



Attachment 9.2.1A

Chq/EFT	Date	Name	Description	Amount
20648	15/04/2024	CANCELLED	(Printing Error)	0.00
20649	15/04/2024	Pivotel	GPS Tracking Service - Grader and Transfer Station Apr2024	-62.00
20650	15/04/2024	Water Corporation	Water Across Shire Facilities to 03/04/2024	-33,402.73
20651	22/04/2024	Water Corporation	Water Across Shire Facilities to 03/04/2024	-4,148.54
TOTAL MUNI CHEQUES to 30 April 2024				-37,613.27



Chq/EFT	Date	Name	Description	Amount
EFT15497	02/04/2024	Ampol Petroleum Distributors Pty Ltd	Fuel Mar2024	-9,752.65
EFT15498	02/04/2024	Australian Services Union	Payroll Deductions	-26.50
EFT15499	02/04/2024	Beulah Wines	Rylington Park Ladies Day - Wines	-255.00
EFT15500	02/04/2024	Blackwood Plant Hire	Grave Preparation	-1,485.00
EFT15501	02/04/2024	Boyup Brook Accommodation	Consultant Accommodation Mar2024	-198.00
EFT15502	02/04/2024	Boyup Brook Co-operative Company Limited	Purchases Feb2024	-3,009.70
EFT15502	02/04/2024	Boyup Brook Co-operative Company Limited	Rylington Park - Purchases Dec2023	-1,003.90
EFT15502	02/04/2024	Boyup Brook Co-operative Company Limited	Rylington Park - Trading Rebate 2022-23	1,924.00
EFT15502	02/04/2024	Boyup Brook Co-operative Company Limited	Rylington Park - Purchases Jan2024 inc Stock Treatments	-2,053.85
EFT15502	02/04/2024	Boyup Brook Co-operative Company Limited	Rylington Park - Purchases Feb2024	-379.25
EFT15502	02/04/2024	Boyup Brook Co-operative Company Limited	P207 Mitsubishi Triton Dual Cab - Parts	-289.00
EFT15503	02/04/2024	Boyup Brook Golf Club Inc	Rylington Park Ladies Day - Catering	-1,000.00
EFT15504	02/04/2024	Boyup Brook IGA	Rylington Park - Shearing School Catering Feb2024	-1,663.45
EFT15505	02/04/2024	Boyup Brook Pharmacy	BBELC First Aid Supplies	-86.85
EFT15505	02/04/2024	Boyup Brook Pharmacy	Rylington Park - Shearing School Drug Tests	-614.10
EFT15506	02/04/2024	Boyup Brook Tyre Service	P238 Mitsubishi Triton GLX (4x4) MR 2.4L Diesel Turbo - Tyres	-1,440.00
EFT15506	02/04/2024	Boyup Brook Tyre Service	P236 Mitsubishi Triton MR GLX 2.4L 4x4 DSL Dual Cab Utility - Tyres	-1,440.00
EFT15506	02/04/2024	Boyup Brook Tyre Service	P222 Mitsubishi Fuso FS52 Heavy Rigid Water Truck - Tyres	-2,968.00
EFT15506	02/04/2024	Boyup Brook Tyre Service	P200 Ford Ranger Dual Cab (MWS) - Tyres	-1,680.00
EFT15507	02/04/2024	Cleanaway Solid Waste Pty Ltd	CMF - Additional Rubbish Bins and Servicing	-6,979.17
EFT15508	02/04/2024	Early Birdie	Rylington Park Ladies Day - Coffee Van	-750.00
EFT15509	02/04/2024	Golden Pipe Dreams (t/as Boyup Brook Hotel)	Chambers Drinks	-124.00
EFT15509	02/04/2024	Golden Pipe Dreams (t/as Boyup Brook Hotel)	Rylington Park Ladies Day - Lunch Catering	-3,600.00
EFT15510	02/04/2024	Hales Electrical	Music Park - GPO Repair	-473.00
EFT15511	02/04/2024	Haycom Technology Pty Ltd	Medical Centre - Server Warranty Extension 2024-25	-849.20
EFT15512	02/04/2024	International Quadratics Pty Ltd	Swimming Pool - Safety Signage and Equipment	-1,859.00
EFT15513	02/04/2024	DLJK Music Co	Rylington Park Ladies Day - Entertainment	-300.00
EFT15514	02/04/2024	Kleenheat	Rylington Park - Annual Gas Cylinder Rental	-450.45
EFT15515	02/04/2024	Komatsu Australia Pty Ltd	P213 Komatsu WA150 Loader - Parts	-258.36
EFT15516	02/04/2024	Magentus Practice Management Pty Ltd	Medical Centre Quarterly Licence and Support Fee Apr-Jun2024	-1,247.88
EFT15517	02/04/2024	Malatesta Group Holdings Pty Ltd	RRG004 Winnejuip Rd - Emulsion	-1,800.00
EFT15518	02/04/2024	Manjimup Liquid Waste	Flax Mill Caravan Park Ablutions - Pump Out Septics	-780.00
EFT15519	02/04/2024	Mason's South West Rubber Stamps	Medical Centre - Self Inking Stamps	-92.00
EFT15520	02/04/2024	Matthews Transport Trust (ttf)	Rylington Park - Lupins	-15,787.20
EFT15521	02/04/2024	Megacino's	Rylington Park Ladies Day - Coffee Van	-750.00
EFT15522	02/04/2024	Old Dog Dirt & Diesel	P192 Mazda BT-50 3.2i 4x2 SC CC Manual - Parts	-23.95
EFT15523	02/04/2024	Pratico Transport	Rylington Park - Harvest Transport	-8,609.70
EFT15524	02/04/2024	Rear's Electrical & Mechanical Services Pty Ltd	Swimming Pool Heater Pump - Repairs	-99.00
EFT15524	02/04/2024	Rear's Electrical & Mechanical Services Pty Ltd	Depot - Replace GPO	-96.80
EFT15524	02/04/2024	Rear's Electrical & Mechanical Services Pty Ltd	Medical Centre - Replace Light Switch	-110.00
EFT15525	02/04/2024	Semini Custom Feeds Pty Ltd	Rylington Park - Stock Feed	-14,195.06
EFT15526	02/04/2024	South West Isuzu	P202 Isuzu 4T Tip Truck 2016 - Service Kit	-409.71
EFT15526	02/04/2024	South West Isuzu	P214 - Isuzu Giga CX7 455 Prime Mover - Gearbox Repairs	-10,617.14
EFT15527	02/04/2024	Southern Lock & Security	Admin Building - Multi-combination Lock	-310.00
EFT15528	02/04/2024	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 20/02/2024	-9,940.94
EFT15529	02/04/2024	Talis Consultants Pty Ltd ATF Talis Unit Trust	Roads and Infrastructure Evaluation - Progress Payment	-5,780.50
EFT15530	02/04/2024	Telstra Limited	Fire Ban SMS Messaging to 19/03/2024	-107.61
EFT15531	02/04/2024	The Right Stuff for Landholders	Citizens Lodge - Croquet Grounds Reticulation Controller	-272.00
EFT15532	02/04/2024	Harley Transport Pty Ltd	Rylington Park - Wool Freight	-508.75
EFT15533	02/04/2024	Totally Sound	Rylington Park Ladies Day - Sound System	-4,720.57
EFT15534	02/04/2024	Totally Workwear - Bunbury	Depot PPE	-308.00
EFT15535	02/04/2024	WA College of Agriculture - Harvey	Rylington Park - BBDHS Scholarships 2024	-1,000.00
EFT15536	02/04/2024	WA College of Agriculture - Narrogin	Rylington Park - BBDHS Scholarships 2024	-2,500.00
EFT15537	02/04/2024	Zone 50 Engineering Surveys Pty Ltd	RRG210 Boyup Brook-Arthur Road - Spotting and Barrier Marking	-3,843.29
EFT15538	08/04/2024	Resident	Refund Dept of Transport Payment Error	-31.10
EFT15539	08/04/2024	Ratepayer	Rates Refund A15071	-260.46
EFT15540	08/04/2024	Australia Post	Postage Mar2024	-457.79
EFT15541	08/04/2024	BP Medical	Medical Supplies	-541.28
EFT15542	08/04/2024	Boyup Brook Co-operative Company Limited	Rylington Park Purchases Mar2024	-966.40
EFT15543	08/04/2024	Boyup Brook Pharmacy	Medical Centre - Decor	-6.95
EFT15544	08/04/2024	Burgess Rawson (WA) Pty Ltd	PTA Lease Preparation - Dinninup	-550.00
EFT15545	08/04/2024	Cleanaway Daniels Services Pty Ltd	Medical Centre - Sharps Disposal Mar2024	-617.23
EFT15546	08/04/2024	EcoPrint Supplies	Medical Centre - Printer Toner	-572.00
EFT15547	08/04/2024	Fitz Gerald Strategies	HR Advice	-239.85
EFT15548	08/04/2024	Focus Networks	MPS Support - Quarterly Site Visit Mar2024	-148.50
EFT15549	08/04/2024	Grief Connect	Rylington Park Ladies Day - Guest Speaker	-1,500.00
EFT15550	08/04/2024	Hastie Waste	Rylington Park - Bulk Waste Collection Mar2024	-115.00
EFT15551	08/04/2024	Haycom Technology Pty Ltd	Medical Centre IT Support Fees Mar2024	-811.80
EFT15552	08/04/2024	Kojonup Agricultural Supplies	Rylington Park - Sheep Treatments	-305.93
EFT15553	08/04/2024	Landgate	Rural Valuations	-229.00
EFT15554	08/04/2024	MJB Industries Pty Ltd	RRG004 Winnejuip Rd - Culverts	-1,288.14
EFT15555	08/04/2024	Officeworks Ltd	Depot - Office Chairs	-1,167.00
EFT15555	08/04/2024	Officeworks Ltd	Admin Stationery	-462.77
EFT15556	08/04/2024	Phoenix Petroleum	Rylington Park - Fuel Mar2024	-4,094.85
EFT15557	08/04/2024	Semini Custom Feeds Pty Ltd	Rylington Park - Stock Feed	-16,233.58
EFT15558	08/04/2024	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 15/03/2024	-2,048.48
EFT15559	08/04/2024	T-Quip	P228 Toro ZMaster 7000 Mower Plus Z600 - Parts	-2,359.00
EFT15560	08/04/2024	Wattleseed Barn & Florist	Medical Centre - Flower Arrangement	-100.00
EFT15561	15/04/2024	AFGR1 Equipment Australia Pty Ltd	P146 Small Plant - Parts	-206.25
EFT15562	15/04/2024	Alcolizer Technology	Rylington Park - Shearing School Alcohol Tester	-1,005.40
EFT15563	15/04/2024	Amity Signs	RRG004 Winnejuip Road - Signage	-369.60
EFT15564	15/04/2024	Ampol Petroleum Distributors Pty Ltd	Fuel Mar2024	-5,238.32
EFT15565	15/04/2024	Australian Services Union	Payroll Deductions	-26.50
EFT15566	15/04/2024	BOC Limited	Gas Cylinder Rental Mar2024	-64.80
EFT15567	15/04/2024	Black Box Control Pty Ltd	Monthly Grader Tracking Service Apr2024	-101.85
EFT15568	15/04/2024	Boyup Brook Community Resource Centre	Medical Centre - Advertising	-226.25
EFT15569	15/04/2024	Boyup Brook IGA	Rylington Park - Ladies Day Purchases Mar2024	-261.71
EFT15570	15/04/2024	Boyup Brook Medical Services	Pre-employment Medical	-170.00
EFT15571	15/04/2024	Bridgetown Carpets & Floorcoverings	Medical Centre - Flooring Replacement Deposit (Budget \$25,000)	-14,000.00
EFT15572	15/04/2024	Building and Construction Industry Training Fund	Building and Construction Industry Training Fund BCITF Collected Mar2024	-45.75
EFT15573	15/04/2024	Bunbury Auto One	P206 Mitsubishi Triton Tip Tray Gardens 2 - Parts	-42.46

