Shire of Boyup Brook

Payments 01/04/2023 - 30/04/2023

(GST Inclusive Accordingly)

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

Shire of Boyup Brook

Payments 01/04/2023 - 30/04/2023

(GST Inclusive Accordingly)

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

Shire of Boyup Brook

Payments 01/04/2023 - 30/04/2023

(GST Inclusive Accordingly)

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

Shire of Boyup Brook

Payments 01/04/2023 - 30/04/2023

(GST Inclusive Accordingly)

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

SUMMARY

CHQ (Muni Account)	-25,337.72
DD	-248,860.46
EFT	-501,124.16
TOTAL	**-775,322.34**

ALL MUNI TRANS TO 30 April 2023	**-775,322.34**
DD (Police Licensing Account) TO 30 April 2023	**-37,615.10**
DD (Boyup Brook Early Learning Centre) TO 30 April 2023	**0.00**

MONTHLY FINANCIAL REPORT

30 APRIL 2023

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

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

"Traffic Lights" Colour Coding:

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

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

Revenue:

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

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

Expenditure:

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

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

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

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

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

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

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

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

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

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

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

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each 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	709,456	767,260	57,804	Within Threshold	TIMING/ PERMANENT	ESL & Mitigation grants higher for reporting period. Library Digital inclusion grant not anticipated.
Fees & Charges	1,536,638	964,688	(571,950)	-37%	TIMING	Fees for Medical Centre for November, December, January, February, March & April not yet recorded in accounts. Fees for Early Learning Centre for April not yet recorded in accounts. Refuse collection charges and Planning Fees higher. Caravan park fees and Building Fees lower.
Other Revenue	665,629	931,723	266,094	40%	TIMING	Rylington park revenue higher from canola seed sales and sheep sales. Workers compensation reimbursements higher.
Operating Expenses						
Employee Costs	(2,780,673)	(3,002,313)	(221,640)	Within Threshold	PERMANENT/ TIMING	Wages costed to operations higher for reporting period. Increase in Medical Salaries and wages for Rylington Park for shearers paid as employees and not contractors.
Materials & Contracts	(2,484,081)	(1,484,538)	999,543	-40%	TIMING	Councillor ICT allowance, Fire vehicle ESL maintenance expenses, ESL clothign expenses, Medical supplies expenses, Community housing maintenance expenses, Town planning contract expenses, Swimming Pool contract expenses, Drains & Culverts contract expenses, Verge Pruning contract expenses, Roman data collection expenses, Road consulting engineer expenses, Caravan Park contract expenses, Building control contract expenses, Fuel & Oil expenses, Admin IT contract expenses and Rylington Park contract expenses lower than anticipated for reporting period.
Depreciation on Assets	(2,894,592)	0	2,894,592	-100%	TIMING	Depreciation not yet raised to be updated during month of May.
Insurance Expenses	(273,405)	(260,719)	12,686	Within Threshold	TIMING	Medcial centre insurance premium expenses lower than anticipated.
Other Expenses	(376,284)	(208,412)	167,872	-45%	TIMING	Members sitting fees, Bushfire risk planning expenses and Tourist Centre expenses lower for reporting period.

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

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial 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
Investing Activities						
Purchase Buildings	(795,500)	(127,984)	667,516	-84%	TIMING	Medical Centre building, CRC building, Town Hall refurbishment and Caravan Park Ablution block expenses lower for reporting period. Tonebridge hall refurbishment expenses higher due to disposal of asbestos. Swimming Pool building entrance project cost less.
Purchase Plant and Equipment	(425,760)	(252,740)	173,020	-41%	TIMING	ESL plant, administration vehicle and grader expenses lower than estimated for reporting period.
Infrastructure Assets - Roads	(2,625,662)	(1,879,570)	746,092	-28%	TIMING	Roads to Recovery project expenses lower than anticipated for reporting period. Regional Road Group project expenses lower than anticipated for reporting period. Winter grading expenses higher in contract expenses due to higher use of contractors. Bridge Construction expenses higher - offset by grant revenue held.
Infrastructure Assets - Footpaths	(75,075)	0	75,075	-100%	TIMING	Project deferred to 2023-2024.
Infrastructure Assets - Drainage	(217,203)	(8,088)	209,115	-96%	TIMING	Town hall drainage expenses and Spencer Road culvert expenses lower for reporting period.
Infrastructure Assets - Parks & Ovals	(80,000)	0	80,000	-100%	TIMING	Sandakan Park project no longer proceeding - LRCI funding transferred to other projects.
Infrastructure Assets - Recreation	(112,500)	(10,099)	102,401	-91%	TIMING	Water pipeline project expenses lower for reporting period.
Infrastructure Assets - Other	(344,179)	(79,308)	264,871	-77%	TIMING	Town Hall car park expenses, Flaxmill water supply expenses, Rylington park fencing and water tank expenses lower for reporting period.
Non-Operating Grants, Subsidies for the Development of Assets	2,616,875	1,177,859	(1,439,016)	-55%	TIMING	LRCI Phase 2 grant and LRCI Phase 3 50% allocation received earlier than anticipated. Special Bridge Funding not anticipated. Regional Road Grant funding and Roads to Recovery funding lower than anticipated for reporting period. Regional airport grant received earlier than anticipated.

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

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

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

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

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

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

Notes

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

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

CAPITAL EXPENDITURE PROGRAM

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

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

CAPITAL EXPENDITURE PROGRAM

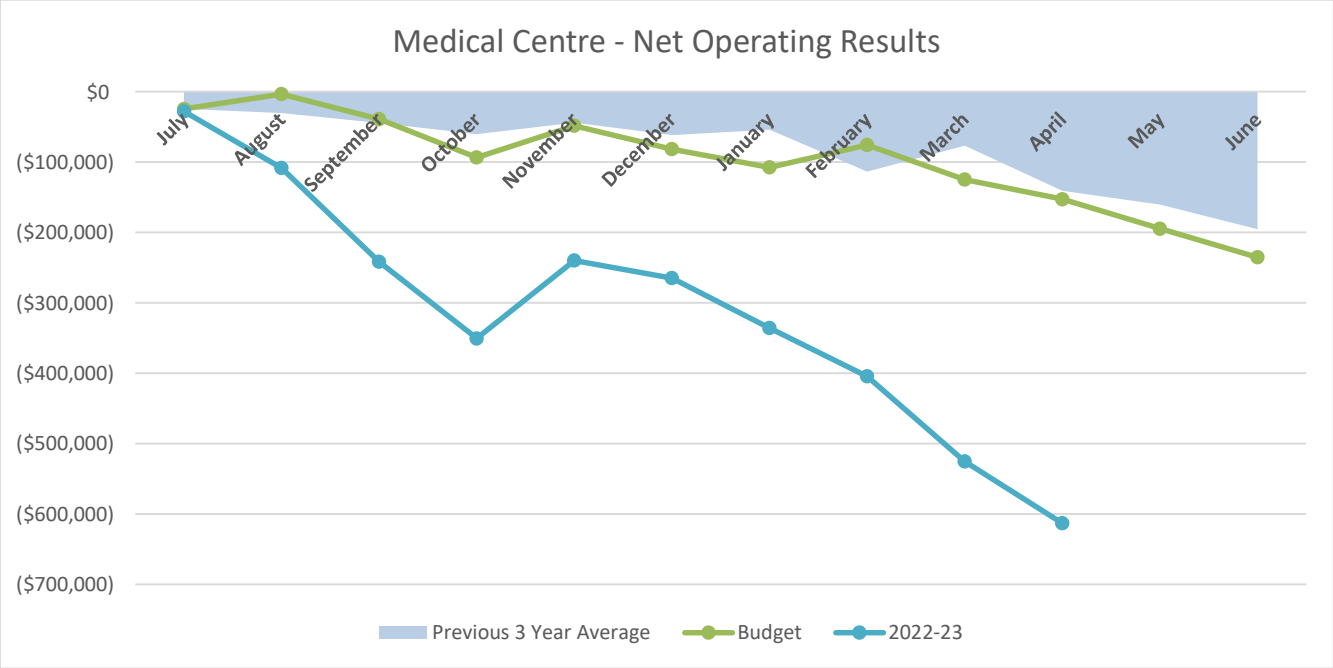
COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/23 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Other Property & Services								
146500	Administration Pool Vehicle replacement	MWS	P&E	Renewal	52,000	42,638	42,638	82.0%
149501	Rylington Park - Chemical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

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

MAJOR BUSINESS UNITS

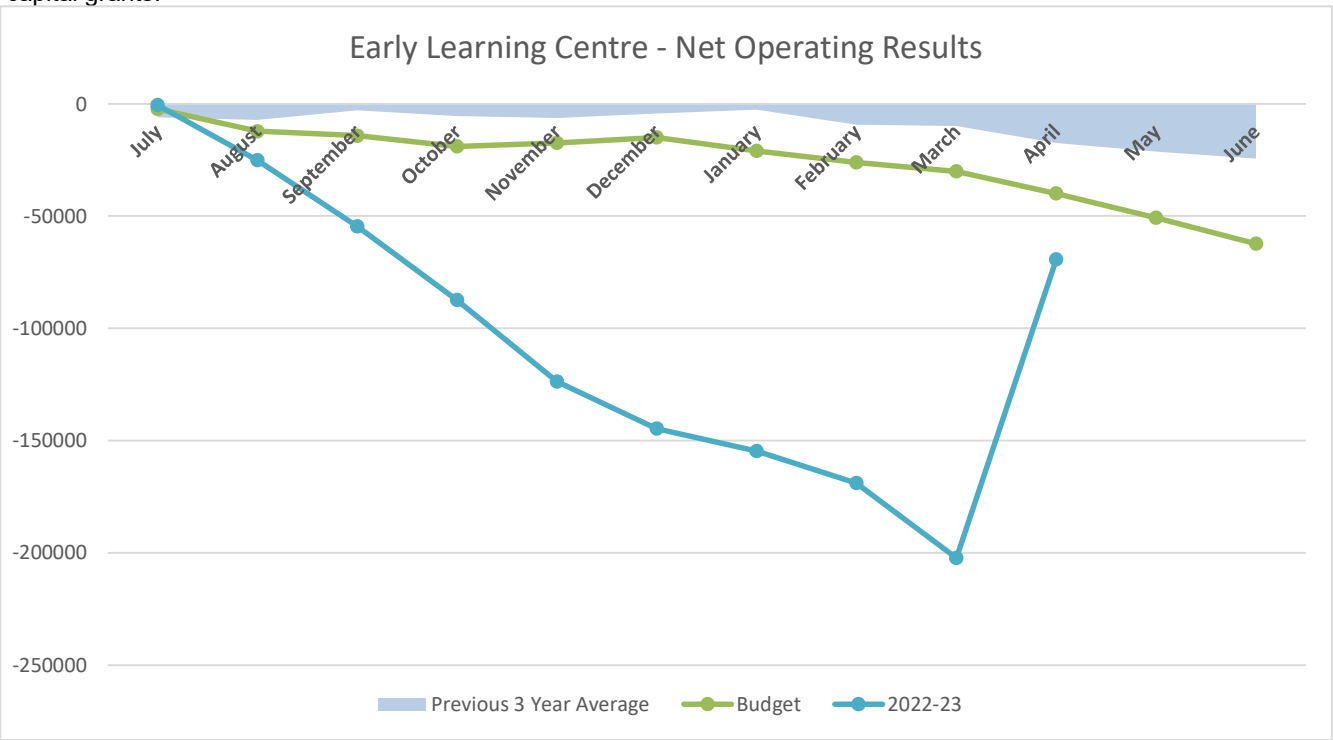
Medical Centre

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

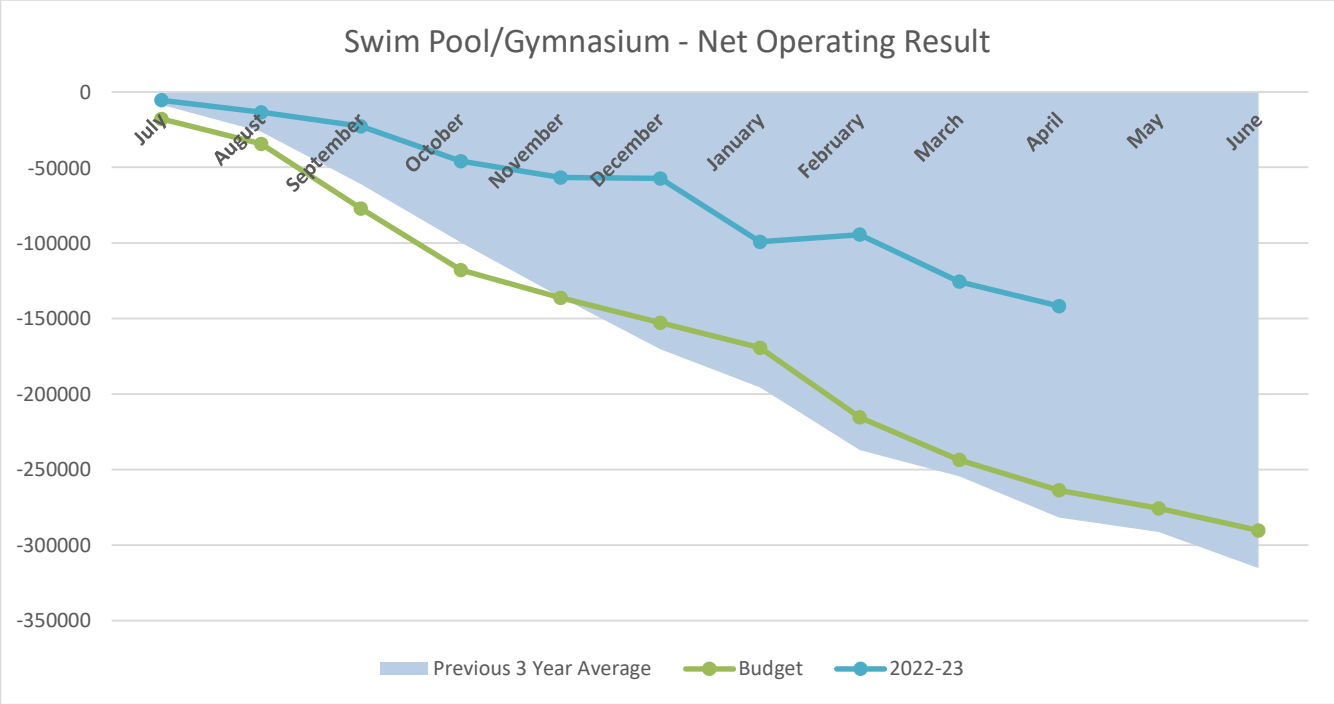
The Shire of Boyup Brook owns and operates an early learning centre in Boyup Brook that provides child care services to the community. The following graph shows the operations of the Early Learning Centre (profit or loss), excluding capital grants.



MAJOR BUSINESS UNITS

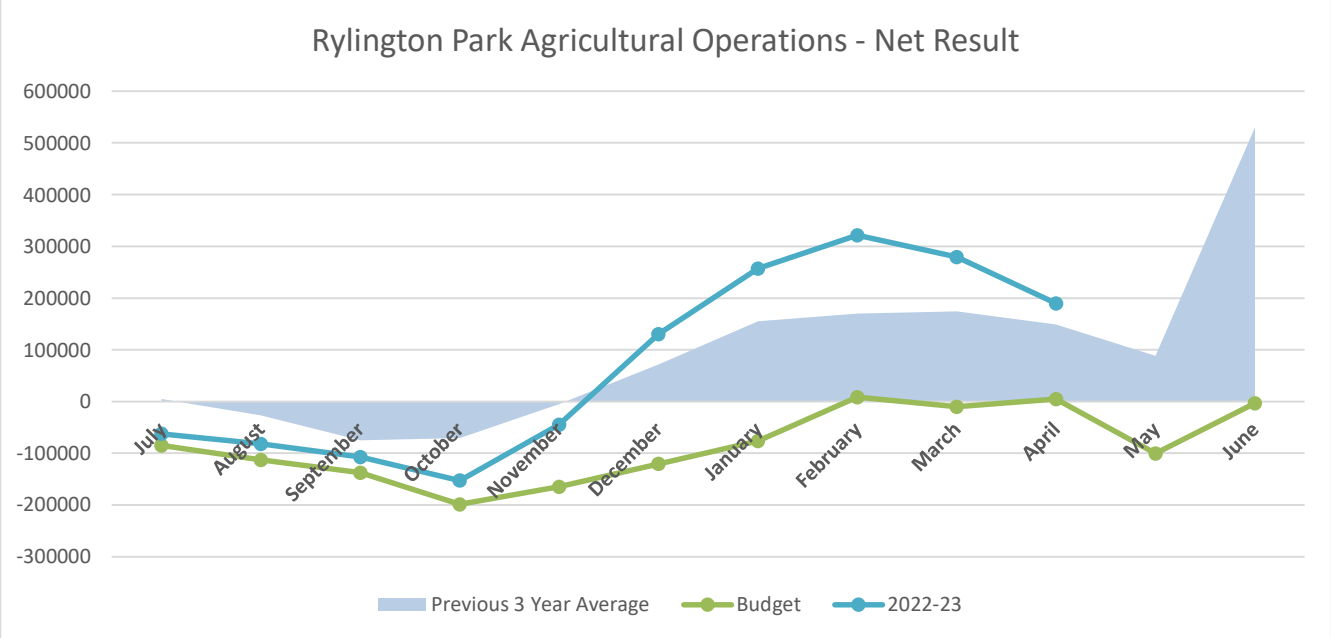
Swimming Pool/Gymnasium

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 APRIL 2023

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

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

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 APRIL 2023 Budget	Actual	CURRENT YEAR YTD ACTUALS 30 APRIL 2023 Income	Expenditure	ADOPTED BUDGET 2022-2023 Income	Expenditure
Proceeds Sale of Assets								
123001		Proceeds Sale of Plant Assets	($75,000)	($44,545)	($44,545)	$0	($175,000)	$0
092020		Proceeds - Sale of Land Assets			$0	$0	$0	$0
PROCEEDS FROM SALE OF ASSETS			($75,000)	($44,545)	($44,545)	$0	($175,000)	$0
		Written Down Value						
092600		Written Down Value - Disposal of Assets	$75,000	$0	$0	$0	$0	$175,000
Sub Total - WDV ON DISPOSAL OF ASSET			$75,000	$0	$0	$0	$0	$175,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET			$0	($44,545)	($44,545)	$0	**($175,000)**	**$175,000**
Total - OPERATING STATEMENT			**$0**	**($44,545)**	**($44,545)**	**$0**	**($175,000)**	$175,000

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

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

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

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

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

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

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

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

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

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

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

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

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

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

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TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
300101	Transfer to Reserves	$833	$0	$0	$0	$0	$101,000
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		$833	$0	$0	$0	$0	$101,000
INCOME							
300102	Transfer from Reserves	$0	$0	$0	$0	($154,100)	$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		$0	$0	$0	$0	($154,100)	$0
Total - FUND TRANSFER		$833	$0	$0	$0	($154,100)	$101,000
000000	(Surplus) / Deficit - Carried Forward	($2,413,807)	($2,375,392)	($2,375,392)	$0	($2,413,807)	$0
Sub Total - SURPLUS C/FWD		($2,413,807)	($2,375,392)	($2,375,392)	$0	($2,413,807)	$0
Total - SURPLUS		($2,413,807)	($2,375,392)	($2,375,392)	$0	($2,413,807)	$0
NEW LONG TERM LOANS							
INCOME							
New	New Loan - Caravan Park Ablutions	($250,000)	$0	$0	$0	($250,000)	$0
Sub Total - LONG TERM LOANS		($250,000)	$0	$0	$0	($250,000)	$0
Total - DEFERRED ASSETS		($250,000)	$0	$0	$0	($250,000)	$0
LIABILITY LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
146800	Principal Repayment on Loans	$21,384	$21,383	$0	$21,383	$0	$21,384
146801	Principal Repayments - Finance Leases	$16,020	$9,614	$0	$9,614	$0	$19,224
Sub Total - LOAN REPAYMENTS		$37,404	$30,997	$0	$30,997	$0	$40,608
CAPITAL INCOME							
Sub Total - LOANS RAISED		$0	$0	$0	$0	$0	$0
Total - NON CURRENT LIABILITIES		$37,404	$30,997	$0	$30,997	$0	$40,608
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
000000	Depreciation Written Back	($2,894,592)	$0	$0	$0	$0	($3,586,909)
000000	Book Value of Assets Sold Written Back	($75,000)	$0	$0	$0	$0	($175,000)
00000	Profit/Loss on Sale of Asset Written Back	$0	$0	$0	$0	$0	$0
	Movement in Accrued Interest on Loans	$0	$0	$0	$0	$0	$0
	Movement in Accrued Interest on investments	$0	$0	$0	$0	$0	$0
	Movement in Stock On Hand	$0	$0	$0	$0	$0	$0
	Movement in Accrued Expenses		$0	$0	$0	$0	$0
	Movement in Accrued Wages	$0	$0	$0	$0	$0	$0
	Movement in Employee Benefits (Current)	$0	$0	$0	$0	$0	$0
000000	Long Service Leave - Non Cash	$0	$0	$0	$0	$0	($44,635)
000000	Deferred Pensioner Rates		$0	$0	$0	$0	$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		($2,969,592)	$0	$0	$0	$0	($3,806,544)
Total - OPERATING ACTIVITIES EXCLUDED		($2,969,592)	$0	$0	$0	$0	($3,806,544)

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES 30 APRIL 2023 Budget	Actual	CURRENT YEAR YTD ACTUALS 30 APRIL 2023 Income	Expenditure	ADOPTED BUDGET 2022-2023 Income	Expenditure
FURNITURE & EQUIPMENT								
HEALTH								
CAPITAL EXPENDITURE								
074600		Surgery Equipment - Capital - (F&E)	$10,000	$7,140	$0	$7,140	$0	$10,000
Sub Total - CAPITAL WORKS			$10,000	$7,140	$0	$7,140	$0	$10,000
Total - HEALTH			$10,000	$7,140	$0	$7,140	$0	$10,000
FURNITURE AND EQUIPMENT								
OTHER PROPERTY & SERVICES								
CAPITAL EXPENDITURE								
149504		Rylington Park Furniture & Equipment	$7,680	$9,024	$0	$9,024	$0	$7,680
Sub Total - CAPITAL WORKS			$7,680	$9,024	$0	$9,024	$0	$7,680
Total - OTHER PROPERTY			$7,680	$9,024	$0	$9,024	$0	$7,680
Total - FURNITURE AND EQUIPMENT			**$17,680**	**$16,164**	**$0**	**$16,164**	**$0**	**$17,680**

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

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

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

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Annual Report & Annual Financial Report

for the year ending 30 June 2022

Our Vision

Growing our Community Together

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Appendix

Financial Report for the year ended 30 June 2022

Independent Auditor's Report

STATEMENT OF COMPLIANCE

For the year ended 30 June 2022

Residents and Rate payers of the Shire of Boyup Brook,

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

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

Peter Clarke
Acting Chief Executive Officer

INTRODUCTION

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

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

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

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

Authority and Legislation

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

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

Shire President's Report

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

Annual Report 2021/2022

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

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

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

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

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

Election

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

Strategic Community Plan

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

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

Rylington Park

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

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

Cr Richard Walker
Shire President

Elected Members

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

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

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

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

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

Shire President
Richard Walker
Benjinup Ward
Term Expires: 2025

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

Elected Members cont...

