grant Expenditure	$0	$0	$0	$0
115150		Admin Allocation - Libraries	$21,008	$13,661	$0	$84,037
Sub Total - LIBRARIES OP/EXP			$22,058	$13,744	$0	$107,152
OPERATING INCOME						
115001		State Library Grant Income	$0	($7,808)	$0	$0
Sub Total - LIBRARIES OP/INC			$0	($7,808)	$0	$0
Total - LIBRARIES			$22,058	$5,936	$0	$107,152

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
OTHER CULTURE						
OPERATING EXPENDITURE						
116100		Museum	$1,285	$1,060	$0	$9,485
116101		Craft Hut	$281	$1,231	$0	$2,413
116102		Support for Sandakan (Ceremony)	$4,036	$6,459	$0	$10,123
116150		Admin Allocated - Other Culture	$3,837	$2,495	$0	$15,350
116190		Depreciation - Other Culture	$2,974	$0	$0	$11,895
Sub Total - OTHER CULTURE OP/EXP			$12,413	$11,245	$0	$49,266
OPERATING INCOME						
116001		Reimbursements - Other Culture	$0	$0	$0	$0
116005		Non-Operating Grants & Contributions	$0	$0	$0	$0
Sub Total - OTHER CULTURE OP/INC			$0	$0	$0	$0
Total - OTHER CULTURE			$12,413	$11,245	$0	$49,266
Total - RECREATION AND CULTURE			**$300,450**	**$115,117**	**($151,709)**	**$1,331,063**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION						
OPERATING EXPENDITURE						
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP			$0	$0	$0	$0
OPERATING INCOME						
121001		RRG Project Grants	$0	($306,800)	($1,147,000)	$0
121002		Grants Direct - State - MRD - (OP)	($187,705)	($191,742)	($187,705)	$0
121003		Grants - Federal - Roads to Recovery Grant (Cap)	($176,591)	$0	($593,098)	$0
121004		Capital Grants Other & Road Contributions	$0	($514,465)	($928,921)	$0
121007		Special Bridge Funding	$0	$0	$0	$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC			($364,296)	($1,013,007)	($2,856,724)	$0
Total - ST,RDS,BRIDGES,DEPOT - CONST			($364,296)	($1,013,007)	($2,856,724)	$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE						
		OPERATING EXPENDITURE				
122100		Depot Building - Building Costs	$8,879	$9,250	$0	$61,748
122101		Depot General Operations	$2,688	$2,285	$0	$18,752
122103		Road Maintenance & Repairs	$127,079	$41,331	$0	$421,364
122107		Maintenance Grading	$10,257	$10,445	$0	$302,567
122105		Repairs & Maint - Bridges	$54,053	$32,421	$0	$185,061
122106		Shire Radio Network Costs	$4	$162	$0	$3,857
122108		Drains & Culverts	$8,940	$6,422	$0	$97,488
122109		Verge Pruning	$915	$5,331	$0	$106,346
122110		Verge Spraying	$3,635	$4,243	$0	$29,798
122111		Crossovers Maintenance	$0	$323	$0	$750
122112		Town Services Drainage	$951	$480	$0	$3,700
122113		Town Services - Footpaths	$0	$1,914	$0	$5,749
122114		Town Services Road Repairs	$2,156	$1,897	$0	$10,444
122115		Town Services - Tree Pruning	$4,972	$22,572	$0	$18,080
122116		Street Lighting	$4,668	$7,489	$0	$28,000
122117		Traffic Signs	$0	$267	$0	$5,800
122119		Road Building and Other Stock	$0	$0	$0	$0
122120		Roman Road Data Pickup	$10,136	$9,037	$0	$20,284
122121		Town Services - Verge Spraying	$5,491	$7,411	$0	$34,932
122122		Road Sweeping	$0	$0	$0	$9,125
122123		Emergency Services	$6,790	$26,160	$0	$19,401
122126		Streetscaping Expenses	$0	$13,660	$0	$10,000
122127		Consulting Engineer Expenses	$4,167	$0	$0	$50,000
122131		Rural Street Addressing	$550	$291	$0	$2,381
122150		Admin Allocated - Road Maintenance	$95,505	$62,105	$0	$382,034
122190		Depreciation - Transport Other	$5,344	$0	$0	$21,375
122191		Depreciation - Infrastructure	$6,486	$0	$0	$25,945
122192		Depreciation Roads	$411,862	$0	$0	$1,647,515
122193		Depreciation - Bridges	$161,381	$0	$0	$645,550
122194		Depreciation - Footpaths	$4,314	$0	$0	$17,255
122195		Depreciation - Drainage	$67,942	$0	$0	$271,780
123119		Minor Assets and Sundry Items	$6,250	$168	$0	$25,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			$1,015,413	$265,664	$0	$4,482,081
OPERATING INCOME						
122001		Reimbursements - Roads Mtce	$0	($909)	$0	$0
122002		Profit on Disposal of Assets	$0	$0	$0	$0
122003		Sale of Old Materials and Minor Items	$0	$0	$0	$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			$0	($909)	$0	$0
Total - MTCE STREETS ROADS DEPOTS			$1,015,413	$264,755	$0	$4,482,081

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
TRAFFIC CONTROL						
OPERATING EXPENDITURE						
125150		Administration Allocated - Traffic Control	$28,644	$18,626	$0	$114,581
Sub Total - TRAFFIC CONTROL OP/EXP			$28,644	$18,626	$0	$114,581
OPERATING INCOME						
125001		Licensing Service	($6,228)	($7,665)	($27,400)	$0
125002		Motor Vehicle Plates	$0	($339)	($1,000)	$0
Sub Total - TRAFFIC CONTROL OP/INC			($6,228)	($8,708)	($28,400)	$0
Total - TRAFFIC CONTROL			$22,416	$9,919	($28,400)	$114,581
AERODROMES						
OPERATING EXPENDITURE						
126100		Airstrip	$2,142	$2,206	$0	$19,652
126190		Depreciation - Airport	$5,682	$0	$0	$22,730
Sub Total - AERODROMES OP/EXP			$7,824	$2,206	$0	$42,382
OPERATING INCOME						
126003		Non-Operating Grants & Subsidies	$0	($34,349)	($23,821)	$0
Sub Total - AERODROMES OP/INC			$0	($34,349)	($23,821)	$0
Total - AERODROMES			$7,824	($32,143)	($23,821)	$42,382
Total - TRANSPORT			**$681,357**	**($770,476)**	**($2,908,945)**	**$4,639,044**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
RURAL SERVICES						
OPERATING EXPENDITURE						
131001		Rural Services Expenses	$0	$0	$0	$2,504
Sub Total - RURAL SERVICES OP/EXP			$0	$0	$0	$2,504
OPERATING INCOME						
					$0	$0
Sub Total - RURAL SERVICES OP/INC			$0	$0	$0	$0
Total - RURAL SERVICES			$0	$0	$0	$2,504
TOURISM AND AREA PROMOTION						
OPERATING EXPENDITURE						
132110		Tourist Bay	$407	$0	$0	$2,713
132103		Community Development Officer	$0	$3,028	$0	$0
132104		Tourist Centre	$8,082	$5,722	$0	$62,219
132106		Promotion Activities	$284	$0	$0	$21,056
132107	OPSFMIL	Flax Mill Complex General Operations	$8,763	$2,884	$0	$35,993
132108	B0665	Caravan Park/Flax Mill Complex Building Operation	$25,562	$25,540	$0	$97,061
132111		Carnaby Beetle Collection	$100	$45	$0	$100
132114		Community Development Expenses	$0	$0	$0	$150
132150		Admin Allocated Tourism	$13,372	$8,696	$0	$53,492
132151		Admin Allocated Caravan Pk	$3,837	$2,495	$0	$15,350
132190		Depreciation - Tourism/Area Promotion	$1,072	$0	$0	$4,290
132191		Depreciation - Caravan Pk/Flax	$11,281	$0	$0	$45,125
Sub Total - TOURISM & AREA PROMOTION OP/EXP			$72,760	$49,383	$0	$337,549
OPERATING INCOME						
132002		Caravan Park & Complex Fees & Charges	($10,668)	($4,132)	($60,000)	$0
132003		Flax Mill Sheds Storage Charges	($2,566)	($3,551)	($12,000)	$0
132007		Other Income	($83)	($2,652)	($4,000)	$0
132010		Non-Operating Grants, Subsidies & Contributions	$0	$0	($75,687)	$0
Sub Total - TOURISM & AREA PROMOTION OP/INC			($13,317)	($10,335)	($151,687)	$0
Total - TOURISM & AREA PROMOTION			$59,443	$39,048	($151,687)	$337,549
BUILDING CONTROL						
OPERATING EXPENDITURE						
133100		Building Control	$4,947	$3,601	$0	$19,789
133101		Building Control - Other Costs	$0	$0	$0	$33,850
133102		Building Control Superannuation	$519	$294	$0	$2,078
133103		Building Control - BMO	$1,698	$1,476	$0	$7,400
133150		Admin Allocated - Building Control Expenses	$3,837	$2,495	$0	$15,350
		Sub Total - BUILDING CONTROL OP/EXP	$11,002	$7,867	$0	$78,467
BUILDING CONTROL OP/INC						
133001		Building Licences (UFEE)	($6,119)	($1,328)	($15,000)	$0
133002		BCITF Levy - Commission	($49)	($83)	($120)	$0
133003		Builders Services Levy - Commission	($80)	($92)	($195)	$0
Sub Total - BUILDING CONTROL OP/INC			($6,247)	($1,502)	($15,315)	$0
Total - BUILDING CONTROL			$4,755	$6,365	($15,315)	$78,467

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
SALEYARDS & MARKETS						
OPERATING EXPENDITURE						
134100		Saleyards	$2,194	$4,649	$0	$18,475
134190		Depreciation - Saleyards & Markets	$0	$0	$0	$113,345
Sub Total - SALEYARDS & MARKETS OP/EXP			$2,194	$4,649	$0	$131,820
OPERATING INCOME						
134001		Reimbursements - Saleyards	($1,200)	$0	($3,000)	$0
Sub Total - SALEYARDS & MARKETING OP/INC			($1,200)	$0	($3,000)	$0
Total - SALEYARDS & MARKETS			$994	$4,649	($3,000)	$131,820
OTHER ECONOMIC SERVICES						
OPERATING EXPENDITURE						
135100		Standpipes Expenses	$5,819	$1,184	$0	$36,977
135102		Economic Development Projects	$0	$0	$0	$7,500
135103		Country Music Festival Expenses	$0	$0	$0	$15,910
135105		Abel Street Shop	$1,321	$320	$0	$12,608
135150		Admin Allocated - Other Economic Development	$3,837	$2,495	$0	$15,350
135190		Depreciation - Develop/Facilities	$966	$0	$0	$3,865
Sub Total - OTHER ECONOMIC SERVICES OP/EXP			$11,944	$3,998	$0	$92,210
OPERATING INCOME						
135001		Standpipe Water	($282)	($3,986)	($8,000)	$0
135005		Abel Street Shop Rental	($3,950)	($3,655)	($15,800)	$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC			($4,232)	($7,640)	($23,800)	$0
Total - OTHER ECONOMIC SERVICES			$7,712	($3,642)	($23,800)	$92,210
Total - ECONOMIC SERVICES			$72,904	$46,420	**($193,802)**	**$642,550**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
PRIVATE WORKS						
OPERATING EXPENDITURE						
141100		Private Works - Costs	$5,297	$2,885	$0	$12,990
Sub Total - PRIVATE WORKS OP/EXP			$5,297	$2,885	$0	$12,990
OPERATING INCOME						
141001		Private Works - Recoup Charges	($5,826)	($2,696)	($12,990)	$0
Sub Total - PRIVATE WORKS OP/INC			($5,826)	($2,696)	($12,990)	$0
Total - PRIVATE WORKS			($529)	$189	($12,990)	$12,990
PUBLIC WORKS OVERHEADS						
OPERATING EXPENDITURE						
143100		Supervision	$45,325	$82,658	$0	$311,084
143101		Consultant Engineer	$0	$0	$0	$15,000
143102		Works Manager Vehicle Op Costs	$339	$0	$0	$2,380
143103		FBT Works Staff	$900	$0	$0	$3,600
143104		Insurance on Works	$19,945	$11,492	$0	$19,945
143105		Superannuation of Workmen	$26,844	$33,632	$0	$129,371
143106		PWOH Leave - Depot	$24,107	$29,436	$0	$185,439
143107		Protective Clothing	$0	$854	$0	$5,800
143108		Uniforms	$808	$0	$0	$1,615
143109		Training & Meeting Expenses	$9,248	$6,198	$0	$57,337
143110		Occupational Health & Safety	$6,057	$15,764	$0	$46,128
143111		Other Expenses	$0	$0	$0	$1,015
143113		Waste Oil Disposal Costs	$0	$0	$0	$0
143115		Provision for Leave Accruals	$0	$0	$0	$9,780
143116		Conferences and Training Courses (MOW)	$0	$0	$0	$5,250
143117		Works Manager Housing	$0	$75	$0	$15,600
143150		Admin Allocated - Works Overhead	$7,636	$4,965	$0	$30,545
143180		LESS PWOH ALLOCATED - PROJECTS	($141,209)	($167,484)	$0	($839,889)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP			$0	$17,590	$0	$0
OPERATING INCOME						
143001		Workers Compensation Reimbursements	$0	($7,895)	($600)	$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC			$0	($7,895)	($600)	$0
Total - PUBLIC WORKS OVERHEADS			$0	$9,695	($600)	$0

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
PLANT OPERATIONS COSTS						
OPERATING EXPENDITURE						
144100		Repair Wages	$45,969	$14,411	$0	$99,910
144101		Fuel & Oil	$63,892	$44,145	$0	$265,000
144102		Tyres & Tubes	$1,816	$4,171	$0	$16,215
144103		Parts and Repairs	$7,501	$14,154	$0	$155,950
144104		Licenses	$425	$710	$0	$8,500
144105		Insurance	$35,110	$24,611	$0	$35,110
144106		Blades & Points	$1,500	$3,727	$0	$10,000
144107		Expendable Tools	$3,025	$792	$0	$12,100
144108		Freight Costs	$0	$0	$0	$0
144110		Superannuation - Mechanic	$5,001	$2,531	$0	$10,870
144150		Admin Allocated POC	$2,287	$1,487	$0	$9,148
144190		Depreciation - Plant	$57,766	$0	$0	$231,075
144180		LESS POC ALLOCATED - PROJECTS	($224,292)	($180,472)	$0	($853,878)
Sub Total - PLANT OPERATIONS COSTS OP/EXP			$0	($69,734)	$0	$0
OPERATING INCOME						
144001		Diesel Rebate	($7,623)	$0	($35,000)	$0
144002		Reimbursements - Operating	$0	$0	$0	$0
Sub Total - PLANT OPERATIONS COSTS OP/INC			($7,623)	$0	($35,000)	$0
Total - PLANT OPERATIONS COSTS			($7,623)	($69,734)	($35,000)	$0
SALARIES AND WAGES						
OPERATING EXPENDITURE						
145100		Gross Total Salaries and Wages	$889,309	$901,337	$0	$3,557,380
145130		LESS SALS/WAGES ALLOCATED	($889,309)	($883,609)	$0	($3,557,380)
145101		Workers Compensation Expenses	$0	$10,441	$0	$0
Sub Total - SALARIES AND WAGES OP/EXP			$0	$28,169	$0	$0
OPERATING INCOME						
145001		Reimbursements - Administration	$0	$0	$0	$0
Sub Total - SALARIES AND WAGES OP/INC			$0	$0	$0	$0
Total - SALARIES AND WAGES			$0	$28,169	$0	$0