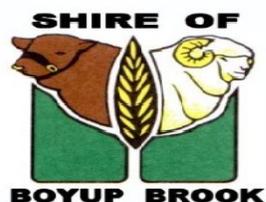


Chq/EFT	Date	Name	Description	Amount
EFT15573	15/04/2024	Bunbury Auto One	P211 Isuzu D-Max Dual Cab Tray Back Utility - Parts	-54.72
EFT15574	15/04/2024	Community Mental Health Action Team Inc	Refund CTF Charged in Error BP10/24	-61.65
EFT15575	15/04/2024	Country Landscaping & Irrigation	Rec Grounds - Reticulation Parts	-1,345.30
EFT15576	15/04/2024	Darren Long Consulting	Assistance with Audit, Financial Reporting and Budget Review Feb2024	-8,593.75
EFT15577	15/04/2024	Dept of Mines, Industry Regulation and Safety	BSL Collected Mar2024	-499.56
EFT15578	15/04/2024	MJ&E Deas	Reimburse Rylington Park Shearing School Drug Tests	-495.00
EFT15578	15/04/2024	MJ&E Deas	Reimburse Honorary Freeman Awards Frames	-30.00
EFT15579	15/04/2024	HFM Asset Management Pty Ltd	Building Assets Data Collection and Condition Assessment - Disbursements	-7,245.31
EFT15580	15/04/2024	Haycom Technology Pty Ltd	Medical Centre - Replacement Phone System (Budgetted \$5,900)	-2,409.00
EFT15581	15/04/2024	Interfire Agencies	ESL VBFB PPE	-599.57
EFT15582	15/04/2024	Resident	Refund BSL Overcharge BP38/23	-60.42
EFT15583	15/04/2024	Karri Concrete	RRG148 Boyup Brook-Cranbrook Road - Culverts	-1,852.40
EFT15584	15/04/2024	Kojonup Agricultural Supplies	Rylington Park - Fertiliser 12.75Tn Super Potash	-8,022.30
EFT15584	15/04/2024	Kojonup Agricultural Supplies	Cowley St Standpipe - Parts	-165.00
EFT15585	15/04/2024	Lamat Cleaning (The Bogar Unit Trust t/as)	Various Shire Buildings - Cleaning Mar2024	-3,200.00
EFT15586	15/04/2024	Old Dog Dirt & Diesel	ESL - VBFB Plant Servicing and Repairs	-8,927.00
EFT15587	15/04/2024	RSEA Safety	Depot PPE	-324.98
EFT15588	15/04/2024	Rusty's Plumbing and Gas	Flax Mill Caravan Park - Clear Ablutions Blockage	-495.00
EFT15589	15/04/2024	SOS Office Equipment	Photocopier Billing Mar2024	-840.53
EFT15590	15/04/2024	Scavenger Fire & Safety	ESL VBFB PPE	-2,794.00
EFT15591	15/04/2024	Shire of Boyup Brook	BSL and CTF Commission Mar2024	-48.25
EFT15592	15/04/2024	TM Atherton and Co (t/as Atherton Transport)	Rylington Park - Fertiliser Spreading	-1,402.50
EFT15593	15/04/2024	Talis Consultants Pty Ltd ATF Talis Unit Trust	Roads and Infrastructure Evaluation - Final Report	-6,253.50
EFT15594	15/04/2024	Taylor Burrell Barnett	Draft Local Planning Strategy	-1,281.50
EFT15595	15/04/2024	Team Global Express	Freight Mar2024	-450.49
EFT15596	15/04/2024	Telstra Limited	Telephone Across Shire Facilities to 24/03/2024	-364.06
EFT15597	15/04/2024	The Brook Takeaway	Catering Dec2023	-64.00
EFT15598	15/04/2024	Vaile and Co Services	Flax Mill Caravan Park - Ablutions Tap Repairs	-1,983.30
EFT15599	15/04/2024	Veolia Recycling and Recovery Pty Ltd (NSW)	Paper and Cardboard Recycling Collection Mar2024	-1,624.66
EFT15600	15/04/2024	Wiseman Signs	Rylington Park - Signage	-176.00
EFT15601	15/04/2024	activ8me (Australian Private Networks Pty Ltd)	Various Shire Buildings - Internet Apr2024	-370.61
EFT15602	15/04/2024	Australian Taxation Office	BAS Jan-Mar2024 PAYG Mar2024	-37,948.00
EFT15603	18/04/2024	Australian Taxation Office	Australian Taxation Office SGC Shortfall Jul2019-Jun2022	-15,079.86
EFT15604	18/04/2024	Ratepayer	Rates Refund A40342	-836.56
EFT15605	22/04/2024	Boyup Brook Community Resource Centre	Library Service Payment Apr-Jun2024	-9,625.00
EFT15606	22/04/2024	Boyup Brook IGA	Purchases Mar2024	-680.52
EFT15607	22/04/2024	Childcare Centre Desktop	BBELC Childcare Centre Desktop Annual Subscription 2024-25	-397.00
EFT15608	22/04/2024	Focus Networks	VMWare Critical Security Update	-902.00
EFT15608	22/04/2024	Focus Networks	Monthly Device Management Fees Mar2024	-3,193.30
EFT15608	22/04/2024	Focus Networks	Monthly Managed IT Services and Microsoft Office Subscriptions Mar2024	-3,606.35
EFT15608	22/04/2024	Focus Networks	Telstra Fibre Internet Migration	-1,540.00
EFT15609	22/04/2024	Fuel Brothers WA.Com Pty Ltd	Fuel Mar2024	-139.99
EFT15610	22/04/2024	Haycom Technology Pty Ltd	Medical Centre - Computers and Monitors	-3,014.00
EFT15611	22/04/2024	Hersey's Safety Pty Ltd	Depot PPE and Expendable Tools	-1,091.20
EFT15611	22/04/2024	Hersey's Safety Pty Ltd	RRG004 Winneup Road - Marking Paint	-224.40
EFT15612	22/04/2024	Internode Pty Ltd	Depot, Admin and BBELC Marketing May2024	-329.97
EFT15613	22/04/2024	Kojonup Agricultural Supplies	P193 Roadside Spray Trailer - Parts	-274.00
EFT15614	22/04/2024	Living Springs	Councillor and Staff Drinking Water	-156.00
EFT15615	22/04/2024	Mathwin Transport	Swimming Pool Freight Mar2024	-199.65
EFT15616	22/04/2024	McLeods Barristers and Solicitors	Medical Centre - Legal Advice	-457.60
EFT15617	22/04/2024	Node1 Pty Ltd	Admin NBN May2024	-227.00
EFT15618	22/04/2024	Officeworks Ltd	Admin Stationery	-287.44
EFT15619	22/04/2024	St John Ambulance WA Ltd (South West)	Swimming Pool - Defibrillator	-1,720.00
EFT15619	22/04/2024	St John Ambulance WA Ltd (South West)	2023-24 Contribution Towards Emergency Ambulance Service	-29,723.10
EFT15620	22/04/2024	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 24/03/2024	-5,533.26
EFT15621	22/04/2024	Telstra Limited	Telephone Across Shire Facilities to 22/03/2024	-1,131.28
EFT15622	22/04/2024	The Brook Takeaway	Medical Centre - Catering Apr2024	-83.00
EFT15623	22/04/2024	Treehouse Coffee Lounge	Catering Apr2024	-150.00
EFT15624	22/04/2024	Veolia Recycling & Recovery (Perth) Pty Ltd	Waste Collection Mar2024	-9,035.43
EFT15625	29/04/2024	Australian Services Union	Payroll Deductions	-26.50
EFT15626	29/04/2024	Boyup Brook Community Resource Centre	Gazette Advertising Apr2024	-437.00
EFT15626	29/04/2024	Boyup Brook Community Resource Centre	Swimming Pool - Certificates	-48.00
EFT15627	29/04/2024	Boyup Brook Square Dance Group	Refund Hall Hire Bond	-200.00
EFT15628	29/04/2024	Boyup Brook Tyre Service	P212 Komatsu GD555 Grader 2017 - Onsite Repairs	-395.00
EFT15628	29/04/2024	Boyup Brook Tyre Service	P177 Tractor John Deere 5083E - Onsite Repairs	-371.00
EFT15629	29/04/2024	Bridgetown Paint Sales	Building Repairs - Paint Roller Covers	-19.75
EFT15630	29/04/2024	Bunbury Auto One	P206 Mitsubishi Triton Tip Tray Gardens 2 - Service Kit	-152.97
EFT15630	29/04/2024	Bunbury Auto One	Various Shire Plant - Beacon Lights	-823.08
EFT15631	29/04/2024	Focus Networks	Admin Telephone Splitter	-76.08
EFT15631	29/04/2024	Focus Networks	Network Project - Update Cisco Firmware	-429.00
EFT15632	29/04/2024	Kojonup Agricultural Supplies	Rec Grounds - Insecticide	-2,541.00
EFT15633	29/04/2024	Marketforce (Omnicom Media Group Aust PL)	Tender Submission Extension Ad in The West Australian 23/03/2024	-674.12
EFT15634	29/04/2024	McAlinden Bush Fire Brigade	Reimburse McAlinden BFB Costs	-511.67
EFT15635	29/04/2024	Officeworks Ltd	BBELC Stationery and Cleaning Supplies	-687.59
EFT15636	29/04/2024	Old Dog Dirt & Diesel	P195 Isuzu FVZ 1500 - Repairs	-389.55
EFT15636	29/04/2024	Old Dog Dirt & Diesel	P225 Isuzu GIGA CXY 2012 Prime Mover - Repairs	-4,288.85
EFT15637	29/04/2024	Ronald McDonald House Charities WA	Rylington Park Ladies Day - Charity Auction Proceeds	-1,360.00
EFT15638	29/04/2024	Employee	Reimburse Depot PPE	-249.99
EFT15639	29/04/2024	Rusty's Plumbing and Gas	Town Hall External Toilets - Repair Blockage	-659.70
EFT15639	29/04/2024	Rusty's Plumbing and Gas	Caravan Park Ablutions - Repair Blockage	-425.70
EFT15639	29/04/2024	Rusty's Plumbing and Gas	Medical Centre - Toilet Repairs	-147.78
EFT15640	29/04/2024	South West Livestock Services Pty Ltd	Rylington Park - Sheep Pregnancy Scanning	-773.24
EFT15641	29/04/2024	Synergy (Electricity Generation and Retail)	Electricity Across Shire Facilities to 17/04/2024	-980.39
EFT15642	29/04/2024	The Right Stuff for Landholders	Expendable Tools	-126.53
EFT15642	29/04/2024	The Right Stuff for Landholders	Reticulation Supplies	-147.06
EFT15643	29/04/2024	The West Australian Regional Newspapers	Tender Ad for Cemetery Upgrades in The West Australian 01/03/2024	-525.90