Cr Sarah Alexander
Boyup Brook Ward
Term Expires: 2025

Cr Steele Alexander
Dinninup Ward
Term Expires: 2023

Cr Charles Caldwell
Dinninup Ward
Term Expires: 2025

Cr Philippe Kaltenrieder
Boyup Brook Ward
Term Expires: 2025

Elected Members cont...

Cr Darren King
Scotts Brook Ward
Term Expires: 2023

Cr Kevin Moir
Benjinup Ward
Term Expires: 2023

Cr Adrian Price
Boyup Brook Ward
Term Expires: 2023

Elected Members Cont....

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

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

Chief Executive Officer's Report

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

Strategic Community Plan

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

Rates

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

Funding

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

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

The Shire also secured additional grant funding for:

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

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

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

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

Development/Subdivision

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

St John Ambulance Boyup Brook

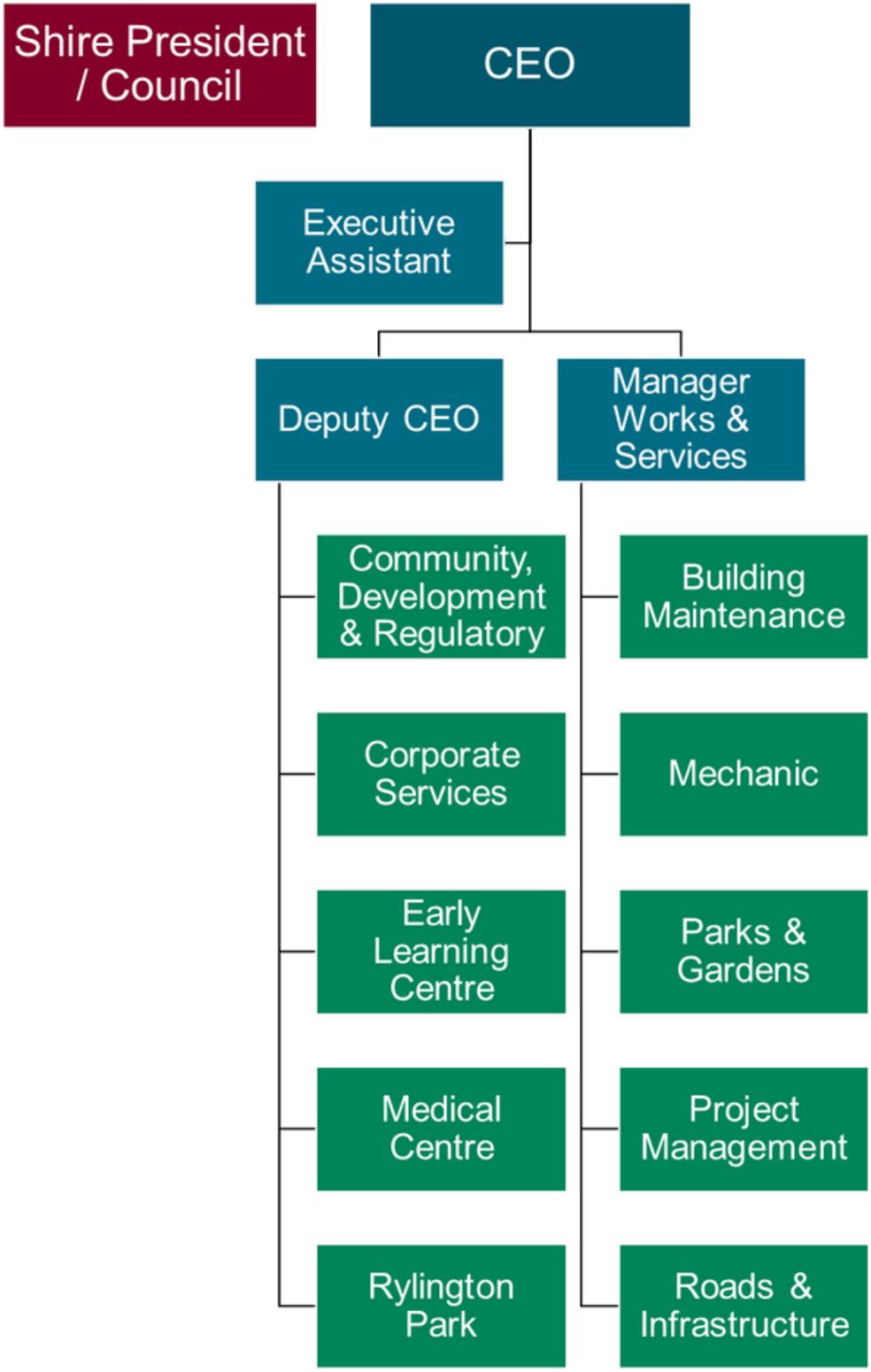
Huge congratulations go to St John Ambulance for being awarded Sub Centre of the Year for 2021. Our local volunteers are a dedicated group of people who provide an invaluable service to our community.

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

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

Peter Clarke
Acting Chief Executive Officer

Organisational Structure



Record Keep Plan (State Records Act 2000)

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

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

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

Freedom of Information Statement

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

Register of Complaints and Minor Breach

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

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

Disability Access and Inclusion Plan

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

Employee Remuneration

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

$120,000 – $130,000 – 1 person
$260,000 – $270,000 - 1 person
$500,000 – $510,000 – 1 person

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

National Competition Policy

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

Competitive Neutrality

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

Public Interest Disclosures

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

Strategic Community Plan

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

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

Financial Management Review

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

The next review will be undertaken in 2022-2023.

Audit Regulation 17 Review

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

The next review will be undertaken in 2022-2023.

Council and Committee Meetings

Public Agenda Briefing forum for 2021/2022

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

Ordinary Council Meeting

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

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

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

Ordinary Council Meeting

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

Special Council Meeting

21 October 2021
27 October 2021
24 March 2022

Committee Meetings

Committees

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

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

Audit and Finance Committee

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

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

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

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

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

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

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

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

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

Annual Award Committee

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

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

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

Bush Fire Advisory Committee

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

Community Grants Committee

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

Local Emergency Management Committee

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

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

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

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

Rylington Park Committee

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

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

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

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

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

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

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

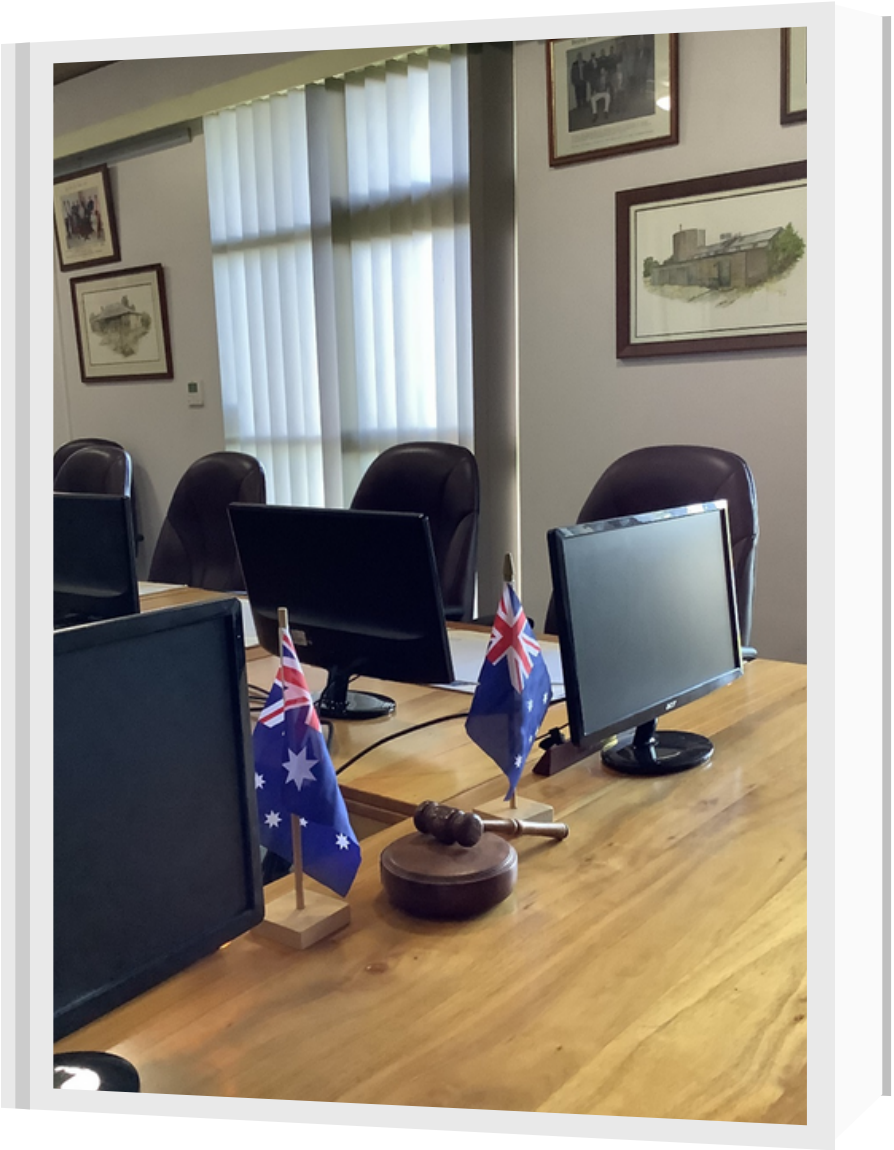
Rylington Park has a *Memorandum of Understanding (MOU)* with Edith Cowan University (ECU). Signed on 29th October 2021, the MOU established an agreement for ECU to utilise Rylington Park for agriculture and regional development related research and allied education programs. The MOU endorses a high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

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

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.



Community Grants

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

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

Works Program

Road Projects and Car Parks

The following road projects were undertaken and completed:

Regional Road Group Funding:
- Boyup Brook Arthur River Road - Sealing
- Winnejup Road - Sealing
- Boyup Brook Cranbrook Road - Sealing and widening
- Boyup Brook Arthur River Road - Sealing

Roads to Recovery Funding:
- Scotts Brook Road - Gravel re-sheet
- Kulikup Road South - Gravel re-sheet
- Westbourne Road - Gravel re-sheet and widening

Bridge Maintenance

Inspections were completed for 15 bridges.
Total funds expanded on the following bridges totalled over $10,000 per bridge in the financial year:

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

New Plant Purchases

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

Shire Contact Information

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

Ph: 9765 1200

Email: shire@boyupbrook.wa.gov.au

Opening hours: Monday - Friday
8.30am - 4.30pm

www.boyupbrook.wa.gov.au

Annual Financial Report for the Year Ended 30 June 2022

2021 – 2022 Financial Statements

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

Photo taken at Rylington Park

SHIRE OF BOYUP BROOK

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2022

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

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

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

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

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

Signed on the 6th day of April 2023

Acting Chief Executive Officer

Athanasios (Arthur) Kyron
Name of Acting Chief Executive Officer

MOORE

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

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

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

OAG AUDITED

MOORE

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

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

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 2022

MOORE

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

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

OAG AUDITED

MOORE

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

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

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

MOORE

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

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

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

SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2022
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1. BASIS OF PREPARATION

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

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 of the financial report.

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (continued)

Revenue Recognition

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

For the year ended 30 June 2022

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

For the year ended 30 June 2021

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

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Interest on reserve funds		3,926	5,000	3,824
Rates instalment and penalty interest (refer Note 26(e))		24,399	24,400	25,590
Other interest earnings		7,489	2,700	2,950
		35,814	32,100	32,364

(b) Expenses

Auditors remuneration				
- Audit of the Annual Financial Report		41,000	35,000	30,000
- Other services		2,000	-	2,000
		43,000	35,000	32,000
Finance costs				
Borrowings	28(a)	5,975	8,525	73,914
Lease liabilities	28(c)	420	-	-
		6,395	8,525	73,914
Other expenditure				
Loss on fair value of biological assets	7(a)	189,334	-	-
Sundry expenses		277,930	345,259	163,538
		467,264	345,259	163,538

3. CASH AND CASH EQUIVALENTS

	Note	2022	2021
		$	$
Cash at bank and on hand		6,272,070	5,369,634
Total cash and cash equivalents	18(a)	6,272,070	5,369,634
Held as			
- Unrestricted cash and cash equivalents		2,916,041	2,250,594
- Restricted cash and cash equivalents	18(a)	3,356,029	3,119,040
		6,272,070	5,369,634

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

4. OTHER FINANCIAL ASSETS

	2022	2021
	$	$
Non-current assets		
Financial assets at fair value through profit and loss	77,804	73,807
	77,804	73,807
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	77,804	73,807
	77,804	73,807

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

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

Financial assets at fair value through profit and loss
The Shire classifies the following financial assets at fair value through profit and loss:
- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

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

5. TRADE AND OTHER RECEIVABLES

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

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

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

Classification and subsequent measurement

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

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

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

6. INVENTORIES

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

The following movements in inventories occurred during the year:

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

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

7. BIOLOGICAL ASSETS

	2022	2021
	$	$
(a) Reconciliation of carrying amounts		
Consumable biological assets - sheep at beginning of year	608,422	480,894
Increase resulting from purchases	22,800	7,900
Increase resulting from classification change due to age	393,902	159,922
Decrease resulting from sales	(418,661)	(117,707)
Decrease resulting from deaths	(5,079)	(4,592)
Gain/(Loss) arising from change in fair value less costs to sell	(189,334)	82,005
Balance at end of year	412,050	608,422
(b) Measurement		
The physical estimate of biological assets held at the end of the reporting period include:		
Consumable biological assets - sheep - at beginning of year	3,376	3,308
Purchases	15	6
Additions resulting from classification change due to age	2,623	860
Sales	(2,567)	(772)
Deaths and Slaughtered	(117)	(26)
Balance at end of year	3,330	3,376

SIGNIFICANT ACCOUNTING POLICIES

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

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

8. OTHER ASSETS

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

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

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

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

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

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

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

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

10. INFRASTRUCTURE

(a) Movements in Balances

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

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

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

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

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

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

11. FIXED ASSETS

(a) Depreciation

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

Depreciation rates

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

Asset Class	**Useful life**
Buildings	15 to 85 years
Furniture and equipment	2 to 20 years
Plant and equipment	5 to 25 years
Sealed roads and streets	
formation	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
Right-of-use assets - plant & equipment	3 to 10 Years

11. FIXED ASSETS (Continued)

(b) Disposals of assets

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

The following assets were disposed of during the year.

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

11. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

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

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

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

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

Depreciation on revaluation

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

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

(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

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

12. LEASES

(a) Right-of-Use Assets

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

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:		2022 Actual	2021 Actual
		$	$
Depreciation on right-of-use assets	11(a)	(1,471)	-
Interest expense on lease liabilities	28(c)	(420)	-
Total amount recognised in the statement of comprehensive income		(1,891)	-
Total cash outflow from leases		(5,143)	-

(b) Lease Liabilities

Current		19,224	-
Non-current		35,042	-
	28(c)	54,266	-

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

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

SIGNIFICANT ACCOUNTING POLICIES

Leases
At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

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

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

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

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

13. TRADE AND OTHER PAYABLES

	2022	2021
	$	$
Current		
Sundry creditors	652,409	145,541
Prepaid rates	31,550	21,999
Accrued payroll liabilities	92,930	64,569
ATO liabilities	79,892	120,459
Bonds and deposits held	43,034	44,051
Accrued expenses	71,953	64,710
	971,768	461,329

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

14. OTHER LIABILITIES

	2022	2021
	$	$
Current		
Capital grant/contributions liabilities	683,001	685,660
	683,001	685,660
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	685,660	822,137
Additions	683,001	685,660
Revenue from capital grant/contributions held as a liability at the start of the period	(685,660)	(822,137)
	683,001	685,660
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	683,001	685,660
	683,001	685,660

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

15. BORROWINGS

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

Secured liabilities and assets pledged as security
Loans are secured by a floating charge over the assets of the Shire of Boyup Brook.

SIGNIFICANT ACCOUNTING POLICIES

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

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk
Information regarding exposure to risk can be found at Note 22.
Details of individual borrowings required by regulations are provided at Note 28(a).

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2022	2021
Current provisions	$	$
Employee benefit provisions		
Annual Leave	273,484	221,198
Long Service Leave	112,331	117,009
	385,815	338,207
Non-current provisions		
Long Service Leave	60,243	16,850
	60,243	16,850
	446,058	355,057

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

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

	2022	2021
Amounts are expected to be settled on the following basis:	$	$
Less than 12 months after the reporting date	186,030	235,866
More than 12 months from reporting date	260,028	119,191
	446,058	355,057

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

17. REVALUATION SURPLUS

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

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

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2022 Actual $	2022 Budget $	2021 Actual $
Cash and cash equivalents	3	6,272,070	2,595,951	5,369,634
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	3,356,029	2,373,035	3,119,040
		3,356,029	2,373,035	3,119,040
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	29	2,629,994	2,373,035	2,389,329
Capital grant/contributions liabilities	14	683,001	-	685,660
Bonds and deposits	13	43,034	-	44,051
Total restricted financial assets		3,356,029	2,373,035	3,119,040

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

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

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements				
Bank overdraft limit		50,000		50,000
Bank overdraft at balance date		-		-
Credit card limit		10,000		10,000
Credit card balance at balance date		(1,225)		(318)
Total amount of credit unused		58,775		59,682
Loan facilities				
Loan facilities - current	15	21,383		20,178
Loan facilities - non-current	15	72,119		93,502
Total facilities in use at balance date		93,502		113,680
Unused loan facilities at balance date		NIL		NIL

19. CONTINGENT LIABILITIES

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

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

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

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

20. CAPITAL COMMITMENTS

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

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

21. RELATED PARTY TRANSACTIONS

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration (continued)

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

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

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:		2022 Actual	2021 Actual
		$	$
Short-term employee benefits		426,568	1,005,651
Post-employment benefits		52,674	106,477
Employee - other long-term benefits		11,926	8,811
Employee - termination benefits		10,609	75,173
Council member costs	21(a)	100,483	96,318
		602,260	1,292,430

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

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

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

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

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

21. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:	2022 Actual	2021 Actual
	$	$
Sale of goods and services	26	485
Purchase of goods and services	80,697	33,556

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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

iii. Entities subject to significant influence by the Shire

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

22. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

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

Sensitivity

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

	2022	2021
	$	$
Impact of a 1% movement in interest rates on profit and loss and equity*	62,662	53,637

* 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 28(a).