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
ADMINISTRATION						
OPERATING EXPENDITURE						
146100		Advertising	$816	$1,472	$0	$7,745
146101		Audit Fees	$0	$0	$0	$39,000
146102		Bank Fees	$2,556	$930	$0	$10,400
146103		Administration Building Costs	$14,179	$10,718	$0	$55,543
146105		Administration Staff Employee Costs	$322,685	$202,346	$0	$820,170
146106		Consultants	$18,405	$16,685	$0	$153,000
146108		Insurance	$14,730	$7,455	$0	$14,730
146109		Legal Expenses	$5,910	$0	$0	$20,000
146110		IT System Operation & maintenance	$62,758	$55,799	$0	$137,435
146111		Office Equipment Maintenance	$0	$0	$0	$5,000
146112		Administration - Postage & Freight	$1,240	$580	$0	$5,500
146113		Printing and Stationery	$5,470	$3,248	$0	$12,700
146114		Administration Vehicle Costs	$482	$0	$0	$800
146115		Administration - Fringe Benefits Tax	$2,400	$0	$0	$9,600
146117		Employers Indemnity Insurance	$35,245	$17,934	$0	$35,245
146118		Subscriptions	$21,440	$19,610	$0	$21,440
146119		Administration Staff Housing	$4,795	$7,246	$0	$19,160
146120		Uniform Allowance	$990	$217	$0	$3,000
146121		Telephones	$2,500	$1,663	$0	$10,000
146122		Minor Furniture & Equip Under $2000	$0	$0	$0	$7,500
146123		Conferences/Training/Professional Development	$8,029	$3,685	$0	$16,070
146124		Superannuation	$18,482	$23,293	$0	$120,170
146126		Employee (Packaging) Costs	$0	$0	$0	$725
146128		Administration - OSH	$0	$13	$0	$3,550
146190		Depreciation - Administration	$5,502	$0	$0	$22,010
146150		Less Administration Costs Alloc	($548,613)	($252,049)	$0	($1,550,493)
Sub Total - ADMINISTRATION OP/EXP			$0	$120,844	$0	$0
OPERATING INCOME - ADMINISTRATION						
146001		Reimbursements - Administration	$0	($265)	($300)	$0
Sub Total - ADMINISTRATION OP/INC			$0	($265)	($300)	$0
Total - ADMINISTRATION			$0	$120,579	($300)	$0
UNCLASSIFIED						
OPERATING EXPENDITURE						
149001		Rylington Park Operational Expenses	$134,400	$109,888	$0	$818,586
149002		Rylington Park Asset Depreciation	$4,214	$0	$0	$16,855
Sub Total - UNCLASSIFIED OP/EXP			$138,614	$109,888	$0	$835,441
OPERATING INCOME						
147100		Revaluation Profit on Local Govt House Unit Trust	$0	$0		
149101		Rylington Park Income	($1,000)	($2,521)	($832,337)	$0
Sub Total - UNCLASSIFIED OP/INC			($1,000)	($2,521)	($832,337)	$0
Total - UNCLASSIFIED			$137,614	$107,367	($832,337)	$835,441
Total - OTHER PROPERTY AND SERVICES			**$129,462**	**$196,265**	**($881,227)**	**$848,431**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
TRANSFERS TO/FROM RESERVES						
EXPENDITURE						
300101		Transfer to Reserves	$250	$0	$0	$101,000
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS			$250	$0	$0	$101,000
INCOME						
300102		Transfer from Reserves	$0	$0	($154,100)	$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS			$0	$0	($154,100)	$0
Total - FUND TRANSFER			$250	$0	($154,100)	$101,000
000000		(Surplus) / Deficit - Carried Forward	($2,413,807)	($2,392,558)	($2,413,807)	$0
Sub Total - SURPLUS C/FWD			($2,413,807)	($2,392,558)	($2,413,807)	$0
Total - SURPLUS			($2,413,807)	($2,392,558)	($2,413,807)	$0
NEW LONG TERM LOANS						
INCOME						
147500		New Loan Land Acquisition	$0	$0	$0	$0
New		New Loan - Caravan Park Ablutions	$0	$0	($250,000)	$0
Sub Total - LONG TERM LOANS			$0	$0	($250,000)	$0
Total - DEFERRED ASSETS			$0	$0	($250,000)	$0
LIABILITY LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS						
CAPITAL EXPENDITURE						
146800		Principal Repayment on Loans	$10,537	$10,536	$0	$21,384
146801		Principal Repayments - Finance Leases	$4,806	$0	$0	$19,224
Sub Total - LOAN REPAYMENTS			$15,343	$10,536	$0	$40,608
CAPITAL INCOME						
Sub Total - LOANS RAISED			$0	$0	$0	$0
Total - NON CURRENT LIABILITIES			$15,343	$10,536	$0	$40,608

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
000000		Depreciation Written Back	($868,177)	$0	$0	($3,586,909)
000000		Book Value of Assets Sold Written Back	$0	$0	$0	($175,000)
00000		Profit/Loss on Sale of Asset Written Back	$0	$0	$0	$0
		Movement in Accrued Interest on Loans	$0	$0	$0	$0
		Movement in Accrued Interest on investments	$0	$0	$0	$0
		Movement in Stock On Hand	$0	$0	$0	$0
		Movement in Accrued Expenses		$0	$0	$0
		Movement in Accrued Wages	$0	$0	$0	$0
		Movement in Employee Benefits (Current)	$0	$0	$0	$0
000000		Long Service Leave - Non Cash	$0	$0	$0	($44,635)
000000		Deferred Pensioner Rates		$0	$0	$0
Sub Total - OPERATING ACTIVITIES EXCLUDED			($868,177)	$0	$0	($3,806,544)
Total - OPERATING ACTIVITIES EXCLUDED			($868,177)	$0	$0	($3,806,544)

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
FURNITURE & EQUIPMENT						
HEALTH						
CAPITAL EXPENDITURE						
074600		Surgery Equipment - Capital - (F&E)	$0	$0	$0	$10,000
Sub Total - CAPITAL WORKS			$0	$0	$0	$10,000
Total - HEALTH			$0	$0	$0	$10,000
FURNITURE AND EQUIPMENT						
OTHER PROPERTY & SERVICES						
CAPITAL EXPENDITURE						
149504		Rylington Park Furniture & Equipment	$7,680	$0	$0	$7,680
Sub Total - CAPITAL WORKS			$7,680	$0	$0	$7,680
Total - OTHER PROPERTY			$7,680	$0	$0	$7,680
Total - FURNITURE AND EQUIPMENT			**$7,680**	**$0**	**$0**	**$17,680**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
LAND AND BUILDINGS						
HEALTH						
CAPITAL EXPENDITURE						
074400		Medical Centre Building Capital	$0	$0	$0	$20,000
Sub Total - CAPITAL WORKS			$0	$0	$0	$20,000
TOTAL - HEALTH			$0	$0	$0	$20,000
LAND AND BUILDINGS						
EDUCATION & WELFARE						
EXPENDITURE						
081400		Land & Buildings - CRC Capital Renewal	$0	$0	$0	$20,000
081401		Buildings - Early Learning Centre Capital	$0	$0	$0	$8,000
Sub Total - CAPITAL WORKS			$0	$0	$0	$28,000
TOTAL - EDUCATION & WELFARE			$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	$0	$0	$0	$20,000
111400	LRC019	Tonebridge Hall Refurbishment	$0	$8,182	$0	$40,000
111400	LRC022	Dinninup Hall Refurbishment	$0	$0	$0	$45,000
111400	LRC021	Wilga Hall Refurbishment	$0	$0	$0	$20,000
111400	LRC023	Kulikup Hall Refurbishment	$0	$0	$0	$20,000
111403		**Town Hall - Building Upgrades & Refurbishments**				
111403	LRC017	Town Hall Building Refurbishment	$30,000	$1,053	$0	$300,000
112504		**LRCI - Swimming Pool Building**				
112504	LRC006	LRCI 2/3 - Swimming Pool Building - Upgrade Entrance	$0	$360	$0	$30,000
Sub Total - CAPITAL WORKS			$30,000	$10,648	$0	$475,000
Total - RECREATION AND CULTURE			$30,000	$10,648	$0	$475,000
LAND AND BUILDINGS						
ECONOMIC SERVICES						
EXPENDITURE						
132405		Flaxmill Caravan Park Ablution Block	$0	$8,248	$0	$250,000
132411	LRC004	Local Roads & Community Building Projects - FlaxMill	$0	$360	$0	$0
Sub Total - CAPITAL WORKS			$0	$8,608	$0	$250,000
Total - ECONOMIC SERVICES			$0	$8,608	$0	$250,000

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
LAND AND BUILDINGS						
OTHER PROPERTY AND SERVICES						
CAPITAL EXPENDITURE						
149503		Rylington Park House Capital	$2,500	$0	$0	$22,500
Sub Total - CAPITAL WORKS			$2,500	$0	$0	$22,500
Total - OTHER PROPERTY AND SERVICES			$2,500	$0	$0	$22,500
Total - LAND AND BUILDINGS			**$32,500**	**$19,255**	**$0**	**$795,500**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
PLANT AND EQUIPMENT LAW ORDER & PUBLIC SAFETY						
CAPITAL EXPENDITURE						
051600		ESL Plant & Equipment	$1,500	$1,478	$0	$23,160
Sub Total - CAPITAL WORKS			$1,500	$1,478	$0	$23,160
Total - LAW ORDER & PUBLIC SAFETY			$1,500	$1,478	$0	$23,160
PLANT AND EQUIPMENT						
RECREATION AND CULTURE						
CAPITAL EXPENDITURE						
113907		Plant & Equipment - Parks & Gardens	$0	$0	$0	$7,500
Sub Total - CAPITAL WORKS			$0	$0	$0	$7,500
Total - RECREATION AND CULTURE			$0	$0	$0	$7,500
PLANT AND EQUIPMENT						
TRANSPORT						
CAPITAL EXPENDITURE						
123603		DWS - Fleet Vehicles	$0	$41,420	$0	$45,000
123609		Light Plant (eg Portable Traffic Lights) - Plant & Equip	$0	$0	$0	$29,500
123610		Heavy Plant (Graders etc) Purchases	$0	$0	$0	$513,100
Sub Total - CAPITAL WORKS			$0	$41,420	$0	$587,600
Total - TRANSPORT			$0	$41,420	$0	$587,600
PLANT AND EQUIPMENT						
OTHER PROPERTY & SERVICES						
CAPITAL EXPENDITURE						
146500		Pool Vehicle	$0	$0	$0	$52,000
149502		Rylington Park Plant & Equipment	$0	$10,000	$0	$85,000
Sub Total - CAPITAL WORKS			$0	$10,000	$0	$137,000
Total - OTHER PROPERTY & SERVICES			$0	$10,000	$0	$137,000
Total - PLANT AND EQUIPMENT			**$1,500**	**$52,898**	**$0**	**$755,260**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL						
ROAD CONSTRUCTION						
121403	x	**ROADS TO RECOVERY PROJECTS**				
121403	RTR003	RTR Scotts Brook Road	$0	$0	$0	$0
121403	RTR007	Kulikup Rd South	$0	$5,057	$0	$432,888
121403	RTR008	Jayes Road	$0	$0	$0	$202,115
121403	RTR038	Lodge Road	$0	$0	$0	$77,333
121403	RTR309	RTR - Sinnott Road	$0	$0	$0	$56,718
121404	xx	**REGIONAL ROAD GROUP**			$0	$0
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	$0	$161,035	$0	$443,989
121404	RGA148	RRG Boyup Brook-Cranbrook Rd 21-22 C/Fwd	$0	$1,172	$0	$142,200
121404	RRG210	RRG Boyup Brook-Arthur River Rd 2020/21 C/Fwd	$0	$1,431	$0	$552,000
121404	RGA210	RRG Boyup Brook-Arthur River Rd	$0	$0	$0	$0
121404	RRG004	RRG Winnejup Road	$0	$542	$0	$321,820
121404	RGA004	RRG Winnejup Road 21-22 C/Fwd	$0	$985	$0	$228,099
121400		**MUNICIPAL ROAD PROJECTS**			$0	$0
121400	MU501	Muni - Gravel Pit Rehabilitation	$0	$0	$0	$20,000
121401		Municipal Funded Gravel Sheeting Road Projects	$400	$0	$0	$40,025
121410		Municipal Funded - Winter Grading	$228,402	$258,796	$0	$380,670
121450	MR0741	BRIDGES - Bridge 0741 - Boree Gully Rd	$0	$170,000	$0	$0
Sub Total - CAPITAL WORKS			$228,802	$599,019	$0	$2,897,857
Total - ROADS			$228,802	$599,019	$0	$2,897,857
Total - INFRASTRUCTURE ASSETS ROADS			**$228,802**	**$599,019**	**$0**	**$2,897,857**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
FOOTPATHS						
121700	FP111	Inglis St Footpath Construction	$0	$0	$0	$75,075
Sub Total - CAPITAL WORKS			$0	$0	$0	$75,075
Total - TRANSPORT - FOOTPATHS			$0	$0	$0	$75,075
Total - FOOTPATH ASSETS			**$0**	**$0**	**$0**	**$75,075**
DRAINAGE						
111800		**Drainage - Town Hall**				
111800	LRC024	Drainage Works - Town Hall Surrounds	$15,000	$538	$0	$150,000
121411		**Drainage Projects - Municipal Funded**				
121411	DC163	Spencer Road Culvert	$0	$0	$0	$67,203
Sub Total - CAPITAL WORKS			$15,000	$538	$0	$217,203
Total - TRANSPORT - DRAINAGE			$15,000	$538	$0	$217,203
Total - DRAINAGE ASSETS			**$15,000**	**$538**	**$0**	**$217,203**
PARKS & GARDENS INFRASTRUCTURE						
113909		**Parks & Gardens Infrastructure**				
113909	LRC026	Sandakan Playground Upgrade	$0	$0	$0	$100,000
Sub Total - CAPITAL WORKS			$0	$0	$0	$100,000
Total - OTHER SPORT & RECREATION - PARKS & OVALS			$0	$0	$0	$100,000
Total - PARKS & OVALS ASSETS			**$0**	**$0**	**$0**	**$100,000**
RECREATION INFRASTRUCTURE						
112503	LRC010	LRCI 2 Swimming Pool Capital Upgrades	$0	$421	$0	$0
113906		Recreation Infrastructure - Capital Renewals - Pipeline	$0	$0	$0	$150,000
Sub Total - CAPITAL WORKS			$0	$421	$0	$150,000
Total - RECREATION INFRASTRUCTURE			$0	$421	$0	$150,000
Total - INFRASTRUCTURE ASSETS - RECREATION			**$0**	**$421**	**$0**	**$150,000**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 SEPTEMBER 2022 Budget	Actual	ADOPTED BUDGET 2022-2023 Income	Expenditure
INFRASTRUCTURE OTHER						
RECREATION & CULTURE						
111900		**Other Infrastructure - Town Hall**				
111900	LRC025	Town Hall Car Park & Landscaping	$21,506	$749	$0	$215,062
Sub Total - CAPITAL WORKS			$21,506	$749	$0	$215,062
Total - RECREATION & CULTURE			$21,506	$749	**$0**	**$215,062**
INFRASTRUCTURE OTHER						
ECONOMIC SERVICES						
132901		Flaxmill Fence & Water Supply Upgrade	$53,470	$31,818	$0	$89,117
132403		Caravan Park Lighting Upgrade (Other Inf)	$0	$1,500	$0	$0
132410	LRC002	LRCI 1 - Flax Mill / Caravan Park Upgrades	$0	$0	$0	$0
132412		Caravan Park Additional Bays Development	$0	$7,973		
		Sub Total - CAPITAL WORKS	$53,470	$41,291	$0	$89,117
		Total - ECONOMIC SERVICES	$53,470	$41,291	**$0**	**$89,117**
INFRASTRUCTURE OTHER						
OTHER PROPERTY & SERVICES						
149500		Rylington Park Other Infrastructure	$40,000	$0	$0	$40,000
		Sub Total - CAPITAL WORKS	$40,000	$0	$0	$40,000
		Total - OTHER PROPERTY & SERVICES	**$40,000**	**$0**	**$0**	**$40,000**
		Total - INFRASTRUCTURE ASSETS - OTHER	**$114,976**	**$42,040**	**$0**	**$344,179**
		GRAND TOTALS	($1,408,392)	($5,204,868)	**($12,985,373)**	**$12,985,373**

SHIRE OF BOYUP BROOK

MINUTES OF THE AUDIT AND FINANCE COMMITTEE OF THE SHIRE OF BOYUP BROOK HELD IN THE COUNCIL CHAMBERS, ABEL STREET, BOYUP BROOK ON 21 SEPTEMBER 2022 AT 5.43PM

1. **Opening of Meeting**
   The Presiding Member declared the meeting open.

2. **Acknowledgement of Traditional Owners and Dignitaries**
   We acknowledge and pay our respects to the traditional custodians of the land on which we meet and work.