TOTAL EFT PAYMENTS to 30 April 2024 **-390,928.25**



Chq/EFT	Date	Name	Description	Amount
DD8748.1	02/04/2024	Aware Super	Superannuation Contributions	-18.15
DD8750.1	02/04/2024	Salary & Wages	Payroll 02Apr2024	-435.19
DD8764.1	10/04/2024	Employee Super Fund	Payroll Deductions	-942.07
DD8764.2	10/04/2024	Mercer Super Trust (TTF) - Mercer SmartSuper Plan	Superannuation Contributions	-378.84
DD8764.3	10/04/2024	Panorama Super (Asgard Independence Plan	Superannuation Contributions	-309.57
DD8764.4	10/04/2024	CBUS (Construction & Building Industry Super)	Superannuation Contributions	-182.05
DD8764.5	10/04/2024	HESTA	Superannuation Contributions	-73.92
DD8764.6	10/04/2024	Aware Super	Payroll Deductions	-7,791.45
DD8764.7	10/04/2024	Rest Superannuation	Superannuation Contributions	-1,776.03
DD8764.8	10/04/2024	Australian Super	Superannuation Contributions	-2,248.07
DD8764.9	10/04/2024	Commonwealth Essential Super	Superannuation Contributions	-631.74
DD8766.1	11/04/2024	Salary & Wages	Payroll 10Apr2024	-112,308.81
DD8785.1	16/04/2024	Shire of Boyup Brook Credit Card	CBA Adjustment - Refund Disputed My Post Business Transaction 07/02/2024	213.45
DD8785.1	16/04/2024	Shire of Boyup Brook Credit Card	Ross's Auctions - Chambers Desks	-2,238.50
DD8785.1	16/04/2024	Shire of Boyup Brook Credit Card	Ross's Auctions - Admin Compactus	-1,633.50
DD8785.1	16/04/2024	Shire of Boyup Brook Credit Card	Starlink - CEO House Internet Mar2024	-139.00
DD8785.1	16/04/2024	Shire of Boyup Brook Credit Card	Adobe Acrobat Pro DC Monthly Subscription 20/03/2024-19/04/2024	-209.95
DD8785.1	16/04/2024	Shire of Boyup Brook Credit Card	Nowland Hydraulics - P202 Isuzu 4Tn Tip Truck 2016 Repairs	-255.20
DD8785.1	16/04/2024	Shire of Boyup Brook Credit Card	Australia Post - Admin Printer Cartridges	-408.72
DD8791.1	24/04/2024	Employee Super Fund	Payroll Deductions	-974.80
DD8791.2	24/04/2024	Mercer Super Trust (TTF) - Mercer SmartSuper Plan	Superannuation Contributions	-378.84
DD8791.3	24/04/2024	Panorama Super (Asgard Independence Plan Division Two)	Superannuation Contributions	-309.57
DD8791.4	24/04/2024	CBUS (Construction & Building Industry Super)	Superannuation Contributions	-237.29
DD8791.5	24/04/2024	HESTA	Superannuation Contributions	-55.44
DD8791.6	24/04/2024	Aware Super	Payroll Deductions	-8,028.67
DD8791.7	24/04/2024	Rest Superannuation	Superannuation Contributions	-1,701.50
DD8791.8	24/04/2024	Australian Super	Superannuation Contributions	-2,399.73
DD8791.9	24/04/2024	Commonwealth Essential Super	Superannuation Contributions	-629.86
DD8793.1	24/04/2024	Salary & Wages	Payroll Pay24Apr24	-116,933.41
DD8796.1	01/04/2024	Commonwealth Bank	Bank Fees Apr2024	-31.16
DD8796.2	18/04/2024	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 26/04/2024-09/05/2024	-660.00
DD8796.3	18/04/2024	Property Owner	3 Reid PI (Ranger) - Rent 20/04/2024-03/05/2024	-800.00
DD8796.4	22/04/2024	BP Australia Pty Ltd	CEO Fuel Mar2024	-477.07
DD8796.5	23/04/2024	AGDATA Holdings Pty Ltd	Rylington Park - Phoenix Accounting Software	-54.00
DD8796.6	02/04/2024	Commonwealth Bank	Bank Fees Apr2024	-349.94
DD8796.7	02/04/2024	Maia Financial Pty Ltd	Swimming Pool Gym Equipment Rental Agreement Apr-Jun2024	-5,658.33
DD8796.8	02/04/2024	Westnet	Medical Centre, Admin and Swimming Pool Internet Apr2024	-289.85
DD8796.9	04/04/2024	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 12/04/2024-25/04/2024	-660.00
DD8798.1	24/04/2024	Aware Super	Superannuation Contributions	-61.90
DD8800.1	30/04/2024	Salary & Wages	Payroll 30Apr2024	-686.09
DD8808.1	05/04/2024	Commonwealth Bank	Bank Fees Apr2024	-2.50
DD8764.10	10/04/2024	AMP Super Fund - SignatureSuper	Superannuation Contributions	-877.66
DD8764.11	10/04/2024	Colonial First State Superannuation	Superannuation Contributions	-952.48
DD8764.12	10/04/2024	UniSuper	Superannuation Contributions	-2,926.20
DD8764.13	10/04/2024	Australian Retirement Trust	Superannuation Contributions	-582.58
DD8791.10	24/04/2024	AMP Super Fund - SignatureSuper	Superannuation Contributions	-894.17
DD8791.11	24/04/2024	Colonial First State Superannuation	Superannuation Contributions	-1,028.10
DD8791.12	24/04/2024	UniSuper	Superannuation Contributions	-3,000.23
DD8791.13	24/04/2024	Australian Retirement Trust	Superannuation Contributions	-559.18
DD8796.10	09/04/2024	Property Owner	3 Reid PI (Ranger) - Rent 06/04/2024-19/04/2024	-800.00
DD8796.11	09/04/2024	De Lage Landen Pty Ltd	Rental Agreement for Photocopier DCV11-C5573 Apr2024	-184.80
DD8796.12	16/04/2024	Commonwealth Bank	Bank Fees Apr2024	-190.08
TOTAL DD MUNI ACCOUNT TO 30 April 2024				-285,142.74
DD300424	30/04/2024	Police Licensing	Police Licencing Apr2024	48,317.10
TOTAL DD POLICE LICENSING ACCOUNT TO 30 April 2024				48,317.10
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 30 April 2024				0.00
SUMMARY				
CHQ (Muni Account)				-37,613.27
EFT				-390,928.25
DD				-285,142.74
MUNI TOTAL				-713,684.26
ALL MUNI TRANS TO 30 April 2024				-713,684.26
DD (Police Licensing Account) TO 30 April 2024				-48,317.10
DD (Boyup Brook Early Learning Centre) TO 30 April 2024				0.00
GRAND TOTAL 1 - 30 April 2024				-762,001.36



MONTHLY FINANCIAL REPORT

30 APRIL 2024

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SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 30 APRIL 2024

	NOTES	2023-24 ANNUAL BUDGET	2023-24 YTD BUDGET	2023-24 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)					
		\$		\$	
General Purpose Funding		(158,533)	(132,475)	(95,194)	-28%
Governance		(524,085)	(435,833)	(318,082)	-27%
Law, Order, Public Safety		(463,236)	(415,267)	(344,594)	-17%
Health		(1,567,566)	(1,217,173)	(1,173,700)	-4%
Education and Welfare		(454,620)	(394,529)	-305,751	-23%
Housing		(306,843)	(288,638)	(94,646)	-67%
Community Amenities		(527,452)	(438,137)	(329,190)	-25%
Recreation and Culture		(1,415,292)	(1,197,275)	(782,622)	-35%
Transport		(4,491,015)	(3,702,490)	(1,234,227)	-67%
Economic Services		(684,442)	(501,104)	(456,993)	-9%
Other Property and Services		(831,171)	(710,633)	(420,473)	-41%
Total Operating Expenditure		(11,424,255)	(9,433,554)	(5,555,472)	
REVENUE					
General Purpose Funding		3,628,819	3,614,045	4,003,630	11%
Governance		0	0	10,606	0%
Law, Order, Public Safety		125,900	125,339	136,535	9%
Health		1,180,900	925,286	1,044,614	13%
Education and Welfare		210,000	191,373	222,575	16%
Housing		216,940	61,367	66,051	8%
Community Amenities		231,300	227,490	252,422	11%
Recreation and Culture		62,900	62,899	78,579	25%
Transport		230,577	224,860	235,810	5%
Economic Services		122,555	106,559	148,241	39%
Other Property & Services		765,209	648,170	702,752	8%
Total Operating Revenue		6,775,100	6,187,389	6,901,816	
Sub-Total		(4,649,155)	(3,246,165)	1,346,345	
FINANCE COSTS					
Housing		(1,388)	(1,388)	(1,388)	0%
Recreation & Culture		(3,305)	(3,175)	(3,305)	4%
Total Finance Costs		(4,693)	(4,563)	(4,692)	
NON-OPERATING REVENUE					
General Purpose Funding	No.3	0		0	
Law, Order & Public Safety	No.5	0	0	420,700	0%
Education & Welfare	No.8	0		1,251	0%
Recreation & Culture	No.11	95,714	0	5,715	0%
Transport	No.12	1,688,825	1,052,414	931,157	-12%
Economic Services	No.13	0	0	0	0%
Total Non-Operating Revenue		1,784,539	1,052,414	1,358,823	
PROFIT/(LOSS) ON SALE OF ASSETS					
Housing Profit		0	0	0	
Transport Profit		0	0	0	
Transport Loss		0	0	0	
Total Profit/(Loss)		0	0	0	
NET RESULT					
		(2,869,309)	(2,198,314)	2,700,475	
Other Comprehensive Income					
Changes on revaluation of non-current assets		0	0	0	
		0	0	0	
TOTAL COMPREHENSIVE INCOME		(2,869,309)	(2,198,314)	2,700,475	

"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 2024

	2023-24 ORIGINAL BUDGET	2023-24 YTD BUDGET	2023-24 YTD ACTUAL	VARIANCE
Expenses				
Employee Costs	(3,912,622)	(3,100,015)	(3,624,101)	17%
Materials and Contracts	(3,050,034)	(2,585,438)	(1,141,778)	-56%
Utility Charges	(213,715)	(175,409)	(201,978)	15%
Depreciation on Non-Current Assets	(3,586,909)	(2,894,592)	0	-100%
Interest Expenses	(4,693)	(4,563)	(4,692)	3%
Insurance Expenses	(328,313)	(314,590)	(282,769)	-10%
Other Expenditure	(332,662)	(363,510)	(304,876)	-16%
Total Operating Expenses	(11,428,948)	(9,438,117)	(5,560,195)	
Revenue				
Rates	3,579,069	3,579,319	3,589,564	0%
Operating Grants, Subsidies and Contributions	495,917	327,577	419,575	28%
Fees and Charges	1,879,735	1,590,909	1,810,430	14%
Interest Earnings	27,750	23,026	329,586	1331%
Other Revenue	792,629	666,557	752,693	13%
Total Operating Revenue	6,775,100	6,187,389	6,901,847	
Sub-Total	(4,653,848)	(3,250,728)	1,341,652	
Non-Operating Grants, Subsidies & Contributions	1,784,539	1,052,414	1,358,823	29%
Profit on Asset Disposals	0	0	0	0%
Loss on Asset Disposals	0	0	0	0%
	1,784,539	1,052,414	1,358,823	
Net Result	(2,869,309)	(2,198,314)	2,700,475	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(2,869,309)	(2,198,314)	2,700,475	

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 30 APRIL 2024

	2023-24 ORIGINAL BUDGET	2023-24 YTD BUDGET (a)	2023-24 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
Ex-Gratia Rates & Write-offs	2,140	2,390	1,390	Within Threshold	(41.84%)	
Operating Grants, Subsidies and Contributions	495,917	327,577	419,575	91,998	28.08%	▲
Fees and Charges	1,879,735	1,590,909	1,810,430	219,521	13.80%	▲
Interest Earnings	27,750	23,026	329,585	306,559	1331.33%	▲
Other Revenue	792,629	666,557	752,693	86,136	12.92%	▲
Profit on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Revenue	3,198,171	2,610,460	3,313,673	704,213		
LESS OPERATING EXPENDITURE						
Employee Costs	(3,912,622)	(3,100,015)	(3,269,275)	(169,260)	Within Threshold	
Materials and Contracts	(3,050,034)	(2,585,438)	(1,496,605)	1,088,833	42.11%	
Utility Charges	(213,715)	(175,409)	(201,978)	(26,569)	15.15%	
Depreciation on Non-Current Assets	(3,586,909)	(2,894,592)	0	2,894,592	100.00%	
Interest Expenses	(4,693)	(4,563)	(4,692)	Within Threshold	Within Threshold	
Insurance Expenses	(328,313)	(314,590)	(282,769)	31,821	10.12%	
Other Expenditure	(332,662)	(363,510)	(304,876)	58,634	(16.13%)	
Loss on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Expenses	(11,428,948)	(9,438,117)	(5,560,195)	3,878,051		
Sub-Total	(8,230,777)	(6,827,657)	(2,246,522)	4,582,264		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Expenses		0	0	Within Threshold	0%	
Depreciation Written Back	3,586,909	2,894,592	0	(2,894,592)	(100.00%)	▼
Operating Activities Excluded from Budget	3,631,544	2,894,592	0	(2,894,592)		
Sub Total	(4,599,233)	(3,933,065)	(2,246,522)	1,687,672		
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	Within Threshold	0%	
Purchase Buildings	(889,155)	(590,190)	(556,787)	33,403	Within Threshold	
Purchase Plant and Equipment	(891,660)	(891,660)	(107,212)	784,448	87.98%	
Purchase Furniture and Equipment	(25,000)	(25,000)	0	25,000	100.00%	
Infrastructure Assets - Roads	(1,950,962)	(1,855,583)	(1,236,288)	619,295	33.37%	
Infrastructure Assets - Footpaths	(75,075)	(75,075)	(243)	74,832	(99.68%)	
Infrastructure Assets - Aerodromes	(53,056)	0	0	Within Threshold	0%	
Infrastructure Assets - Drainage	(58,866)	(58,866)	(70,798)	(11,932)	(20.27%)	
Infrastructure Assets - Parks & Ovals	(200,000)	(200,000)	0	200,000	(100.00%)	
Infrastructure Assets - Recreation	(150,000)	(150,000)	(133,137)	16,863	11.24%	
Infrastructure Assets - Other	(344,313)	(309,313)	(46,027)	263,286	85.12%	
Proceeds from Sale of Assets	310,000	305,000	51,818	(253,182)	(83.01%)	▼
Contributions for the Development of Assets	1,784,539	1,052,414	1,358,823	306,409	29.11%	▲
Amount Attributable to Investing Activities	(2,543,548)	(2,798,274)	(739,851)	2,058,423		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(22,660)	(22,660)	(22,660)	Within Threshold	Within Threshold	
Repayment of Debt - Lease Principal	(19,800)	(16,500)	(19,800)	Within Threshold	20.00%	
Transfer to Reserves	(270,000)	(4,167)	(89,574)	(85,408)	(2049.86%)	
Amount Attributable to Financing Activities	(312,460)	(43,327)	(132,034)	(85,408)		
Sub Total	(7,455,241)	(6,774,665)	(3,118,407)	3,660,687		
FUNDING FROM						
Transfer from Reserves	138,000	0	0	Within Threshold	0%	
Loans Raised	250,000	250,000	0	(250,000)	(100.00%)	▼
Estimated Opening Surplus at 1 July	3,490,312	3,490,312	3,815,098	324,786	Within Threshold	
Amount Raised from General Rates	3,576,929	3,576,929	3,588,174	11,245	Within Threshold	
Closing Funds	0	0	0	Within Threshold	0%	
	7,455,241	7,317,241	7,403,272	86,031		
NET SURPLUS/(DEFICIT)	0	542,576	4,284,865			

SHIRE OF BOYUP BROOK
BUDGET REVIEW FINANCIAL ACTIVITY STATEMENT BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 30 APRIL 2024