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

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

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

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

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

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

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

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

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

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

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

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

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

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

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

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

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

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

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

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

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

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

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

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

k) Initial application of accounting standards
During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

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

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

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

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

Objective	Description
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.

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

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

25. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges	2022 Actual $	2022 Budget $	2021 Actual $
General purpose funding	37,299	19,000	14,268
Law, order, public safety	13,266	6,900	7,621
Health	981,148	1,108,380	1,144,671
Education and welfare	217,036	165,000	165,665
Housing	63,467	67,512	72,996
Community amenities	223,703	219,400	222,445
Recreation and culture	58,408	41,478	46,227
Transport	1,620	1,000	1,353
Economic services	119,173	93,977	104,687
Other property and services	6,335	14,167	28,379
	1,721,455	1,736,814	1,808,312

(d) Total Assets	2022 $	2021 $
General purpose funding	1,345,766	1,627,788
Law, order, public safety	370,669	395,286
Health	1,337,637	1,232,764
Education and welfare	4,054,370	2,260,080
Housing	4,789,378	2,439,500
Community amenities	263,942	255,592
Recreation and culture	12,316,456	8,295,761
Transport	107,367,805	107,743,447
Economic services	3,294,376	2,110,527
Other property and services	6,969,214	5,389,794
	142,109,613	131,750,539

26. RATING INFORMATION

(a) General Rates

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

* Rateable value is based on the value of properties at the time the rate is raised.

(b) Rates (excluding general rates)

Ex-gratia Rates													
CBH ex-gratia			1	-	1,312	-	-	1,312	1,255	-	-	1,255	1,255
Sub-Total			1	-	1,312	-	-	1,312	1,255	-	-	1,255	1,255
Total amount raised from rates (excluding general rates)								1,312				1,255	1,255
(c) Total Rates								**3,114,206**				3,142,969	2,977,389

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

26. RATING INFORMATION (Continued)

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

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/ Concession	Discount	Discount	2022 Actual	2022 Budget	2021 Actual
			%	$	$	$	$
General Rate	Rate	Concession	0.00%	up to $3	(3,237)	(250)	(310)
General Rate	Rate	Concession	50.00%		(1,201)	(1,350)	(1,196)
					(4,438)	(1,600)	(1,506)
Total discounts/concessions (Note 26(a))					(4,438)	(1,600)	(1,506)

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

26. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

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

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

27. RATE SETTING STATEMENT INFORMATION

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

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

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

* WA Treasury Corporation

Borrowing Interest Repayments

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

(b) New Borrowings - 2021/22

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

* WA Treasury Corporation

(c) Lease Liabilities

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

Lease Interest Repayments

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

29. RESERVE ACCOUNTS

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

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

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

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

30. TRUST FUNDS

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

Auditor General

INDEPENDENT AUDITOR'S REPORT
2022
Shire of Boyup Brook

To the Councillors of the Shire of Boyup Brook

Report on the audit of the annual financial report

Opinion

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

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

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

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

Basis for qualified opinion

Biological assets

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

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

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

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

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

Other information

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

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

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

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

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

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

Policy M.09
Sandakan Relationship

OBJECTIVE

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

STATEMENT

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

To uphold the memorandum-

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

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

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

  Implementation of this policy is subject to annual budget considerations.

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

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

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

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

NOW THIS MEMORANDUM OF UNDERSTANDING WITNESSETH
as follows:

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

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

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

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

Terry Ginnane
President
Shire of Boyup Brook, Australia

YEO BOON HAI
President
Sandakan Municipal Council

In the presence of:

TONY DOUST
Chief Executive Officer
Shire of Boyup Brook

In the presence of:

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

Dated 22nd October 2004.

Memorandum of Understanding

This document represents an agreement between Water Corporation, the Department of Water and Environmental Regulation and <Council>

Purpose

The purpose of this Memorandum of Understanding (MOU) is to outline <council> commitment to the Waterwise Council Program (the Program) and detail the organisation's commitment to build a cooperative working relationship to sustainably manage water use in the <council> area and increase awareness of the importance of building water sensitive communities.

Term

This MOU will guide the working relationship between the parties to achieve the MOU intent for a period from the date of its signing until either party decides it no longer wishes to participate in the Program. At that time, the working relationship between the parties will be reviewed.

Background

Water Corporation and the Department of Water and Environmental Regulation launched the Waterwise Council Program in 2009 to build a cooperative working relationship with local government to improve water use efficiency in their operations and their communities.

Population and economic growth combined with the changing climate are placing additional pressures on those planning, managing and using our water resources. In response, the State Government is creating a portfolio of options to meet our future water demands highlighting the importance of water use efficiency.

The partnership with local government is an essential component in achieving water savings in our communities. The Program will assist local government to improve water management of potable and non-potable sources for public open space and facilities. The Program also supports behavioural changes in the community by encouraging the use of products and services designed to reduce water demand.

Water Corporation and the Department of Water and Environmental Regulation:

- Will present the council with an official acknowledgement of achievement on completion of the program criteria. Additional recognition will be provided to endorsed councils that have achieved significant progress towards best practice water management in council operations and the community.
- Will provide the council with branding to promote the council as Waterwise.
- Will promote the council as Waterwise through any relevant advertising campaigns and on both the Corporation and Department's websites.
- Will provide access to Waterwise training including all training materials at no charge to councils participating in the Program.

<Council>:

Will work with Water Corporation and the Department of Water and Environmental Regulation to improve water management and champion water efficiency, take part in appropriate promotional activities and encourage all appropriate staff to undertake relevant Waterwise training.

- Will commit to meeting the Program criteria as detailed below:
  1. Council commitment – sign this Memorandum of Understanding confirming the council's commitment to participate in the Waterwise Council Program.
  2. Review council water consumption and create a Waterwise Council Action Plan for potable and non-potable water sources for all council operations and the community.
  3. Ensure that appropriate staff members complete Waterwise training.
  4. Progress towards full compliance with groundwater licence conditions including metering regulations and no infringements of water usage issued in the past 12 months. (This includes permanent water efficiency measures)
  5. Report annually to retain Waterwise Council endorsement. Evidence to demonstrate compliance with the Program criteria will be requested every year. Should a council fail to meet the criteria, Water Corporation and the Department of Water and Environmental Regulation may remove the council's endorsement status. If endorsement is withdrawn this automatically removes the council's right to use the Program branding.
- Will recognise the partnership with Water Corporation and the Department of Water and Environmental Regulation through promotion where appropriate on the council's website, on materials and at events.

Future Commitments

1. The parties commit to:
Recognise and protect the intellectual property that parties may invest in the preparation of any promotion or offer.

Ensure logos used on all promotional materials are used in accordance with the organisation's guidelines and that the appropriate approvals are received prior to use.

Nominate a point of contact at each organisation that will be responsible for overseeing progress towards the purpose of this MOU.

2.
The parties will not disclose, advertise, or publish the details of this MOU without the prior written consent of the other parties, unless required to do so under law.

No Obligations

The parties agree that in working towards the purpose of this MOU they will deal with each other and conduct themselves in accordance with good commercial business and industrial practice.

The relationship between the parties is limited to carrying out the purpose of the MOU.

This MOU does not preclude either organisation from developing similar mutually beneficial understandings with other parties.

Date of Effect

<XX/XX/XXXX >

For Water Corporation
By:
Name:
Title:
Date:

For Department of Water and Environmental Regulation
By:
Name:
Title:
Date:

For <Council >
By:
Name:
Title:
Date:

Waterwise Council Action Plan

[LGA Name]
[Date]

The Waterwise Council Program supports the State Government's vision to create a Waterwise Perth and waterwise communities, recognising that:

A waterwise Perth is cool, liveable, green and sustainable, a place where people want to live, work and spend their time. It is a city where communities care about and value water, while making best use of its various sources (groundwater, surface water, stormwater, seawater and wastewater).

The city serves as a catchment and provides healthy natural environments, supporting a range of social, ecological and economic benefits.

Introduction

It has been over 10 years since the Waterwise Council Program was launched by Water Corporation and the Department of Water and Environmental Regulation. The Program was developed to build a cooperative working relationship with local governments to improve water use efficiency in local governments and their communities.

Since the development of the first Water Efficiency Action Plan in 2016, Waterwise Councils have achieved a number of amazing and innovative initiatives to reduce water usage and strive towards developing waterwise communities.

Criteria to become a Waterwise Council

The Waterwise Council (WWC) Program is free to all local government authorities (LGAs) in Western Australia to join. To be endorsed as a Waterwise Council, a local government must fulfil the following steps:

Criteria 1: Sign a Memorandum of Understanding to participate in the Waterwise Council Program.

Criteria 2: Review water consumption and create a Waterwise Council Action Plan for potable and non-potable water sources for all local government operations and the community.

Criteria 3: Ensure appropriate staff complete online waterwise training at https://www.watercorporation.com.au/Help-and-advice/Business-customers

Criteria 4: Progress towards full compliance with groundwater licence conditions including metering regulations and no infringements of water usage issued in the past 12 months.

Criteria 5: Report annually to retain endorsement (optional recognition scheme)

Objectives

The objectives of the Waterwise Council Action Plan are to:

- Assess current water management activities across council operations and the community;
- Identify opportunities to save water;
- Set goals to improve water management outcomes;
- Prepare an action plan and implement water actions to progress towards your targets;
- Provide a process for annual reporting on implementation of water actions;
- Work towards creating waterwise communities beyond water efficiency (recognition scheme)

This plan will be valid for a period of **5 years** and forms the basis of annual reporting requirements.

Methodology

- Waterwise journey
- Water use inventory
- Develop water goals and targets
- Table of endorsement actions
- Recognition Scheme

Contact Details

LGA details	
Administration office address	
Telephone	
General email	
Chief Executive Officer	
Name	
Telephone	
Email	
Primary Program Contact	
Name	
Position	
Telephone	
Email	
Secondary Program Contact	
Name	
Position	
Telephone	
Email	

Water Management Team

Name	Position/Department	Email	Completed online training? Yes/No

[LGA] Waterwise Journey

Waterwise Council Milestones (existing WWCs only)

Milestone	Reporting Year
Endorsement	*2015/2016*
Gold	*2016/2017*
Platinum (Council of the Year)	*2019/2020*
10 Year Waterwise Council	*N/A*

Main Strategic Documents

List any water related strategies or plans below as your main reference documents for background on your waterwise journey so far. This may include, for example, your previous Water Efficiency Action Plan/Waterwise Council Action Plan, an existing Environmental Strategy or drainage asset management plan.

Please also list and link related policies, local laws, management plans and factsheets below that relate to your efforts towards creating waterwise communities.

Table 1: Summary of related strategic documents

Main Strategic Document	Link	Notes
Sustainability Strategy 2020	*www.city.gov.au.au/sustainabilitystrategy*	*This strategy is the main document for waterwise objectives for the City/Town/Shire*
Water Efficiency Action Plan 2016 (WEAP)		
Related Strategic Document	**Link**	**Notes**
Waterwise Verge Policy	*www.city.gov.au.au/verge policy*	*Verge Program in place since 2017*
Water Conservation Policy		
Use of Greywater Local Law		
Irrigation guideline		*Guideline on the design, supply and installation of irrigation assets.*
Urban Forest Strategy		

Waterwise Achievements

List and link where possible your main waterwise achievements to date, including major projects, ongoing programs, retrofits, water reduction achievements, awards etc:

[LGA] achievements include:

- *Aquatic centre endorsed as a Waterwise Aquatic Centre in 2019*
- *Reduced water use in public open space by 20% between 2016 and 2020 with the help of a central control system*
- *Established a Waterwise Garden Competition that has been running for over 10 years*
- *Completed a Water Sensitive Cities Index Benchmarking Workshop in May 2019*

Water Use Inventory

The purpose of the Corporate and Community water use inventories is to identify priority areas for action and assist LGA's to track water consumption over time. Please outline inventories in the following sections:

1. *Corporate water consumption*
2. *Community water consumption*

Corporate water consumption

Insert your corporate potable and non-potable water consumption data for the previous financial year in Tables 2 and 3 below.

Access potable water consumption by emailing WEpartnerships@watercorporation.com.au and request a water consumption report for your local government. For information about your groundwater and alternate water sources please refer to your groundwater licences and associated metering reports or email the Department of Water and Environmental Regulation at waterwise@dwer.wa.gov.au

Table 2: Summary of corporate total water consumption overtime from potable and non-potable water sources

Water source	2016/2017 (kL)	2017/2018 (kL)	2018/2019 (kL)	2019/2020 (kL)	2020/2021 (kL)
Potable water	60,000				
Non-potable, licensed groundwater	200,000				
Non-potable alternate water source (Recycled water/stormwater etc.)	10,000				
Total water consumption	270,000				

Table 3: Top 5 potable and top 5 non-potable water consuming assets

Account #	Common name	Water use source	2019/2020 (kL)	2020/2021 (kL)	Notes*
Top 5 potable sites					
999 999 999	*Administration Centre*	*Scheme*	*12,000*	*10,000*	*Audit completed 2020*
999 999 998	*Community Centre*	*Scheme*	*6,000*	*9,500*	*New toilet block installed*
999 999 997	*Aquatic Centre*	*Scheme*	*10,000*	*9,200*	*Waterwise Aquatic Centre*
Top 5 non-potable sites					
GWL xxxxxx	*Active reserve*	*Groundwater*	*12,000*	*10,000*	*Audit completed 2019*
GWL xxxxx	*Hilltop golf course*	*Groundwater*	*50,000*	*40,000*	*Irrigation infrastructure upgrade*
GWL xxxx	*Mindful park*	*Groundwater*	*15,000*	*10,000*	*Park upgraded and now hydrozoned*
SWL and or GWL xxxxxx	*Pleasure park*	*Recycled water*	*10,000*	*3,000*	*Water treatment upgrade*

*Let us know of any unexplained/ high water use or water efficiency measures in the past year that may affect your regular water use for these sites e.g. site renovations, seasonal closures, new lawn, leaks etc.

Insert details below for corporate groundwater licences in Table 3 below to help monitor abstraction and groundwater efficiency. For changes in licences, please provide details in the notes section. For details on groundwater licences, contact Department of Water and Environmental regulation at waterwise@dwer.wa.gov.au

Table 4: Summary of corporate licences to take groundwater

Licence #	Current Licensed allocation (kL)	Actual metered abstraction 2018/2019 (kL)	Actual metered abstraction 2019/2020 (kL)	Actual metered abstraction 2020/2021 (kL)	Notes*
GWL xxxxxx	*1,000,000*	*800,000*	*N/A*	*N/A*	*Licence changed*
GWL xxxxxx	*900,000*	*N/A*	*900,000*	*850,000*	*New licence in 2019*
SWL xxxxxx	*500,000*	*50,000*	*60,000*	*55,000*	

Community water consumption

Your annual community water use is the amount of water currently consumed by the community. This information helps to recognise the total water cycle to progress towards a waterwise city and can assist you to identify trends and set targets to reduce water consumption.

Table 5: Community potable water use sectors and water consumption over time

Water use source	2016/2017 (kL)	2017/2018 (kL)	2018/2019 (kL)	2019/2020 (kL)	2020/2021 (kL)
Residential	1,200,000				
Commercial	600,000				
Education	120,000				
Total water use	1,920,000				

Please request a licensed, self-supply groundwater allocation report for the below table from the Water Supply Planning branch of the Department of Water and Environmental Regulation by emailing waterwise@dwer.wa.gov.au

Table 6: Community non-potable water allocation over time

Water use source	2016/2017 (kL)	2017/2018 (kL)	2018/2019 (kL)	2019/2020 (kL)	2020/2021 (kL)
Garden bores	1,200,000				
Licensed, self-supply groundwater users for example schools, sports clubs, industry, construction and horticulture	600,000				
Total water use (kL)	1,800,000				

Waterwise Goals

Your waterwise goals should address all aspects of a waterwise city. In a Waterwise City, urban areas can exploit the synergies between local water management and urban greening while creating resilient and liveable neighbourhoods.

Waterwise Vision

Insert Waterwise vision/priorities here (can be sourced from your sustainability strategies or Water Sensitive Cities Index Results):

1. *To promote a sustainable and waterwise community that values all resources (Strategic Community Plan 2019).*
2. Create a vision to become a Water Sensitive City by 2030.

Corporate Water Management

Insert your LGA's corporate water management goal/s:

- *All new development to incorporate WSC water management principles and practices*
- *Three sumps converted into open space or provide improved water quality and amenity outcomes*
- *Maintain corporate potable water use within 5% of 2020 levels for the next 5 years.*
- *Increase Water Sensitive Cities Goal area of 'Increase Productivity and Resource Efficiency' towards 4 or more rating.*
- *Prepare plans to reduce groundwater abstraction under every licence by 10% by 2030*
- *Increase the percentage of alternative water sources used in the Council from 2% to 5%.*

Community Water Management

Insert your LGA's community water management goal/s:

- *Community (including under-represented groups) is represented on planning and asset management advisory committees.*
- *Community has responsibility for joint management of a multi-functional open space area*
- *Reduce community per capita water use below 110kL per annum by 2025.*
- *Educate the community on the extent of groundwater use and importance of leaving it in the ground for livability*
- *Assist the community to reduce garden bore use by 10% by 2030.*

Waterwise Endorsement Action Table

If you are applying to become endorsed as a Waterwise Council for the first time, the below actions are mandatory for your LGA to progress over the lifetime of your plan. Feel welcome to add more if you desire, however these will be part of your annual reporting.

Current endorsed and Gold Waterwise Councils will also need to include the below actions unless previously completed. Please contact WEpartnerships@watercorporation.com.au to discuss previous mandatory actions you have completed and removal from your new plan. Additional actions (*+Add*) will need to replace any mandatory actions you have completed.

There is no limit to the number of additional actions you can add. Additional actions can come from other related LGA plans or strategies that relate to development/support of waterwise communities and waterwise practices.

Table 8: Waterwise Endorsement Action Table

Water Area	Corporate Water Actions	Status (Complete/In Progress/Ongoing/ To be Completed)	Department Responsible	2020/2021 Updates/Notes/Evidence
All water sources				
Facilities	Establish a Water Audit Program or similar to closely monitor water use, continually improve water efficiency and identify how to reduce water demand of your top water consuming assets. Demonstrate your plans to implement viable recommendations from your water audits over time.			For a list of Waterwise Auditors, go to https://www.watercorporation.com.au/Waterwise/Waterwise-specialists
	Implement maintenance processes to detect, report and repair leaks within all council assets.			For information on detecting and repairing leaks, visit https://www.watercorporation.com.au/Help-and-advice/Water-issues
Monitoring	Implement tracking and monitoring of assets' water use over time using industry standards for benchmarking top water consuming sites.			Industry standards can be found here.
Education	Establish a Water Management Team to foster a culture of Waterwise Champions within the council including providing behaviour change programs, workshops or initiatives that will encourage waterwise practices at the office and at home.			