3. **RECORD OF ATTENDANCE / APOLOGIES /APPROVED LEAVE OF ABSENCE/APPLICATION FOR LEAVE OF ABSENCE**

Shire President	Richard Walker
Deputy Shire President	Helen O'Connell
Councillor	Steele Alexander
	Charles Caldwell
	Philippe Kaltenrieder
	Darren E King
	Kevin J Moir
	Adrian Price
Chief Executive Officer	Dale Putland
Carolyn Mallett	Deputy Chief Executive Officer
Executive Assistant	Maria Lane
Apologies	Sarah Alexander

4. **Response to Previous Questions**
   Nil

5. **Questions from Members without Notice**
   Nil

6. **CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

COMMITTEE DECISION & OFFICER RECOMMENDATION

MOVED: Cr Steele Alexander **SECONDED: Cr Philippe Kaltenrieder**

That the minutes of the Audit and Finance Committee meeting held on 24 March 2022 be confirmed as an accurate record.

CARRIED 8/0 **22/9/127**

7. **Disclosure of Interest**
   Nil

8. **Reports of Officers**

8.1	**Annual Financial Report 2020/21, Independent Auditor's Report and Findings identified during the Final Audit**

Location:	*Not applicable*
Applicant:	*Not applicable*
Disclosure of Interest:	*Nil*
Date:	*14 September 2022*
Author:	*Maria Lane – Executive Assistant*
Authorizing Officer:	*Dale Putland – Chief Executive Officer*
Attachments:	*Yes* - 2020/21 Annual Financial Report Independent Auditor's Report Findings identified during the final audit

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PURPOSE

The Office of the Auditor General has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the Local Government Act 1995, please find enclosed the Auditor General's auditor's report, together with the audited annual financial report.

BACKGROUND

The Chief Executive Officer (CEO) of Shire of Boyup Brook is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are non- inconsistent with the Act, the Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines it necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

It is the Auditor's responsibility to obtain reasonable assurance about whether the financial report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes the Auditor's opinion.

COMMENT

The audit of the Shire's 2020/21 Financial Statements has been conducted in accordance with Australia Auditing Standards and the Auditor has determined the following:

Management Control Issues

Office of the Auditor General would like to draw your attention of the attached listing of deficiencies in internal control and others matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Findings identified during the Final Audit

1. Grant revenue has not been recognized in accordance with AASB 15 or AASB 1058.

Finding

Our sample testing of revenue transactions noted that grant revenue has not been recognized in accordance with AASB 15 or AASB 1058.

For practical resourcing purposes, management have made a decision to rectify the revenue recognition error at year end as part of calculating the contract/grant liability balance.

Implication

Non-compliance with AASB 15 or 1058. As the application of these standards may result in delayed income recognition, the Shire's revenue may be overstated in the monthly statements of financial activity, which should be prepared in accordance with all relevant Australian Accounting Standards. This may impact the financial decision making of Council.

Recommendation

The Shire should complete a detailed revenue recognition assessment of all new grants on a regular basis rather than at year end. This is to conclude if a particular revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations. The assessment will trigger the revenue recognition requirements under AASB 15, or if it falls outside this scope, under AASB 1058, so that the revenue is not misstated for both monthly and annual financial reporting purposes.

Similarly, the achievement of performance obligations for the contract/grant liabilities carried over from last year should be monitored on a regular basis so that revenue is recognized appropriately and timely in the monthly financial reporting. This will also assist in expediating the year end process for preparing the annual financial report.

Management Comment

The Shire is in the process of establishing a detailed grant revenue review process. This review will be conducted on a quarterly basis, with a formal report presented to Council. The first review will take place in November 2021.

2. Purchase orders dated after invoice date

Finding

From our sample testing of 12 payments made during the year, we noted three instances where the approved purchase orders were raised after the date of the corresponding supplier invoices. However, we acknowledge that the quotations for those orders were obtained prior to ordering as per the Shire's purchasing policy.

Implication

Without evidence that the ordering of goods and services was approved prior to ordering, there in an increased risk of unauthorized expenditure being made.

Recommendation

Management to ensure that all purchase orders are approved and raised prior to ordering.

Management Comment

All staff members have been instructed that purchase orders must be approved prior to ordering or receiving any goods or services, and that the Shire's adopted Purchasing Policy must be strictly observed at all times. Breaches of this instruction will be brought to the attention of the Finance Manager and the CEO for action.

3. Lack of employment contract

Finding

Our review of the payroll system revealed one instance where the employment contract for an employee was not updated to reflect additional duties to be performed at a different and higher pay rate.

Implication

Without a properly executed and updated employment contract, there could be a dispute regarding the correct terms of employment, in particular the applicable pay rate.

Recommendation

To help ensure a legally enforceable agreement is in place and no dispute arises, all employees should have an employment contract which is up to date, duly signed and filed in their personnel files.

Management Comment

The Shire is finalising the Workforce Plan and will conduct a review of all staff position descriptions and employment contracts to ensure they accurately reflect officers' duties. Any future changes to duties will be reflected in the appropriate position descriptions and/or employment contract as required.

CONSULTATION

Moore Australia (WA) Pty Ltd
Office of the Auditor General

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The Shire to improve the governance and administration services.
The Shire to provide strong collaborative leadership and display a commitment to progress.

VOTING REQUIREMENT
Simple Majority

SUSTAINABILITY IMPLICATIONS
N/A

COMMITTEE DECISION & OFFICER RECOMMENDATION – Item 8.1

MOVED: Cr Helen O'Connell **SECONDED: Cr Steele Alexander**

1. **That the Audit and Finance Committee recommends that Council accept the 2020/21 Annual Financial Reports, the Independent Auditor's Report and Management Report for the 2020/21 financial year as presented by the Auditor General.**

2. **That the Audit and Finance Committee recommends that Council note the Management Comments in relation to the matters raised in the Auditor's Management Report.**

CARRIED 8/0 **Res 22/9/128**

9. CLOSURE OF MEETING
There being no further business the Presiding Member thanked all for their attendance and declared the meeting closed at 5.51pm.

Annual Report & Annual Financial Report

for the year ending 30 June 2021

SHIRE OF

BOYUP BROOK

Our Vision

Growing Our Community Together

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APPENDIX

Annual Report for the Year Ended 30 June 2021

Financial Report for the year ended 30 June 2021

Independent Auditor's Report

STATEMENT OF COMPLIANCE

For the year ended 30 June 2021

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 2021.

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

Dale Putland
Chief Executive Officer

INTRODUCTION

The Shire of Boyup Brook is pleased to present the Annual Report for the 2020/2021 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 it.

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 1,780 (ABS) and the municipal district covers an area of 2,838 sq kms.

Agriculture continues to be the major component of Boyup Brook's economy. The main components are livestock which includes sheep and cattle and cropping which includes canola, barley, oats and lupins.

Photo of the Rylington Park Farm

Authority and Legislation

The Shie of Boyup Brook is a statutory organisation responsible to the Minister for Local Government; Culture and the Arts. 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 2020/2021

I take great pleasure in presenting the 2020/2021 Annual Report of the Shire of Boyup Brook.

The Annual Report provides an overview of the Shire's activities during the year.

Election

An Extraordinary Election was held on Saturday, 17 October 2020 to fill vacancies in the Scotts Brook and Dinninup wards. Cr Steele Alexander was elected for the Dinninup ward and Cr Darren King was elected for the Scotts Brook Ward.

Cr Thomas Oversby

Tom served on Council from 2009 and retired in 2021.

I would like to thank Tom for dedicating 11 years on Council and wish him all the best on his well earned retirement.

Local Roads and Community Infrastructure (LRCI)

The Shire of Boyup Brook is excited to announce it has received $457,531 in funding to deliver 5 projects for the community as part of the Australian Government's 'Local Roads and Community Infrastructure Program' (LRCI Program).

The purpose of the LRCI Program is to support jobs and help local economies bounce back from the effects of the COVID-19 pandemic.

Round 1 projects that were completed include:

- Boyup Brook Cranbrook Shoulder upgrades.
- Additional street parking on Forrest Street.
- Flax Mill Park upgrades to ablution blocks, automatic reticulation system for the Caravan Park and upgraded lighting.
- Tourism Centre upgrades to toilet septic system, addressing the rising damp.

Round 2 projects include more upgrades to the Flax Mill - a bigger camp kitchen, lighting for the Flax Mill model and re-sheeting the main shed.

Under Round 2, the Swimming Pool received upgrades including additional shade, a gym, new floor coverings, inclusive access and a chlorine safety system.

Mitigation Activity Funding

Bushfire Mitigation Activity Funding (MAF) from DFES has allowed the Shire of Boyup Brook to engage a MAF Officer (in conjunction with neighbouring local governments) working with our local Bushfire X-Ray team to improve utilisation of our MAF funds and achieve better fire mitigation outcomes for the community.

Library

At the Ordinary Council meeting held on 29 April 2021, Council accepted the proposal from the Boyup Brook Community Resource Centre to relocate the library to their premises and allocate $20,000 in the 2021/2022 and ongoing budgets to fund the transfer of the Boyup Brook library services to the Boyup Brook Community Resource Centre.

Round 1 projects

Flax Mill ablutions & laundry

Football oval lights

Football oval lights

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 2021, 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

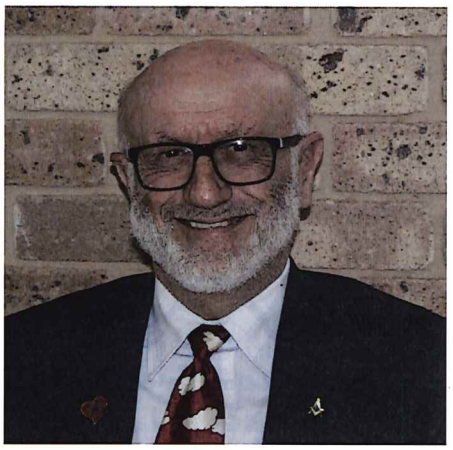
Elected Members cont...

Cr Sarah Alexander
Boyup Brook Ward
Term Expires: 2025

Cr Steele Alexander
Dinninup Ward
Term Expires: 2023

Cr Philippe Kaltenrieder
Boyup Brook Ward
Term Expires: 2025

Cr Darren King
Scotts Brook Ward
Term Expires: 2023



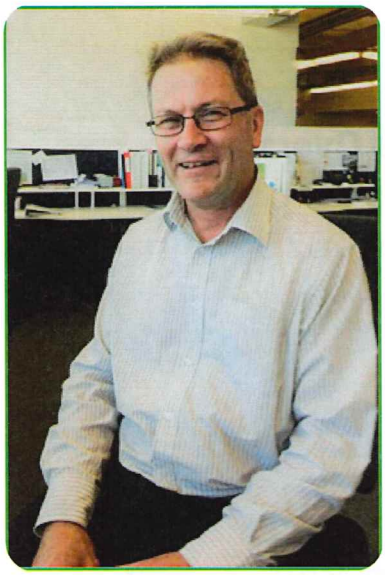
Cr Thomas Oversby
Benjinup Ward
Retired in 2021

Cr Kevin Moir
Benjinup Ward
Term Expires: 2023

Cr Adrian Price
Boyup Brook Ward
Term Expires: 2023

Cr Elizabeth Rear
Dinninup
Resigned in 2020

Chief Executive Officer's Report



It is a privilege to present the Shire of Boyup Brook's Annual Report for 2020/2021. The report outlines the key milestones and achievements of the Shire for the last 12 months.

Development/Subdivision

In this financial year, the Shire of Boyup Brook approved 4 Subdivision Applicants, 12 Development Applications and 69 Building Applications.

Ward Boundary Review

The Shire of Boyup Brook conducted a review of its Wards and Council Representation and invited public participation in this review process.

It was decided at an Ordinary Council meeting held on 25 March 2021 that Council retain the current number of Wards, being the Benjinup Ward, Dinninup Ward, Scotts Brook Ward and Boyup Brook Ward and retain the current representation with 9 Councillors.

Australia Day

Winners of the 2021 Australia Day Awards were:

- Lyn Willett - Citizen of the Year
- Angela Hales - Kevin Henderson Memorial Award.

Australia Day 2021 presents us with a welcome opportunity to reflect on our recent challenges, respect those who put others before themselves and celebrate our nation's resilience and unity.

Congratulations to Carolyn Mader who made her pledge to become an Australian Citizen at the Australia Day breakfast.

Successful Grants

In addition to the LRCI funding, the Shire of Boyup Brook was successful in receiving several smaller grants including:

- A grant of $20,000 to help the Shire deliver Australia Day 2021 event in a COVID safe environment, while supporting local communities and industries.
- Grant funding towards 'International Volunteer Day.'

Community Groups and Volunteers were invited to the Boyup Brook Swimming Pool to celebrate International Volunteers Day.

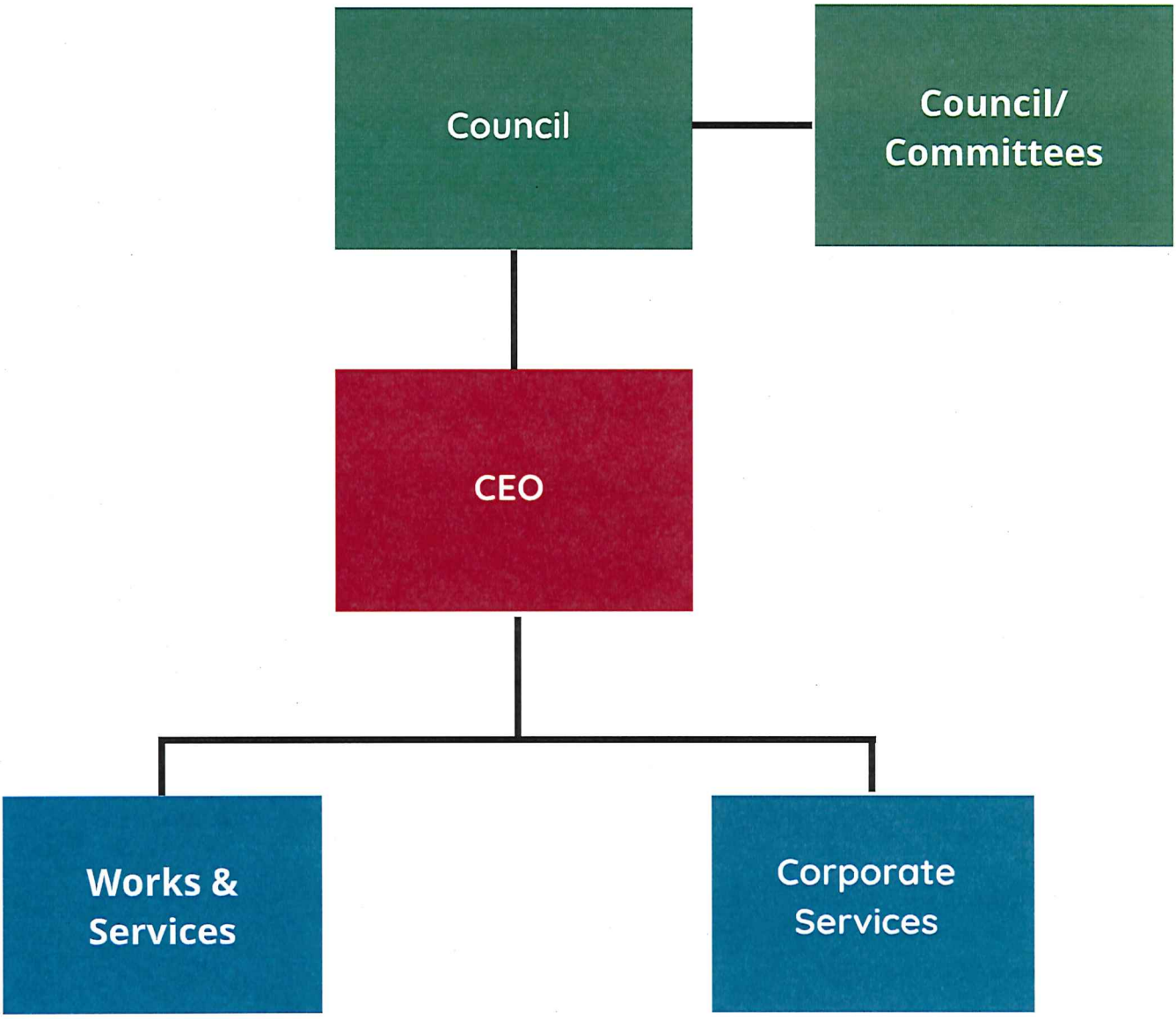
- A grant of $7,662.00 was approved by the Department of Communities towards the maintenance works.
- Funding went towards 'International Day of People with a Disability'.
- Funding went towards the Community Recovery Christmas Celebrations held in Sandakan Park on 4th December 2020, an event that encouraged and embraced all people within the Shire of Boyup Brook to come together.