	2023-24 ORIGINAL BUDGET	2023-24 YTD BUDGET (a)	2023-24 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	51,890	37,116	415,456	378,340	1019.33%	▲
Governance	0	0	10,606	10,606	0%	▲
Law, Order Public Safety	125,900	125,339	136,535	11,196	Within Threshold	
Health	1,180,900	925,286	1,044,613	119,327	12.90%	▲
Education and Welfare	210,000	191,373	222,575	31,202	16.30%	▲
Housing	216,940	61,367	66,051	66,051	Within Threshold	
Community Amenities	231,300	227,490	252,423	24,933	10.96%	▲
Recreation and Culture	62,900	62,899	78,579	15,680	24.93%	▲
Transport	230,577	224,860	235,810	10,951	Within Threshold	
Economic Services	122,555	106,559	148,241	41,682	39.12%	▲
Other Property and Services	765,209	648,170	702,753	54,583	Within Threshold	
Total Operating Revenue	3,198,171	2,610,460	3,313,643	698,500		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(158,533)	(132,475)	(95,194)	37,281	(28.14%)	
Governance	(524,085)	(435,833)	(318,082)	117,751	27.02%	
Law, Order, Public Safety	(463,236)	(415,267)	(344,594)	70,674	(17.02%)	
Health	(1,567,566)	(1,217,173)	(1,173,701)	43,472	Within Threshold	
Education and Welfare	(454,620)	(394,529)	(305,751)	88,778	22.50%	
Housing	(308,231)	(290,026)	(96,034)	193,992	66.89%	
Community Amenities	(527,452)	(438,137)	(329,190)	108,946	24.87%	
Recreation and Culture	(1,418,597)	(1,200,450)	(785,926)	414,524	34.53%	
Transport	(4,491,015)	(3,702,490)	(1,234,228)	2,468,262	66.66%	
Economic Services	(684,442)	(501,104)	(456,993)	44,111	Within Threshold	
Other Property & Services	(831,171)	(710,633)	(420,473)	290,160	40.83%	
Total operating Expenses	(11,428,948)	(9,438,117)	(5,560,166)	3,877,951		
Sub-Total	(8,230,777)	(6,827,657)	(2,246,523)	4,576,451		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	0	Within Threshold	0%
Movement in Accrued Expenses	0	0	0	0	Within Threshold	0%
Depreciation Written Back	3,586,909	2,894,592	0	(2,894,592)	(100.00%)	
Operating Activities Excluded from Budget	3,631,544	2,894,592	0	(2,894,592)		
Sub Total	(4,599,233)	(3,933,065)	(2,246,523)	1,681,859		
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	0	Within Threshold	0%
Purchase Buildings	(889,155)	(590,190)	(556,787)	33,403	Within Threshold	
Purchase Plant and Equipment	(891,660)	(891,660)	(107,212)	784,448	87.98%	
Purchase Furniture and Equipment	(25,000)	(25,000)	0	25,000	100.00%	
Infrastructure Assets - Roads	(1,950,962)	(1,855,583)	(1,236,288)	619,295	33.37%	
Infrastructure Assets - Footpaths	(75,075)	(75,075)	(243)	74,832	(99.68%)	
Infrastructure Assets - Aerodromes	(53,056)	0	0	0	Within Threshold	0%
Infrastructure Assets - Drainage	(58,866)	(58,866)	(70,798)	(11,932)	(20.27%)	
Infrastructure Assets - Parks & Ovals	(200,000)	(200,000)	0	200,000	(100.00%)	
Infrastructure Assets - Recreation	(150,000)	(150,000)	(133,137)	16,863	11.24%	
Infrastructure Assets - Other	(344,313)	(309,313)	(46,027)	263,286	85.12%	
Proceeds from Sale of Assets	310,000	305,000	51,818	(253,182)	(83.01%)	▼
Contributions for the Development of Assets	1,784,539	1,052,414	1,358,823	306,409	29.11%	
Amount Attributable to Investing Activities	(2,543,548)	(2,798,274)	(739,851)	2,058,423		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(22,660)	(22,660)	(22,660)	0	Within Threshold	Within Threshold
Repayment of Debt - Lease Principal	(19,800)	(16,500)	(19,800)	0	Within Threshold	20.00%
Transfer to Reserves	(270,000)	(4,167)	(89,574)	(85,408)	(2049.86%)	
Amount Attributable to Financing Activities	(312,460)	(43,327)	(132,034)	(85,408)		
Sub Total	(7,455,241)	(6,774,665)	(3,118,407)	3,654,874		
FUNDING FROM						
Transfer from Reserves	138,000	0	0	0	Within Threshold	0%
Loans Raised	250,000	250,000	0	(250,000)	(100.00%)	▼
Estimated Opening Surplus at 1 July	3,490,312	3,490,312	3,815,098	324,786	Within Threshold	
Amount Raised from General Rates	3,576,929	3,576,929	3,588,174	11,245	Within Threshold	
Closing Funds	0	0	0	0	Within Threshold	0%
Sub Total	7,455,241	7,317,241	7,403,272	86,031		
NET SURPLUS/(DEFICIT)	(0)	542,576	4,284,865			

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 APRIL 2024

	ACTUAL 30 APRIL 2024	ACTUAL 30/06/2023
Current Assets		
Cash at bank and on Hand	5,720,830	4,557,417
Restricted Cash	76,284	16,044
Restricted Cash Reserves	2,839,063	2,749,490
Trade Receivables	800,627	992,734
Stock on Hand/Inventory/Biological Assets	308,640	308,640
Other Assets	59,885	59,885
Total Current Assets	9,805,328	8,684,210
Current Liabilities		
Trade Creditors	(\$174,482)	(\$1,036,436)
Bonds and Deposits	(\$86,463)	(\$51,709)
Accrued Wages	(\$116,377)	(\$116,377)
Accrued Interest on Loans	(\$1,517)	(\$1,517)
Accrued Expense	(\$39,700)	(\$39,700)
ATO Liabilities	(\$1,300)	(\$1,300)
Contract Liability	(\$1,708,986)	(\$320,008)
Loan Liability	(\$0)	(\$22,660)
Finance Lease Liability	\$0	(\$19,800)
Provisions	(\$401,529)	(\$401,529)
Total Current Liabilities	(\$2,530,354)	(\$2,011,037)
Sub-Total	7,274,974	6,673,173
Adjustments		
LESS Cash Backed Reserves	(\$2,839,063)	(\$2,749,490)
LESS Restricted Cash	\$0	\$0
LESS Inventory	(\$308,640)	(\$308,640)
LESS Prepaid Expenses	\$0	\$0
ADD: Employee Leave Provisions	\$0	\$0
ADD: Accrued Interest	\$1,517	\$1,517
ADD: Accrued Salaries & Wages	\$116,377	\$116,377
ADD: Accrued Expenses	\$39,700	\$39,700
ADD: Current Loan Liability	\$0	\$22,660
ADD: Current Finance Lease Liability	\$0	\$19,800
Rounding	0	0
Net Current Position	4,284,865	3,815,098

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

EXPLANATION OF MATERIAL VARIANCES

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

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Revenue						
Operating Grants & Contributions	327,577	419,575	91,998	28%	TIMING/ PERMANENT	Increase in General Purpose grant of \$31k, Increase in Local Road grant of \$31k, Increase in Australia Day grant \$10k, Increase in MAF grant of \$5k, Increase in Other Culture income of \$5k, Increase in MRWA Road Maintenance grant of \$5k.
Fees & Charges	1,590,909	1,810,430	219,521	14%	TIMING	Increase in Rates Reimbursement Fees \$8k, Increase in medical surgery fees of \$119k, Increase in Early Learning Centre fees \$31k, Increase in Cemetery Fees \$7k, Increase in Pool Fees \$7k, Increase in Caravan Park Fees \$21k, Increase in Standpipe Fees \$21k, Decrease in Private Works Fees \$8k.
Interest Earnings	23,026	329,585	306,559	1331%	TIMING /PERMANENT	Increase in Rates Instalment Interest \$5k, Increase in Rates late penalty interest \$16k, Increase in Municipal Fund interest of \$197k, increase in Reserve account interest of \$86k.
Other Revenue	666,557	752,693	86,136	13%	TIMING	Increase in Sale of Recyclables \$12k, Increase in workers compensation reimbursements of \$23k, Increase in diesel fuel rebate of \$21k, Increase in Admin Reimbursements of \$17k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

EXPLANATION OF MATERIAL VARIANCES

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

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Expenses</u>						
Employee Costs	(3,100,015)	(3,269,275)	(169,260)	Within Threshold	TIMING	Increase in Fire Prevention wages \$49k, Decrease in Ranger Salaries \$32k, Decrease in Health Administration salaries \$12k, Increase in Medical Centre wages \$81k, Decrease in Townsite Garden Wages \$6, Decrease in Reserves and Parks wages \$4k, Decrease in Rural Road wages of \$76k, Increase in Maintenance Grading Wages \$46k, Increase in Supervision wages of \$105k, Increase in Superannuation expenses \$11k.
Materials & Contracts	(2,585,438)	(1,496,605)	1,088,833	42%	TIMING	Increase in Members Election expenses \$15k, Decrease in ESL Clothing expenses \$20k, Decrease in DFES Fire Defence expenses \$13k, Decrease in MAF expenses \$93k, Decrease in Medical Centre Computer expenses \$16k, Decrease in Medical Centre Locum expenses \$30k, Decrease in Early Learning Centre expenses \$30k, Decrease in Aged Needs Strategy \$34k, Decrease in Community Housing maintenance \$152k, Decrease in Transfer Station expenses \$ 13k, Decrease in Landfill expenses \$18k, Decrease in Town Planning expenses \$29k, Decrease in Swimming Pool operating expenses \$40k, Decrease in Other Culture expenses \$11k, Decrease in Bridge Repairs & Maintenance expenses \$67k, Decrease in Maintenance Grading expenses \$14k, Decrease in Drians & Culverts expenses \$14k, Decrease in Verge Pruning expenses \$33k, Decrease in Romans Data Collection \$23k, Decrease in Town Verge Spraying expenses \$10k, Decrease in Consulting Engineer expenses \$26k, Decrease in Minor Asset purchases \$17k, Decrease in Promotion Activities \$22k, Decrease in Building Control expenses \$31k, Decrease in Economic Development project expenses \$17k, Decrease in Country Music Festival expenses \$15k, Decrease in Occ Health & Safety expenses \$ 11k, Decrease in Fule & Oil expenses \$30k, Decrease in Parts & Repairs expenses \$28k, Decrease in Audit expenses \$50k, Decrease in Administration Building expenses \$11k, Decrease in Admin Consultant expenses \$84k, Decrease in Admin Legal expenses \$11k, Decrease in IT expenses \$30k, Decrease in Rylington Park Operational expenses \$36k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Utility Charges	(175,409)	(201,978)	(26,569)	15%	TIMING	Increase in Boyup Brook Medical Services utilities \$3k, Increase in Flaxmill Complex Utilities \$3k, Increase in Standpipe utilities \$20k.
Depreciation on Assets	(2,894,592)	0	2,894,592	100%	TIMING	Depreciation not able to be raised until after audit.
Insurance Expenses	(314,590)	(282,769)	31,821	10%	TIMING	Decrease in Medical Centre Insurances \$29k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Investing Activities						
Purchase Buildings	(590,190)	(556,787)	33,403	Within Threshold	TIMING	Decrease in Medical Centre Building project expenses \$62k, Decrease in Early Learning Centre Building expenses \$23k, Decrease in CRC Building expenses \$40k, Decrease in CEO Residence project expenses \$13k, Decrease in Tonebridge Hall project expenses \$4k, Decrease in Dinninup Hall project expenses \$5k, Decrease in Kulikup Hall project expenses \$9k, Increase in Boyup Brook Hall refurbishment \$136k, Increase in Tourist Centre building project \$18k, Decrease in Pharmacy upgrade project \$15k, Decrease in Rylington Park House project expenses \$12k.
Purchase Plant and Equipment	(891,660)	(107,212)	784,448	88%	TIMING	Decrease in ESL Plant & Equipment \$22k, Decrease in Portable traffic lights \$10k, Decrease in Heavy Plant purchases \$711k, Increase in Minor Equipment purchases \$9k, Decrease in Pool vehicle expense \$40k, Decrease in CEO Vehicle \$12k.
Purchase Furniture and Equipment	(25,000)	0	25,000	100%	TIMING	Decrease in Medical Centre Telehealth project \$25k.
Infrastructure Assets - Roads	(1,855,583)	(1,236,288)	619,295	33%	TIMING	Decrease in RTR Craigie Rd project \$349k, Decrease in RTR Lodge Rd project \$210k, Increase in Winnejup Rd RRG project \$268k, Decrease in Boyup Brook-Arthur River RRG project \$201k, Decrease in Boyup Brook-Cranbrook Rd RRG project \$156k, Decrease in Gravel Sheetting projects \$54k, Increase in Winter grading expenses \$83k.
Infrastructure Assets - Footpaths	(75,075)	(243)	74,832	-100%	TIMING	Decrease in footpath project expenses \$75k.
Infrastructure Assets - Drainage	(58,866)	(70,798)	(11,932)	-20%	TIMING	Increase in Boyup Brook hall drainage works \$12k.
Infrastructure Assets - Parks & Ovals	(200,000)	0	200,000	-100%	TIMING	Decrease in Sandakan playground project expenses \$200k.
Infrastructure Assets - Recreation	(150,000)	(133,137)	16,863	11%	TIMING	Decrease in Oval reticulation project expenses \$17k.
Infrastructure Assets - Other	(309,313)	(46,027)	263,286	85%	TIMING	Increase in Landfill fencing works \$30k, Increase in Cemetery project works \$5k, Decrease in Town Hall Car Park project expenses \$214k, Decrease in Standpipe Cardswipe project expenses \$34k, Decrease in Blackwood River Access Path project expenses \$45k, Decrease in Flaxmill fence project \$5k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Non-Operating Grants, Subsidies for the Development of Assets	1,052,414	1,358,823	306,409	29%	TIMING	Increase in DFES AWARE funding \$14k, Increase in DFES Evacuation Centre Grant \$406k, Decrease in Regional Road Group grant spent \$251k, Decrease in Roads to Recovery grant spent \$406, Increase in LRCI3 grant funding received \$103k, Increase in LRCI4 grant funding received \$432k.
<u>Financing Activities</u>						
Transfer to Reserves	(4,167)	(89,574)	(85,408)	-2050%		Increase in interest earned transferred to Reserves \$85k.