Waterwise Endorsement Action Table

Irrigation	Establish and/or maintain a baseline water budget for every irrigated public open space asset. Demonstrate how you monitor and adjust the baseline water budget in response to weather conditions and or landscape planting changes.			
	Provide evidence that demonstrates irrigation systems are performing at best practice and are audited to identify poorly performing fixtures or schedules.			
Landscaping	Landscaping policies and/or plans to include low water use plants, waterwise mulch, hydrozoning and soil amendments.			
WSUD	Develop Local Planning Policy to implement water sensitive urban design in new land developments and infill developments.			
Add+	*Develop a POS Water Management Plan to identify future projects and relative procurement needed to meet corporate water demand and efficiency goals for example including use of technology and cultivation techniques.*			
Add+	*Proactively reduce pollution and litter near local waterways through community groups, council programs or similar.*			
Potable water sources				
Facilities	Procurement policies incorporate internal requirements to install better than the minimum Building Code of Australia WELS ratings for water efficiency for water fixtures, fittings and appliances for all new buildings AND external requirements to use Smart Approved WaterMarked and Waterwise Approved products and services where possible.			For information on WELS ratings, visit https://www.waterrating.gov.au/ For a list of waterwise devices, go to https://www.smartwatermark.org/products/waterwise/
Monitoring	Scheme water meters (and any sub meters) are read on a regular basis and recorded. Usage anomalies are investigated and leaks repaired in a timely manner.			For information on how to read your water meter, templates and information is available at https://www.watercorporation.com.au/Help-and-advice/Business-customers

Waterwise Endorsement Action Table

Add+	*Install data loggers on top 3 consuming facilities to monitor water use and regularly monitor.*			
Add+	*Implement a process to schedule in monitoring of council facilities after major and minor community events for leaks or vandalism.*			
Non-potable water sources				
Monitoring	Progress towards metering the take of water from all licenced groundwater bores using correctly installed and approved water meters.			See Meter regulation fact sheet for licensees and guidelines for water meter installation for regulatory standards available at http://www.water.wa.gov.au/licensing/metering-and-measurement/metering-regulations
	Develop a process to record your metered water take for each licensed groundwater bore at the end of each calendar month and submit recordings via Water Online to manage all of your water licensing and metering requirements.			See Managing your meter data online for how to upload and report via the water metering portal of Water Online.
	Maintain all meters in good working order and notify the DWER as soon as possible of detecting a malfunction of the water meter.			See Meter our water use brochure for more information on how to maintain and service your meter
Add+	*Investigate alternative (non-scheme) water supply options for public open space in areas with limited groundwater allocation.*			
Add+	*Provide policy direction towards increasing groundwater recharge through permeable hard surfaces.*			

Waterwise Endorsement Action Table

Water Area	Community Water Actions	Status (Complete/In Progress/Ongoing/ To be Completed)	Department Responsible	2020/2021 Updates/Notes/Evidence
Education	Engage with household and business ratepayers to promote water efficiency, waterwise gardens and how to be a responsible garden bore owner.			
	Provide information on the installation and local regulation of non-potable water supply (e.g. grey water systems and rainwater tanks)			
	Engage with local schools on water efficiency and sustainability programs, including encouraging schools to participate in the Waterwise Schools Program.			For a list of schools in your council who are not endorsed, please email WEpartnerships@watercorporation.com.au
Add+	*Promote community connectivity to water through waterwise events at local lakes, rivers or coastal areas.*			
Add+	*Promote understanding of the importance of groundwater in the landscape to maintain natural assets.*			
Add+	*Support local environmental community groups to adapt to low water use practices*			
Add+	*Promote the use of Waterwise Specialists, Products and Plants to local community and businesses.*			To search for waterwise services, visit https://www.watercorporation.com.au/Waterwise/Waterwise-specialists

End of action plan for Waterwise Council endorsement and re-endorsement. To retain endorsement as a Gold Waterwise Councils and for councils wishing to apply to be endorsed as Gold, please fill in the criteria for Gold Waterwise Council status in the following pages.

Criteria for Gold Waterwise Council Status

As part of the Waterwise Council Program, local governments can be endorsed as a Waterwise Gold Council. To apply for Gold Waterwise Council Status, LGA's must demonstrate significant contribution towards development of waterwise communities and best practice water management.

For all local governments, the following actions must be **completed** before Gold endorsement:

1. Have all **Aquatic Centres** endorsed as a Waterwise Aquatic Centre
2. Have a Waterwise **Verge Policy or Guideline** in line with Water Corporation's Waterwise Verge Best Practice Guidelines
3. Have an established cross-functional **Water Management Team**

Please provide an update below

Table 9: Updates on compulsory Gold waterwise actions

Gold Compulsory Action (as above)	2020/2021 Updates/Notes/Evidence
All Aquatic Centres endorsed as Waterwise	e.g. letter of endorsement (most recent)
Waterwise Verge Policy or Guideline	e.g. policy link, confirmation of review from Water Corporation
Established cross-functional Water Management Team	e.g. agendas, minutes, team list

If you are currently a Gold Waterwise Council or intending to apply for Gold status for the first time, please provide an update to the actions in Table 10 and provide 5 or more additional actions to report on each financial year for continued Gold re-endorsement.

Additional actions will need to address Water Sensitive City goal areas with at least one action each addressing the following goals:

1. Improve Productivity and Resource Efficiency;
2. Increase Community Capital; and
3. Improve Ecological Health.

Gold actions will need to demonstrate a willingness to strengthen governance arrangements, build community capital, and invest in multifunctional adaptive infrastructure. These actions and others to support high quality and connected open spaces, protecting and enhancing the ecological values of urban landscapes, and recreating a more natural water cycle will assist your council to progress beyond water efficiency and towards creating waterwise cities and communities.

Water Sensitive Cities Goal Areas

The Cooperative Research Centre for Water Sensitive Cities developed the Waterwise Sensitive Cities Index to benchmark cities against a range of goals and indicators to show where cities sit in regards to becoming a Water Sensitive City (WSC).

See Figure 1 for the goals and indicators that you will need to inform your Gold Waterwise Council actions. For more information on how to progress your LGA towards creating a Water Sensitive City, visit https://watersensitivecities.org.au/ or contact WEpartnership@watercorporation.com.au .

Figure 1: Water Sensitive Cities Goal Areas and Indicators

Ensure good water sensitive governance	Increase community capital	Achieve equity of essential services	Improve productivity & resource efficiency	Improve ecological health	Ensure quality urban space	Promote adaptive infrastructure
Knowledge, skills and organisational capacity	Water literacy	Equitable access to safe and secure water supply	Maximised resource recovery	Healthy and biodiverse habitat	Activating connected green - blue space	Diversify self-sufficient fit-for-purpose water supply
Water is key element in city planning and design	Connection with water	Equitable access to safe and reliable sanitation	Low GHG emission in water sector	Surface water quality and flows	Urban elements functioning to mitigate heat impacts	Multi-functional water infrastructure
Cross-sector institutional arrangements and processes	Shared ownership, management & responsibility	Equitable access to flood protection	Water-related business opportunities	Groundwater quality and replenishment	Vegetation coverage	Integration and intelligent control
Public engagement, participation and transparency	Community preparedness and response to extreme events	Equitable and affordable access to amenity values of water-related assets	Low end-user potable water demand	Protect existing areas of high ecological value		Robust infrastructure
Leadership, long-term vision and commitment	Indigenous involvement in water planning		Benefits across other sectors			Infrastructure and ownership at multiple scales
Water resourcing and funding to deliver broad societal value						Adequate maintenance
Equitable representation of perspectives						

Waterwise Recognition Scheme

Gold Waterwise Council Action Table

Actions are allocated against Water Sensitive Cities Goal Areas. For assistance in the below, please contact WEpartnerships@watercorporation.com.au

Table 10: Gold Waterwise Council Action Table

WSC goal	2020 – 2025 Gold Actions (minimum of 10 actions including those listed below)	Status (Complete/ /Ongoing/To be Completed)	Department Responsible	2020/2021 Updates/Notes/Evidence
Good Water Sensitive Governance	Encourage local developments and infill projects to be accredited under Green Star Developments, EnviroDevelopment, One Planet Living or Living Community Building Challenge. All of these programs allow a development to become endorsed as a Waterwise Development.			
Good Water Sensitive Governance	Support relevant parks and irrigation staff to complete Irrigation Australia's Irrigation Efficiency Course.			The irrigation course forms part of the Irrigation Trade Qualification.
Increase Community Capital	Provide local planting lists for residents with waterwise species in line with the Waterwise Plant Directory			
Ensure quality urban space	Provide active progress towards upgrading retrofitting local drainage sumps infrastructure to improve for community accessibility, amenity and environmental improvement outcomes using Water Sensitive Design techniques.			For more information on WSUD techniques, visit https://www.newwaterways.org.au/resources/case-studies-fact-sheets/wsud-fact-sheets/
Improve Productivity & Resource Efficiency	Encourage participation of public and private golf courses in the Department of Water and Environmental Regulation's Waterwise Golf Program			Councils who do not have a public or private golf course will need to include an additional action in their gold recognition application.
Good Water Sensitive Governance	*Add+*			
Increase Community Capital	*Add+*			

Waterwise Recognition Scheme

Achieve equity of essential services	*Add+*			
Improve Productivity & Resource Efficiency	*Add+*			
Improve Ecological Health	*Add+*			
Ensure quality urban space	*Add+*			
Promote adaptive infrastructure	*Add+*			

Management of Endorsement

Endorsement of Waterwise Council Action Plan		
<LGA >:		
a)	Will implement the water management measures stated in the Waterwise Council Action Plan and ensure employees and contractors assist in implementing actions.	
c)	Acknowledges that the Water Corporation and / or Department of Water and Environmental Regulation may comment on the Action Plan and/or request additional information relating to the Action Plan.	
d)	Acknowledges that the Water Corporation and Department of Water and Environmental Regulation will monitor the Action Plan and failure to meet requirements of the program may result in the withdrawal of Waterwise endorsement.	
e)	Will submit an annual report, in accordance with the Waterwise Endorsement Action Table, detailing progress made on the Action Plan in order to maintain endorsement as a Waterwise Council.	
Name		
Position		
Signature		Date

Water Corporation and Department of Water and Environmental Regulation Acceptance of the Waterwise Council Action Plan		
Water Corporation and Department of Water and Environmental Regulation has reviewed and accepted the Action Plan. With acceptance of this Action Plan <LGA>: will be eligible for endorsement/re-endorsement as a Waterwise Council.		
Water Corporation		
Name		
Position		
Signature		Date
Department of Water and Environmental Regulation		
Name		
Position		
Signature		Date

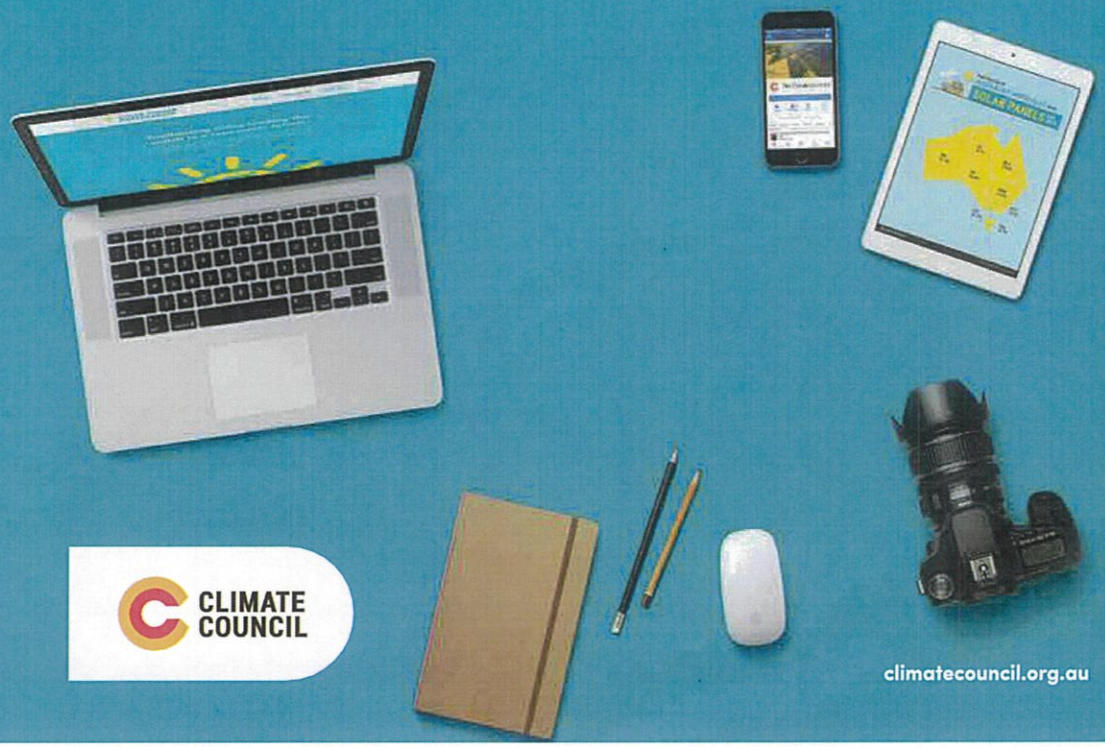
Please submit your Waterwise Council Action Plan to WEpartnerships@watercorporation.com.au.

For any questions, contact WEpartnerships@watercorporation.com.au or call (08) 9420 2114

CITIES POWER PARTNERSHIP

CITIES POWER PARTNERSHIP

Information for councils



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Australia's largest network of cities and towns leading the way to a vibrant, zero emissions future

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Executive Summary

Australia is on the frontline of climate change and its impacts.

We continue to swelter through record breaking heat, lengthening bushfire seasons, worsening coastal flooding and supercharged storms. Meanwhile, our national leaders continue to tout the unreliable and polluting fossil fuel industry as Australia's future. As climate impacts worsen and government action stagnates, the window of opportunity to limit the warming of the planet is rapidly closing.

Throughout all of these challenges, local heroes have quietly been getting on with the job. Cities and towns across Australia are surging ahead with emissions reduction plans, switching to cleaner energy and building greener, efficient and more resilient communities. The Cities Power Partnership (CPP) elevates and accelerates this action across the country. We know that transforming the way cities use and generate energy alone has the potential to deliver 70% of the total emissions reductions needed to stay on track for the 2 degrees limit set under the Paris Agreement.

The CPP engages with towns and cities, via local councils, throughout Australia and incentivises councils to increase renewable energy and energy efficiency, improve transport and engage in advocacy.

Members are also given access to a national knowledge hub and a project assesment and tracking tool. They can connect with cities across the country to knowledge share, access hundreds of resources and are and celebrated at events with other local leaders. We also showcase the incredible achievements of cities in national, local and social media to millions and share their successes with our online community of over 500,000 supporters.

"Cities and towns across Australia are surging ahead with emissions reduction plans"

80-90m

cumulative audience per quarter.

128

reports.

The Climate Council

The Climate Council is Australia's leading climate communications organisation. To date the Climate Council has produced 128 reports on climate impacts and solutions and is the number one organisation communicating on climate change nationally.

The Climate Council brings a unique set of skills that enable us to build and deliver the Cities Power Partnership program and ensure that it differs from existing programs for local councils. The Climate Council has significant media impact, reaching a potential 80-90 million people every quarter. This media reach is a key incentive for cities to join the program as well as working to strengthen public support across the country for climate action at the local level.

In addition, the Climate Council hosts a wealth of leading experts in climate impacts and renewable energy solutions whose technical knowledge is key to helping local councils to implement emissions reduction measures.

The Climate Council also uses its national status and the credibility of its Climate Councillors to connect councils across the country with community energy groups and local organisations who can help councils to implement energy efficiency and renewable energy measures quickly and effectively, as well as assist with accessing funding and incentives for councils to act.

The Challenge

Australians continues to swelter through record breaking heat, lengthening bushfire seasons, worsening coastal flooding and supercharged storms.

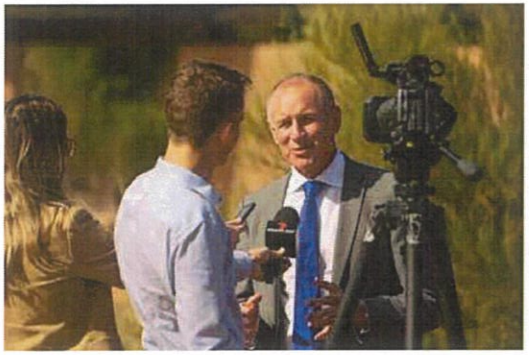
The emission of greenhouse gases from the burning of fossil fuels like coal, oil and gas, are driving these changes and need to be drastically reduced. However, the window of opportunity to limit the warming of the planet and its catastrophic impacts is rapidly closing and governments are struggling to meet this challenge at the pace required.

Local Champions

In the face of these challenges local champions have emerged.

Around the world and across Australia, towns and cities of all shapes and sizes are getting on with the job. They are surging ahead with emissions reduction plans, switching to cleaner energy and building greener, efficient and more resilient communities. From booming urban centres to small rural townships, local governments and groups of determined residents have been energy and climate trailblazers in many ways. Towns and cities can shape how land is used, investments are made and millions of dollars worth of renewable energy is rolled out. They can influence how new homes and businesses are built, determine the ways in which hundreds of thousands of residents will travel each day and band together to lobby for much needed state and federal policy change. Transforming the way cities use and generate energy alone has the potential to deliver 70% of the total emissions reductions needed to stay on track for the 2 degrees limit set under the Paris Agreement (IEA 2016).

"Local governments and groups of determined residents have been energy and climate trailblazers in many ways."



145+

Member councils & growing.

750+

Climate and energy pledges.

12m+

Australians represented.

A Snapshot of the Cities Power Partnership

The Climate Council's Cities Power Partnership (CPP) seeks to celebrate and accelerate the emission reduction and clean energy successes of Australian towns and cities to date. We are calling on Mayors, Councilors and communities to capitalise on the opportunities of a clean economy by joining the CPP.

The CPP launched mid 2017, along with a Climate Council cities report authored by some of Australia's leading experts, a brand new CPP website and a media campaign featuring the 35 trailblazing councils who joined the partnership in round 1.

By early 2019, membership jumped up to 100 local governments, making us the largest climate action program for local government in the country. In 2021, over 145 councils are members and we represent over half of the Australian population.

The CPP launch broke Climate Council media coverage records

The CPP media launch was held at the Mt Majura Solar Farm in the ACT and featured Climate Councilor Professor Tim Flannery, Climate Council CEO Amanda McKenzie, ACT Environment Minister Shane Rattenbury MLC and Lane Crockett, Head of Renewable Infrastructure, Impact Investment Group.

A record breaking coverage of 8 front pages, 250+ broadcast media items and 210+ print & online items.

Participating councils who join the partnership have 6 months to select 5 key actions from the partnership pledge ranging from renewable energy, efficiency, transport and advocacy (see Appendix A for full pledge list and Appendix B for pledge examples).

Future applications
Please contact us at cpp@climatecouncil.org.au to find out how your council can join the program

How the Cities Power Partnership Works

1

Become a member

Act:
Councils sign up to be a member

Knowledge:
Members get exclusive access to the extensive online knowledge hub, webinars and a free reporting tool.

Connect:
Each member can connect with other local councils across the country to knowledge share.

Profile:
Members are profiled in national and local media and to our online community of over 500,000 supporters.

2

Power Up

Act:
Members have 6 months to select 5 key actions from the partnership pledges ranging from renewable energy, efficiency, transport and advocacy. They must identify a point of contact within council who will liaise with the Climate Council and work to implement their actions. Pledges are submitted by each member and profiled online.

Knowledge:
Members will have ongoing access to the knowledge hub, reporting tool, webinars with domestic and international experts as well as communications and advocacy training where required.

Connect:
At the heart of the Cities Power Partnership is connection and sharing between participants. From nation-wide events to our online forum, councils have ample opportunity to connect and work together. Councils who are already leading will play an important knowledge sharing role with other members.

Profile:
Members and their local success stories will be profiled in the media by our dedicated CPP team Media Advisors working with Council communications teams. Climate Councillors will travel to a range of communities across Australia to engage in community events and talk to councils.

3

Power On

Act:
Members report on progress against key actions in a mandatory annual survey, following the submission of their 5 pledge items.

Knowledge:
Members access local and international knowledge and inspiration at various Roundtables.

Connect:
Members are brought together to celebrate the high achieving towns and cities at the Cities Power Partnership National Summit and annual awards ceremony.

Profile:
Success stories are continually celebrated in the media. The CPP annual awards, recognise & celebrate best practice project outcomes, collaborations and individual contributions. Climate Councillors travel to a range of Australian communities, as more towns and cities become members and lead the switch to non-polluting energy across the country.

What Does Success Look Like?

By 2025, 50% of all councils in Australia have joined the Cities Power Partnership and strong climate action becomes business as usual for councils across Australia.

Frequently Asked Questions

When did the Cities Power Partnership launch?

It launched in July 2017. This launch included the launch of the CPP website, the Local Government Action research report, a media and stakeholder launch which showcased the 35 towns and cities who had already pledged and a national media campaign.

Can the broader community nominate their town or city to be part of the Cities Power Partnership?

Yes. Nominations can easily be made through the website at citiespowerpartnership.org.au/nominate/. This will allow you to email your council directly, informing them about the program.

How do community energy organisations get involved?

We are actively reaching out to community energy organisations across the country to get involved. The Cites Power Partnership wants to profile and connect community energy groups with councils involved in the partnership. There is an action pledge under "Work Together and Influence" for councils to strive to "support community energy groups with their community energy initiatives". This connection is vital to help councils achieve success as community energy groups and the community more broadly can provide on the ground support, including workshops and modelling, to help councils achieve their energy and sustainability commitments.

What if a town or city is already leading in renewable energy and sustainability, what does their city get out of joining the partnership?

Cities leading the way play an essential role in the partnership. They share their knowledge with other cities, their successes are celebrated to an audience of millions to inspire others and they will have access to resources and incentives to help them to continue to lead.

Many trailblazing cities who are already leading will have some of their existing initiatives counted towards their power partnership pledge.

Appendix

Appendix A: The Partnership Action Pledges

Participating councils who join the partnership will have 6 months to select 5 key actions from the options below.