In conclusion my special thanks go to the staff and Councillors for their assistance, guidance and co-operation during the period of this report.

Operational Structure

Organisational structure as at 30 June 2021

Chief Executive Officer:	Dale Putland
Manager Works & Services:	Wayne Butler
Manager Corporate Services/Acting Deputy CEO	Carolyn Mallett



History

Prior to European settlement, Aboriginal people of the Bibbulmun tribe inhabited the Boyup Brook Shire. Boyup Brook got its name from the Aboriginal word "Booyup", which means "Place of Big Stones" or "Place of Big Smoke". Either one fits as Booyup is the name of the big pool on the brook a few kilometres from the townsite. This pool is surrounded by a thick stand of grass trees and the smoke from these when burnt would create a "Big Smoke". The Big Stones" would refer to the large granite outcrops which are common in the area. The town was established where the brook runs into the river.

The discovery of the area by Europeans is credited to the explorer Augustus Gregory, Assistant Surveyor, who in 1845 conducted a survey mission, travelling from the upper reaches of the Blackwood River, where the Arthur and Beaufort Rivers converged, and followed the river for 171 kilometres. He carved his initials and the date on a large Jarrah Tree. The tree is now dead, but his marks are still on the stump, which has now been covered for preservation.

The first European settlers arrived in 1854, when a Commodore Scott and his wife took up a 12,000 acre lease. The first enterprise was dairying and the family produced butter and cheese which was transported to Albany. Later, wool production took over as the main source of income.

In 1861, James George Lee Steere, his wife Caroline and a Mr J Monger took up a 100,000 acre grazing lease. Ten years later, in 1871 came William Forrest, brother of Lord Forrest.

By 1882 there were nineteen families here and in 1900 a school was built - the beginning of a town. In 1909 the railway from Donnybrook was completed as far as Boyup Brook and in 1911 was extended towards Kojonup. The early settlers etched out a living by kangaroo hunting, and timber cutting. Although sandalwood mainly grew in the Kojonup/Williams area, many of the early pioneers were involved in the industry as well as carting the product by horse and dray to Bunbury, as the old sandalwood track went through the McAlinden area.

Boyup Brook was declared a town site on February 9, 1900 and a school was constructed in the same year. After the railway from Donnybrook was extended to reach Boyup Brook town site in 1909, Boyup Brook became the commercial and administrative centre for the district.

Mr. P.D. Forrest was a local pioneer in the development of Western Australia's subterranean clover industry, developing "Dwalganup" clover and clover harvesting machinery between 1910 and the Second World War.

A number of timber mills began operating in the district prior to the Second World War with large timber mills at Boyup Brook (closed 1982) and Wilga, and smaller ones in the out lying districts.

The cultivation and processing of flax was also carried out in Boyup Brook. During World War II, the flax was required for war materials such as tarpaulins, webbing and parachute harnesses. The Flax Mill, which was opened in 1941, was the only mill to continue to operate after the war, closing in 1965.

Statistics

• Area	2827 sq kms
• Position	269km south east of Perth
• Founded	1896
• Region	South West
• Population	1702 (ABS)
• Sealed Urban Roads	15.21 kms
• Sealed Rural Roads	184.09 kms
• Gravel Rural Roads	841.45 kms
• Average Rainfall	600mm
• Average Temp (Max)	38 degrees
• Average Temp (Min)	5 degrees

The Shire includes the following townsites and localities:

Benjinup	Mayanup
Boyup Brook	McAlinden
Chowerup	Mickalarup
Dinninup	Nollajup
Dwalganup	Scotts Brook
Kenninup	Tonebridge
Kulikup	

Tourism/Events

Citizenship Ceremonies

The Shire of Boyup Brook conducts Citizenship ceremonies to approved applicants when required and is normally held before an ordinary meeting of Council or on Australia Day. Application forms for citizenship are available from Post Offices and the Ministry of Immigration and Multicultural Affairs.

Significant Local Events

- Sandakan Memorial Service
- Australia Day
- Anzac Service held at the War Memorial
- Blackwood Marathon is held in October each year
- Community Christmas Celebrations

Tourist Attractions

- The Dinninup Show is held on Melbourne Cup day, (First Tuesday of November), every yea
- Harvey Dickson's Country Music Centre
- Boyup Brook Country Music Club
- Boyup Brook Visitor Centre
- Blackwood River

Ambulance Cover for Boyup Brook Residents

Have you ever wondered who pays for your Ambulance Cover? The Shire of Boyup Brook has and continues to pay St John Ambulance Boyup Brook Sub Centre to cover all PERMANENT RESIDENTS of Boyup Brook for 000 EMERGENCY CALLS. For further enquiries contact the office on Thursdays. Email: boyupbrook@stjohnwa.com.au or phone: 9765 2155.

Art and Culture

Boyup Brook has a diverse and colourful arts and cultural community which buzz with creative energy.

Visit the "Explore" page on the Shire website or The Boyup Brook Tourism Association website (www.boyupbrooktourism.com.au) or https://visitbunburygeographe.com.au/destinations/boyup-brook/ to find out more about what to do and see in town.

Walk on the Wildside

Walk on The Wildside is held annually in early October, showcasing all things arty, handmade, quirky and collectible in Boyup Brook.

Take a guided wildflower walk in celebration of spring, biodiversity, our landscapes, flora and fauna.

Explore our streets with hidden treasures around each corner. Statues that follow you, sculptures and murals.

Delight in the passion and patience of miniatures, quilts and fine art.

Take a walk back in time through the Boyup Brook District Pioneer Museum, Boyup Brook Classic Cars, sewing machines and the scale models of the Flax Mill and Railway Station.

Sobrane Simcock painted this field bin which the community use for celebrated functions.

Sobrane grew up in Boyup Brook, has a Gallery in Broome where she is based and spends most of her time travelling and painting.

Strategic Community Plan

Our Strategic Community Plan (SCP) is a Council visionary document for the next 10 years, based on community input and our research (Community Plan) to ensure our future is sustainable. Whilst it is recognized that not all outcomes can be delivered immediately, the plan will guide our decisions over the next 10 years.

The Corporate Business Plan identifies what we will achieve in the shorter term and the steps we will take to reach our long-term vision and will enable us and the community to review and monitor our progress towards achieving our aspirations.

Implementing this plan will demand that the Shire not only continues to deliver community outcomes and represent the community but recognizes that we can't deliver alone. We will work in partnership with other Shires, State and Federal Governments and the private sector to advocate the delivery of outcomes in our plan.

The Shire of Boyup Brook's Strategic Community Plan 2017-27 set out the vision, aspirations, and objectives of this community so as to guide the work of the Council, and to define Council's role in 'Growing Our Community Together'.
The Boyup Brook community's vision is for our Shire to be a place:

- For people, with a sense of community, one that is active, vibrant, engaged and connected;
- that is safe and secure;
- that nurtures its youth and aging population, and retains its health and medical services; and
- that grows and has employment opportunities, through commercial diversity based on our comparative advantage.

This will be achieved through Council exercising its leadership and influence, and through Council collaboration, partnerships and empowerment, facilitation, coordination, and regulation.

Given that the Boyup Brook community is a growing and changing one, the Shire Council has determined to align the way it works so as to respond to the changing needs of our community. The Strategic Community Plan has a strong focus on building closer collaboration and stronger partnerships with community services (e.g. not-for-profit clubs and associations) organisations, our neighbouring local governments and industry agencies, and the State Government.

Our strategic community plan identifies five outcome areas to focus (focal areas) the energy and expertise of Councillors and Shire employees to achieve the following:

Social

That our people will have a 'sense of community'.

Natural Environment

That our natural environment will be 'preserved and sustained'.

Economic Development

That 'business and employment opportunities will be maximised'.

Governance

That 'local leadership will be strengthened.'

Built Environment

The Shire will focus on enhancing the town through improved streetscaping and infrastructure.

Record Keeping 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. The next review of the Shire's RKP is due by August 2021.

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 2020/2021 the Shire received two applications.

Complaints Register – Elected Members

Section 5.121 of the Local Government Act 1995 requires Annual Reports to contain details of entries made in the Complaints Register regarding complaints made about elected members.

There was no complaints lodged under section 5.121(9) in the 2020/2021 financial year.

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:

$140,000 – $150,000 – 2 persons
$240,000 – $250,000 - 1 person
$460,000 – $470,000 – 1 person

Council and Committee Meetings

Public Agenda Briefing forum for 2020/2021

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

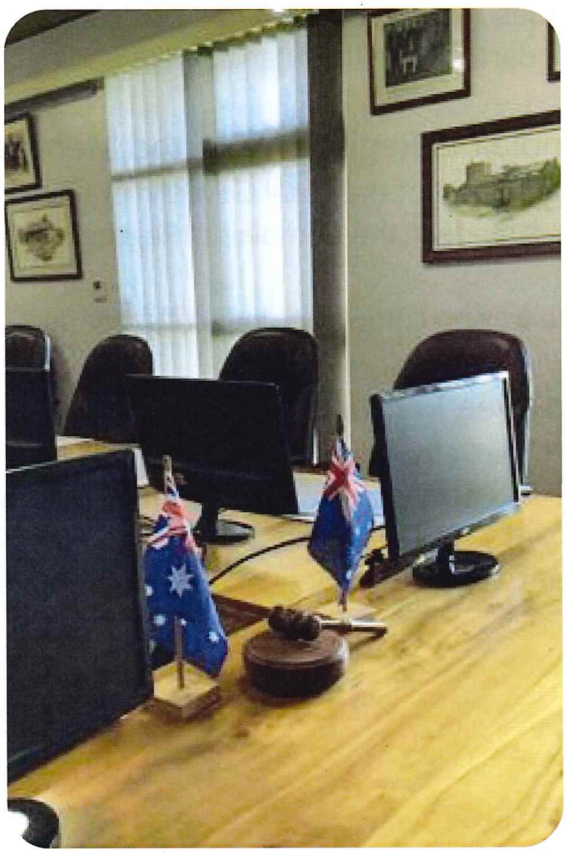
Meeting dates and times are subject to change and if this does occur, notice of such changes are advertised as per the requirements of the *Local Government Act 1995.*

Ordinary Council Meeting

16 July 2020
27 August 2020
24 September 2020
29 October 2020
26 November 2020
17 December 2020
25 February 2021
25 March 2021
29 April 2021
27 May 2021
24 June 2021

Special Council Meeting

1 July 2020 x 2
7 July 2020
30 July 2020
31 August 2020
14 January 2021
30 March 2021



Councillor Attendance at Meetings - 1 July 2020 to 20 June 2021

Councillor	Ordinary & Special Council Meetings During Term	No. Attended
Cr Richard Walker (Shire President)	18	18
Cr Helen O'Connell (Deputy Shire President)	18	18
Cr Sarah Alexander	18	18
Cr Steele Alexander *(Elected in October 2020)*	15	15
Cr Philippe Katenrieder	18	18
Cr Tom Oversby *(Retired in February 2021)*	10	8
Cr Adrian Price	18	18
Cr Darren King *(Elected in October 2020)*	15	15
Cr Kevin Moir	18	15
Cr E Rear *(Resigned 8 July 2020)*	3	3

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 Transitional 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).

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; and
- 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, Saint 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.

Rylington Park Transitional Committee

Council established a Rylington Park Transitional Committee to manage the transition of Rylington Park operations from the Rylington Park Management Committe Inc. to management of the facility by the Shire.

Elector 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.

Photo of the Blackwood River

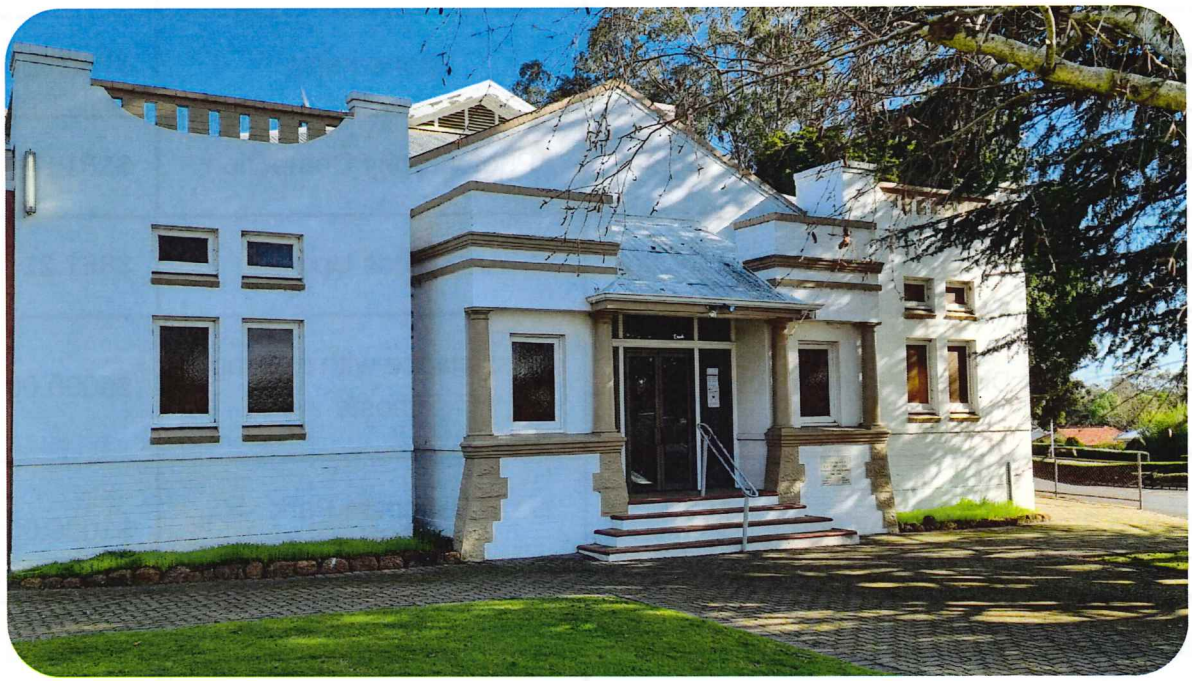
Community Grants

In 2020/21 the Shire of Boyup Brook supported a significant level of financial assistance to the community, being the sum of $65,505.53.

Community Group	Description	Donation
Blackwood Basin Group Inc	Biosecurity Services	$7818.00
Blackwood Valley Wine Industry Assoc	Sponsorship	$750.00
Boyup Brook Community Resource Centre	Photography Competion	$181.82
Boyup Brook Community Resource Centre	Art Boards Upgrade	$861.21
Boyup Brook Districts Pioneer Museum	Assistance with running costs	$5000.00
Boyup Brook Family Playgroup	Rylington Park Sponsorship	$1000.00
Boyup Brook Tourism Assoc	Street Banners	$1639.50
Boyup Brook Tourism Assoc	MOU	$25,000.00
CoMHAT	Mental Health Week	$4,800.00
Country Music Club of WA	Support for the festival	$15,000.00
South West Group Of Affiliated Agricultural Assoc	Display at Perth Royal Show	$250.00
Tan & Vic's Lawn & Garden Care	Croquet Club Court upgrade	$1,505.00
Tonebridge Country Club	Operating Costs	$1000.00
Wilga Progress Association	Support Event	$700.00

Town Hall

At the Ordinary Council meeting held on 24 June 2021, Council resolved to waive fees and charges for community organisations, non-for-profit community groups, businesses and Sporting and Recreation bodies for the use of the Town Hall.



Fire & Emergency Mitigation

The annual bushfire prevention inspection program for the district commenced in early December 2020 and concluded in late February 2021. The Shire conducted property inspections in local townsites and Special Rural areas, and an aerial inspection of the larger farming areas.

The Local Emergency Management Committee (LEMC) met regularly to achieve its statutory responsibilities, work towards a safer Boyup Brook Shire and to maintain roles and responsibilities as part of normal business. The LEMC worked at keeping local plans up-to-date and to ensure adequate training and exercise of local arrangements was available for a multi-agency response.