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 APRIL 2024

	Note	2022-23 ACTUAL \$	2023-24 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		4,557,704	5,732,192	1,174,488
Restricted Cash - Reserves		2,749,490	2,839,063	89,573
Restricted Cash - Other		15,757	64,922	49,165
Trade and other receivables		1,000,602	808,496	-192,106
Inventories		308,640	308,640	0
Other assets		52,017	52,017	0
Total current assets		8,684,209	9,805,330	1,121,120
Non-current assets				
Trade and other receivables		43,363	43,363	0
LG House Unit Trust		81,490	81,490	0
Land		4,630,000	4,578,182	-51,818
Buildings		18,077,533	18,634,319	556,787
Furniture & Equipment		21,570	21,570	0
Plant & Equipment		2,527,851	2,635,063	107,212
Right of use Assets - Plant		51,620	51,620	0
Infrastructure Assets - Roads		93,057,859	94,294,988	1,237,129
Infrastructure Assets - Bridges		22,352,500	22,352,500	0
Infrastructure Assets - Footpaths		634,869	635,112	243
Infrastructure Assets - Recreation		2,392,520	2,525,657	133,137
Infrastructure Assets - Drainage		8,981,907	9,052,705	70,798
Infrastructure Assets - Parks/Ovals		0	0	0
Infrastructure Assets - Other		5,683,556	5,728,743	45,187
Total non-current assets		158,536,637	160,635,311	2,098,674
Total assets		167,220,846	170,440,641	3,219,794
Current liabilities				
Trade and other payables		1,195,330	333,376	861,954
Bonds and deposits		51,709	86,464	-34,755
Contract Liabilities		320,008	1,708,986	-1,388,978
Interest-bearing loans and borrowings		22,660	0	22,660
Finance Lease Liability - Current		19,800	0	19,800
Provisions		401,529	401,529	0
Total current liabilities		2,011,037	2,530,355	-519,318
Non-current liabilities				
Interest-bearing loans and borrowings		49,459	49,459	0
Finance Lease Liability - Non Current		15,241	15,241	0
Provisions		63,440	63,440	0
Total non-current liabilities		128,141	128,141	0
Total liabilities		2,139,177	2,658,496	-519,318
Net assets		165,081,669	167,782,145	2,700,476
Equity				
Retained surplus		58,926,505	58,836,932	-89,573
Net Result		0	2,700,476	2,700,476
Reserve - asset revaluation		103,405,674	103,405,674	0
Reserve - Cash backed		2,749,490	2,839,063	89,573
Total equity		165,081,668	167,782,145	2,700,476

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 2024

	Note	2022-23 ACTUAL \$	2023-24 BUDGET \$	2023-24 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(3,736,341)	(3,867,987)	(4,028,601)
Materials & Contracts		(2,044,971)	(3,050,034)	(1,482,042)
Utilities (gas, electricity, water, etc)		(201,834)	(213,715)	(201,978)
Insurance		(293,827)	(328,313)	(282,769)
Interest Expense		(6,096)	(4,693)	(4,692)
Goods and Services Tax Paid		0	0	(312,419)
Other Expenses		(467,138)	(332,662)	(304,876)
		(6,750,207)	(7,797,404)	(6,617,378)
Receipts				
Rates		3,244,858	3,579,069	3,521,196
Operating Grants & Subsidies		2,543,882	495,917	419,575
Fees and Charges		1,924,985	1,879,735	1,810,430
Interest Earnings		173,534	27,750	329,586
Goods and Services Tax		119,116	0	404,384
Other		1,024,432	792,629	787,447
		9,030,807	6,775,100	7,272,617
Net Cash flows from Operating Activities		2,280,600	(1,022,304)	655,239
Cash flows from investing activities				
Payments				
Purchase of Land		0	0	0
Purchase of Buildings		(254,783)	(899,155)	(556,787)
Purchase Plant and Equipment		(260,838)	(891,660)	(107,212)
Purchase Furniture and Equipment		(21,321)	(25,000)	0
Purchase Road Infrastructure Assets		(1,877,878)	(1,950,962)	(1,236,288)
Purchase of Bridges Assets		(170,000)	0	0
Purchase of Footpath Assets		0	(75,075)	(243)
Purchase Drainage Assets		(153,133)	(58,866)	(70,798)
Purchase Parks & Ovals Assets		0	(200,000)	0
Purchase Recreation Assets		(17,468)	(150,000)	(133,137)
Purchase Infrastructure Other Assets		(78,467)	(397,369)	(46,027)
Receipts				
Proceeds from Sale of Assets		95,455	310,000	51,818
Non-Operating grants used for Development of Assets		1,549,321	1,464,531	2,799,122
		(1,189,112)	(2,873,556)	700,447
Cash flows from financing activities				
Repayment of Debentures		(21,383)	(22,660)	(22,660)
Principal elements of lease payments		(19,224)	(19,800)	(19,800)
Proceeds from New Debentures		0	250,000	0
Net cash flows from financing activities		(40,607)	207,540	(42,460)
Net increase/(decrease) in cash held		1,050,881	(3,688,320)	1,313,226
Cash at the Beginning of Reporting Period		6,272,070	7,192,814	7,322,951
Cash at the End of Reporting Period		7,322,951	3,504,494	8,636,177

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 APRIL 2024**

Notes

	2022-23 ACTUAL \$	2023-24 BUDGET \$	2023-24 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	4,541,090	57,821	5,667,960
Restricted Cash	2,765,961	2,532,180	2,967,467
Cash on Hand	15,900	5,950	750
TOTAL CASH	7,322,951	2,595,951	8,636,177
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	317,687	(2,869,309)	2,700,475
Add back Depreciation	3,871,686	3,586,939	0
(Gain)/Loss on Disposal of Assets	26,985	-	0
LG House Unit trust	(3,686)	-	0
Self Supporting Loan Principal Reimbursements	0	-	0
Contributions for the Development of Assets	(1,549,321)	(2,895,601)	(1,358,823)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(11,929)	0	0
(Increase)/Decrease in Receivables	(78,095)	(30)	(1,248,191)
Increase/(Decrease) in Accounts Payable	51,355	-	561,778
Increase/(Decrease) in Contract Liability	(362,993)	(683,001)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	18,911	44,635	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	-	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	2,280,600	(2,816,367)	655,239

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2023/24 Total Budget	2023/24 YTD Budget	2023/24 YTD Actuals	% of Annual Budget
Law Order & Public Safety								
051600	ESL Plant & Equipment - Wash station and fastfill trailer	MWS	P&E	New	21,660	21,660	0	0.0%
					21,660	21,660	0	
Health								
074600	Medical Centre - Telehealth setup	DCEO	F&E	New	25,000	25,000	0	0.0%
074400	Medical Centre Building - Design for internal layout, internal painting, new flooring, blinds, external painting and structural work	BMC	L&B	Renewal	75,000	75,000	12,727	17.0%
					100,000	100,000	12,727	
Education & Welfare								
081400	Community Resource Centre - External painting, balustrades, decking & restumping, internal paint	BMC	L&B	Renewal	40,000	40,000	0	0.0%
081401	Early Learning Centre - External painting, kitchen cabinetry & irrigation install	BMC	L&B	Renewal	23,000	23,000	0	0.0%
					63,000	63,000	0	
Housing								
091400	CEO Residence - Replace fencing	BMC	L&B	Renewal	30,000	30,000	17,447	58.2%
					30,000	30,000	17,447	
Community Amenities								
101400	Landfill/Transfer Station - Fencing	MWS	Other	Renewal	35,000	0	30,256	86.4%
107900	Cemetery Other Infrastructure	MWS	Other	Upgrade	0	0	5,050	0.0%
					35,000	0	35,306	
Recreation & Culture								
LRC018	Mayanup Hall - Refurbishment	BMC	L&B	Renewal	9,741	5,001	3,839	39.4%
LRC019	Tonebridge Hall Refurbishment	BMC	L&B	Renewal	13,673	13,673	9,064	66.3%
LRC022	Dinninup Hall Refurbishment & Drainage Works	MWS	L&B	Renewal	35,126	10,126	4,780	13.6%
LRC021	Wilga Hall Refurbishment	BMC	L&B	Renewal	1,818	1,818	0	0.0%
LRC023	Kulikup Hall Refurbishment	BMC	L&B	Renewal	11,797	9,797	0	0.0%
LRC027	McAlinden Hall Refurbishment	BMC	L&B	Renewal	12,436	6,400	4,310	34.7%
LRC017	Boyup Brook Hall Refurbishment	BMC	L&B	Upgrade	217,377	217,377	353,244	162.5%
LRC006	Swimming Pool - Upgrade Entrance	MWS	L&B	Renewal	11,187	0	0	0.0%
LRC024	Boyup Brook Hall Drainage	MWS	DRAIN	Renewal	58,866	58,866	70,798	120.3%
LRC026	Sandakan Playground Upgrade	MWS	PARK	Upgrade	200,000	200,000	0	0.0%
113906	Recreation Oval - Reticulation	MWS	REC	Upgrade	150,000	150,000	133,137	88.8%
LRC025	Boyup Brook Town Hall Car Park & Landscaping	MWS	OTHER	Upgrade	214,313	214,313	0	0.0%
					936,334	887,370	579,171	
Transport								
123609	Light Plant Replacements	MWS	P&E	Renewal	22,000	22,000	12,322	56.0%
123610	Heavy Plant Replacements	MWS	P&E	Renewal	738,000	738,000	27,500	3.7%
123619	Minor Equipment - Pressure Cleaner	MWS	P&E	Renewal	0	0	9,015	0.0%
RTR037	Roads to Recovery - Craigie Road	MWS	ROAD	Renewal	357,116	357,116	8,047	2.3%
RTR038	Roads to Recovery - Lodge Road	MWS	ROAD	Renewal	216,445	216,443	6,260	2.9%
RRG004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	0	0	268,776	0.0%
RRG148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	377,283	377,733	176,002	46.6%
RRG210	Regional Road Group - Boyup Brook Arthur River Road	MWS	ROAD	Upgrade	589,118	589,116	432,685	73.4%
MU501	Gravel Pits Rehabilitation	MWS	ROAD	Renewal	20,000	0	382	1.9%
121401	Gravel Sheeting Road Projects	MWS	ROAD	Renewal	54,000	54,000	0	0.0%
121410	Winter Road Grading	MWS	ROAD	Renewal	337,000	261,175	344,136	102.1%
FP111	Inglis Street Footpath	MWS	FOOT	Upgrade	75,075	75,075	243	0.3%
126400	Aerodrome Infrastructure - Gravel resheet	MWS	OTHER	Renewal	53,056	0	0	0.0%
					2,839,093	2,690,658	1,285,368	
Economic Services								
132400	Tourist Centre - Upgrade Septic system	MWS	L&B	New	90,000	89,999	107,572	119.5%
132405	Flaxmill Caravan Park Ablution Block	MWS	L&B	New	250,000	0	1,860	0.7%
135401	80 Abel St - Pharmacy expansion to upgrade septic	MWS	L&B	Renewal	15,000	15,000	0	0.0%
135402	Standpipe - Card Swipe Facilities x 2	MWS	OTHER	Upgrade	40,000	40,000	6,201	15.5%
135403	Blackwood River Access Path	MWS	OTHER	Upgrade	50,000	50,000	4,520	9.0%
132901	Flaxmill Caravan Park Fence & Water Supply Upgrade	MWS	OTHER	Upgrade	5,000	5,000	0	0.0%
					450,000	199,999	120,153	