Renewable Energy

1. Develop supportive planning laws to encourage residents and industry to adopt renewable energy.
2. Use council resources to support the uptake of renewable energy
3. Install renewable energy (solar PV and battery storage) on council buildings.
4. Support community facilities to access renewable energy through incentives, support or grants.
5. Power council operations by renewable energy, and set targets to increase the level of renewable power for council operations over time.
6. Provide incentives and/or remove barriers to encourage local businesses to take up solar power and battery storage.
7. Support local community renewable energy projects, and encourage investment in community energy.
8. Opening up unused council managed land for renewable energy.
9. Facilitate large energy users collectively tendering and purchasing renewable energy at a low cost.
10. Set minimum renewable energy benchmarks for new developments.
11. Electrify public transport systems and fleet vehicles and power these by 100% renewable energy.
12. Lobby electricity providers and state government to address barriers to local renewable energy uptake.
13. Identify opportunites to turn organic waste into electricity.
14. Implement landfill gas methane flaring or capture for electricity generation.
15. Create a revolving green energy fund to finance renewable energy projects.

Energy Efficiency

1. Set minimum energy efficiency benchmarks for all planning applications.
2. Adopt best practice energy efficiency measures across all council buildings, and support community facilities to adopt these measures.
3. Roll out energy efficient lighting across the municipality.
4. Provide incentives for energy efficient developments and upgrades to existing buildings.
5. Incentivise use of energy efficient heating and cooling technologies.
6. Create a green revolving energy fund to finance energy efficiency projects

Sustainable Transport

1. Ensure Council fleet purchases meet strict greenhouse gas emissions requirements and support the uptake of electric vehicles.
2. Provide fast-charging infrastructure throughout the city at key locations for electric vehicles.
3. Encourage sustainable transport use such as public transport, walking and cycling through council transport planning and design.
4. Ensure that new developments are designed to maximize public and active transport use, and support electric vehicle uptake.
5. Support cycling through provision of adequate cycle lanes, bike parking and end-of-ride facilities.
6. Reduce or remove minimum car parking requirements for new housing and commercial developments where suitable public transport alternatives exist.
7. Lobby state and federal governments to increase sustainable transport options
8. Create disincentives for driving high emitting vehicles.
9. Convert council waste collection fleet to hydrogen or electric power.

Work Together and Influence

1. Set city-level renewable energy or emissions reduction targets.
2. Lobby state and federal government to address barriers to the take up of renewable energy, energy efficiency and/or sustainable transport.
3. Set up meetings and attend events to work with other cities on tackling climate change.
4. Develop education and behaviour-change programs to support local residents and businesses to tackle climate change through clean energy, energy efficiency and sustainable transport.
5. Lobby for state and federal support for a just transition away from coal-driven industry for local workers and the community.
6. Develop procurement policy to ensure that the practices of contractors and financers align with council's renewable energy, energy efficiency and sustainable transport goals.
7. Support the local community to develop capacity and skills to tackle climate change.
8. Support local community energy groups with their community energy initiatives.
9. Achieve 100% divestment from fossil fuel aligned investments at the earliest possible date.

Appendix

Appendix B: Pledge Examples

Renewable energy

Action	Examples	Link
Install renewable energy (solar PV and battery storage) on council buildings	Bathurst Council installed solar systems across nine council buildings	https://www.bathurst.nsw.gov.au/environment/energy-sustainability/ solar-power-on-council-buildings. html
Facilitate large energy users collectively tendering and purchasing renewable energy at a low cost.	The Melbourne Renewable Energy Project involves bringing together a number of large energy users to collectively tender for renewable energy.	https://www.melbourne.vic.gov.au/business/sustainable-business/mrep/Pages/melbourne-renewable-energy-project.aspx

Energy efficiency

Action	Examples	Link
Roll out energy efficient lighting across the municipality.	Wingecarribee Shire Council - participation in Lighting the Way Streetlighting upgrade	http://media.wsc.nsw.gov.au/council-and-endeavour-energy-roll-out-street-light-upgrade/
Create a green revolving energy fund to finance energy efficiency projects	Penrith City Council Sustainability Revolving fund has supported 42 projects to the value of more than $1.5 million. Combined these projects result in savings of almost $600,000 each year, along with abatement of more than 3,100 tonnes of CO2e.	https://www.penrithcity.nsw.gov.au/Documents/Waste-and-Environment/Sustainability-Revolving-Fund-Guidelines/

Sources: IEA 2016; IRENA 2016

Sustainable transport

Action	Examples	Link
Ensure Council fleet purchases meet strict greenhouse gas emissions requirements and support the uptake of electric vehicles.	Charge Together initiative	https://www.chargetogether.com/about-the-program
Provide fast-charging infrastructure throughout the city at key locations for electric vehicles.	Regional 3 Council Program Waverley, Woollahra & Randwick Councils	http://www.waverley.nsw.gov.au/top_link_pages/news_and_media/council_news/news/a_nsw_first_for_electric_vehicle_owners

Work together and influence

Action	Examples	Link
Set city-level renewable energy or emissions reduction targets.	Darebin has set a target of zero net carbon emissions across Darebin by 2020 and released the first ever Climate Emergency Plan.	https://www.bathurst.nsw.gov.au/environment/energy-sustainability/solar-power-on-council-buildings.html
Support the local community to develop capacity and skills to tackle climate change	Hepburn Shire and ZNet Hepburn Shire created the 10 year Community Transition Plan	https://z-net.org.au/hepburn/

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WALGA

WALGA Climate Change Declaration Template

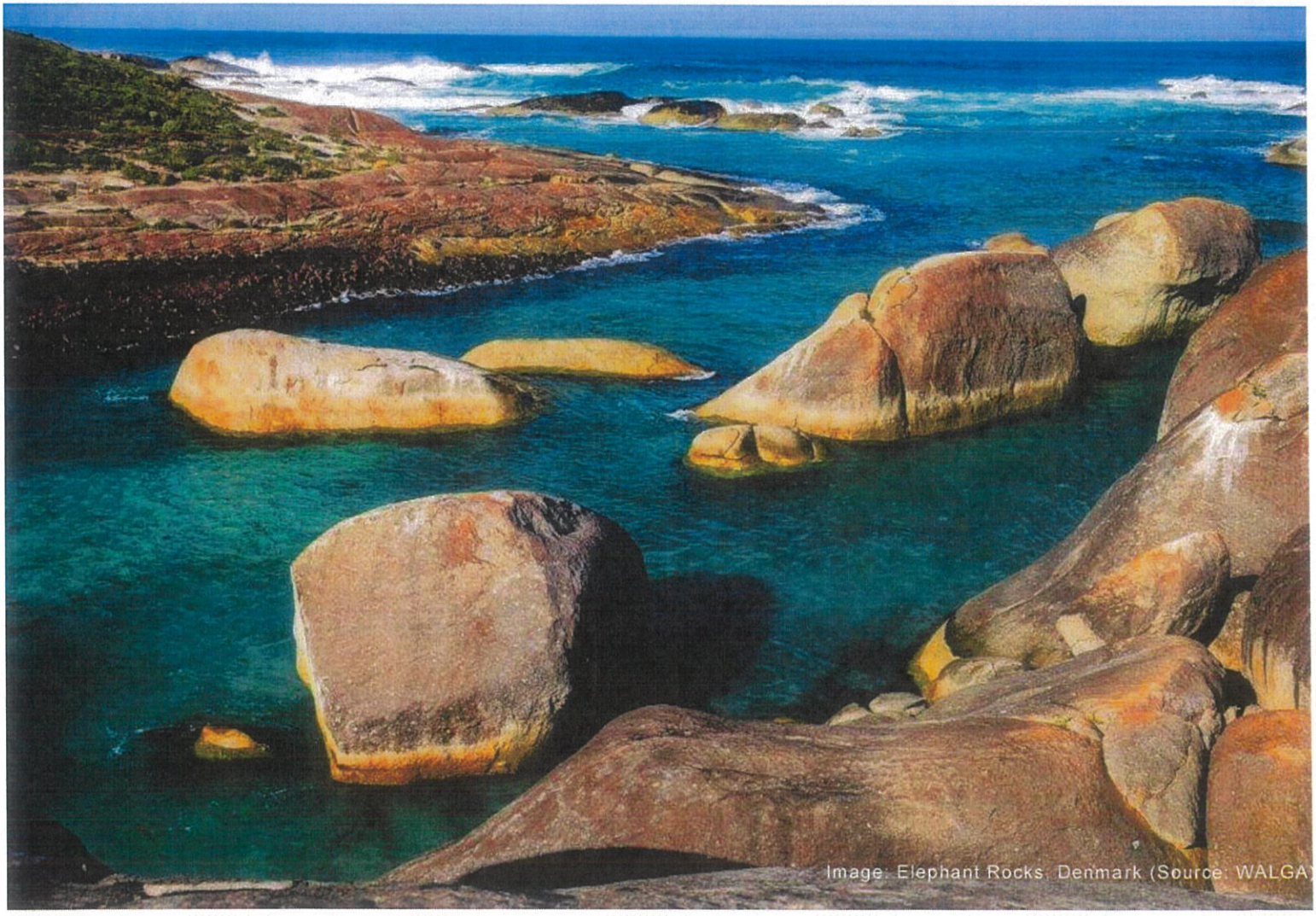
Image: Elephant Rocks, Denmark (Source: WALGA)

environment@walga.asn.au www.walga.asn.au 08 9213 2000

Acknowledgement

The WA Local Government Association (WALGA) acknowledges the Traditional Owners of the land and pays respects to Elders past, present and emerging.

Image: Boranup Forest (Source: WALGA)

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Using the Climate Change Declaration Template

This Climate Change Declaration template has been developed to assist Local Government to take action to manage the impacts of climate change (adaptation) and reduce greenhouse gas emissions (mitigation).

The template contains text in red that is intended to be edited by Local Governments to reflect their climate actions and commitments.

A Climate Change Declaration may be used as a first step in addressing climate change in Local Government. The Declaration is taken to Councils for endorsement and should connect to priorities in the Local Government's Strategic Community Plan or Corporate Business Plan.

The Declaration provides a clear statement that the Local Government:

- Accepts the science behind climate change;
- Commits to adopting climate change adaptation and mitigation strategies; and
- Identifies a clear objective for signing a Climate Change Declaration.

This template is divided into five sections:

1) An acknowledgement and declaration;
2) Background;
3) Commitments;
4) Signatures; and
5) A Climate Change Declaration Certificate template.

Figure 1: The Climate Change Declaration process

1. Acknowledgement and Declaration

High level statements are provided that require an acknowledgement that climate change is occurring and a declaration from the Local Government that they support broad and high level climate action.

2. Background

Background information on climate science is provided and the Local Government is required to identify projected changes to the climate relevant to the Local Government area. Information is also provided on the role of Local Government in addressing climate change and the Local Government is then required to provide a list of existing actions they are taking to respond to climate change.

3. Commitments

The Local Government is required to provide a list of their commitments to take action on climate change. It is recommended that each Local

Government should select their commitments carefully, as there is a clear expectation that these commitments will be followed through.

4. Signatures

A space is provided for the signatures of the Mayor/Shire President of the Local Government and WALGA's President. This demonstrates the commitment of the Councils to the actions outlined in the Declaration and WALGA's endorsement.

5. Climate Change Declaration Certificate

The final section contains a Climate Change Declaration Certificate template. The Certificate is a shortened version of the Local Government's Climate Change Declaration and is intended to be displayed by the Local Government to demonstrate its commitment to climate action.

Local Governments may choose to send a Word document copy of their Climate Change Declaration to WALGA to be formatted and framed as a certificate. It will be formatted into an A3 size certificate with both the Local Government and WALGA logos displayed, framed by WALGA and returned to the Local Government for display.

Local Government signatories to the Climate Change Declaration provide evidence to support WALGA's advocacy for appropriate funding and development of legislative mechanisms to support Local Government climate change adaptation and mitigation actions.

The Climate Change Declaration template begins on the next page.

Local Governments may choose to edit or delete previous pages including:

- *WALGA Climate Change Declaration Template cover page*
- *WALGA Acknowledgement of Country*
- *Using this Climate Change Declaration template instructions.*

Local Governments may also choose to remove WALGA's header and footer and insert their own logo and templates.

Shire/City/Town of [insert] Climate Change Declaration

Image: Carnarvon Blowholes (Source: WALGA)

Introduction

Climate change is having, and will continue to have, significant effects on the Western Australian environment, society and economy, with impacts felt at the Local Government level. The Shire/City/Town of [insert] acknowledges that human behaviours, pollution and consumption patterns have both immediate and future impacts on the climate and environment, and that as a Local Government it is part of our role to mitigate and manage these impacts on our community.

This Declaration establishes our position on climate change, and outlines our commitments to addressing climate change, which are further expanded upon in our [Corporate/Community/Adaptation/Mitigation Action Plans] or [insert title of other relevant documents here].

The Shire/City/Town of [insert] supports the environmental, social and economic benefits of addressing climate change immediately. We see an opportunity for Local Government to demonstrate leadership in climate change management at a community level and support the development of equitable and implementable State and Commonwealth strategies for climate change management.

Declaration

The Shire/City/Town of [insert] recognises that climate change is occurring, and that climate change will continue to have a significant effect on the Western Australia environment, society and economy.

We acknowledge the central role of Local Government in driving a successful climate response. Hence, we declare that we are committed to addressing climate change within our Local Government area, through the implementation of mitigation and adaptation strategies to minimise the effects on our community, environment and economy.

Our overall objective/s is to align to the Paris Agreement/demonstrate climate leadership/reduce our corporate/community emissions/build the resilience of our Shire/City/Town to climate change [insert other climate change related objectives for the Local Government].

Background

International scientific consensus is that climate change is occurring, and that it is driven by anthropogenic causes, with human activities having a profound impact on the concentration of greenhouse gas emissions since the start of the industrial revolution. Ultimately, these activities, such as the burning of fossil fuels, land clearing and agriculture, have increased greenhouse gas concentrations in the atmosphere, leading to changes in the climate system.

For the Shire/City/Town of [insert] projected changes to our climate in the future include:

[Only include relevant climate changes to the Local Government area from the list below, note that not all items must be included and that only those applicable to the region are recommended to be included]

- Further increase in temperatures, with more extremely hot days and fewer extremely cool days;
- More heat waves that will be longer and hotter;
- More frequent, extensive, intensive and longer-lasting marine heatwaves;
- Ongoing sea level rise;
- Further warming and acidification of the oceans;
- A decrease in cool-season rainfall across southern Australia, including the southwest of WA;
- Likely increase in wet season rainfall in the north of WA;
- More frequent, longer and more intense droughts across southern Australia, including the southwest of WA;
- More intense heavy rainfall throughout Australia, particularly for short-duration extreme rainfall events (storms);
- An increase in the number of high fire weather danger days and a longer fire season for southern and eastern Australia;
- Fewer tropical cyclones, but a greater proportion of high-intensity storms, with large variations from year to year; and
- Through a combination of many of these impacts, changes to biodiversity including increased species extinction.

These changes have the potential to impact our environment, assets and infrastructure in our Local Government area, and the health, safety and wellbeing of our people. We therefore need to plan for, and adapt to, these changes to ensure our Shire/City/Town remains a resilient and vibrant area.

Role of Government

As a signatory to the Paris Agreement under the United Nations Framework Convention on Climate Change and the United Nations Sustainable Development Goals, Australia has committed to taking action on climate change.

The Paris Agreement recognises the importance of engagement at all levels of government. As such, the management of climate-change risks in Australia is spread across the three tiers of government: Commonwealth, State and Territory, and Local.

The responsibility for Local Governments' to mitigate the impacts of climate change is reflected in the *Local Government Act 1995* (WA):

> *"In carrying out its functions a Local Government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity. (Section 1.3(3))".*

As a Local Government our key responsibilities include administering relevant legislation to promote adaptation, mitigating climate risks and impacts to our community and assets as well as the delivery of our services to our community, collaborating with other Local Governments and with State and Territory Governments to manage regional impacts, and the facilitation of resilience building and adaptative capability in our local community.

Progress to Date

In order to respond to the impacts of climate change, the Shire/City/Town of [insert] has taken action by:

[Select from/add to the list below based on the existing strategies and/or work completed by the Shire/City/Town to respond to climate change]

- Developing a Climate Change Action Plan/Corporate and/or Community Adaptation Action Plan/ Corporate and/or Community Mitigation Action Plan
- Developing an Emissions Reduction Plan
- Developing a Climate Change/Emissions Reduction/Sustainability Strategy
- Undertaking a climate change risk assessment
- Adopting a net zero emissions/emissions reduction/renewable energy target
- Setting waste, electricity, gas and fuel etc. targets
- Reducing emissions from electricity/fleet/street lighting etc. by X/XX%

Commitments

The Shire/City/Town of [insert] commits from the date of signing to:

[Select from/add to the list below based on the Shire/City/Town's commitments to respond to climate change. Please note that each Local Government should select what their commitments are carefully, as there will be a clear expectation that these commitments will be followed through.]

- Develop and implement a Climate Change Action Plan/Corporate and/or Community Adaptation Action Plan/ Corporate and/or Community Mitigation Action Plan.
- Set an appropriate emissions reduction target and work towards its achievement.
- Encourage and empower the local community and local businesses to reduce their greenhouse gas emissions and to adapt to the impacts of climate change.
- Support WALGA to work with State and Federal Government to ensure achievement of greenhouse gas emissions reduction targets as set out in key National and International agreements.
- Support WALGA to work with State and Federal Government to implement key actions and activities for climate change management at a local level.
- Work with key stakeholders within the Shire/City/Town/our community to ensure achievement of the actions set out in our Climate Change Action Plan/Corporate and/or Community Adaptation Action Plan/ Corporate and/or Community Mitigation Action Plan.
- Assess the locally specific risks associated with climate change and implications for our services, and identify areas where appropriate mitigation and/or adaptation strategies should be developed and implemented.
- Ensure that, at appropriate review intervals, our climate change Action Plans/policies/strategies are reviewed and amended to incorporate the latest climate science, and to reflect the climate change management priorities and progress achieved to date.
- Monitor the progress of our adaptation and/or mitigation actions and communicate our achievements to the Councils and Community.

Signatures

Signed:

Mayor/Shire President - Shire/City/Town of [insert]

Date:

Signed:

President - Western Australian Local Government Association

Date:

Climate Change Declaration Certificate

The Climate Change Declaration Certificate is a shortened version of the Local Government's Climate Change Declaration and is intended to be displayed by the Local Government to demonstrate its commitment to climate action.

The Climate Change Declaration Certificate template (below) can be edited and used by Local Governments or emailed to WALGA's Environment Policy team (environment@walga.asn.au) to be formatted into an A3 size certificate. WALGA's Climate Change Declaration certificate will display both the Local Government and WALGA logos and be framed by WALGA for the Local Government to display.

Please ensure that an electronic or scanned copy of the Mayor/Shire President's signature is included in the Word document copy before sending to WALGA. If using the Certificate template within the Local Government only, remove the signature line for WALGA President.

WALGA will cover the cost of producing the framed certificate.