The Shire's Volunteer Bush Fire Brigades responded to numerous fire incidents over the fire season. The volunteers' dedication to the community continues to be of an exemplary standard.

Bushfire Risk Management Planning

A Bushfire Risk Planning Coordinator was engaged by the Shire to develop a Bushfire Risk Management Plan. The Plan identifies assets at risk from bushfire and prioritises treatment. A Treatment Schedule sets out a broad, coordinated, multi-agency program to address identified risks. This role is funded by the Department of Fire and Emergency Services and is shared between the Shires of Boyup Brook, Bridgetown-Greenbushes, Donnybrook-Balingup and Nannup.

The majority of the Boyup Brook Shire has been mapped and Risk Assessed by the Bushfire Risk Planning Coordinator and detailed mitigation plans have been developed and scheduled for maintenance throughout the year.

Public and Environmental Health

Only four months prior to this reporting period, the WA State Government had declared a State of Emergency in response to the Pandemic caused by COVID – 19. A staged defence to slow the spread was quickly introduced by the State Government and by May 2020 it looked like things were getting back to normal.

In July 2020 WA tightened boarders with Victoria and then NSW in light of a second wave. Our local community was relatively safe with only a handful of community cases in the state.

During this time the Public Health Officer worked closely with WAPOL to educate the community about the mandates and restrictions based on State Government Directives, these included the 4 square metre rule, later relaxed to 2 square meters, Hygiene Officer training for food handlers, CV Safety Plans for all public facilities, CV Event Plans for events and QR codes for contact tracing.

Boyup Brook businesses and not-for–profit groups were compliant with the requirements, although there was a degree of complacency from individuals. Assistance to complete safety plans and obtain QR codes was provided for many groups who struggled with the "online" and "app" methodology.

The Shire generated a list of local vulnerable persons and offered support through the provision of essential items as required.

The requirement for a high standard of cleaning within the food business industry led to a reduced frequency of food borne illness reports for the year, with only one being reported during that period.

The Public Health Officer was kept informed and up to date by attendance at numerous webinars and training sessions related to the pandemic, delivered by various key bodies such as the Western Australian Department of Health, WALGA, LGIS, and the Department of Local Government. This was supported by weekly updates from the Environmental Health Directorate and State Health Incident Management Team.

While the pandemic dominated the public health space, traditional activities were maintained with the assessment of 21 septic tank applications, public building inspections, monthly swimming pool water testing, and event plan reviews. Participation in the "Play it Food Safe", campaign for households ran over four months and was promoted through the monthly newsletter and facebook to all residents.

Work towards finalising local Public Health Plans was put on hold by the WA Department of Health in light of the direct involvement of Public Health Officers who were dealing with higher priority issues around the pandemic.

Occupational Health and Safety (Work Health and Safety)

In November 2020 the Governor of Western Australia assented to the new Work Health and Safety Act 2020. However, the WHS Act will not commence until the WHS regulations are finalised, which is expected to occur in 2021. It provides a framework to protect the health, safety and welfare of workers, which includes volunteers in all WA workplaces.

While the regulations are being developed workplace participants will have time to become familiar with the provisions of the WHS Act. Part 16 of the WHS Act provides transitional periods for matters ranging from the terms of health and safety representatives (HSRs), to manufacture and imports.

LGIS commenced providing training sessions to managers, staff and bush fire members to introduce the pertinent changes to the legislation.

There were no safety incidents that were notifiable to WorkSafe Wa, and no Improvement Notices were received from WorkSafe WA.

In preparation for the changing legislation the Shire of Boyup Brook implemented some site specific COV-19 protocols to protect staff, these included the installation of perspex screen barriers for the customer service officers, automatic hand sanitizer dispensers in public halls and work areas, ongoing review of COVID Safety Plans for all workplaces and public buildings.

In 2020/21 a variety of training and development programs were held for employees. These programs comprise a combination of online training, virtual and face-to-face programs. The corporate training included but not limited to:

- General Occupational Health and Safety
- Safety Leadership, Emergency Preparedness
- First Aid, & CPR
- Manual Handling – induction training online
- Infection Control training – induction online
- Aboriginal and Torres Strait Islander Cultural Awareness online

Disability Access and Inclusion

With the assistance of commonwealth grants, local infrastructure improvements completed during the 2020/2021 year provided opportunities to bring buildings into compliance with AS1428 – Design for Access and Mobility, in relation to orientation of people with vision impairment. Upgrades to ablutions signage included tactile signs and ground surface indicators as well as improved automatic sensing lighting at public facilities.

State grants also contributed to the ability of the Shire to make the Australia Day Awards and Christmas celebration more accessible to people with a disability by offering a bus and priority parking.

As required by the Disability Services Act 1993 (WA), an annual report was submitted on time to the Department of Communities showing progress across the planned strategies.

Works Program

Parks and Gardens Capital Renewal:
There were no capital renewal projects completed in Parks & Gardens.

Road Projects and Car Parks:
The following road projects were undertaken and completed:

- Regional Road Group Funding:
  Winnejup Road - Widening and sealing
  Boyup Brook - Cranbrook Road: Widening, sealing and corner reconstruction

- Roads to Recovery Funding:
  Kulikup Road South: Gravel re-sheeting
  Beatty Street - sealing the road
  Terry Road - gravel re-sheeting and works on dangerous bend.

- The following Roads to Recovery funded project was deferred to the 21/22 financial year:
  Boyup-Brook Arthur Road.

Bridge Maintenance:
Level 1 bridge inspections were completed for 21 bridges.
As a result, preventative maintenance works were completed by Main Roads and contractors on the following bridges:

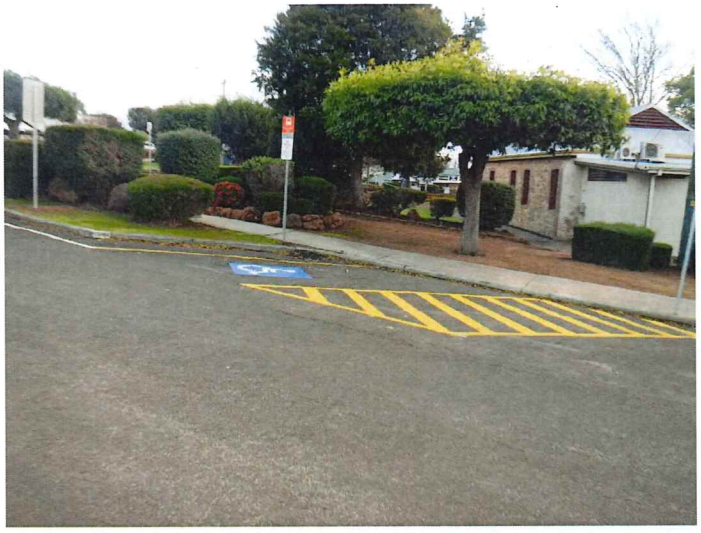
- Bridge 0743, Boyup Brook - Arthur Road.
- Bridge 3306, Jayes Road. (included emergency repairs resulting in the bridge being closed for several months)
- Bridge 3307, McAlinden Road.
- Bridge 3311, Dwalganup Road.
- Bridge 4872, McAlinden Road.

Waste:

- A new pit was dug at the landfill site.
- Lions Club at the Transfer station fenced off.
- Transportable was installed for the attendants office.

New Plant Purchases:
1. Three mowers for Parks and Gardens
2. Two utes for Parks/Gardens and Roads

Forrest St disabled carparking



Cranbrook Road shoulder works

Forrest Street carpark

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 2021

2020 – 2021 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.

SHIRE OF BOYUP BROOK

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

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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 ageing 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 2021

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Boyup Brook for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Boyup Brook at 30 June 2021 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 2nd day of September 2022

Chief Executive Officer

DALE PUTLAND
Name of Chief Executive Officer

OAG AUDITED

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual $	2021 Budget $	2020 Actual $
Revenue				
Rates	24(a)	2,977,389	3,007,292	3,002,704
Operating grants, subsidies and contributions	2(a)	1,937,011	1,125,550	1,704,170
Fees and charges	2(a)	1,808,312	1,518,125	1,400,337
Interest earnings	2(a)	32,364	45,205	73,779
Other revenue	2(a)	963,409	503,190	1,656,581
		7,718,485	6,199,362	7,837,571
Expenses				
Employee costs		(3,352,845)	(2,875,038)	(3,177,630)
Materials and contracts		(1,188,352)	(2,544,200)	(1,182,652)
Utility charges		(191,781)	(228,519)	(213,746)
Depreciation on non-current assets	12(b)	(3,504,032)	(3,592,229)	(3,378,804)
Interest expenses	2(b)	(73,914)	(21,754)	(23,288)
Insurance expenses		(203,291)	(165,432)	(190,867)
Other expenditure		(163,538)	(251,606)	(276,762)
		(8,677,753)	(9,678,778)	(8,443,749)
		(959,268)	(3,479,416)	(606,178)
Non-operating grants, subsidies and contributions	2(a)	2,231,363	2,661,821	659,311
Profit on asset disposals	12(a)	75,543	0	0
(Loss) on asset disposals	12(a)	(50,590)	0	(156,782)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		2,258,902	2,661,821	503,682
Net result for the period		**1,299,634**	**(817,595)**	**(102,496)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**1,299,634**	**(817,595)**	**(102,496)**

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

OAG AUDITED

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual $	2021 Budget $	2020 Actual $
Revenue	2(a)			
Governance		23,600	0	0
General purpose funding		4,644,902	3,742,447	4,491,069
Law, order, public safety		136,120	271,834	152,095
Health		1,144,671	907,844	789,345
Education and welfare		165,665	125,000	150,750
Housing		74,012	89,601	84,313
Community amenities		227,835	207,766	216,470
Recreation and culture		46,974	41,441	41,580
Transport		192,847	191,890	189,903
Economic services		118,312	110,530	119,282
Other property and services		943,547	511,009	1,602,764
		7,718,485	6,199,362	7,837,571
Expenses	2(b)			
Governance		(341,346)	(379,473)	(325,345)
General purpose funding		(103,392)	(139,443)	(137,865)
Law, order, public safety		(364,450)	(508,331)	(413,680)
Health		(1,358,379)	(1,249,020)	(1,178,152)
Education and welfare		(244,672)	(226,309)	(248,451)
Housing		(135,264)	(140,757)	(123,595)
Community amenities		(409,491)	(348,711)	(349,707)
Recreation and culture		(1,066,280)	(1,162,098)	(1,128,605)
Transport		(3,687,844)	(4,312,005)	(3,743,786)
Economic services		(315,552)	(657,873)	(441,717)
Other property and services		(577,169)	(533,004)	(329,558)
		(8,603,839)	(9,657,024)	(8,420,461)
Finance Costs	2(b)			
Education and welfare		(66,781)	(14,218)	(14,870)
Housing		(2,552)	(2,670)	(2,939)
Community amenities		0	0	(183)
Recreation and culture		(4,581)	(4,866)	(5,296)
		(73,914)	(21,754)	(23,288)
		(959,268)	(3,479,416)	(606,178)
Non-operating grants, subsidies and contributions	2(a)	2,231,363	2,661,821	659,311
Profit on disposal of assets	12(a)	75,543	0	0
(Loss) on disposal of assets	12(a)	(50,590)	0	(156,782)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		2,258,902	2,661,821	503,682
Net result for the period		**1,299,634**	**(817,595)**	**(102,496)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**1,299,634**	**(817,595)**	**(102,496)**

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

OAG AUDITED

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021	2020
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	5,369,634	4,492,792
Trade and other receivables	6	595,777	504,357
Inventories	7	94,263	22,760
Biological assets	8	608,422	480,894
Other assets	9	28,294	23,077
TOTAL CURRENT ASSETS		6,696,390	5,523,880
NON-CURRENT ASSETS			
Trade and other receivables	6	23,574	15,358
Other financial assets	5(a)	73,807	71,221
Property, plant and equipment	10(a)	15,165,268	15,551,355
Infrastructure	11(a)	109,791,500	109,937,492
TOTAL NON-CURRENT ASSETS		125,054,149	125,575,426
TOTAL ASSETS		131,750,539	131,099,306
CURRENT LIABILITIES			
Trade and other payables	14	461,329	579,982
Other liabilities	15	685,660	822,137
Borrowings	16(a)	20,178	36,157
Employee related provisions	17(a)	338,207	413,664
TOTAL CURRENT LIABILITIES		1,505,374	1,851,940
NON-CURRENT LIABILITIES			
Borrowings	16(a)	93,502	397,010
Employee related provisions	17(a)	16,850	15,177
TOTAL NON-CURRENT LIABILITIES		110,352	412,187
TOTAL LIABILITIES		1,615,726	2,264,127
NET ASSETS		130,134,813	128,835,179
EQUITY			
Retained surplus		59,469,830	57,972,427
Reserves - cash backed	4	2,389,329	2,587,098
Revaluation surplus	13	68,275,654	68,275,654
TOTAL EQUITY		130,134,813	128,835,179

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

OAG AUDITED

SHIRE OF BOYUP BROOK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$	$
Balance as at 1 July 2019		**57,744,242**	**2,917,779**	**68,275,654**	**128,937,675**
Comprehensive income					
Net result for the period		(102,496)	0	0	(102,496)
Other comprehensive income	13	0	0	0	0
Total comprehensive income		(102,496)	0	0	(102,496)
Transfers from reserves	4	1,012,330	(1,012,330)	0	0
Transfers to reserves	4	(681,649)	681,649	0	0
Balance as at 30 June 2020		**57,972,427**	**2,587,098**	**68,275,654**	**128,835,179**
Comprehensive income					
Net result for the period		1,299,634	0	0	1,299,634
Other comprehensive income	13	0	0	0	0
Total comprehensive income		1,299,634	0	0	1,299,634
Transfers from reserves	4	354,161	(354,161)	0	0
Transfers to reserves	4	(156,392)	156,392	0	0
Balance as at 30 June 2021		**59,469,830**	**2,389,329**	**68,275,654**	**130,134,813**

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 2021

	NOTE	2021 Actual $	2021 Budget $	2020 Actual $
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,916,452	3,007,292	2,917,692
Operating grants, subsidies and contributions		1,889,464	450,956	1,750,975
Fees and charges		1,803,024	1,518,125	1,405,625
Interest received		32,364	45,205	74,310
Goods and services tax received		425,693	0	149,119
Other revenue		962,732	503,190	949,802
		8,029,729	5,524,768	7,247,523
Payments				
Employee costs		(3,506,718)	(2,832,008)	(3,416,903)
Materials and contracts		(1,411,004)	(2,544,200)	(1,012,867)
Utility charges		(191,781)	(228,519)	(213,746)
Interest expenses		(73,914)	(21,754)	(23,983)
Insurance paid		(203,291)	(165,432)	(192,945)
Goods and services tax paid		(400,725)	0	(200,000)
Other expenditure		(166,258)	(251,606)	(265,837)
		(5,953,691)	(6,043,519)	(5,326,281)
Net cash provided by (used in) operating activities	18	2,076,038	(518,751)	1,921,242
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	10(a)	(416,661)	(537,039)	(962,625)
Payments for construction of infrastructure	11(a)	(2,723,066)	(3,488,384)	(1,524,156)
Non-operating grants, subsidies and contributions		2,067,291	2,661,821	1,426,149
Proceeds from sale of property, plant & equipment	12(a)	192,727	127,714	309,596
Net cash provided by (used in) investment activities		(879,709)	(1,235,888)	(751,036)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(319,487)	(36,157)	(39,432)
Net cash provided by (used in) financing activities		(319,487)	(36,157)	(39,432)
Net increase (decrease) in cash held		876,842	(1,790,796)	1,130,774
Cash at beginning of year		4,492,792	3,852,438	3,362,018
Cash and cash equivalents at the end of the year	18	5,369,634	2,061,642	4,492,792

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 2021

	NOTE	2021 Actual $	2021 Budget $	2020 Actual $
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	1,012,961	1,135,201	384,703
		1,012,961	1,135,201	384,703
Revenue from operating activities (excluding rates)				
Governance		23,600	0	0
General purpose funding		1,668,768	736,410	1,489,620
Law, order, public safety		136,120	271,834	152,095
Health		1,144,671	907,844	789,345
Education and welfare		165,665	125,000	150,750
Housing		139,679	89,601	84,313
Community amenities		227,835	207,766	216,470
Recreation and culture		46,974	41,441	41,580
Transport		202,723	191,890	189,903
Economic services		118,312	110,530	119,282
Other property and services		946,133	511,009	1,603,917
		4,820,480	3,193,325	4,837,275
Expenditure from operating activities				
Governance		(341,346)	(379,473)	(325,345)
General purpose funding		(103,392)	(139,443)	(137,865)
Law, order, public safety		(364,450)	(508,331)	(413,680)
Health		(1,358,379)	(1,249,020)	(1,178,152)
Education and welfare		(311,453)	(240,527)	(263,321)
Housing		(183,041)	(143,427)	(126,534)
Community amenities		(409,491)	(348,711)	(349,890)
Recreation and culture		(1,070,861)	(1,166,964)	(1,133,901)
Transport		(3,693,209)	(4,312,005)	(3,894,818)
Economic services		(315,552)	(657,873)	(441,717)
Other property and services		(577,169)	(533,004)	(335,308)
		(8,728,343)	(9,678,778)	(8,600,531)
Non-cash amounts excluded from operating activities	25(a)	3,004,582	3,635,260	2,616,690
Amount attributable to operating activities		109,680	(1,714,992)	(761,863)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	2,231,363	2,661,821	659,311
Proceeds from disposal of assets	12(a)	192,727	127,714	309,596
Purchase of property, plant and equipment	10(a)	(416,661)	(537,039)	(962,625)
Purchase and construction of infrastructure	11(a)	(2,723,066)	(3,488,384)	(1,524,156)
Amount attributable to investing activities		(715,637)	(1,235,888)	(1,517,874)
FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(319,487)	(36,157)	(39,432)
Transfers to reserves (restricted assets)	4	(156,392)	(19,000)	(681,649)
Transfers from reserves (restricted assets)	4	354,161	0	1,012,330
Amount attributable to financing activities		(121,718)	(55,157)	291,249
Surplus/(deficit) before imposition of general rates		(727,675)	(3,006,037)	(1,988,488)
Total amount raised from general rates	24(a)	2,976,134	3,006,037	3,001,449
Surplus/(deficit) after imposition of general rates	25(b)	**2,248,459**	**0**	**1,012,961**

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

SHIRE OF BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2021

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 to these financial statements.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.
These were:

- *AASB 1059 Service Concession Arrangements: Grantors*
- *AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Materiality*

The impact of adoption of these standards is described at Note 28.