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2023/24 Total Budget	2023/24 YTD Budget	2023/24 YTD Actuals	% of Annual Budget
Other Property & Services								
146500	Administration Vehicle replacements	MWS	P&E	Renewal	110,000	110,000	58,375	53.1%
149503	Rylington Park - Water filtration & replace house roof	MWS	L&B	Renewal	53,000	53,000	41,944	79.1%
					163,000	163,000	100,319	
	Total Capital Expenditure				4,638,087	4,155,688	2,150,493	

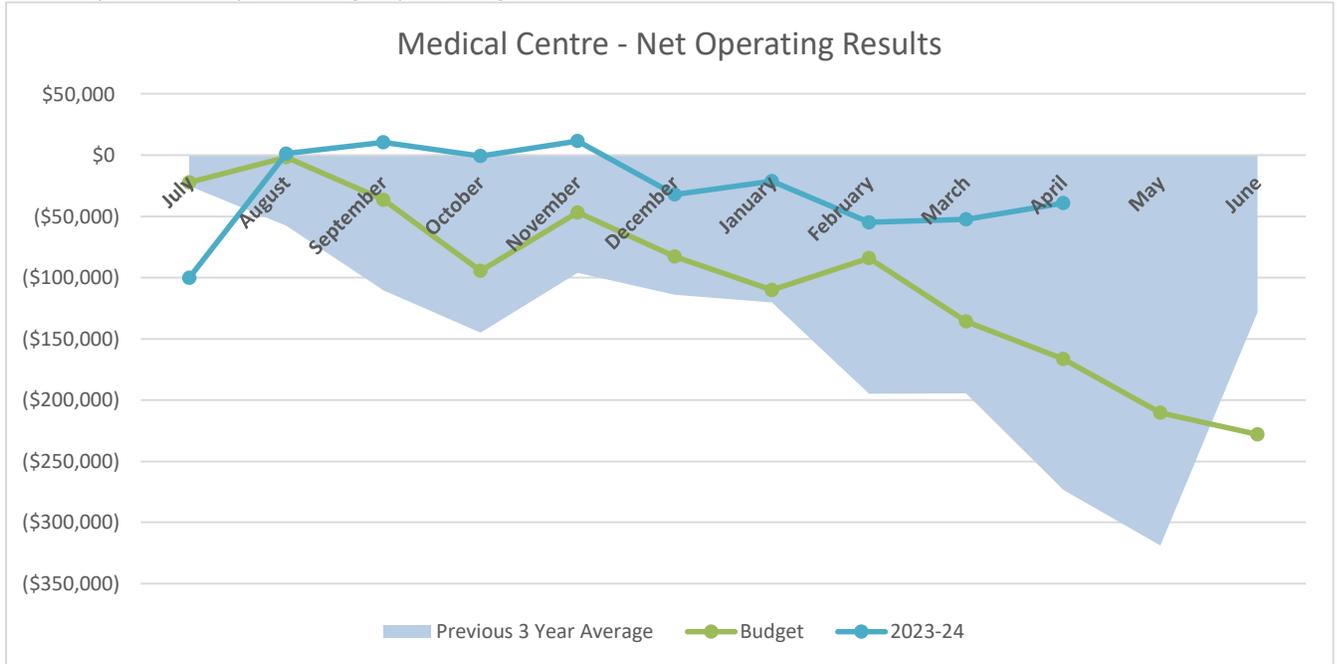
SUMMARIES:				
Land & Buildings	889,155	590,190	556,787	62.6%
Plant & Equipment	891,660	891,660	107,212	12.0%
Furniture & Equipment	25,000	25,000	0	0.0%
Road Infrastructure	1,950,962	1,855,583	1,236,288	63.4%
Footpath Infrastructure	75,075	75,075	243	0.3%
Bridge Infrastructure	0	0	0	0.0%
Drainage Infrastructure	58,866	58,866	70,798	120.3%
Parks & Reserves Infrastructure	200,000	200,000	0	0.0%
Recreation Infrastructure	150,000	150,000	133,137	88.8%
Other Infrastructure	397,369	309,313	46,027	11.6%
	4,638,087	4,155,688	2,150,493	46.4%
At No Cost	0	0	0	0.0%
Asset Renewal	2,333,261	2,100,415	661,202	28.3%
New Asset	386,660	136,659	109,432	28.3%
Upgrading Asset	1,918,166	1,918,614	1,379,859	71.9%
	4,638,087	4,155,688	2,150,493	46.4%
Chief Executive Officer	0	0	0	0.0%
Deputy CEO	25,000	25,000	0	0.0%
Manager Works & Services	4,178,245	3,708,622	1,749,862	41.9%
Building Maintenance Coordinator	434,842	422,065	400,631	92.1%
	4,638,087	4,155,688	2,150,493	46.4%