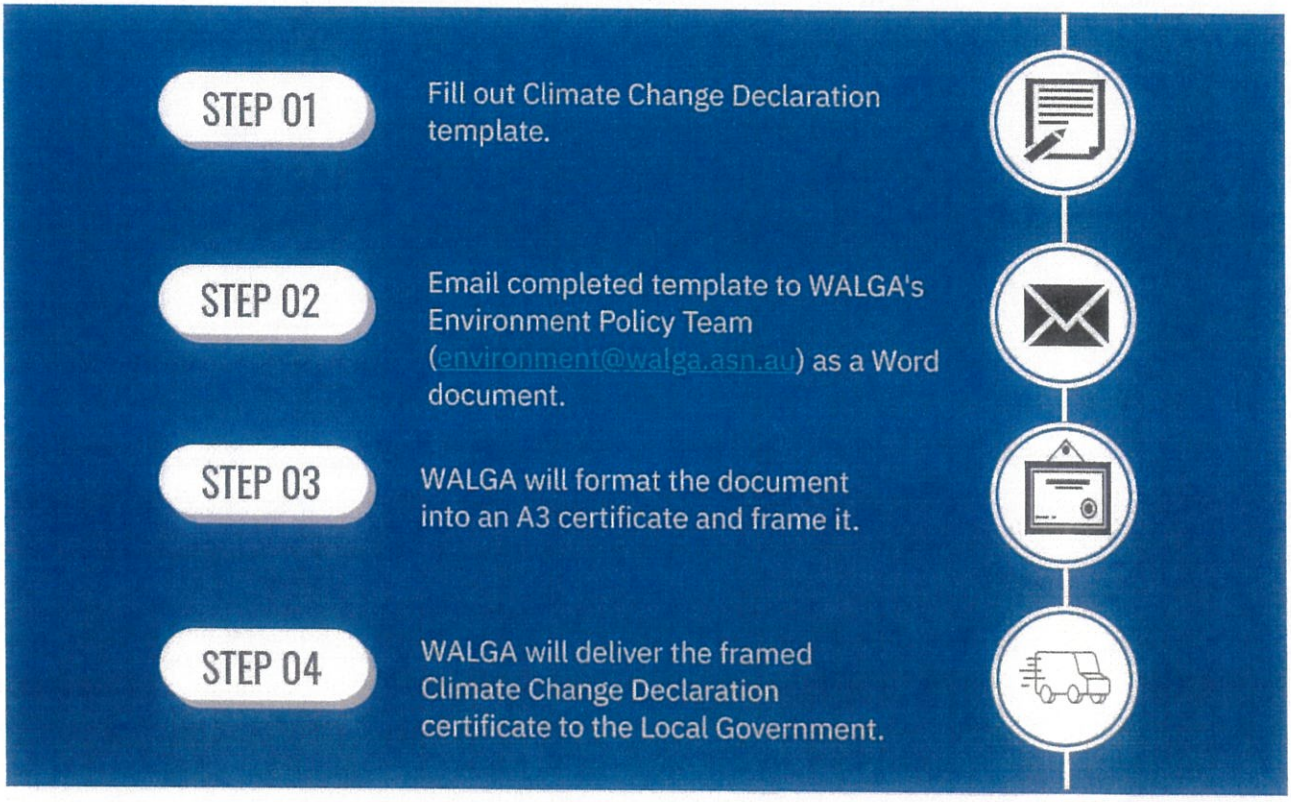

Figure 2: Process for obtaining a Climate Change Declaration Certificate from WALGA.

The Climate Change Declaration Certificate template begins on the next page.

Local Governments may choose to copy and paste the following pages into a new document before sending to WALGA's Environment Policy team to create a Climate Change Declaration Certificate or to use for internal purposes.

Climate Change Declaration

The Shire/City/Town of [insert] acknowledges that:

- Evidence shows that climate change is occurring;
- Climate change will continue to have significant effects on the Western Australian environment, society and economy, and the Local Government sector.
- Human behaviours, pollution and consumption patterns have both immediate and future impacts on the climate and environment.
- As a Local Government, it is part of our role to mitigate and manage the impacts of climate change on our community.

The Shire/City/Town of [insert] supports the:

- Environmental, social and economic benefits of addressing climate change immediately.
- Opportunity for Local Government to demonstrate leadership in climate change management at a community level.
- Development of equitable and implementable State and Commonwealth strategies for climate change management.

The Shire/City/Town of [insert] commits from date of signing to:

[Select from/add to the list below based on the Shire/City/Town's commitments to respond to climate change. Please note that each Local Government should select what their commitments are carefully, as there will be a clear expectation that these commitments will be followed through.]

- Develop and implement a Climate Change Action Plan/Corporate and/or Community Adaptation Action Plan/ Corporate and/or Community Mitigation Action Plan.
- Set an appropriate emissions reduction target and work towards its achievement.
- Encourage and empower the local community and local businesses to reduce their greenhouse gas emissions and to adapt to the impacts of climate change.

- Support WALGA to work with State and Federal Government to ensure achievement of greenhouse gas emissions reduction targets as set out in key National and International agreements.
- Support WALGA to work with State and Federal Government to implement key actions and activities for climate change management at a local level.
- Work with key stakeholders within the Shire/City/Town/our community to ensure achievement of the actions set out in our Climate Change Action Plan/Corporate and/or Community Adaptation Action Plan/ Corporate and/or Community Mitigation Action Plan.
- Assess the locally specific risks associated with climate change and implications for our services, and identify areas where appropriate mitigation and/or adaptation strategies should be developed and implemented.
- Ensure that, at appropriate review intervals, our climate change Action Plans/policies/strategies are reviewed and amended to incorporate the latest climate science, and to reflect the climate change management priorities and progress achieved to date.
- Monitor the progress of our adaptation and/or mitigation actions and communicate our achievements to the Councils and Community.

Signed:

Mayor/Shire President - Shire/City/Town of [insert]

Date:

Signed:

President - Western Australian Local Government Association

Date:

WALGA

Introduction to WALGA Climate Change Templates and Guidelines

Image: The Abrholos Islands (Source: WALGA)

environment@walga.asn.au www.walga.asn.au 08 9213 2000

Acknowledgement

The WA Local Government Association (WALGA) acknowledges the Traditional Owners of the land and pays respects to Elders past, present and emerging.

Image: Ocean Beach, Denmark (Source: WALGA)

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Background

Climate Change Declaration and Climate Emergency Declaration

WALGA has developed an updated Climate Change Declaration, as well as a Climate Emergency Declaration for use by Local Government in WA to establish their position on climate change. These declarations will also support WALGA to advocate for the appropriate funding and development of legislative mechanisms to support Local Government climate change management. The Climate Change Declaration and Climate Emergency Declaration templates can be modified to suit each Local Government.

Developing and publishing a Climate Change Declaration and/or a Climate Emergency Declaration are important first steps in a local government's climate change journey, however, these are optional steps and local governments may choose to not make these declarations prior to conducting more detailed climate change action planning. It is, however, recommended that declarations are made, as they set out the local government's position on climate change and high level commitments, which can then be expanded upon in Action Plans.

Climate Change Action Plan Templates

In addition to the Declarations, four climate change Action Plan templates have been developed for Local Governments in WA. These were developed with the intent to provide Local Governments with a base level template for action planning, which can be tailored to suit the needs of the Local Government and to align with any existing work already undertaken or underway. The templates that have been developed are:

- Corporate Mitigation Action Plan
- Community Mitigation Action Plan
- Corporate Adaptation Action Plan
- Community Adaptation Action Plan.

These Action Plans have been designed to provide Local Governments with a resource for climate action planning and are targeted primarily at Local Governments who are at the beginning of the journey in relation to climate change planning and programs. They may also be a useful resource for other Local Governments.

Developing climate change action plans will help to inform the design of a program of work by the Local Government, which will address the impacts of climate change on its operations and community, and ensure the Local Government contributes to reducing greenhouse gas emissions and minimising the extent of future climate change. These plans can be taken to Council as part of, and in support of, a business case for increased funding to implement the plans. They can also be used to improve engagement across the Local Government and stakeholders on the Local Government's climate change response. They can also

help the local governments consider and commit to implementing tangible and demonstrable actions.

When developing Action Plans Local Governments should consider the current availability of resources to deliver on the selected actions, the steps required and likely success of, and proposals to seek increases in resources. This will ensure the proposed Action Plans are realistic and achievable.

It is understood that Local Governments select their own focus, sequence and timing of developing and implementing their climate response. This will be informed by Local Government policies, current priorities, resourcing and expertise, and understanding of emerging risks and opportunities. Hence, Local Governments may choose to develop and implement different elements of the climate template plans together, or sequentially.

The WALGA Climate Change Action Plan templates have been structured in such a way that Local Governments can choose to only include specific aspects within their climate action planning. For example, a Local Government may prefer to focus on developing a corporate **mitigation action plan** and **corporate adaptation action plan** at first, and then expand upon this at a later date to develop a **community mitigation action plan**, and a **community adaptation action plan**.

The templates have been developed to allow Local Governments to create content to meet their needs. A common introductory section has been developed which is applicable to all action plans and can therefore be selected for use within each plan. Alternatively, Local Governments could choose to group multiple action plans together in one document, with just one introductory section.

Note on terminology: Local Governments may choose to use the name 'Emissions Reduction Plan' instead of 'Mitigation Action Plan".

Climate Change Action Plan Definitions and Aims

The aims of each of the Action Plans are outlined in the below table.

	Corporate	Community
Mitigation Focussed on actions to help prevent climate change from further occurring	Corporate mitigation actions relate to actions that the local government can implement to reduce greenhouse gas emissions within its operations to help avoid future impacts of climate change beyond what is already projected.	Community mitigation actions relate to actions that the local government can implement to reduce emissions within its community, including its residents and businesses, to help avoid future impacts of climate change beyond what is already projected.
Adaptation Focussed on actions to adjust to the current or future impacts of climate change	Corporate adaptation actions relate to actions that the local government can implement to improve the resilience of its operations to climate change.	Community adaptation actions relate to actions that the local government can implement to improve the resilience of its community to climate change.

Plantation Management Plan

Epping Farm, Wilga

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All relevant maps and plans are attached.

The following maps and plans are attached:

Map 1: Location Map

Map 2: Concept Map

Attachment 1 - Extract from DBCA Blackwood District Fire Preparedness and Response Plan
Attachment 2 – FPC147 Guidelines for applying operation restrictions to manage fire risk
Attachment 3 – Contractor procedure F1 – Fire Requirements

References:

- *Code of Practice for Timber Plantations in Western Australia*
- *Guidelines for Plantation Fire Protection*
- *Local Authority Firebreak Orders*
- *FPC Plantation Procedures, Technical Specifications & Work Instructions*
- *Code of Practice for the use of agricultural and veterinary chemicals in Western Australia*
- *Forest Products Act 2000 (WA)*
- *Carbon Rights Act 2003 (WA)*
- *Environmental Protection (Clearing of Native Vegetation) Regulations 2004 (WA)*
- *Wildlife Conservation Act 1950 (WA)*
- *Environmental Protection and Biodiversity Conservation Act 1999 (Cwth).*
- *Soil and Land Conservation Act 1945 (WA)*
- *Bush Fires Act 1954 (WA)*
- *Occupational Safety and Health Act 1984 (WA)*
- *Safety and Health Code for Native Forest / Hardwood Logging and Plantation Logging*

Epping Farm - Wilga

1. INTRODUCTION

Epping Farm was purchased by the Forest Products Commission (FPC) in spring of 2022, with a settlement date in early 2023. The FPC is proposing to establish approximately 275 hectares of pine plantation on the property for the purpose of timber production and carbon sequestration.

The Forest Products Commission (FPC) will establish and manage the plantation.

This document outlines the following in relation to this plantation:

1. Introduction
2. Land information
3. Tree Farm Establishment Plan
4. Tree Farm Tending Plan
5. Fire Management Plan
6. Timber Harvesting Plan (interim)
7. Authorisation

2. LAND INFORMATION

2.1 Area

The property is 490 hectares in total and is located immediately to the north east of the Wilga townsite (see Location Map) in the Shire of Boyup Brook.

In recent years the property has been utilised as a manuka honey enterprise with the majority of the originally cleared area planted to Leptospermum species (Tea tree).

The property is located in the Wellington Dam Catchment and has an annual average rainfall of approximately 700mm. The property is not in a Public Drinking Water Source Area (PDWSA).

2.2 Locality Map and access roads

A Location Map is attached. It can be seen from this plan that the main access to the proposed plantation area is via Wilga Road East and Cunningham Road.

2.3 Natural features

2.3.1 Significant landscapes, streams, rivers, lakes, ponds, swamps, drains etc

A visual assessment of the property has been completed to identify any significant landscape features.

No significant landscape features have been identified for exclusion from planting on the previously cleared land and Leptospermum plantation areas. The general landscape features of the property will be maintained.

There are several lower-level ephemeral streams with some natural vegetation. A buffer of a minimum of 6 metres has been placed on these waterways in accordance with the Code of Practice for Timber Plantations WA. Actual buffer sizes vary from 10 to 50m according to the prevailing landform and soil type (see attached Concept Map). The areas are excluded from the new planting and, where present, the existing native vegetation will be allowed to grow on.

On our current assessment there is approximately 30 ha of cleared land in these creek lines and small wetlands that is unsuitable for pine establishment. The original vegetation is generally flooded gum (*E.rudis*) with an endemic shrub understory.

The property adjoins the McAlinden State Forest.

2.3.2 Principal soil types

The principal soil types consist of duplex soils with sandy clay gravels over medium type clays.

2.3.3 Areas of native vegetation with high or low natural integrity

Forest Type – Jarrah/marri/flooded gum
Extent – there are a number of sections of native vegetation across the property comprising approximately 95 hectares.

Condition – Sections on the southern side of the property on lots 2 and 3944 have healthy upper story eucalypts but no understory to speak of ("parkland cleared"). The two larger islands west of Cunningham Road have higher tree density but are again devoid of understory due to previous grazing management. The northern section of creek on lot 2945 has some mixed quality fringing vegetation.

Pests or diseases – No pests or diseases were recorded during inspections.

Proposed future management – All vegetation will be retained however minimal management will take place due to the degraded nature of the remnant islands. Grazing of the property will be encouraged in the future to reduce grass fuel loads in unfenced remnant areas.

2.3.4 Cultural and heritage values

The following actions have been taken to determine the presence of cultural and heritage sites on the property:

- A search for Heritage Council registered sites has been completed.
- Department of Biodiversity, Conservation and Attractions (DBCA) and/or Department of Planning, Lands and Heritage databases have been checked for registered indigenous sites

No sites were identified on the property. 2 registered heritage sites are located within the Wilga Settlement. It is not expected that the proposed plantation will impact these sites.

2.3.5 Threatened and Priority Species and Ecological Communities

Where activities related to this tree farm are likely to directly or indirectly affect threatened and priority species of flora, fauna and ecological communities, the following Acts, Regulations and Plans will be complied with:

- *Environmental Protection (Clearing of Native Vegetation) Regulations 2004 (WA)*
- *Wildlife Conservation Act 1950 (WA)*
- *Environmental Protection and Biodiversity Conservation Act 1999 (Cwth)*

DBCA's IMB database has been checked. There is no record of threatened or priority species within 1 kilometre of the planting area.

2.4 Improvements

2.4.1 Buildings

There are no dwellings located on the property. There are several sheds on the property that will be retained. A setback of at least 50m will be applied to plantings adjoining these sheds.

There are 3 water tanks on the property that will be maintained to provide a water source for fire suppression and other operational activities.

2.4.2 Roads, bridges, creek crossings

There is an existing, unsealed road/track system throughout the farm that will allow for adequate access during establishment of the tree farm.

Establishment operations will not involve the requirement to construct or upgrade roads or creek crossings.

Some upgrading of road networks is likely to be required prior to the commencement of harvest operations. Where possible these works will take place on existing roads/tracks/firebreaks with appropriate controls in place to manage hygiene and erosion risks.

2.4.3 Fences, gates, powerlines, Communication cables and dams

Fences are located both within and surrounding the property. These fences are of mixed condition with many (including some boundaries) considered poor. The fences will be maintained and improved with the objective of grazing livestock through the plantation area once trees are of adequate size. This will assist in managing grass fuel levels on the property.

Power line easements
There are power lines in the southern and western parts of the proposed plantation area (see Concept Map). A plantation exclusion zone consistent with Western Power guidelines will be left unplanted around this infrastructure. These buffers will also be used as firebreaks.

Communication cables
There are no underground communication cables present within the planting area however there is a Telstra cable located in the northern parts of the property along the Wilga East Road which sits within the external firebreak

Water Supply Pipes
There are no water supply pipes within the proposed planting area.

2.4.4 Sensitive Areas

Identification of sensitive areas has occurred by completing a reconnaissance inspection, interpreting aerial photographs and checking relevant databases. Any sensitive areas identified within, adjacent to and along the access ways to proposed tree farm areas require appropriate precautions to protect them. Sensitivities considered in this process include:

Vineyards
Orchards

Apiary sites
Adjacent National Parks and reserves
Organic Farms
Public Drinking Water catchments
Natural waterways, lakes, swamps etc
Erosion hazard (E.g. runoff on steep slopes)
Close Dwellings incl. Neighbours
School bus stops

The Wilga settlement has been identified as a sensitive site which consists of numerous dwellings and 2 registered heritage sites being the Mill Precinct and Uniting Church.

The FPC intends to install a wider than standard firebreak along the plantation boundaries adjacent to the Wilga settlement to increase protection of the area in the event of a fire. A firebreak of 25m will be left unplanted and maintained as a low fuel buffer through chemical, mechanical and/or grazing treatments.

2.4.5 Wellington Dam Catchment

The property falls within the Wellington Dam Catchment under the South West Regional Water Plan 2010-2030, which aims to protect ground and surface water quality within the catchment. The plantation and its management (as outlined in this document) is expected to positively influence the quality of water flow into this catchment.

3. TREE FARM ESTABLISHMENT PLAN

Tree farms should be located to achieve maximum commercial viability while ensuring that environmental, social, aesthetic and cultural values are not compromised.

3.1 Species to be planted and source of stock

The site is to be planted with *Pinus radiata* (Monterey Pine) seedlings sourced from the FPC Manjimup Nursery.

3.2 Areas to be planted, compartment sizes

The Concept Map details the proposed size and layout of compartments. The map and compartment size will be consistent with the Guidelines *for Plantation Fire Protection (FESA 2011)* and the local shire Firebreak Notices.

3.3 Access roads and firebreaks

Access roads and firebreaks are shown on the Concept map. External firebreaks are 15 metres wide with 6-10 metre wide internal firebreaks in accordance with the *Guidelines for Plantation Fire Protection (FESA 2011).*
As mentioned above, firebreaks adjacent to the Wilga Settlement will be installed at 25 metres wide.

3.4 Site preparation and planting technique

The leptospermum plantation currently growing on the property will be controlled using an appropriately registered chemical. The site will then be rip mounded at 3m centres with minimal disturbance to topsoil to minimise risk of erosion.

Trees are to be planted by hand. The stocking rate to be applied is 1313 seedlings per ha.

3.5 Direction of planting lines in relation to contours and natural drainage

Planting lines will generally be aligned with the contour to maximise the harvesting of water and avoid erosion.

3.6 Description of weed control methods and buffer zones

Establishment is expected to require both pre and post plant application of herbicide. A range of pesticides registered for forestry use may be utilised. Herbicide will generally be applied in strips over the planting line to minimise chemical usage.

The status of sensitive areas and the requirement to undertake precautionary measures will be reviewed prior to all spray events, to ensure controls are current and appropriate.

All prescriptions to be applied will adhere to FPC specifications.

All operations will be carried out by licensed operators.

3.7 Control of vermin and declared weeds

The site has been checked for the presence of vermin and declared weeds. None were recorded during inspections. Over the life of the plantation the site will be monitored for the presence of pests and weeds with control measures applied as required.

3.8 Clearing of woody vegetation (native or exotic species)

No native vegetation will be cleared as part of the proposed planting. The areas of leptospermum will be controlled using herbicide prior to site preparation. Some larger exotic eucalypts associated with the honey project will require mechanical push-up.

4. TREE FARM TENDING PLAN

4.1 Fertilising schedule

Fertiliser is generally applied to softwood plantations at establishment and after first thinning. FPC staff will monitor the progress of the tree farm over its lifetime and will prescribe fertiliser applications if nutrient deficiencies are identified from the analysis of foliar samples.

4.2 Weed management

Weed status will be monitored on a regular basis in the first year after establishment and on an intermittent basis after that.

It is expected that some second year weed control may be necessary as part of the ongoing maintenance to the tree farm area. All prescriptions to be applied will adhere to FPC specifications.

4.3 Monitoring and contingencies for disease and pests

The FPC is committed to minimising the risk of introduction and spread of pests, diseases and weeds.

Plantings will be monitored on a fortnightly basis during the period September through to January during the first year after establishment and 3-6 monthly in subsequent years. Pests will be controlled as and when required using registered APVMA pesticides and licensed operators operating under all specifications as required by relevant authorities and acts.

4.4 Road and break maintenance

Firebreaks will be maintained by both chemical and mechanical means. Treatments will be designed to minimise the risk of erosion.

4.5 Grazing

In recent years the property has been utilised as a manuka honey enterprise with the majority of the originally cleared area planted to Leptospermum species (Tea tree). There has been opportunistic grazing of sheep under lease around the leptospermum plantings.

The FPC intends to apply similar management with substitution of pine in place of the leptospermum. The FPC will seek to encourage grazing both within the plantation and on discrete areas that are unsuitable for establishment. This activity will be supported by the presence of sheepyards and a shearing shed on the property.

4.6 Firebreak Pruning

Strategic pruning of softwood stems will be carried out on trees to ensure safe fire control access for fire suppression efforts throughout the tree farm and to protect adjoining values where identified during the plantation rotation. Standards will be consistent with the *Guidelines for Plantation Fire Protection*

4.7 Thinning schedule

Pine Sawlog

It is expected that the tree farm will be thinned twice before final harvest. The stocking of trees will be reduced by approximately 50% at each thinning. The thinnings will be from below, meaning that the remaining trees will be the best performing and will be spaced such that growth may be maximised. The schedule of operations will depend on the rate of growth achieved and the market opportunities available during the life of the plantation but are generally scheduled for year 12 and year 20.