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*

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

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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:

- Employee Expenses
- Other Financial Assets
- Property, Plant and Equipment
- Infrastructure
- Borrowing Liabilities
- Provisions

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual $	2021 Budget $	2020 Actual $
Operating grants, subsidies and contributions			
Governance	23,600	0	0
General purpose funding	1,620,882	673,620	1,389,830
Law, order, public safety	128,499	265,654	143,647
Health	0	0	589
Housing	0	235	0
Recreation and culture	0	500	0
Transport	164,030	160,040	160,104
Economic services	0	8,425	10,000
Other property and services	0	17,076	0
	1,937,011	1,125,550	1,704,170
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	31,700	0
Recreation and culture	4,000	0	21,750
Transport	2,227,363	2,630,121	637,561
	2,231,363	2,661,821	659,311
Total grants, subsidies and contributions	4,168,374	3,787,371	2,363,481
Fees and charges			
General purpose funding	14,268	16,330	24,757
Law, order, public safety	7,621	6,180	8,448
Health	1,144,671	907,844	788,756
Education and welfare	165,665	125,000	141,881
Housing	72,996	89,366	84,079
Community amenities	222,445	204,004	204,141
Recreation and culture	46,227	40,941	41,081
Transport	1,353	3,050	3,201
Economic services	104,687	102,105	95,369
Other property and services	28,379	23,305	8,624
	1,808,312	1,518,125	1,400,337

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual $	2021 Budget $	2020 Actual $
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	316,129	450,794	0
Fees and charges	1,752,718	1,490,477	1,400,337
Other revenue	914,651	476,954	1,593,923
Non-operating grants, subsidies and contributions	2,231,363	2,661,821	659,311
	5,214,861	5,080,046	3,653,571
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:			
Revenue from contracts with customers included as a contract liability at the start of the period	822,137	0	54,926
Revenue from contracts with customers recognised during the year	2,161,361	2,418,225	2,939,334
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,231,363	2,661,821	659,311
	5,214,861	5,080,046	3,653,571
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	188,414		110,552
Contract liabilities from contracts with customers	(685,660)		(822,137)

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.
Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.
Consideration from contracts with customers is included in the transaction price.
Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual $	2021 Budget $	2020 Actual $
Revenue from statutory requirements			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	2,976,134	3,006,037	3,001,449
Statutory permits and licences	54,486	26,778	0
Fines	1,108	870	0
	3,031,728	3,033,685	3,001,449
Other revenue			
Reimbursements and recoveries	48,758	26,236	62,658
Rylington Park Agricultural Operations contribution	0	0	1,372,913
Other	914,651	476,954	221,010
	963,409	503,190	1,656,581
.erest earnings			
Interest on reserve funds	3,824	19,000	20,094
Rates instalment and penalty interest (refer Note 24(b))	25,590	24,215	39,214
Other interest earnings	2,950	1,990	14,471
	32,364	45,205	73,779

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset 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).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2021 Actual $	2021 Budget $	2020 Actual $
Auditors remuneration				
- Audit of the Annual Financial Report		30,000	22,500	22,750
- Other services		0	1,600	0
		30,000	24,100	22,750
Interest expenses (finance costs)				
Borrowings	16(b)	73,914	21,754	23,288
		73,914	21,754	23,288

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	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	Adopted by council annually	When taxable event occurs	Not applicable	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	Adopted by council annually	When taxable event occurs	Not applicable	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Cash received	On receipt of funds	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	Adopted by Council annually or Set by State legislation or limited by legislation to the cost of provision	Applied fully based on timing of provision/entry, or based on timing of issue of the associated rights	Not applicable	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	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement	When claim is agreed or expense is incurred	Not applicable	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	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled

3. CASH AND CASH EQUIVALENTS

	NOTE	2021 $	2020 $
Cash at bank and on hand		5,369,634	4,492,792
Total cash and cash equivalents		5,369,634	4,492,792

Restrictions

The following classes of 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		3,119,040	3,820,151
		3,119,040	3,820,151

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

Reserves - cash backed	4	2,389,329	2,587,098
Contract liabilities from contracts with customers	15	685,660	822,137
Bonds and deposits	14	44,051	57,127
Unspent loans	16(d)	0	353,789
Total restricted assets		3,119,040	3,820,151

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 and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed 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.

4. RESERVES - CASH BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
(a) Reserves cash backed - Leave Reserve	122	1	0	123	121	1	0	122	120	2	0	122
(b) Reserves cash backed - Plant Reserve	148,275	1,686	0	149,961	148,325	1,464	0	149,789	325,626	2,649	(180,000)	148,275
(c) Reserves cash backed - Building Reserve	705,999	8,026	0	714,025	706,235	6,970	0	713,205	699,515	6,484	0	705,999
(d) Reserves cash backed - Community Housing Reserve	79,999	134,518	0	214,517	80,026	790	0	80,816	79,265	734	0	79,999
(e) Reserves cash backed - Emergency Reserve	12,339	140	0	12,479	12,343	121	0	12,464	12,226	113	0	12,339
(f) Reserves cash backed - Insurance Claim Reserve	15,037	170	0	15,207	15,042	148	0	15,190	14,899	138	0	15,037
(g) Reserves cash backed - Other Recreation Reserve	49,989	568	0	50,557	50,005	494	0	50,499	49,529	460	0	49,989
(h) Reserves cash backed - Commercial Reserve	446,515	5,076	0	451,591	446,665	4,408	0	451,073	442,415	4,100	0	446,515
(i) Reserves cash backed - Bridges Reserve	153	3	0	156	154	2	0	156	152	1	0	153
(j) Reserves cash backed - Aged Accommodation Reserve	381,518	4,251	(354,161)	31,608	381,646	3,767	0	385,413	378,014	3,504	0	381,518
(k) Reserves cash backed - Road Contributions Reserve	28,288	321	0	28,609	28,298	279	0	28,577	28,028	260	0	28,288
(l) Reserves cash backed - IT/Office Equipment Reserve	39,468	449	0	39,917	39,481	390	0	39,871	39,105	363	0	39,468
(m) Reserves cash backed - Civic Receptions Reserve	16,587	189	0	16,776	16,593	164	0	16,757	16,435	152	0	16,587
(n) Reserves cash backed - Unspent Grants Reserve	78	1	0	79	78	1	0	79	832,330	78	(832,330)	78
(o) Reserves cash backed - Unspent Community Grants Reserve	121	1	0	122	121	1	0	122	120	1	0	121
(p) Reserves cash backed - Rylington Park Working Capital Reserve	250,399	375	0	250,774	0	0	0	0	0	250,399	0	250,399
(q) Reserves cash backed - Rylington Park Community Projects Reserve	412,211	617	0	412,828	50,000	0	0	50,000	0	412,211	0	412,211
	2,587,098	156,392	(354,161)	2,389,329	1,975,133	19,000	0	1,994,133	2,917,779	681,649	(1,012,330)	2,587,098

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) Reserves cash backed - Leave Reserve	Ongoing	- to be used to fund annual, long service leave and redundancy requirements.
(b) Reserves cash backed - Plant Reserve	Ongoing	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
(c) Reserves cash backed - Building Reserve	Ongoing	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
(d) Reserves cash backed - Community Housing Reserve	Ongoing	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
(e) Reserves cash backed - 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) Reserves cash backed - Insurance Claim Reserve	Ongoing	- to be used to fund the excess on certain insurance claims.
(g) Reserves cash backed - Other Recreation Reserve	Ongoing	- to be used to fund improvements to the recreation facilities and grounds.
(h) Reserves cash backed - Commercial Reserve	Ongoing	- to be used to fund future economic development, enhancement & promotion of the district.
(i) Reserves cash backed - Bridges Reserve	Ongoing	- to be used to fund future requirements of bridge works.
(j) Reserves cash backed - Aged Accommodation Reserve	Ongoing	- to be used to fund future requirements of aged accommodation.
(k) Reserves cash backed - Road Contributions Reserve	Ongoing	- to set aside contributions from developers.
(l) Reserves cash backed - IT/Office Equipment Reserve	Ongoing	- to be used to fund future IT requirements.
(m) Reserves cash backed - Civic Receptions Reserve	Ongoing	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Reserves cash backed - Unspent Grants Reserve	Ongoing	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(o) Reserves cash backed - 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) Reserves cash backed - Rylington Park Working Capital Reserve	Ongoing	- to be used to as working capital for the running and maintenance of the Rylington Park farm.
(q) Reserves cash backed - Rylington Park Community Projects Reserve	Ongoing	- to be used for the community contribution only towards major community projects.

5. OTHER FINANCIAL ASSETS

	2021	2020
	$	$
(a) Non-current assets		
Financial assets at fair value through profit and loss	73,807	71,221
	73,807	71,221
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	73,807	71,221
	73,807	71,221

SIGNIFICANT ACCOUNTING POLICIES

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 26.

6. TRADE AND OTHER RECEIVABLES

	2021	2020
	$	$
Current		
Rates receivable	240,090	211,565
Trade and other receivables	188,414	110,552
GST receivable	142,103	167,071
Allowance for impairment of receivables	(10,248)	(10,925)
Pensioner rate rebates	35,418	26,094
	595,777	504,357
Non-current		
Pensioner's rates and ESL deferred	23,574	15,358
	23,574	15,358

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 goods sold and services performed in the ordinary course of business.

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

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 26.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

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

7. INVENTORIES

	2021	2020
	$	$
Current		
Fuel and materials	4,769	10,474
Rylington Seed Stock	27,800	10,183
Rylington Fuel	1,108	2,103
Rylington Wool Stock	50,712	0
Rylington Hay Stock	9,874	0
	94,263	22,760

The following movements in inventories occurred during the year:

Balance at beginning of year	22,760	28,517
Inventories expensed during the year	(142,104)	(191,398)
Additions to inventory	213,607	185,641
Balance at end of year	94,263	22,760

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.

8. BIOLOGICAL ASSETS

	2021	2020
	$	$
(a) Reconciliation of carrying amounts		
Consumable biological assets - sheep at beginning of year	480,894	0
Increases resulting from business combination	0	480,894
Increase resulting from purchases	7,900	0
Increase resulting from classification change due to age	159,922	0
Decrease resulting from sales	(117,707)	0
Decrease resulting from deaths	(4,592)	0
Gain arising from change in fair value less costs to sell	82,005	0
Balance at end of year	608,422	480,894

(b) Measurement		
The physical estimate of biological assets held at the end of the reporting period include:		
Consumable biological assets - at beginning of period	3,308	0
Increases resulting from business combination	0	3,308
Purchases	6	0
Additions resulting from classification change due to age	860	0
Sales	(772)	0
Deaths	(26)	0
Slaughtered	0	0
Balance at end of year	3,376	3,308

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 0-30 days old, so their fair value cannot be reliably determined and would in effect be immaterial.

9. OTHER ASSETS

	2021	2020
	$	$
Other assets - current		
Prepayments	25,574	16,535
Accrued income	0	6,542
Private Tenancy Bonds	2,720	0
	28,294	23,077

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.

10. 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.

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	$	$	$	$	$	$
Balance at 1 July 2019	2,220,418	10,413,067	12,633,485	14,369	2,777,870	15,425,724
Additions	127,273	32,575	159,848	67,984	939,328	1,167,160
(Disposals)	0	0	0	(5,750)	(460,628)	(466,378)
Depreciation (expense)	0	(254,182)	(254,182)	(8,911)	(312,058)	(575,151)
Balance at 30 June 2020	2,347,691	10,191,460	12,539,151	67,692	2,944,512	15,551,355
Comprises:						
Gross balance amount at 30 June 2020	2,347,691	10,945,185	13,292,876	73,709	3,223,198	16,589,783
Accumulated depreciation at 30 June 2020	0	(753,725)	(753,725)	(6,017)	(278,686)	(1,038,428)
Balance at 30 June 2020	2,347,691	10,191,460	12,539,151	67,692	2,944,512	15,551,355
Additions	0	216,335	216,335	16,750	183,576	416,661
(Disposals)	(45,225)	(74,333)	(119,558)	0	(48,216)	(167,774)
Depreciation (expense)	0	(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	0	(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

10. 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	Independent registered valuer	June 2017	Recent observable market data for similar properties/income approach using discounted cash flow methodology
Buildings	2	Market approach	Independent registered valuer	June 2017	Price per square metre/market borrowing rate
(ii) Cost					
Furniture and equipment		Cost approach	Cost		Purchase cost
Plant and equipment		Cost approach	Cost		Purchase cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

11. 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.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - bridges	Infrastructure - other	Infrastructure - recreation	Total Infrastructure
	$	$	$	$	$	$	$	$
Balance at 1 July 2019	75,502,575	1,119,326	10,655,252	515,132	18,154,548	3,444,046	1,826,110	111,216,989
Additions	1,224,829	63,662	160,861	0	61,381	5,443	7,980	1,524,156
Depreciation (expense)	(1,526,760)	(17,435)	(274,988)	(49,969)	(648,011)	(113,360)	(173,130)	(2,803,653)
Balance at 30 June 2020	75,200,644	1,165,553	10,541,125	465,163	17,567,918	3,336,129	1,660,960	109,937,492
Comprises:								
Gross balance at 30 June 2020	93,182,055	1,431,547	18,424,669	1,337,600	49,685,156	7,048,082	4,154,871	175,263,980
Accumulated depreciation at 30 June 2020	(17,981,411)	(265,994)	(7,883,544)	(872,437)	(32,117,238)	(3,711,953)	(2,493,911)	(65,326,488)
Balance at 30 June 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	0	85,356	2,435	722,000	100,808	131,621	2,723,066
Depreciation (expense)	(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

11. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) 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

12. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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 initial recognition and the next revaluation 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 anniversary 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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Revaluation (Continued)

At the end of each period the valuation 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.