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

MAJOR BUSINESS UNITS

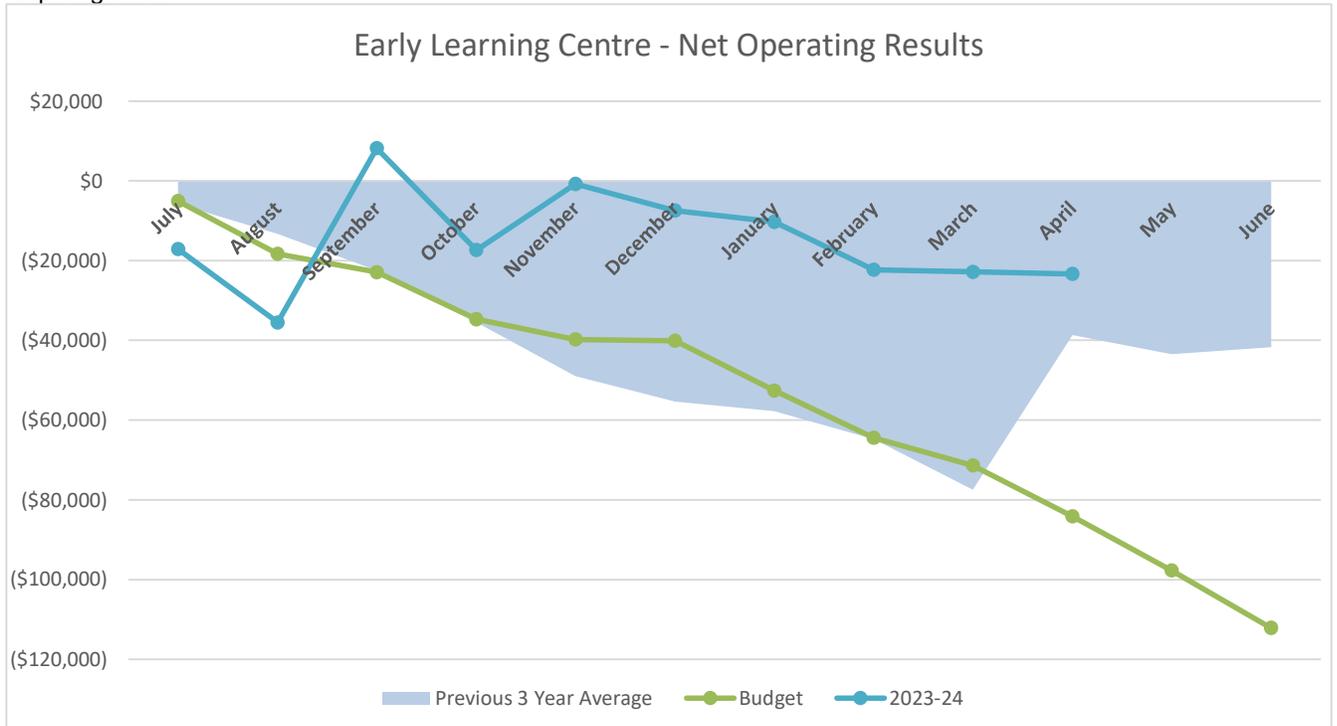
Medical Centre

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



Early Learning Centre

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

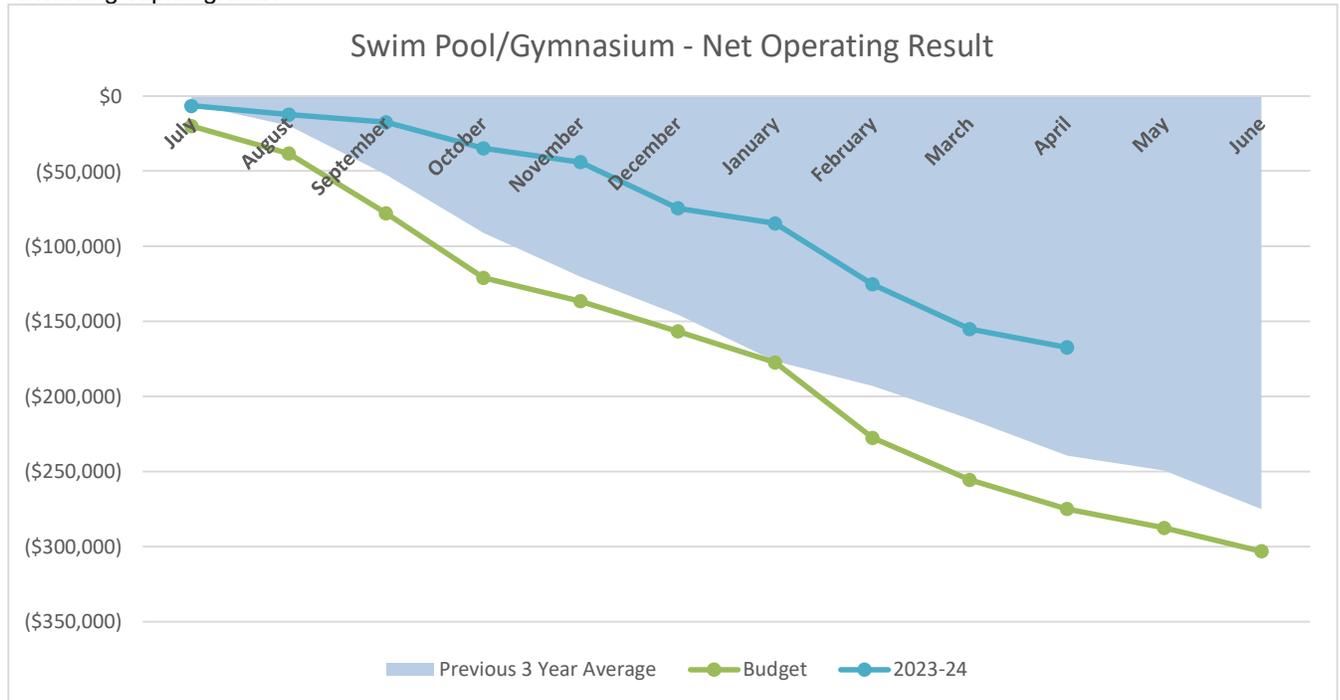


**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2024**

MAJOR BUSINESS UNITS

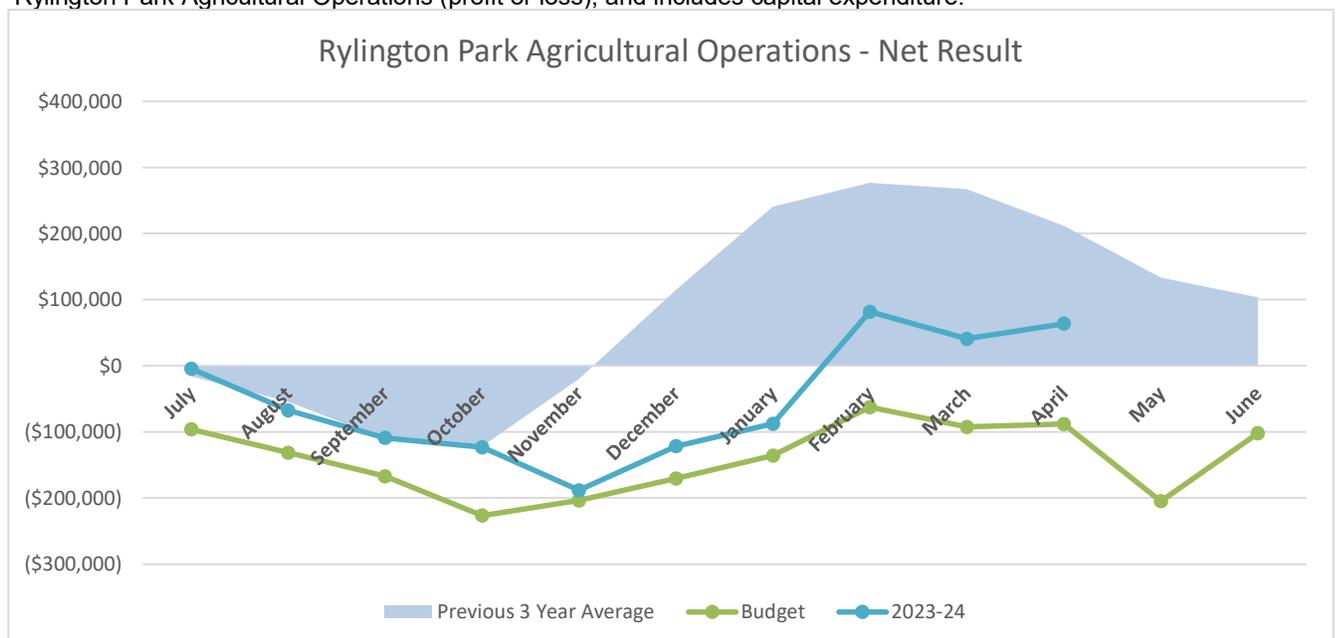
Swimming Pool/Gymnasium

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 2024**

RESERVES - CASH BACKED	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance
Leave Reserve	34,375	1,120	0	35,495	34,375	63	0	34,438
Plant Reserve	231,351	7,537	0	238,888	231,351	100,421	0	331,772
Building Reserve	759,976	24,759	0	784,735	759,976	11,383	0	771,359
Community Housing Reserve	220,560	7,185	0	227,745	220,560	401	0	220,961
Emergency Reserve	12,830	418	0	13,248	12,830	23	0	12,853
Insurance Claim Reserve	15,636	509	0	16,145	15,636	28	0	15,664
Other Recreation Reserve	51,981	1,693	0	53,674	51,982	15,095	0	67,077
Commercial Reserve	464,312	15,127	0	479,439	464,312	844	0	465,156
Bridges Reserve	160	5	0	165	160	30,000	0	30,160
Aged Accommodation Reserve	32,498	1,924	0	34,422	32,498	59	0	32,557
Road Contributions Reserve	29,415	958	0	30,373	29,415	53	0	29,468
IT/Office Equipment Reserve	41,041	1,337	0	42,378	41,041	75	0	41,116
Civic Receptions Reserve	17,249	562	0	17,811	17,249	31	0	17,280
Unspent Grants Reserve	82	3	0	85	82	0	0	82
Unspent Community Grants Reserve	126	4	0	130	126	0	0	126
Rylington Park Working Capital Reserve	363,752	11,850	0	375,602	363,752	661	(138,000)	226,413
Rylington Park Community Projects Reserve	474,145	14,582	0	488,727	474,145	863	0	475,008
Co-Contributions Reserve	0	0	0	0	0	100,000	0	100,000
Waste Reserve	0	0	0	0	0	10,000	0	10,000
	2,749,489	89,573	0	2,839,062	2,749,490	270,000	(138,000)	2,881,490

**SHIRE OF BOYUP BROOK
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LOAN REPAYMENTS	Loan Number	2024 Actual Principal 1 July 2023	2024 New New Loans	2024 New Principal Repayments	2024 Actual Interest Repayments	2024 Actual Principal Outstanding	2024 Budget Principal 1 July 2023	2024 Budget New Loans	2024 Budget Principal Repayments	2024 Budget Interest Repayments	2024 Budget Principal Outstanding
Housing											
Staff House	115	17,994	0	(3,961)	(1,388)	14,033	17,994	0	(8,038)	(1,388)	9,956
Recreation and culture											
Swimming Pool	114	32,742	0	(14,622)	(2,529)	18,120	32,742	0	(14,622)	(2,529)	18,120
Economic services											
Caravan Park Ablutions	119	0	0	0	0	0	0	250,000	0	0	250,000
		50,736	0	(18,583)	(3,917)	32,153	50,736	250,000	(22,660)	(3,917)	278,076

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure
Proceeds Sale of Assets					
123001	Proceeds Sale of Plant Assets	(\$305,000)	\$0	(\$310,000)	\$0
092020	Proceeds - Sale of Land Assets	\$0	(\$51,818)	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$305,000)	(\$51,818)	(\$310,000)	\$0
Written Down Value					
092600	Written Down Value - Disposal of Assets	\$305,000	\$0	\$0	\$310,000
Sub Total - WDV ON DISPOSAL OF ASSET		\$305,000	\$0	\$0	\$310,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	(\$51,818)	(\$310,000)	\$310,000
Total - OPERATING STATEMENT		\$0	(\$51,818)	(\$310,000)	\$310,000

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
RATES					
OPERATING EXPENDITURE					
031103	Rates Administration Activity Costs	\$105,488	\$80,526	\$0	\$126,636
031101	Collection Costs	\$4,165	\$8,692	\$0	\$5,000
031100	Valuation Charges	\$15,663	\$637	\$0	\$18,200
031102	Search Costs	\$164	\$0	\$0	\$300
Sub Total - GENERAL RATES OP EXP		\$125,480	\$89,855	\$0	\$150,136
OPERATING INCOME					
031001	Rates - GRV	(\$545,845)	\$997	(\$545,845)	\$0
031002	Rates - UV	(\$2,555,332)	\$0	(\$2,555,332)	\$0
031003	Rates - GRV - Minimum	(\$66,024)	\$0	(\$66,024)	\$0
031004	Rates - UV - Minimum	(\$409,728)	\$0	(\$409,728)	\$0
031006	Rates - Ex-Gratia Rates	(\$1,390)	(\$1,390)	(\$1,390)	\$0
031013	Rates Administration Fee	\$0	(\$40)	(\$3,000)	\$0
031005	Rates - Instalment Interest	(\$3,000)	(\$8,105)	(\$3,000)	\$0
031007	Rates - Non Payment Penalty - LG	(\$14,620)	(\$30,871)	(\$17,000)	\$0
031008	Rates - Rate Enquiries	(\$7,700)	(\$9,473)	(\$10,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	(\$4,000)	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	(\$8,390)	(\$5,000)	\$0
031011	Rates - Penalty Interest - DFES	(\$600)	(\$1,272)	(\$600)	\$0
031012	Rates - Rates Interims	(\$1,000)	(\$3,589,171)	(\$1,000)	\$0
031104	Rates Written Off	\$0	\$0	\$250	\$0
Sub Total - GENERAL RATES OP INC		(\$3,609,239)	(\$3,651,715)	(\$3,621,669)	\$0
Total - GENERAL RATES		(\$3,483,759)	(\$3,561,860)	(\$3,621,669)	\$150,136
OTHER GENERAL PURPOSE FUNDING					
OPERATING EXPENDITURE					
032100	General Purpose Funding - Administration Allocated	\$6,995	\$5,339	\$0	\$8,397
032101	General Purpose Funding - Doubtful Debts Expense	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$6,995	\$5,339	\$0	\$8,397
OPERATING INCOME					
032001	General Purpose Grants Federal Commission (OP)	\$0	(\$31,603)	\$0	\$0
032002	General Purpose Grants Federal - Roads (OP)	\$0	(\$31,144)	\$0	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Account	(\$1,911)	(\$198,838)	(\$2,100)	\$0
032004	Interest on Investments - Reserves Account	(\$2,850)	(\$89,574)	(\$5,000)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	\$0	(\$758)	\$0	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Depos	(\$46)	\$0	(\$50)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$4,806)	(\$351,915)	(\$7,150)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		\$2,188	(\$346,576)	(\$7,150)	\$8,397
Total - GENERAL PURPOSE FUNDING		(\$3,481,571)	(\$3,908,436)	(\$3,628,819)	\$158,533

Shire of Boyup Brook
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G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
		Budget	Actual	Income	Expenditure
MEMBERS OF COUNCIL					
OPERATING EXPENDITURE					
041100	Members - Sitting Fees.	\$63,600	\$39,624	\$0	\$76,350
041119	Website Expenses	\$23,691	\$15,482	\$0	\$26,530
041101	Members - Training Costs	\$7,452	\$480	\$0	\$10,800
041102	Members - Travelling Costs	\$2,346	\$3,256	\$0	\$3,400
041103	Members - Telecommunications Reimbursements	\$8,270	\$6,126	\$0	\$11,985
041104	Members - Other Expenses	\$4,400	\$2,986	\$0	\$4,400
041105	Members - Conferences/Seminars Costs	\$22,419	\$5,208	\$0	\$23,850
041106	Members - President's Allowance	\$4,934	\$5,140	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$1,259	\$1,285	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$31,941	\$1,675	\$0	\$32,063
041109	Members - Refreshments & Receptions	\$19,942	\$26,219	\$0	\$23,940
041111	Members - Insurance Costs For Members	\$7,326	\$6,402	\$0	\$7,326
041112	Members - Subscriptions	\$8,510	\$9,110	\$0	\$8,510
041113	Members - Election Expenses	\$0	\$16,236	\$0	\$23,000
041114	Members - Donations	\$61,350	\$47,653	\$0	\$61,350
041118	ICT - Councillors	\$15,191	\$13,854	\$0	\$16,341
041120	Warren Blackwood Alliance Expenses	\$12,600	\$8,015	\$0	\$12,600
041150	Members - Admin Allocation	\$56,241	\$42,933	\$0	\$67,516
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$351,471	\$253,683	\$0	\$422,811
OPERATING INCOME					
041001	Members - Reimbursements Income	\$0	(\$606)	\$0	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	(\$10,606)	\$0	\$0
Total - MEMBERS OF COUNCIL		\$351,471	\$243,076	\$0	\$422,811
GOVERNANCE					
OPERATING EXPENDITURE					
042100	Other Governance - Admin Allocated	\$84,361	\$64,399	\$0	\$101,274
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$84,361	\$64,399	\$0	\$101,274
OPERATING INCOME					
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$84,361	\$64,399	\$0	\$101,274
Total - GOVERNANCE		\$435,833	\$307,475	\$0	\$524,085

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES		ADOPTED BUDGET	
		Budget	Actual	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY					
FIRE PREVENTION					
OPERATING EXPENDITURE					
051109	ESL - Insurances Fire Appliances and Personnel	\$36,920	\$35,115	\$0	\$36,920
051112	Fire Prevention And Support	\$15,769	\$74,360	\$0	\$15,770
051101	Fire Break Inspection Expenses	\$3,540	\$3,017	\$0	\$3,540
051102	Fire Hazard Reductions Expenses	\$8,403	\$5,563	\$0	\$11,056
051104	Minor Fire Plant & Equipment Purchases non ESL	\$458	\$0	\$0	\$550
051105	Fire Plant & Equipment Maintenance - Non ESL	\$417	\$808	\$0	\$500
051106	ESL - Fire Vehicle Maintenance Costs	\$15,000	\$22,372	\$0	\$15,000
051107	ESL - Brigade Utilities, rates and taxes	\$1,200	\$79	\$0	\$1,200
051108	ESL - Other Goods & Services relating to Fires	\$0	\$4,525	\$0	\$7,000
051110	ESL - Fire Plant & Equip over \$1500	\$17,000	\$13,784	\$0	\$17,000
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$15,000	\$7,338	\$0	\$15,000
051114	ESL - Land & Building Maintenance	\$3,582	\$694	\$0	\$3,582
051115	ESL - Clothing and Accessories	\$45,000	\$25,304	\$0	\$45,000
051116	ESL - Plant and Equipment Maintenance	\$12,132	\$8,203	\$0	\$12,760
051117	BFRC - Bushfire Risk Planning	\$22,855	\$13,894	\$0	\$23,214
051118	DFES Fire Defence Grant Expenses	\$12,979	\$0	\$0	\$13,520
051120	Bush Fire - Mitigation Activity Funded	\$0	\$8,379	\$0	\$0
051150	Admin Allocation - Fire Control	\$56,241	\$42,933	\$0	\$67,516
051190	Depreciation - Fire Control	\$670	\$0	\$0	\$670
Sub Total - FIRE PREVENTION OP/EXP		\$267,165	\$266,367	\$0	\$289,798
OPERATING INCOME					
050600	ESL & DFES Non Operating Grants	\$0	(\$14,200)	\$0	\$0
051001	Fire Infringements/Fines Income	\$0	\$0	\$0	\$0
051002	Sale Of Fire Maps Income	(\$100)	(\$104)	(\$100)	\$0
051003	LGIS Fire Reimbursement Income	\$0	(\$778)	\$0	\$0
051004	ESL - Funding Operating Grant Income	(\$120,000)	(\$127,227)	(\$120,000)	\$0
051005	Fire Hazard Reduction Income	\$0	(\$645)	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$120,100)	(\$142,953)	(\$120,100)	\$0
Total - FIRE PREVENTION		\$147,065	\$123,414	(\$120,100)	\$289,798
ANIMAL CONTROL					
OPERATING EXPENDITURE					
052100	Ranger Services Operation Costs	\$1,497	\$1,838	\$0	\$2,431
052005	Trap Hire Refunds	\$50	\$0	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$417	\$1,330	\$0	\$500
052102	Dog License Discs Costs	\$300	\$190	\$0	\$300
052103	Other Control Expenses	\$1,753	\$103	\$0	\$2,028
052104	Animal Impounding Costs	\$5,000	\$2,005	\$0	\$5,000
052109	Cat License Tags Expense	\$100	\$190	\$0	\$100
052110	Ranger Services Salary Super and Employee Costs	\$73,314	\$26,402	\$0	\$84,262
052111	Ranger Services Provision for Leave Accruals	\$0	\$0	\$0	\$0
052150	Admin Allocation - Animal Control	\$21,133	\$16,127	\$0	\$25,361
052190	Depreciation	\$333	\$0	\$0	\$400
Sub Total - ANIMAL CONTROL OP/EXP		\$103,898	\$48,184	\$0	\$120,432
OPERATING INCOME					
052001	Animal Fines & Penalties Income	(\$400)	(\$169)	(\$500)	\$0
052002	Animal Impounding Fees Income	(\$300)	(\$654)	(\$300)	\$0
052003	Dog Registrations Charges	(\$4,539)	(\$6,869)	(\$5,000)	\$0
052008	Cat Sterilisation Program Grant Income	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$5,239)	(\$7,782)	(\$5,800)	\$0
Total - ANIMAL CONTROL		\$98,659	\$40,402	(\$5,800)	\$120,432