Products from harvesting operations will be directed to domestic timber processors. These processors are significant providers of regional employment and assist in giving Western Australia resource security for softwood construction timber.

5. PLANTATION FIRE MANAGEMENT PLAN

The objective of the Fire Management Plan is to establish the infrastructure to prevent fires escaping from or entering tree farms and plantations and for suppression operations in the event of a fire. All fire control activities must adhere to the *Bush Fires Act 1954 (WA).*

5.1 Landowner property details

Name	Forest Products Commission
Address	Level 2/61 Victoria Street, Bunbury, 6230
Phone Number	9225 5288
Location Number (s)	As per attached plans
Species of Trees Planted	*Pinus radiata*
Total Area Planted	Approx. 300ha
Previous Land Use and Condition (i.e. pasture, ex bush, ex plantation)	Primarily a leptospermum plantation intended to produce manuka honey. Opportunistic grazing took place around the plantation.
Adjacent Land Use (I.e. farmland, forest, nature res.)	A significant portion of the property adjoins native vegetation (State Forest, Timber Reserve, Water Reserve, and Shire Reserve). The remainder is farmland with the Wilga townsite to the south west.

5.2 Neighbouring property owners

NAME	LOCATION NUMBER(S)
Steven North	Lot 12044
DBCA	Lot 13008, SF 29, SF 25
The Trust CO (Australia)	Lot 8396
DWER	Lot 1
Richard Walker	
Ashley and Sheranie Hoddell	Lot 2496
Bailey James Super PTY LTD	Lot 11819
Kevin Moir	Lot 11287
Railway Reserve	
Jarred Haydn-Smith	Lot 12776
Amy Pack	Lot 4
Susan Retter	Lot 5, 6
Kevin McAfee	Lot 8
Susan Miliauskas	Lot 10, 11
Mark Lange	Lot 12
Chris Butler	Lot 13
Terry Jose	Lot 14
Peter Jose	Lot 15, 16
UCL – Dept of Planning, Lands and Heritage	various

5.3 Local fire agencies

AGENCY	ADDRESS	PHONE NUMBER	CONTACT PERSON/ POSITION
Forest Products Commission	Level 2 Bunbury Tower	9725 5288	Greg Hodgson - Manager Fire Protection or Fire Duty Officer
Department of Parks and Wildlife	Blackwood District	9752 5555	District Fire Coordinator or Fire Duty Officer
Shire Office	Boyup Brook	9756 1200	CEO
Chief Fire Control Officer	Boyup Brook	0427 988 705	Tristan Mead
Fire Brigade	Benjinup	0418 651 088	David Inglis

5.4 Risk of ignition

Potential ignition sources are mainly restricted to lightning strikes, powerlines, adjoining roads, vehicle exhaust sparks and escapes from burning operations on surrounding land.

FPC, working in conjunction with Department of Parks and Wildlife (DPaW or 'Parks and Wildlife' – a division of DBCA) have implemented a comprehensive daily fire management notification system for plantation harvesting operations. All FPC operations also conform with the Department's daily fire risk and operational restrictions.

Please refer attachments:

- *FPC147 Guidelines for applying operation restrictions to manage fire risk*
- *Contractor procedure F1 – Fire Requirements*

5.5 Detection of fires

FPC has a formalised Memorandum of Understanding (MoU) with Parks and Wildlife to ensure that in the event of wildfire, DPaW assists with the protection of FPC plantations located within 3km of DPaW estate. The MoU also ensures that these same plantations are covered by the DPaW wildfire detection system; i.e. aerial spotter flight, manned towers and remote sensing.

Detection of fires may also be undertaken by FPC staff and contractors, neighbours and passers-by.

In the event of all fires, notification should be made via the 000 emergency number. This will ensure fire authorities are alerted for an effective coordinated response.

The FPC Duty Officer should be also be notified on 9725 5288.

The FPC Fire Duty Officers monitor all fires across the Southwest and Great Southern with direct access to the interagency fire surveillance platforms of both DFES and DBCA.

5.6 Location of fire control equipment

The FPC can deploy in excess of 6 fast attacks and up to 3 fully equipped heavy duty fire trucks heavy units to this area in a relatively short period of time. These appliances come with fully trained staff and can be deployed by the FPC Duty Officer in liaison with the local CBFCO or Incident Controller. The closest manned FPC units are located in Collie and these are regularly deployed in every day works in the Boyup Shire. The Collie office holds 3 light units and 1 fully equipped heavy duty fire truck is located in McAlinden which is approximately 15 minutes travel from the Wilga property.

The nearby Benjinup Bush Fire Brigade has access to a Heavy Truck unit and several private fast attacks from neighbouring properties. We are advised that the Shire has 3 graders and 2

loaders, and 4 DFES purpose built firefighting units including 3 trucks and 1 fast attack, all available for use in a fire emergency whether assisting under canopy or not, depending on training and equipment suitability.

It is acknowledged that many brigade volunteers are not currently trained to respond to fire under forest canopy (whether native or plantation species) and that equipment may not be suited to this purpose however it is expected that these resources may be utilised in preventing potential spread into adjoining pastured land.

The FPC has 3 fire trucks (2700Lt) and over 20 fire suppression units (fast attacks and trailer mounted fire appliances) that are staffed during the fire season within the southwest region. The following table provides a breakdown of the location of FPC fire equipment and fire staff

FPC Office Location	Number of fire ready staff	Fire Equipment
McAlinden	-	1 Heavy Duty Tanker (3,000 litre)
Collie	2	2 Slip on 400 litre Light Units
Harvey	3	3 Slip on 400 litre light units
Nannup	8	1 Heavy Duty Tanker (3,000 litre) 8 Slip on 400 litre light units
Bunbury	6	3 Slip on 400 litre light units
Manjimup	9	1 Heavy Duty Tanker (3,000 litre) 3 Slip on 400 litre light units
Sandalwood Rd	-	Trailer mounted fire unit

The FPC also has capacity to access DBCA's fire resources through working arrangements between the two agencies (see attachment 1, proposed plantation will be category 2). DBCA has significant resources available from their closest depot in Kirup which has 5 heavy duty fire trucks and 1 bulldozer with an approximate travel time of 30 minutes.

The FPC is also an associate member of the Forest Industries Federation Western Australia (FIFWA) and the Plantations Fire Response Group. FIFWA supports the responsible and sustainable management of WA forests and plantations and appreciates the fire threat to their resource and broader community and has recognised the importance of a unified approach in the control and management of wildfire near or within the plantation estate.
The industry manages plantations across many local government areas and the Southwest of WA and work together under a formal agreement to integrate and maintain fire suppression capabilities and critical local knowledge of plantations that fire managers can call upon in a wildfire situation.

The FPC also maintains a Duty Officer roster over the prescribed fire season. The Duty Officer is the principal point of contact for deployed crews in coordinated response with fire authorities. The duty officer will liaise closely with the CBFCO/Incident controller over crew deployment & experience, shift changes and specialised equipment needs.

It should also be noted that whenever a forestry operation takes place on the property by a contractor employed by the FPC, the contractors are required to have firefighting equipment onsite. The amount and type of units varies, depending on the type of operation, time of year and operational fire risk. Generally, the minimum is one 400 litre unit per machine. During harvest operations, it is commonplace to have 3 light units and a heavy duty onsite.

In addition to the above and for your information, the FPC has capacity to support local Brigades fire response with funds to provide additional equipment that can assist with an initial effective response.

5.7 Initial response on fires

Upon detection of a fire on or threatening the property the FPC Duty Officer will immediately dispatch rostered and otherwise available suppression resources. These resources will deploy under the direction of the controlling authority with the primary objectives of minimising the potential impact on the plantation and preventing the fire spreading onto adjoining land. The FPC Duty Officer will determine whether to request assistance from DBCA and/or the Plantation Fire Response Group dependent upon the prevailing fire danger, ignition point and initial fire behaviour.

It should be noted that initial rates of spread for fires in plantations can be up to 75% lower than those for open pastures due to the influence of tree canopy on wind speed.

It is noted that many brigade volunteers are not currently trained to respond to fire under forest canopy (whether native or plantation species). Training in plantation firefighting is currently underway and FPC is working with DFES and FIFWA to provide training material and make it available to relevant parties.

Initial attack on a fire will be determined by fire behaviour, weather conditions and fuel structures. It is proposed that the Incident Controller with support from experienced FPC staff, will assess each fire, against the following values in order of priority and initiate a coordinated response with the appropriate fire management structures to achieve these objectives.

1. Human life.
2. Community, State assets & infrastructure,
3. Rural property and infrastructure
4. Cost of suppression in relation to values threatened.

With fire behaviour and values in mind response strategies should follow this order of priority as a guide;

1. It is recommended that aerial assistance is requested immediately for fires on or in the immediate vicinity of the property when the prevailing fire danger is Very High or above.
2. Direct attack on head fires by ground and air resources where Head Fire Rate of Spread (HFROS) and safe access allows.
3. Parallel attack by extinguishing flank fire working towards the head fire;
4. Limit fire spread to pre-determined internal strategic firebreaks.
5. Limit fire spread to compartment breaks;
6. Limit fire spread to property boundary firebreaks;
7. Fall back to neighbouring properties, roads or where fire can be safely extinguished.

The FPC has several very experienced Fire Duty Officers and maintains its own in-house duty officer roster during the fire season. The duty officer is the principal point of contact for all enquiries and in the event of a fire, the key responsibility of the Fire Duty Officer is to liaise with the incident management team and other agencies on:

- Suppression strategies
- crew deployment;
- crew experience;
- shift changes and
- specialised equipment needs.

The FPC also has staff included in the DBCA roster for fire emergency availability (FEA). These staff fill planning roles at the control point, or operational roles forward of the control point, such as Operations Officer, Divisional Commander or Sector Commander.

5.8 Fire management maps

Fire management maps will be prepared annually to reflect current planting and contact information. Maps will be stored in waterproof tubes at property access points.
Copies of Fire Management Maps will also be made available to the Fire Control Officer.

5.9 Firebreaks

External firebreaks are planned to be 15 metres wide and internal breaks 6 or 10 metres wide as shown in the attached Concept Fire Management Map. Firebreaks will be constructed and maintained in accordance with Shire Regulations and the *Guidelines for Plantation Fire Protection.*

Planting compartments have been designed to ensure that no point within the plantation will be more than 300m from an access point (firebreak or other).

Fire breaks will be maintained to be free of flammable material with a minimum 4 m trafficable width and 4.5 m vertical clearance.

The maximum grades on fire break will be no greater than 1 in 8 with the maximum cross fall not exceeding 1 in 33. The slightly undulating nature of the property makes this readily achievable.

There are no ‘no through roads’ included in the plantation design.

Firebreak maintenance will be completed annually. Treatments may include spraying or grading as well as pruning of edge trees depending upon specific circumstances.

5.10 Method of road, track and firebreak maintenance

The FPC will maintain firebreaks during September/November period each year to ensure they meet appropriate standards leading into each fire season. Where grazing or herbicide applications are ineffective a graded mineral earth break will be programmed to provide safe access around the plantation during summer months and the high fire risk period.

5.11 Water supplies

As part of the infrastructure onsite, water points will be maintained to provide permanent water within a maximum 20 minute turnaround time for fire within the plantation.

There are in excess of 20 dams and 3 tanks onsite ranging from 25,000 litres to 100,000 litres that will be maintained as available for use for emergency fire suppression efforts (see Concept Map).

The dams onsite will be assessed in late Summer to gauge which ones are suitable for future water points accessible by fire trucks.

Dams will be monitored as the plantation develops to determine if additional work is required to maintain reliable water supply.

5.12 Direction indicators of water points, road signs and other features

Plantation identification signage will be erected at key entry points around the property to facilitate effective incident reporting.

All water sources including dams, tanks suitable for fire suppression use will be signposted with directional markers. A laminated Fire map with these details will be also located at the entrances to the plantation area within the standard industry gate canister (Red).

5.13 Measures to protect infrastructure, powerlines, gas pipelines and Communication Cables

Set backs from infrastructure will be established in accordance with the *Guidelines for Plantation Fire Protection 2011*

- Between the plantation and an existing or approved habitable building must be a minimum of 100 metres, unless the building has been constructed to an appropriate higher standard.
- Between the plantation and an existing or approved non-habitable structure (i.e.. sheds and enclosed storage areas) must be minimum of 50 metres.

Representative setbacks are illustrated in the attached Concept Fire Management Map however distances will be confirmed by on ground physical measurement prior to establishment.

40m and 20m easements will be left around power lines in accordance with line ratings as per guidelines.

5.14 Surrounding fuels

Surrounding fire fuels consist of broadacre grazing paddocks, and native vegetation. Fuel reduction burning of the surrounding native vegetation on or adjoining the property may need to be considered with adjacent private landowners into the future. Where DBCA tenure adjoins the plantation FPC managers will liaise closely to ensure rotational burning programs are maintained to keep fuel levels to an acceptable level with FPC contributing financially to achievement of this outcome.

Most of the native vegetation stands on the property are effectively parkland cleared with a Eucalypt overstory and a mixed grasses understory (i.e.. the endemic understory has been grazed). FPC will consult regularly about the need for cool prescribed burns in spring in relevant locations to reduce grass fuel loads in these parkland cleared areas. Most of the native vegetation areas are unfenced and stock have access to reduce grass levels.

6. TIMBER HARVESTING PLAN

6.1 Location of harvesting operation

Harvesting operations will take place over the entire area of the plantation but be staggered according to the proposed establishment timelines and the pine sawlog management schedule as set out below. Extraction tracks and cartage routes will be determined prior to harvesting being due, in consultation with the Shire and in accordance with industry standards.

6.2 Timetable (to be updated at time of operations)

First thinnings will occur when the tree farm is approximately 12 years of age, and approximately 20 years for the second thinning. Final harvest should occur around age 30.

6.3 Harvesting operations

In the first thinning every 5th row (E row) will be removed to allow access for the harvester. Trees will then be selectively removed to achieve the desired stocking. The second thinning will also be a selective process and the final clearfall, will see all the trees being removed.

Harvesting will generally be carried out using conventional timber harvesting equipment which currently consists of machine harvesters felling the trees, extraction by forwarders and loading on to trucks.

6.4 Machinery and transport

The length of time until the planned final harvest means that it possible that technological innovations may alter industry standards.

The current standards are as follows;

- Machine harvesters - tracked excavators fitted with a felling/debarking head
- Forwarders - all wheel drive rubber tyred tractor
- Truck configurations – it is expected that haulage operations would utilise b-double or pocket road trains dependent on trafficability and access of sites as well as Shire and Main Roads WA restrictions

6.6 External Road Management

Access to the site for both light and heavy vehicles is directly from Wilga East Road and Cunningham Road. During the establishment and maintenance stages of the plantation it is unlikely that any damage will occur to the running surface adjacent to the entry points. However, when harvesting takes place with numerous heavy haulage trips, some damage to the running surface may occur adjacent to the entry point.

The FPC would propose to enter into a road use agreement with the Shire including coverage of harvesting traffic management measures and a commitment to rectification of any undue damage to public roads caused by harvesting operations and or movement of machinery associated with the plantation (based on pre and post operation road condition inspections

During the establishment phase, it is projected that the site will be visited by 3 semi-trailer trucks for both carrying machinery and for carrying seedlings in each year. During harvesting operations, the site could have up to 9 B-double truck visits per day. Weights for the B-double trucks can reach up to 80 tons.

The FPC will provide notice to the Shire of Boyup Brook at least three months prior to any harvesting commencing.

6.7 Environmental safeguards

Harvesting operations will comply with all aspects of the *Code of Practice for Timber Plantations in Western Australia.*

Roads will be maintained during harvesting operation to minimize erosion and preserve water quality.

The risk of introducing pests or diseases via harvesting activities will be assessed prior to harvesting and appropriate hygiene measures will be adopted.

6.8 Safety

All associated operations will be as safe as possible and comply with *Occupational Health and Safety* and the *Safety and Health Code for Native Forest/ Hardwood Logging and Plantation Logging* will be observed.

APPENDIX

7. AUTHORISATION

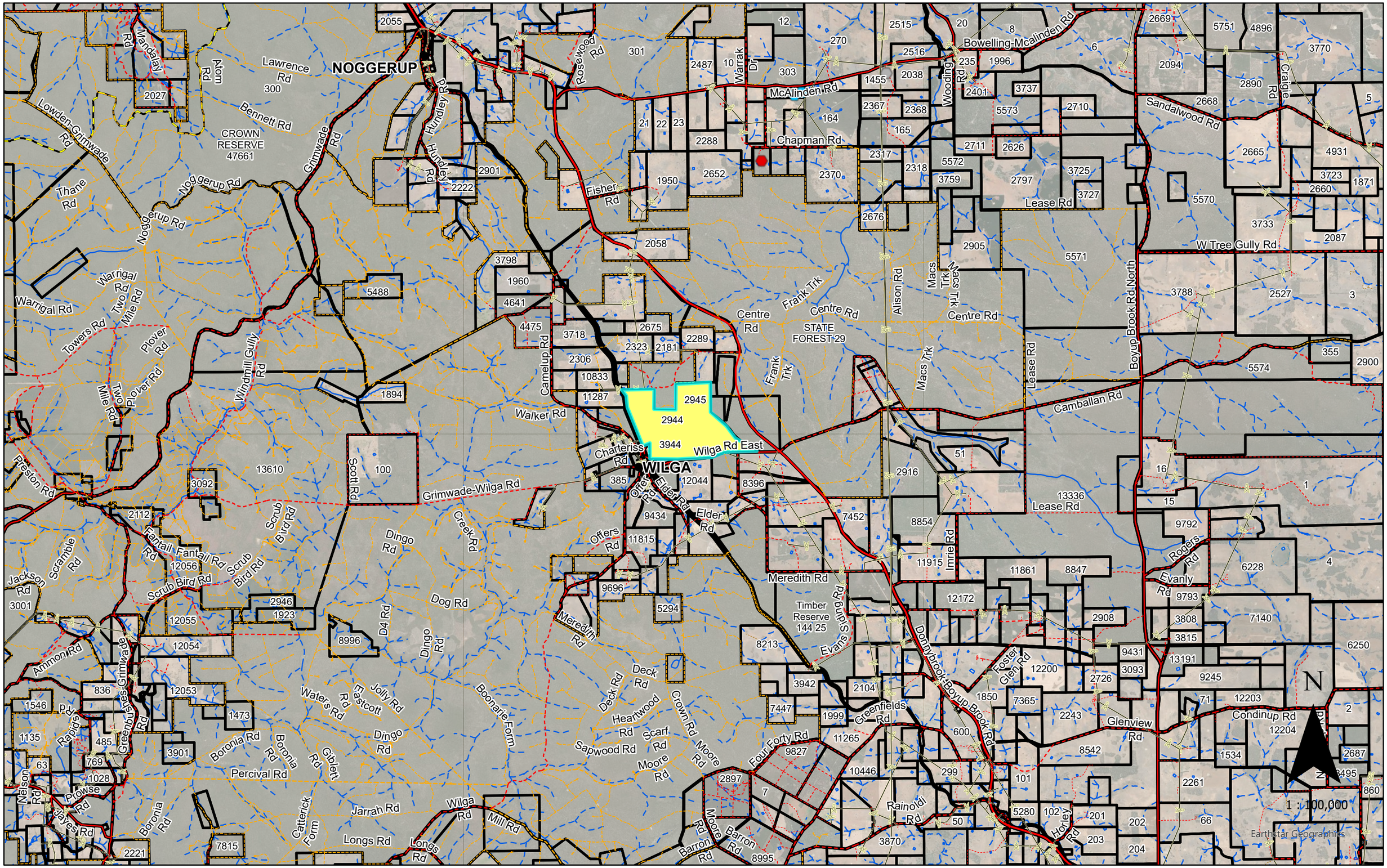
Prepared by:

Matt Jones November 2022

Approved by Manager, Forest Management:

10/3/2022

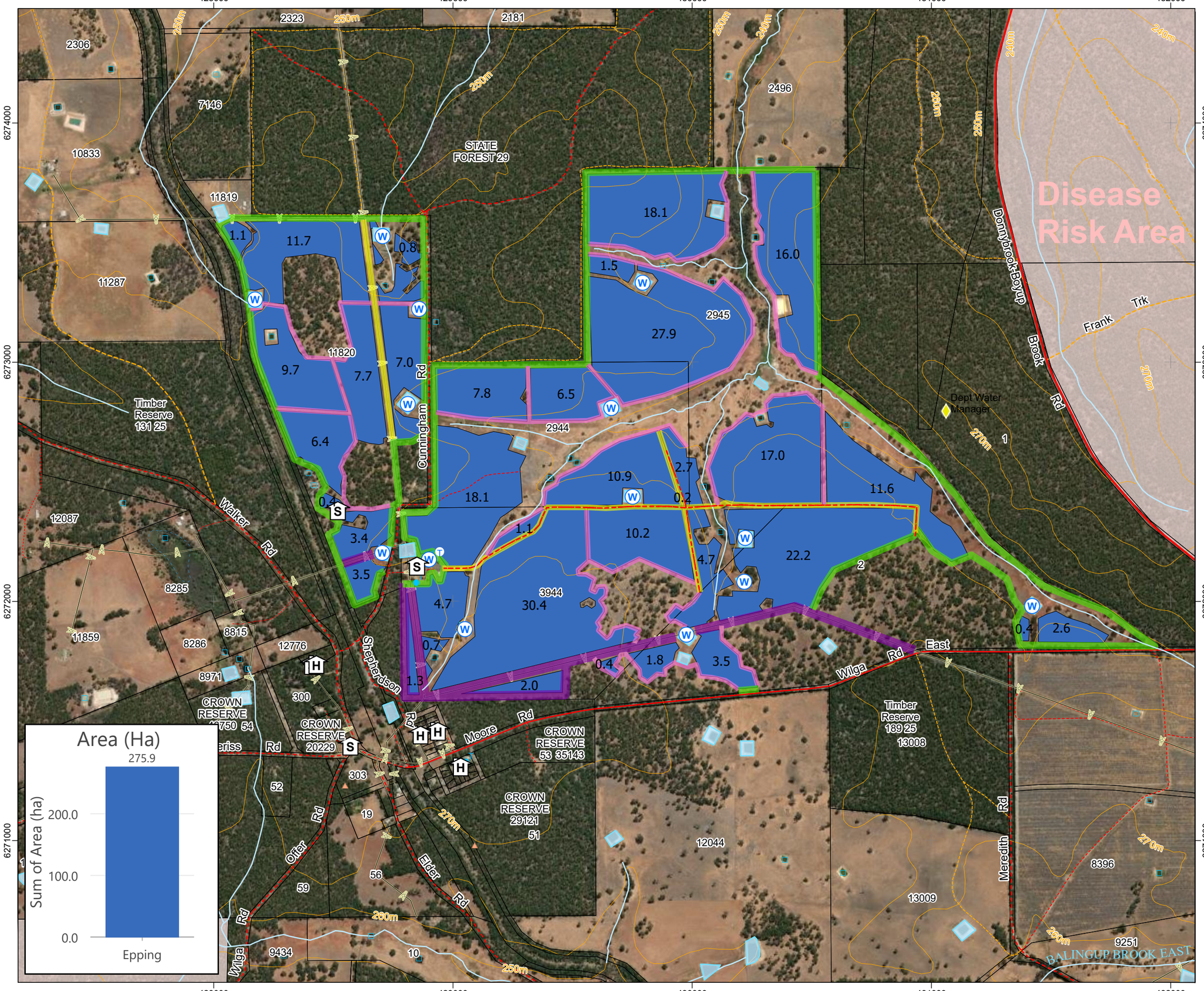
Epping Farm Location Plan

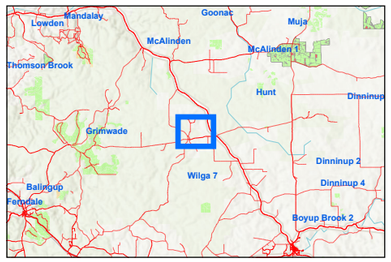


Epping

275.9 Ha
Desktop Plan Only

L.G.A.: SHIRE OF BOYUP BROOK / SHIRE OF DONNYBROOK-BALINGUP
DBCA District: BLACKWOOD
Water Catchment: HARDY ESTUARY-BLACKWOOD RIVER / WELLINGTON DAM-COLLIE RIVER





Scale 1:15,000 (A3)

0 150 300 450 600 750

Metres

Projection: Universal Transverse Mercator CM117E Zone 50
Datum: Geocentric Datum of Australia 1994 (GDA 1994)

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Concept Area

External Sensitivities
- Other

FPC Points of Interest
- House
- Shed
- Water Point

FPC Lines of Interest
- Access Track

Operational Fuel Breaks
- Fuel Break (6m)
- Fuel Break (10m)
- Fuel Break (15m)
- Fuel Break (20m)

Threatened and Priority Fauna (DBCA-037)
- Threatened - Vulnerable
- Distribution Overhead Powerlines (WP-031)

Roads (LGATE-012)
- Main Road (Sealed)
- Minor Road (Sealed)
- Minor Road (Unsealed)
- Track (Unsealed)
- Other

Roads (LGATE-134)
- Forestry Road (Unsealed)
- Forestry Track (Unsealed)
- Cadastral Boundaries

Water Points (LGATE-017)
- Earth Dam
- Tank

Water Courses (LGATE-018)
- Minor River

Water Bodies (LGATE-016)
- Water Body
- Swamp/Wetland

Relief (Contours)
- Contours: 10m Intervals

Public Drinking Water Source Areas (DWER)
- Protection Area-P1
- Protection Area-P2
- Protection Area-P3
- Protection Area-P3*
- Protection Area-NA

Forest Disease Risk Areas (DBCA-024)

External Sensitivities
- Other

FPC Points of Interest
- House
- Shed
- Water Point
- Water Point - Tank

FPC Lines of Interest
- Access Track

FPC Lines of Interest
- Access Track

External Sensitivities
- Other

Produced by the GIS section
Forest Products Commission, Western Australia
COMMISSION PLAN FOR OPERATIONAL USE ONLY
Compiled by: matthewj Date: 6/12/2022

3.3.3 DBCA Suppression Response to Bushfire on or near FPC Plantations

SCOPE

These response arrangements are applicable to the management of bushfires on, or threatening, FPC plantations in the South West Land Division of Western Australia. This includes all and or parts of the Swan, South West, Warren, South Coast, Wheatbelt and Mid-West DBCA Regions (as shown below in Figure 2).

Four plantation categories and their corresponding response arrangements which are to be considered by DBCA Duty Officers upon notification of a bushfire incident are outlined below.

Categories 1 & 2 are applicable only in the Swan, South West and Warren DBCA Regions.

Categories 3 & 4 are applicable across all DBCA Regions within the South West Land Division as described above.

CATEGORY 1 – BUSHFIRES IN FPC PLANTATIONS ON DBCA MANAGED LAND

Parks and Wildlife is responsible for fire management including bushfire for all fires on, or threatening, DBCA managed lands (including Executive Director freehold land). The department will respond in a timely and adequate manner in accordance with legislation, State priorities and interagency arrangements, and to a degree that is appropriate to the:

- Safety of fire management personnel
- Values at risk
- Prevailing and forecast weather
- Availability of resources
- Cost of suppression operations
- Likelihood of long-term impact or net gain to the environment
- The nature of any pre-existing response arrangements

Relevant DBCA Duty Officer to notify FPC Duty Officer as soon as practicable.

CATEGORY 2 – BUSHFIRES IN FPC PLANTATIONS WITHIN 3 KILOMETRES OF BUT NOT ON DBCA MANAGED LAND

The landowner and the Local Government Authority (LGA) are responsible for fire management and bushfire suppression.

Includes both Sharefarm plantations, and plantations established on land purchased by FPC.

The suppression response will be as for Category 1.

Relevant DBCA Duty Officer to notify FPC Duty Officer as soon as practicable.

CATEGORY 3

a) **BUSHFIRES IN FPC PLANTATIONS GREATER THAN 3 KILOMETRES FROM DBCA MANAGED LAND WITHIN THE SWAN, SOUTH WEST AND WARREN REGIONS**
b) **BUSHFIRES IN ALL FPC PLANTATIONS OUTSIDE OF THE SWAN, SOUTH WEST AND WARREN REGIONS**

The landowner and the LGA are responsible for fire management and bushfire suppression.

The relevant DBCA Duty Officers may or may not dispatch suppression resources based on a request from the LGA Chief Bushfire Control Officer (CBFCO).

Relevant DBCA Duty Officer to notify FPC Duty Officer as soon as practicable.

CATEGORY 4 – BUSHFIRES IN PRIVATE PLANTATIONS

The landowner and the Local Government Authority are responsible for incident management and suppression. DBCA **do not** have any bushfire suppression agreements with any private plantation owners.

Any response will be based on requests from the LGA CBFCO.

Note: In all the above categories the response will also take into consideration guidance given in the DBCA Fire Management Policy 19, and the various DBCA Regional and District Fire Preparedness and Response Plans.

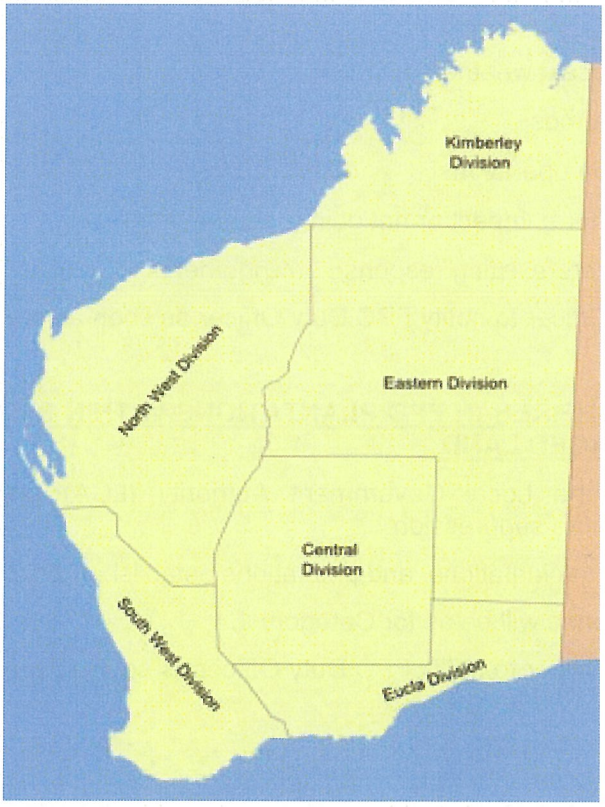

Figure 2: South West Land Division of Western Australia

3.4 Other Fire Response

3.4.1 South West Response Zone

When active between 1st December and 31st March 0800-1800, there will be an immediate response from Parks and Wildlife for fires occurring on CALM Act tenure.

Forest Products Commission

Perth hills and South West softwood plantations					
Fire danger index (JFDI)	0-60	61-100	101-140	141+	LGA harvest and vehicle movement ban
High risk operations (all steel tracked machines, harvesters, excavators, bull dozers, and chainsaws)					
Low site fire hazard	📱 ▂▃▄▅	📱 ▂▃▄▅	📱 ▂▃▄▅	⊘	⊘
High site fire hazard	📱 ▂▃▄▅	📱 ▂▃▄▅	⊘	⊘	⊘
Extreme site fire hazard	**No machine operations to occur on these sites from December 15th to March 15th without Strategic Asset and Fire Managers approval**				
	📱 ▂▃▄▅	📱 ▂▃▄▅	⊘	⊘	⊘
Medium risk operations (rubber tyred/tracked machines including; graders, skidders, harvesters, forwarders, front end loaders, infield chippers on cleared site)					
Low site fire hazard	📱 ▂▃▄▅	📱 ▂▃▄▅	📱 ▂▃▄▅ *	⊘ *	⊘
High site fire hazard	📱 ▂▃▄▅	📱 ▂▃▄▅	📱 ▂▃▄▅ *	⊘ *	⊘
Extreme site fire hazard	📱 ▂▃▄▅	📱 ▂▃▄▅ *	📱 ▂▃▄▅ *	⊘	⊘
Low risk operations (graders, light vehicles and trucks on formed roads and spraying activities)					
Low site fire hazard	✓	✓	✓	📱 ▂▃▄▅ *	⊘
High site fire hazard	✓	✓	✓	⊘ *	⊘
Extreme site fire hazard	✓	✓	📱 ▂▃▄▅ *	⊘	⊘ **

Key

Contractors must meet the following requirements prior to commencing work:

✓	No restrictions
📱	Operator within phone/radio contact with Supervisor (Supervisor in phone contact with DBCA Duty Officer and FPC).
▂▃▄▅	Minimum of 1 light unit per machine
▂▃▄▅	Minimum of 2 light units on site
▂▃▄▅	Compulsory grab tank (min 400L) attached to forwarder or other approved machine-based suppression capacity on site located within 100m of active machine.
▂▃▄▅	Minimum of 1 manned (2 operators available) heavy duty fire tank unit, minimum of 1 light unit per machine to be stationed on site, and remain and inspect the site for 1 hour after machine stops work.
▂▃▄▅	Minimum of grab tank (forwarder) or other approved machine based suppression capacity and a minimum of 1 light unit and heavy duty to be stationed on site and remain and inspect the site for 1 hour after machine stops work.
⊘	Cease operations and inspect the site for 1 hour after machine stops work.
*	Exception - Loading and transporting logs from a cleared break or landing is permitted providing Operator within phone/radio contact with DBCA Duty Officer and FPC Supervisor. Minimum of 2 manned light units to be stationed on site and to remain and inspect the site for 15 minutes after machine stops work.
**	Exception - Rubber tyred vehicles travelling along formed roads. Does not include machinery conducting road maintenance.

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These restrictions are a guideline only. Senior Operational Manager or Fire Duty Officer may consider further restrictions if conditions change.

Silviculture Operations:
Tracked machines working on cleared sites for establishment purposes may be assessed as Medium Risk Operations subject to approval from the Manager Silviculture and Manager Fire Protection.

Note: These guidelines do not apply to fire suppression activities.

Definitions

Low site fire hazard - Ground prepared for establishment (windrowed, heaping crusher rolled, mounded)
High site fire hazard - Heavy fuel loadings (including all standing plantations with dry needle bed)
Extreme site fire hazard - Steep slopes > 14 degrees and containing exposed rock and with heavy fuel loads (includes cured harvesting debris / red tops)
On site - located so as to support any potential ignition point within five minutes
Heavy duty manned (2 operators) - 4-wheel drive truck with 2,700 litre water tank and pump rate 1,200 litres per minute. Trucks must have capacity to deliver min 100m hose lay response with appropriate nozzle.
Light unit/Fast Attack - 4WD vehicle or attached trailer with 400 litres of water and 5 hp pump, rake and/or shovel

1. Purpose / objectives

1. Minimise the chance of uncontrolled fire impacting life and property, community and industry assets and associated environmental values.

2. Ensure contractors are aware of opportunities to provide basic skills to their employees to help mitigate fire risk and safely provide initial suppression efforts to protect their equipment and surrounding forest assets.

3. This checklist is applicable to Native Forest and Plantations operations only.

2. PROCEDURE

The Contractor must:

1. Adhere to this procedure and operational restrictions as instructed at all times

2. Ensure all personnel and equipment complies with this procedure at all times. Failure to comply may result in the suspension of services until the fault is rectified.

3. Ensure all field employees have successfully completed the FPC Fire Awareness module within the first six months of employment and provide FPC with details of all current employees if not consistent with industry training records.

4. Ensure that all personnel conform with the minimum standards for Personal Protective Equipment (PPE) for all fire suppression activities.

5. Take all necessary precautions to prevent the occurrence or spread of fire in their worksite.

6. Not light fires in any forest area without the permission of the FPC (FPC) and local fire authority. (DBCA, Shire FCO)

7. During the Restricted and Prohibited burning periods, notify the FPC of their intent to work on weekends or public holidays by midday of the preceding workday. The FPC Duty Officer (FPC DO) will determine if the proposed work can occur and what restrictions will apply.

8 Monitor the State's emergency broadcaster (ABC radio) and the Department of Fire and Emergency Services website (http://www.dfes.wa.gov.au/totalfirebans/Pages/default.aspx) for any Local Government imposed bans.

The FPC must:

9. Ensure the FPC810 Checklist – Contractor Fire Responsibilities is completed during the second week of December on **ALL ACTIVE OPERATIONS** during the span of that week and copies retained on Contractors operational file and within the 788FP Annual Fire Requirements.

10. Notify the contractor during the Restricted and Prohibited burning periods of any operational restrictions based on the forecast fire danger such as shut down times, additional suppression equipment required and/or the requirement to monitor the site for 1 hour after the machine has come to rest.

11. Advise the relevant fire manager of the intended worksite location of Contractor(s) during the Restricted and Prohibited period.

12. Consult with the relevant land manager and the FPC DO during the Restricted and Prohibited burning periods regarding the Contractor's intention to work on weekends or public holidays and any fire related requirements that may be necessary.

2.1 Vehicles and equipment

The Contractor must (at all times):

1. Ensure all vehicles and equipment (including chainsaws) entering the forest have:
   - An effective exhaust system maintained in good working order (BFR 1954 24A.5).
   - Appropriate spark arrester fitted to all internal combustion engines (BFR 1954 24A.5(b)).
   - A fire extinguisher in a sound and efficient condition; defined as a container filled with at least 7.5 litres of water and has a pump capable of discharging that water (BFR 1954 3).
   - A fire rake or shovel with their fire unit.
   - For graders and bulldozers: exhaust systems that discharge emissions vertically upwards (BFR 1954 37A(b)).
2. Light vehicles must remain within 10 m of roads.
3. Daily machine start-up procedures should include a check that the machine is clean of combustible material, particularly the spaces between the engine and engine guards.

2.2 Fire-fighting appliances

During the Restricted and Prohibited burning periods, or as determined by the FPC the Contractor must:

1. Provide on-site, and maintain in good working order, a mobile fire-fighting unit consistent with the requirements of the Guidelines for applying stipulated operational restrictions for that specific operation site. Comprising of a full water tank with a minimum capacity of 400 litres connected to a powered pump with minimum of 20 m heat tolerant PVC/Nitrile hose and capacity to pump 100L/min (minimum).
2. Locate the fire suppression unit/s as per applicable Guidelines for applying operation restrictions to manage fire risk – FPC145, FPC146 and FPC147.
3. Ensure all personnel at the worksite can safely operate the fire-fighting unit in the event of an emergency.
4. Remain on site for one hour after the machine has closed down and work is complete on days when restrictions based on the FDR are applied.

2.3 Smoking

1. Is prohibited in all forest operations, except where the ground surface is clear of all vegetation or other flammable material.

2. There will be no smoking of cigarettes within six metres of any refuelling site.

2.4 On-site maintenance – Hot Works

The Contractor must:

1. Only conduct in-forest maintenance involving hot works once authorisation from the FPC is obtained and ensure:

   - All hot work to be carried out on mineral earth breaks.
   - Before hot work, the area will be wet down with a fire unit in a 6m radius.
   - There shall be more than one person onsite while carrying out hot works.
   - A serviceable fire unit will be on standby at the site of the hot work.

2. Not undertake hot works on days when a Total Fire Ban has been imposed for the area of operation.

The FPC must:

3. Consult with the relevant land manager regarding the intended timing and location of any hot works authorised during the Restricted and Prohibited period, for work on ALL land tenures.

2.5 Fire suppression on or near the worksite

1. **In the event of a fire occurring the contractor must call 000 fire emergency** in the first instance to log the incident with COMCEN (Department of Fire and Emergency Services Communication Centre). Where radio / phone communications are limited, this may require immediately travelling to the nominated emergency communications point in the contractor's emergency safety plan for the worksite to initiate the 000 call.

2. Once the emergency call has been made then the contractor must call the FPC DO **(08 9725 5288)**. The FPC DO will liaise with the land manager on the further coordination for the effective and efficient management of the fire incident.

3 Within employee capacity and training and due consideration for personal safety, endeavour to suppress a fire starting on, or in the vicinity of, the worksite until fire crews arrives.

4. Be competent in the use of the on-site suppression equipment to protect life and property.

5. Assist with the evacuation of personnel and equipment.

6. Pay for any costs incurred by the contractor in suppressing or attempting to suppress a fire on their worksite resulting from the Contractor's operations.

The Contractor should follow the FPC Wildfire Emergency Response ADVISE process in reporting and responding

- ***A****lert someone who can contact others to seek help to supress*
- ***D****efend if safe to do so, take action to suppress where safe and skills support action*
- ***V****ocalise "communicate" your movements constantly, so others are aware of your situation, location*
- ***I****dentify safe escape routes should fire escalate*
- ***S****afety zone, know where they are and when to go there*
- ***E****quipment is critical, ensure PPE is always used when responding to wildfire*

2.6 Wildfire fire risk appreciation and operational restriction guidelines process.

1. All worksites will be allocated a site risk for fire, based on local topography, soil types, fuel types and loadings.
2. Operation type, method and machines will be considered to establish operational risk.
3. Restriction to activities will be determined by applying the Fire Danger Rating, forecast weather conditions for site and operational risk. The capacity of FPC staff, contractors, and other fire agencies to respond to wildfire for the operational period will also be taken into consideration.
4. Daily restriction details will be forwarded to Contractor managers each day by email (FPC199). It will be the managers responsibility to forward these restrictions on to all employees and ensure compliance.