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.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

12. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	45,225	0	0	(45,225)	0	0	0	0	0	0	0	0
Buildings	74,333	140,000	65,667	0	0	0	0	0	0	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	5,750	0	0	(5,750)
Plant and equipment	48,216	52,727	9,876	(5,365)	127,714	127,714	0	0	460,628	309,596	0	(151,032)
	167,774	192,727	75,543	(50,590)	127,714	127,714	0	0	466,378	309,596	0	(156,782)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Plant and Equipment				
Transport				
JD Lawn Mower	2,281	4,000	1,719	0
Toyota Prado	20,538	27,273	6,735	0
Zero Turn Mower	9,123	10,545	1,422	0
VW Amarok Utility	16,274	10,909	0	(5,365)
	48,216	52,727	9,876	(5,365)
Land				
Other Property and Services				
6 Nix Street Lot	45,225	0	0	(45,225)
	45,225	0	0	(45,225)
Buildings				
Housing				
House - 6 Nix Street	74,333	140,000	65,667	0
	74,333	140,000	65,667	0
	167,774	192,727	75,543	(50,590)

12. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	$	$	$
Buildings	255,999	250,604	254,182
Furniture and equipment	30,008	14,150	8,911
Plant and equipment	348,967	303,665	312,058
Infrastructure - roads	1,582,968	1,647,515	1,526,760
Infrastructure - footpaths	18,037	17,255	17,435
Infrastructure - drainage	277,454	271,780	274,988
Infrastructure - parks & ovals	50,033	50,030	49,969
Infrastructure - bridges	648,762	645,550	648,011
Infrastructure - other	114,008	225,440	113,360
Infrastructure - recreation	177,796	166,240	173,130
	3,504,032	3,592,229	3,378,804

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, 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 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	not depreciated
pavement	77 years
seal	
- bituminous seals	20 years
- asphalt surfaces	20 years
Gravel roads	
formation	not depreciated
pavement	77 years
Infrastructure - Footpaths	75 - 85 Years
Infrastructure - Drainage	40 - 80 Years
Infrastructure - Parks and ovals	10 - 85 Years
Infrastructure - Other	10 - 85 Years
Infrastructure - Recreation	10 - 85 Years
Infrastructure - Bridges	60 - 90 Years

Depreciation on revaluation

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

(a) 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

(b) 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 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 on non-current assets in the Statement of Comprehensive Income and in the note above.

13. REVALUATION SURPLUS

	2021 Opening Balance	2021 Closing Balance	2020 Opening Balance	2020 Closing Balance
	$	$	$	$
Revaluation surplus - Buildings	9,058,027	9,058,027	9,058,027	9,058,027
Revaluation surplus - Furniture and equipment	28,470	28,470	28,470	28,470
Revaluation surplus - Plant and equipment	781,483	781,483	781,483	781,483
Revaluation surplus - Infrastructure - roads	32,616,706	32,616,706	32,616,706	32,616,706
Revaluation surplus - Infrastructure - footpaths	978,382	978,382	978,382	978,382
Revaluation surplus - Infrastructure - drainage	11,178,719	11,178,719	11,178,719	11,178,719
Revaluation surplus - Infrastructure - parks & ovals	532,216	532,216	532,216	532,216
Revaluation surplus - Infrastructure - bridges	8,373,274	8,373,274	8,373,274	8,373,274
Revaluation surplus - Infrastructure - other	3,293,989	3,293,989	3,293,989	3,293,989
Revaluation surplus - Infrastructure - recreation	1,434,388	1,434,388	1,434,388	1,434,388
	68,275,654	68,275,654	68,275,654	68,275,654

14. TRADE AND OTHER PAYABLES

	2021	2020
	$	$
Current		
Sundry creditors	145,541	208,674
Prepaid rates	21,999	36,871
Accrued salaries and wages	64,569	134,085
ATO liabilities	120,459	131,032
Bonds and deposits held	44,051	57,127
Accrued expenses	64,710	6,905
Income received in advance	0	5,288
	461,329	579,982

SIGNIFICANT ACCOUNTING POLICIES

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 normally paid within 30 days of recognition

Prepaid rates

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

15. OTHER LIABILITIES

	2021	2020
	$	$
Current		
Contract liabilities	685,660	822,137
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	0	0
	685,660	822,137

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

	Contract liabilities
	$
Less than 1 year	685,660

SIGNIFICANT ACCOUNTING POLICIES

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

16. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	$	$
Current	20,178	36,157
Non-current	93,502	397,010
	113,680	433,167

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual Principal 1 July 2020	30 June 2021 Actual New Loans	30 June 2021 Actual Principal repayments	30 June 2021 Actual Interest repayments	30 June 2021 Actual Principal outstanding	Budget Principal 1 July 2020	30 June 2021 Budget New Loans	30 June 2021 Budget Principal repayments	30 June 2021 Budget Interest repayments	30 June 2021 Budget Principal outstanding	Actual Principal 1 July 2019	30 June 2020 Actual New Loans	30 June 2020 Actual Principal repayments	30 June 2020 Actual Interest repayments	30 June 2020 Actual Principal outstanding
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Education and welfare																		
L118 Aged Accommodation	118	WATC*	4.80%	300,446	0	(300,446)	(66,781)	0	300,446	0	(17,117)	(14,217)	283,329	316,770	0	(16,324)	(14,870)	300,446
Housing																		
L115 Staff House	115	WATC*	5.88%	47,079	0	(6,755)	(2,552)	40,324	47,079	0	(6,755)	(2,670)	40,324	53,454	0	(6,375)	(2,939)	47,079
Community amenities																		
L112 Landfill	112	WATC*	6.97%	0	0	0	0	0	0	0	0	0	0	5,140	0	(5,140)	(183)	0
Recreation and culture																		
L114 Swimming Pool	114	WATC*	5.89%	85,642	0	(12,286)	(4,581)	73,356	85,642	0	(12,285)	(4,867)	73,357	97,235	0	(11,593)	(5,296)	85,642
				433,167	0	(319,487)	(73,914)	113,680	433,167	0	(36,157)	(21,754)	397,010	472,599	0	(39,432)	(23,288)	433,167

* WA Treasury Corporation

16. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

The Shire did not borrow any funds during the year.

(d) Unspent Borrowings

Particulars		Date Borrowed	Unspent Balance 1 July 2020	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2021
			$	$	$	$
Loan 118	WATC*	01-April-2013	353,789	0	(353,789)	0
* WA Treasury Corporation			353,789	0	(353,789)	0

(e) Undrawn Borrowing Facilities

	2021 $	2020 $
Credit Standby Arrangements		
Bank overdraft limit	50,000	50,000
Bank overdraft at balance date	0	0
Credit card limit	10,000	10,000
Credit card balance at balance date	(318)	(458)
Total amount of credit unused	59,682	59,542
Loan facilities		
Loan facilities - current	20,178	36,157
Loan facilities - non-current	93,502	397,010
Total facilities in use at balance date	113,680	433,167
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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.

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.

Risk

Information regarding exposure to risk can be found at Note 26.

17. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	$	$	$
Opening balance at 1 July 2020			
Current provisions	254,626	159,038	413,664
Non-current provisions	0	15,177	15,177
	254,626	174,215	428,841
Additional provision	186,375	66,280	252,655
Amounts used	(219,803)	(106,636)	(326,439)
Balance at 30 June 2021	221,198	133,859	355,057
Comprises			
Current	221,198	117,009	338,207
Non-current	0	16,850	16,850
	221,198	133,859	355,057

Amounts are expected to be settled on the following basis:	2021	2020
	$	$
Less than 12 months after the reporting date	229,671	364,921
More than 12 months from reporting date	119,191	63,920
Expected reimbursements from other WA local governments	6,195	0
	355,057	428,841

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.
Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits
The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as 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 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

Other long-term employee benefits (Continued)
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.

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

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

18. NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2021 Actual $	2021 Budget $	2020 Actual $
Cash and cash equivalents	5,369,634	2,061,642	4,492,792
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	1,299,634	(817,595)	(102,496)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,586)	0	(1,153)
Depreciation on non-current assets	3,504,032	3,592,229	3,378,804
(Profit)/loss on sale of asset	(24,953)	0	156,782
Contributed assets from Rylington Park Agricultural Operations	0	0	(711,358)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(99,636)	0	(95,411)
(Increase)/decrease in other assets	(5,217)	0	0
(Increase)/decrease in biological assets	(127,528)	0	0
(Increase)/decrease in inventories	(71,503)	0	36,811
Increase/(decrease) in payables	(118,653)	0	126,853
Increase/(decrease) in employee provisions	(73,784)	43,030	(208,652)
Increase/(decrease) in other liabilities	(136,477)	(674,594)	373
Non-operating grants, subsidies and contributions	(2,067,291)	(2,661,821)	(659,311)
Net cash from operating activities	2,076,038	(518,751)	1,921,242

19. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	$	$
General purpose funding	1,627,788	2,419,504
Law, order, public safety	395,286	452,064
Health	1,232,764	1,019,763
Education and welfare	2,260,080	2,194,014
Housing	2,439,500	2,955,491
Community amenities	255,592	267,708
Recreation and culture	8,295,761	8,460,852
Transport	107,743,447	108,004,470
Economic services	2,110,527	1,971,647
Other property and services	5,389,794	3,353,793
	131,750,539	131,099,306

20. 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. As at the date of this report the value and timing of remediation has not been ascertained.

- 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 - Previous landfill site, possibly contaminated, investigation required
- 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

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

21. LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

	2021	2020
	$	$
Payable:		
- not later than one year	3,866	3,866
- later than one year but not later than five years	5,544	7,560
	9,410	11,426

22. ELECTED MEMBERS REMUNERATION

	2021 Actual $	2021 Budget $	2020 Actual $
Elected member Cr G Aird			
President's annual allowance	0	0	10,167
Meeting attendance fees	0	0	11,680
Annual allowance for ICT expenses	0	0	1,021
Travel and accommodation expenses	0	0	1,646
	0	0	24,514
Elected member Cr R Walker			
President's annual allowance	10,280	10,280	0
Deputy President's annual allowance	0	0	2,078
Meeting attendance fees	14,640	14,640	8,959
Annual allowance for ICT expenses	1,280	1,280	1,280
Travel and accommodation expenses	0	0	507
	26,200	26,200	12,824
Elected member Cr H O'Connell			
Deputy President's annual allowance	2,570	2570	492
Meeting attendance fees	7,615	7,615	7,615
Annual allowance for ICT expenses	1,280	1,280	1,280
Travel and accommodation expenses	2,925	3,574	1,599
	14,390	15,039	10,986
Elected member Cr P Kaltenrieder			
Meeting attendance fees	7,615	7,615	7,615
Annual allowance for ICT expenses	1,280	1,280	1,280
Travel and accommodation expenses	479	585	522
	9,374	9,480	9,417
Elected member Cr T Oversby			
Meeting attendance fees	4,506	0	7,615
Annual allowance for ICT expenses	757	0	1,280
Travel and accommodation expenses	761	930	811
	6,024	930	9,706
Elected member Cr E Rear			
Meeting attendance fees	165	0	7,615
Annual allowance for ICT expenses	28	0	1,280
Travel and accommodation expenses	0	0	836
	193	0	9,731
Elected member Cr S E Alexander			
Meeting attendance fees	7,615	7,615	7,615
Annual allowance for ICT expenses	1,280	1,280	1,280
Travel and accommodation expenses	449	549	209
	9,344	9,444	9,104
Elected member Cr A Price			
Meeting attendance fees	7,615	7,615	6,117
Annual allowance for ICT expenses	1,280	1,280	1,028
Travel and accommodation expenses	73	89	200
	8,968	8,984	7,345

22. ELECTED MEMBERS REMUNERATION

	2021 Actual $	2021 Budget $	2020 Actual $
Elected member Cr E Muncey			
Meeting attendance fees	0	0	2,538
Annual allowance for ICT expenses	0	0	427
	0	0	2,965
Elected member Cr K Moir			
Meeting attendance fees	7,615	7,615	7,615
Annual allowance for ICT expenses	1,280	1,280	1,280
Travel and accommodation expenses	463	566	1,014
	9,358	9,461	9,909
Elected member Cr D King			
Meeting attendance fees	5,159	7,615	0
Annual allowance for ICT expenses	867	1,280	0
Travel and accommodation expenses	415	507	0
	6,441	9,402	0
Elected member Cr S Alexander			
Meeting attendance fees	5,159	7,615	0
Annual allowance for ICT expenses	867	1,280	0
	6,026	8,895	0
Elected member Cr C Caldwell			
Meeting attendance fees	0	7,615	0
Annual allowance for ICT expenses	0	1,280	0
	0	8,895	0
	96,318	106,730	106,501
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	10,280	10,280	10,167
Deputy President's allowance	2,570	2,570	2,570
Meeting attendance fees	67,704	75,560	74,984
Annual allowance for ICT expenses	10,199	11,520	11,436
Travel and accommodation expenses	5,565	6,800	7,344
	96,318	106,730	106,501

23. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:	2021 Actual $	2020 Actual $
Short-term employee benefits	1,005,651	851,366
Post-employment benefits	106,477	89,377
Other long-term benefits	8,811	8,407
Termination benefits	75,173	111,445
	1,196,112	1,060,595

Short-term employee benefits
These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits
These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits
These amounts represent long service benefits 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).*

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 guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2021 Actual $	2020 Actual $
Sale of goods and services	485	2,801
Purchase of goods and services	33,556	10,644

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 elected member, are considered key management personnel.

ii. Other Related Parties
An associate person of KMP was employed by the Shire under normal employement 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.

24. RATING INFORMATION

(a) Rates

RATE TYPE Differential general rate / general rate	Rate in $	Number of Properties	2020/21 Actual Rateable Value $	2020/21 Actual Rate Revenue $	2020/21 Actual Interim Rates $	2020/21 Actual Back Rates $	2020/21 Actual Total Revenue $	2020/21 Budget Rate Revenue $	2020/21 Budget Interim Rate $	2020/21 Budget Back Rate $	2020/21 Budget Total Revenue $	2019/20 Actual Total Revenue $
Gross rental valuations												
General Rate - GRV	0.1337	298	3,444,870	432,031	0	0	432,031	460,579	0	0	460,579	460,579
Unimproved valuations												
General Rate - UV	0.007409	594	293,017,056	2,170,963	2,791	0	2,173,754	2,170,963	0	0	2,170,963	2,207,431
Sub-Total		892	296,461,926	2,602,994	2,791	0	2,605,785	2,631,542	0	0	2,631,542	2,668,010
Minimum payment	**Minimum $**											
Gross rental valuations												
General Rate - GRV	995	51	236,247	48,755	0	0	48,755	50,745	0	0	50,745	50,745
Unimproved valuations												
General Rate - UV	900	360	27,192,733	323,100	0	0	323,100	324,000	0	0	324,000	285,300
Sub-Total		411	27,428,980	371,855	0	0	371,855	374,745	0	0	374,745	336,045
		1,303	323,890,906	2,974,849	2,791	0	2,977,640	3,006,287	0	0	3,006,287	3,004,055
Discounts/concessions (Note 24(b))							(1,506)				(250)	(2,606)
Total amount raised from general rate							2,976,134				3,006,037	3,001,449
Ex-gratia rates							1,255				1,255	1,255
Totals							2,977,389				3,007,292	3,002,704

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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.

24. RATING INFORMATION (Continued)

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

Waivers or Concessions or Write-offs

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount	Discount	2021 Actual	2021 Budget	2020 Actual
		%	$	$	$	$
General Rate	Write off			310	250	1,256
General Rate	Concession	50%		1,196	0	1,350
				1,506	250	2,606
Total discounts/concessions				1,506	250	2,606

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.

24. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		$	%	%
Option One				
Single full payment	12/11/2020	0	0%	8%
Option Two				
First instalment	12/11/2020	0	0%	8%
Second instalment	12/01/2021	0	3%	8%
Third instalment	12/03/2021	0	3%	8%
Fourth instalment	12/05/2021	0	3%	8%

	2021 Actual	2021 Budget	2020 Actual
	$	$	$
Interest on unpaid rates	20,715	21,415	31,031
Interest on instalment plan	4,875	2,800	8,183
Charges on instalment plan	0	0	8,632
	25,590	24,215	47,846

25. RATE SETTING STATEMENT INFORMATION

	Note	2020/21 (30 June 2021 Carried Forward)	2020/21 Budget (30 June 2021 Carried Forward)	2019/20 (30 June 2020 Carried Forward
		$	$	$
(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 *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals	12(a)	(75,543)	0	
Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,586)	0	(1,153)
Movement in pensioner deferred rates (non-current)		(8,216)	0	(6,806)
Movement in employee benefit provisions (non-current)		1,673	43,031	(55,823)
Movement in employee benefit provisions (current)		(254,626)	0	(91,560)
Movement in accrued wages		(69,516)	0	(68,229)
Movement in accrued expenses		57,805	0	(15,490)
Movement in accrued interest expense		0	0	(695)
Movement in accrued interest income		0	0	531
Movement in inventory (current)		(71,503)	0	5,758
Movement in property, plant & equipment		0	0	(204,535)
Movement in biological assets		(127,528)	0	(480,894)
Add: Loss on disposal of assets	12(a)	50,590	0	156,782
Add: Depreciation on non-current assets	12(b)	3,504,032	3,592,229	3,378,804
Non cash amounts excluded from operating activities		3,004,582	3,635,260	2,616,690
(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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4	(2,389,329)	(1,994,133)	(2,587,098)
Less: Current assets not expected to be received at end of year				
- Inventories		(94,263)	(30,260)	(22,760)
- Biological assets		(608,422)	0	(480,894)
- Accrued income		0	(6,542)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	16(a)	20,178	38,125	36,157
- Accrued expenses and accrued salaries and wages	14	129,279	156,480	140,990
- Employee benefit provisions		0	254,626	254,626
Total adjustments to net current assets		(2,942,557)	(1,581,704)	(2,658,979)
Net current assets used in the Rate Setting Statement				
Total current assets		6,696,390	2,613,708	5,523,880
Less: Total current liabilities		(1,505,374)	(1,032,004)	(1,851,940)
Less: Total adjustments to net current assets		(2,942,557)	(1,581,704)	(2,658,979)
Net current assets used in the Rate Setting Statement		2,248,459	0	1,012,961

26. 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 rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables and financial assets	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 and term deposits 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
	%	$	$	$	$
2021					
Cash and cash equivalents	0.13%	5,369,634	0	5,363,684	5,950
2020					
Cash and cash equivalents	0.77%	4,492,792	0	4,486,842	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.

	2021	2020
	$	$
Impact of a 1% movement in interest rates on profit and loss and equity*	53,637	44,868

* Holding all other variables constant

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 16(b).

26. 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. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage 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 2020 or 1 July 2021 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. There are no material receivables that have been subject to a renegotiation of repayment terms.

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

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	2,975	196,362	61,824	37,921	299,082
Loss allowance	0	0	0	0	0
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	3,991	198,074	35,242	15,710	253,017
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	93.64%	
Gross carrying amount	65,698	110,671	1,101	10,944	188,414
Loss allowance	0	0	0	10,248	10,248
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	94.67%	
Gross carrying amount	96,582	2,298	132	11,540	110,552
Loss allowance	0	0	0	10,925	10,925

26. 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 16(e).

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
2021	$	$	$	$	$
Payables	461,329	0	0	461,329	461,329
Borrowings	26,577	106,308	0	132,885	113,680
Contract liabilities	685,660	0	0	685,660	685,660
	1,173,566	106,308	0	1,279,874	1,260,669
2020					
Payables	579,982	0	0	579,982	579,982
Borrowings	57,912	231,647	277,254	566,813	433,167
Contract liabilities	822,137	0	0	822,137	822,137
	1,460,031	231,647	277,254	1,968,932	1,835,286

27. 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.

28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 1059 Service Concession Arrangements: Grantors

The Shire adopted AASB 1059 Service Concession Arrangements: Grantors on 1 July 2020.

As the Shire does not have any service concession arrangements, this standard did not have an impact on the financial report.

29. TRUST FUNDS

There were no funds held at 30 June 2021 or 30 June 2020, which were required to be held in trust.

30. 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) 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.

i) 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.

31. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and 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.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Environmental health, food control, pest control, immunisation and provision of medical services.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Pre-schools and other education, aged and disabled services, senior citizen services and youth welfare.
HOUSING To provide and maintain staff and elderly residents housing.	Control and maintenance of staff and other rental housing, including aged accommodation units.
COMMUNITY AMENITIES To provide services required by the community.	Refuse collection services, operation of landfill sites, landcare programs, administration of the town planning scheme, cemetery and memorials maintenance, and other community amenities.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Control and maintenance of public halls, swimming pool, recreation facilities and the library, and other culture.
TRANSPORT To provide safe, effective and efficient transport services to the community.	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.
ECONOMIC SERVICES To help promote the shire and its economic wellbeing.	Weed control; Tourism and area promotion, and caravan park and flax mill; regulation of buildings and swimming pool inspections; saleyards and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.	Private works; public works overehads; plant repair and operation costs; engineering operation costs; salaries and wages control; administration services and other unclassified activities.

32. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	4.61	1.78	0.82
Asset consumption ratio	0.58	0.59	0.60
Asset renewal funding ratio	N/A	N/A	0.45
Asset sustainability ratio	0.82	0.46	0.56
Debt service cover ratio	6.73	42.10	19.75
Operating surplus ratio	(0.16)	(0.12)	(0.46)
Own source revenue coverage ratio	0.67	0.71	0.52

* Note: The Asset Renewal Funding Ratio has not been calculated for 2019/20 and 2020/21 as the Shire's Long Term Financial Plan is outdated.

The above ratios are calculated as follows:

Current ratio

$$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$$

Asset consumption ratio

$$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$$

Asset renewal funding ratio

$$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$$

Asset sustainability ratio

$$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$$

Debt service cover ratio

$$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$$

Operating surplus ratio

$$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$$

Own source revenue coverage ratio

$$\frac{\text{own source operating revenue}}{\text{operating expense}}$$

Auditor General

INDEPENDENT AUDITOR'S REPORT
2021
Shire of Boyup Brook

To the Councillors of the Shire of Boyup Brook

Report on the audit of the annual financial report

Qualified Opinion

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

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, 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
- the Statement by the Chief Executive Officer.

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
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period 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

As at 30 June 2020, I was unable to obtain sufficient appropriate audit evidence to verify the existence and number of sheep nor was I able to confirm the biological assets by alternative means at that date. My audit opinion on the financial report for the period ended 30 June 2020 was modified accordingly. Since the opening position of biological assets affects the determination of operations, I was unable to determine whether any adjustments to the Net Result for the year ended 30 June 2021 and the Operating Surplus ratio (as reported in Note 32) may be necessary.

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

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for 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 and 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 responsibility 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.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

(i) In addition to the effects of the matter described in the Basis for Qualified Opinion section of my report, the following material matters indicating non-compliance with Part 6 of the Local government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:

a) The Shire has not reported the Asset Renewal Funding Ratio for 2020 and 2021 in the annual financial report as required by Section 50(1) of the Local Government (Financial Management) Regulations 1996, as there is not a current long-term financial plan.

(ii) In my opinion, the following material matter indicate significant adverse trends in the financial position of the Shire:

a) The Operating Surplus Ratio as reported in Note 32 of the annual financial report is below the Department of Local Government, Sports and Cultural Industries (DLGSCI) standard for the last three years.

(iii) Except for the effects of the matter described in the Basis for Qualified Opinion section of my report, all required information and explanations were obtained by me.

(iv) Except for the effects of the matter described in the Basis for Qualified Opinion section of my report, all audit procedures were satisfactorily completed.

(v) In my opinion, the Asset Consumption Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

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

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 2021 included 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 described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
6 September 2022

ATTACHMENT

SHIRE OF BOYUP BROOK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Grant revenue has not been recognised in accordance with AASB 15 or AASB 1058		✓	
2. Purchase orders dated after invoice date		✓	
3. Lack of employment contract		✓	

KEY TO RATINGS

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF BOYUP BROOK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Grant revenue has not been recognised in accordance with AASB 15 or AASB 1058

Finding
Our sample testing of revenue transactions noted that grant revenue has not been recognised in accordance with AASB 15 or AASB 1058.

For practical resourcing purposes, management have made a decision to rectify the revenue recognition error at year end as part of calculating the contract/grant liability balance.

Rating: Moderate
Implication
Non-compliance with AASB 15 or 1058. As the application of these standards may result in delayed income recognition, the Shire's revenue may be overstated in the monthly statements of financial activity, which should be prepared in accordance with all relevant Australian Accounting Standards. This may impact the financial decision making of Council.

Recommendation
The Shire should complete a detailed revenue recognition assessment of all new grants on a regular basis rather than at year end. This is to conclude if a particular revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations. The assessment will trigger the revenue recognition requirements under AASB 15, or if it falls outside this scope, under AASB 1058, so that revenue is not misstated for both monthly and annual financial reporting purposes.

Similarly, the achievement of performance obligations for the contract/grant liabilities carried over from last year should be monitored on a regular basis so that revenue is recognised appropriately and timely in the monthly financial reporting. This will also assist in expediating the year end process for preparing the annual financial report.

Management comment
The Shire is in the process of establishing a detailed grant revenue review process. This review will be conducted on a quarterly basis, with a formal report presented to Council. The first review will take place in November 2021.

Responsible person: Finance Manager
Completion date: November 2021

SHIRE OF BOYUP BROOK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Purchase orders dated after invoice date

Finding
From our sample testing of 12 payments made during the year, we noted three instances where the approved purchase orders were raised after the date of the corresponding supplier invoices. However, we acknowledge that the quotations for those orders were obtained prior to ordering as per the Shire's purchasing policy.

Rating: Moderate
Implication
Without evidence that the ordering of goods and services was approved prior to ordering, there is an increased risk of unauthorised expenditure being made.

Recommendation
Management to ensure that all purchase orders are approved and raised prior to ordering.

Management Comment
All staff members have been instructed that purchase orders must be approved to ordering or receiving any goods or services, and that the Shire's adopted Purchasing Policy must be strictly observed at all times. Breaches of this instruction will be brought to the attention of the Finance Manager and the CEO for action.

Responsible Person: Finance Manager
Completion Date: Completed

SHIRE OF BOYUP BROOK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Lack of employment contract

Finding
Our review of the payroll system revealed one instance where the employment contract for an employee was not updated to reflect additional duties to be performed at a different and higher pay rate.

Rating: Moderate
Implication
Without a properly executed and updated employment contract, there could be a dispute regarding the correct terms of employment, in particular the applicable pay rate.

Recommendation
To help ensure a legally enforceable agreement is in place and no dispute arises, all employees should have an employment contract which is up to date, duly signed and filed in their personnel files.

Management Comment
The Shire is finalising the Workforce Plan and will conduct a review of all staff position descriptions and employment contracts to ensure they accurately reflect officers' duties. Any future changes to duties will be reflected in the appropriate position descriptions and/or employment contracts as required.

Responsible Person: Chief Executive Officer
Completion Date: October 2021

MINUTES

Rylington Park Committee Meeting
held in the Shire Chambers at
5.13pm on the 1st September 2022

Attendance
Cr Richard Walker – Shire President
Cr Helen O'Connell – Deputy Shire President
Cr Charles Caldwell
Cr Kevin Moir
Cr Darren King
Mr James Johnston
Mr Andy McElroy
Mr Joshua Stretch

Mr Dale Putland
Mrs Carolyn Mallett
Mrs Maria Lane
Mr Marc Deas – left at 6.25pm
Mrs Erlanda Deas – left at 6.25pm

Order of business:

1. Report from Rylington Park – also refer to attachments.

Marc was on leave for 2 weeks after the previous meeting during which Erlanda checked fences, water and sheep, when able to drive into paddocks, as we had 116.6mm of rain in July and 110.2mm for August.

Sheep

- Sheep numbers:

Ewes mated to White Suffolk rams	795
Ewes mated to merino rams	1552
Hoggets	906
White Suffolk rams	16
Merino rams	29

XB lambs	874
Merino lambs	1888

- Sheep numbers shorn during the last financial year:

October	542 ewes		
October	366 ewes	Crutched all XB lambs	
November	498 ewes		
December	588 ewes		Shearer shore 280
January	341 ewes 50 wethers	Crutched 101 lambs	Shearer shore 146
February	220 ewe lambs	Crutched 468 lambs	Shearer shore 228
February/March	468 ewe lambs	Crutched 525 ewes	
April	525 ewes		
	3598 shorn by schools		654 shorn by shearers

Cropping

- Flexi N and fungicide were sprayed on canola.
- Fungicide and copper were sprayed on barley.
- Busy spraying thistles, drains, around buildings and crops.
- Waiting on quotes for harvest and hay

Schools / Events

- A 3-year shearing school contract was signed between the shire and AWI.
- 13 September – Adama Australia has a 2-wheel trial tour at 1:30pm.
- Rylington Park annual field day will be on Friday 23 September – see attached program/flyer. We had a meeting with ECU to discuss how they can be involved in terms of providing speakers and demonstrations. The Co-Op, Ag Supplies, Afgri, Old Dog, BBG and both firearms dealers were asked if they want to have a stall/display at the field day. CSBP will again sponsor the lunch and will provide a speaker for the afternoon. We need someone in charge of keeping the morning program presenters to stay within their allocated time slots and someone to MC the afternoon program.
- Trials for field day include GRDC national oat variety trial, Summit fertiliser- long term effects of nutrition on retained seed, Adama Australia- post emergent rye grass control in Roundup Ready canola and Boyup Brook Ag Supplies- comprehensive pasture and crop demonstration site as well as canola variety trial.
- Shearing school dates: 3-7 October; 24-28 October; 14-18 November; 6-8 December (improver/wool handling); 16-20 January; 27 February – 3 March; 18-20 April (improver/wool handling) and 1-5 May.
- The next WA wool TAG meeting is on 29 September.

General

- Stock prices and crop yields were changed in the budget as per request.
- Asked Co-Op, Ag Supplies, Nutrien, AWI and Westcoast whether they want to put up “core-flute” signs in the shearing shed. AWI sign at the front gate will also be up soon.
- Busy organising shearing school.

- Had meeting with ECU regarding field day and what they can offer in terms of speakers and demonstrations.
- Chemical shed was installed. Cam Atherton will come and do the bunded floor. We can then put in shelving, an outside shower, a fenced section for drums, etc.

What lies ahead

- Need to work out if we stay with Phoenix or move to another accounting program to make it easier to compare with figures in GL files.
- Cleaning up for field day.
- Marc will be doing a Chemcert course on 17 & 18 October.
- Crutching ewe hoggets
- Start to wean XB lambs before first shearing school.
- Fencing
- Shearing school
- Field day
- Install sheep handler
- Finish spraying around crops, buildings, etc.

2. Previous Minutes

Committee Recommendation

MOVED: Cr Helen O'Connell **SECONDED: Cr Darren King**

That the minutes of the Rylington Park Committee held on 4 August 2022 be confirmed as an accurate record.

CARRIED 8/0 **Res 22/9/126**

3. General Business

Q. Andy McElroy

- Sheep numbers report - A more detailed report should be provided
- Stock feed - Carry over from year to year should be reported with a value
- Sheep handler - Progress on installation
- Farm Truck - Are there service records, inspection report and repair estimate for the farm truck
- Chemical shed - Progress report and has Mark done a Chemcert Accreditation course.

Response from Rylington Park

Sheep numbers:
As per above report.

Stock feed:
Stock feed on hand at the end of June is sent to the office and I am sure they put a value to it as they do with the sheep, etc.

Sheep handler:
After a second visit by Dale, Richard and Charlie measurements were taken and worked out what we need to be able to trial the sheep handler in the position discussed. This will commence in the next few days.

Farm truck:
New filters & oil last year after seeding. It isn't used much- maybe 2 tanks of fuel a year. Please see the attached quote estimate from Adam Windsor who assessed the truck earlier this year.

Chemical shed:
Chemical shed was installed. Cam Atherton will come and do the bunded floor. We can then put in shelving, an outside shower, a fenced section for drums, etc. Marc's ChemCert qualification has lapsed and is booked in to do a course in October.

OUTSTANDING ITEMS

James, Andy and Charles will provide the shire with a template – a more detailed report on sheep numbers, results, deaths etc.

Sheep Handler to go in before the Rylington Park Field Day.

Charles will provide a Fencing plan/farm map.

Busy Bee – Friday, 16 September 2022 at 7.00am/8.00am

Dale to provide a list to the Committee on what has to be done at Rylington Park before the Field Day and what they require.

Scholarships to go onto the agenda for October.

4. Next meeting will be held on **6th October at 5.00pm**.
There being no further business the Shire President, Cr Walker thanked all for attending and declared the meeting closed at 7.33pm.