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY					
OPERATING EXPENDITURE					
053100	Local Emergency Management Committee Expenses	\$300	\$0	\$0	\$300
053150	Administration Allocated - Emergency Mgt	\$21,126	\$16,127	\$0	\$25,361
053152	Other Costs	\$0	\$0	\$0	\$0
053103	Emergency Management Coordination Expenses	\$0	\$13,680	\$0	\$0
053190	Depreciation	\$22,778	\$0	\$0	\$27,345
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$44,204	\$30,042	\$0	\$53,006
OPERATING INCOME					
053002	Non-Operating Grants	\$0	(\$406,500)	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	(\$406,500)	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$44,204	(\$376,458)	\$0	\$53,006
Total - LAW ORDER & PUBLIC SAFETY		\$289,928	(\$212,642)	(\$125,900)	\$463,236

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
G/L	JOB		Budget	Actual	Income	Expenditure
HEALTH FAMILY STOP CENTRE						
OPERATING EXPENDITURE						
071100	B0101	Family Stop Centre - Operation	\$13,294	\$10,297	\$0	\$14,475
071150		Admin Allocated - Family Stop Centre	\$14,132	\$10,788	\$0	\$16,965
071190		Depreciation - Family Stop Centre	\$3,082	\$0	\$0	\$3,700
Sub Total - HEALTH FAMILY STOP OP/EXP			\$30,508	\$21,084	\$0	\$35,140
OPERATING INCOME						
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$30,508	\$21,084	\$0	\$35,140
HEALTH ADMINISTRATION & INSPECTION						
OPERATING EXPENDITURE						
072100		Health Administration Services Expenses	\$54,934	\$24,026	\$0	\$65,523
072101		Other Health Administration Expenses	\$118	\$73	\$0	\$150
072102		Provision for Leave Accruals	\$0	\$0	\$0	\$0
072103		Health Administration Superannuation	\$0	\$0	\$0	\$0
072150		Admin Allocation - Other Health	\$14,137	\$10,788	\$0	\$16,965
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$69,188	\$34,886	\$0	\$82,638
OPERATING INCOME						
072001		Food Stall Permit Charges	(\$600)	(\$1,573)	(\$600)	\$0
072002		Temporary Camping Site Permit Charges	(\$500)	(\$1,000)	(\$500)	\$0
072003		Food Business Registration Fee	(\$1,394)	(\$153)	(\$2,000)	\$0
072004		Annual Inspections	\$0	(\$110)	\$0	\$0
072005		Lodging House Registration Fees	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$2,494)	(\$2,835)	(\$3,100)	\$0
Total - HEALTH ADMIN AND INSPECTION			\$66,695	\$32,051	(\$3,100)	\$82,638

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB		YTD COMPARATIVES		ADOPTED BUDGET	
			Budget	Actual	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES						
OPERATING EXPENDITURE						
074100	B0105	Housing General Practitioner - Medical Service	\$11,220	\$12,093	\$0	\$14,478
074102		Boyup Brook Medical Services Building Costs	\$26,267	\$27,868	\$0	\$34,310
074101		Medical Services General Operations	\$1,513	\$40	\$0	\$2,050
074103		Medical Service Employee Costs	\$759,279	\$836,435	\$0	\$967,957
074105		Postage, Printing & Stationery	\$3,766	\$5,179	\$0	\$5,000
074106		Medical Ctr - Telephones	\$5,748	\$5,683	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$4,816	\$3,765	\$0	\$5,936
074108		Medical Ctr - Insurances	\$29,965	\$425	\$0	\$29,965
074109		Medical Bank Fees	\$562	\$0	\$0	\$675
074110		Medical Ctr - Computer Expenses	\$36,279	\$21,211	\$0	\$39,936
074111		Medical Ctr - Medical Supplies & Equipt	\$18,618	\$16,710	\$0	\$22,350
074112		Medical Ctr - Locum Doctor	\$32,076	\$0	\$0	\$48,600
074113		Medical Ctr - Superannuation	\$68,667	\$89,358	\$0	\$87,485
074114		Medical Ctr - Training	\$5,000	\$3,556	\$0	\$5,000
074115		Medical Ctr - Sundry Expenses	\$8,808	\$5,462	\$0	\$10,650
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$750	\$2,518	\$0	\$1,000
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$1,200
074120		Medical Ctr - Bank Merchant Fees	\$0	\$382	\$0	\$0
074150		Admin Allocated - Boyup Brook Medical Services	\$63,236	\$48,272	\$0	\$75,913
074191		Depreciation - Medical Centre	\$7,081	\$0	\$0	\$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	\$5,664	\$0	\$0	\$6,800
Sub Total - PREVENTIVE SRVS - OP/EXP			\$1,089,312	\$1,078,956	\$0	\$1,405,950
OPERATING INCOME						
074001		Surgery Turnover	(\$920,460)	(\$1,039,689)	(\$1,150,000)	\$0
074002		Surgery Rental Income	(\$2,332)	(\$545)	(\$2,800)	\$0
074004		Grants, Reimbursements and Contributions	\$0	\$0	(\$25,000)	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$922,792)	(\$1,041,779)	(\$1,177,800)	\$0
Total - PREVENTIVE SERVICES			\$166,520	\$37,177	(\$1,177,800)	\$1,405,950
PREVENTIVE SERVICE - OTHER						
OPERATING EXPENDITURE						
073100		Analytical Expenses	\$500	\$463	\$0	\$500
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP			\$500	\$463	\$0	\$500
Total - PREVENTIVE SERVICES - OTHER			\$500	\$463	\$0	\$500
OTHER HEALTH						
OPERATING EXPENDITURE						
075100		Ambulance Centre Operation	\$13,533	\$27,523	\$0	\$26,373
075150		Admin Allocated - Other Health	\$14,132	\$10,788	\$0	\$16,965
Sub Total - OTHER HEALTH OP/EXP			\$27,665	\$38,311	\$0	\$43,338
OPERATING INCOME						
Sub Total - OTHER HEALTH OP/INC			\$0	\$0	\$0	\$0
Total - OTHER HEALTH			\$27,665	\$38,311	\$0	\$43,338
Total - HEALTH			\$291,887	\$129,087	(\$1,180,900)	\$1,567,566

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
OTHER EDUCATION					
OPERATING EXPENDITURE					
081100	Community Resource Centre	\$5,739	\$13,848	\$0	\$7,039
081101	Rylington Park Farm Complex	\$0	\$0	\$0	\$0
081102	Donations - Other Education	\$250	\$250	\$0	\$250
081103	Early Learning Centre - Employee Costs	\$214,567	\$207,467	\$0	\$252,522
081104	Early Learning Centre - Operating Costs	\$48,212	\$13,627	\$0	\$54,086
081106	ECU Joint Research Support	\$0	\$0	\$0	\$0
081150	Admin Allocation - Other Education	\$14,137	\$10,788	\$0	\$16,965
081190	Depreciation - Community Resource Centre	\$4,183	\$0	\$0	\$5,020
081191	Depreciation - Rylington Park Farm Complex	\$0	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/EXP		\$287,088	\$245,980	\$0	\$335,882
OPERATING INCOME					
081003	Early Learning Centre - Fees & Charges	(\$191,373)	(\$222,405)	(\$210,000)	\$0
081004	Early Learning Centre - Operating Income	\$0	(\$170)	\$0	\$0
081005	Early Learning Centre - Non operating grants	\$0	(\$1,251)	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$191,373)	(\$223,827)	(\$210,000)	\$0
Total - OTHER EDUCATION		\$95,715	\$22,154	(\$210,000)	\$335,882
AGED & DISABLED					
OPERATING EXPENDITURE					
082100	Support for Seniors Christmas Lunch	\$1,000	\$909	\$0	\$1,000
082101	Aged Needs Strategy Project	\$50,000	\$15,820	\$0	\$50,000
082150	Admin Allocated - Aged & Disabled	\$14,132	\$10,788	\$0	\$16,965
Sub Total - AGED & DISABLED OP/EXP		\$65,132	\$27,517	\$0	\$67,965
OPERATING INCOME					
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0	\$0
Total - AGED & DISABLED		\$65,132	\$27,517	\$0	\$67,965
OTHER WELFARE					
OPERATING EXPENDITURE					
083100	Other Welfare Expenses	\$0	\$0	\$0	\$0
083104	Depreciation	\$42	\$0	\$0	\$50
083150	Admin Allocated - Other Welfare	\$42,267	\$32,254	\$0	\$50,723
Sub Total - OTHER WELFARE OP/EXP		\$42,309	\$32,254	\$0	\$50,773
OPERATING INCOME					
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$42,309	\$32,254	\$0	\$50,773
Total - EDUCATION & WELFARE		\$203,156	\$81,924	(\$210,000)	\$454,620

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure
STAFF HOUSING					
OPERATING EXPENDITURE					
091100	Staff Housing	\$0	\$0	\$0	\$0
091130	Interest Paid Loan 115 - Staff House	\$1,388	\$1,388	\$0	\$1,388
091190	Depreciation - Staff Housing	\$4,777	\$0	\$0	\$5,735
091150	Staff Housing - Less Amt Allocated to Admin.	\$14,132	\$10,788	\$0	\$16,965
Sub Total - STAFF HOUSING OP/EXP		\$20,297	\$12,175	\$0	\$24,088
Total - STAFF HOUSING		\$20,297	\$12,175	\$0	\$24,088
HOUSING OTHER					
OPERATING EXPENDITURE					
092101	Boyup Brook Citizens Lodge	\$27,288	\$16,366	\$0	\$27,288
092102	Community Housing - Units	\$21,563	\$17,329	\$0	\$23,188
092103	Other	\$4,876	\$1,425	\$0	\$5,199
092105	House - 1 Rogers Ave	\$14,522	\$22,037	\$0	\$16,203
092107	7 Knapp Street - Operating & Mtce Expense	\$8,613	\$6,173	\$0	\$9,469
092108	Property Selling Expenses	\$0	\$9,634	\$0	\$0
092109	Community Housing Maintenance - Grant Funded	\$143,340	\$0	\$0	\$143,340
092150	Admin Allocation - Other Housing	\$14,274	\$10,897	\$0	\$17,136
092191	Depreciation - Other Housing	\$4,640	\$0	\$0	\$5,570
092192	Depreciation - House - 1 Rogers Ave	\$3,636	\$0	\$0	\$4,365
092190	Depreciation - Boyup Brook Citizens Lodge	\$26,977	\$0	\$0	\$32,385
Sub Total - HOUSING OTHER OP/EXP		\$269,729	\$83,859	\$0	\$284,143
HOUSING OPERATING INCOME					
092001	Rent 24A Proctor St	(\$9,083)	(\$9,084)	(\$10,900)	\$0
092002	Rent 24B Proctor St	(\$8,000)	(\$4,226)	(\$9,600)	\$0
092003	Rent 16A Forrest St	(\$7,666)	(\$9,969)	(\$9,200)	\$0
092004	Rent 16B Forrest St	(\$8,666)	(\$10,825)	(\$10,400)	\$0
092005	Rent 1 Rogers St	\$0	\$0	\$0	\$0
092007	Housing Reimbursements	(\$453)	(\$3,626)	(\$500)	\$0
092009	Other Housing: 7 Knapp St	(\$27,499)	(\$28,321)	(\$33,000)	\$0
092011	Community Housing Maintenance Grant	\$0	\$0	(\$143,340)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$61,367)	(\$66,051)	(\$216,940)	\$0
Total - HOUSING OTHER		\$208,362	\$17,808	(\$216,940)	\$284,143
Total - HOUSING		\$228,659	\$29,983	(\$216,940)	\$308,231

Shire of Boyup Brook
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G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
		Budget	Actual	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE					
OPERATING EXPENDITURE					
101100	Refuse Collection Boyup Brook Townsite Expense	\$46,748	\$41,418	\$0	\$56,100
101101	Recycling Collection Boyup Brook Town Site	\$28,232	\$25,538	\$0	\$33,880
101106	Transfer Station Employee Costs	\$25,107	\$26,212	\$0	\$29,391
101102 B0400	Boyup Brook Transfer Station Costs	\$56,708	\$62,186	\$0	\$68,233
101103	Land Fill Disposal Site	\$38,666	\$31,788	\$0	\$48,040
101104	Townsite Street Bins Collection	\$11,678	\$9,026	\$0	\$14,521
101107	Drum Muster Expenses	\$2,660	\$38	\$0	\$2,660
101108	BB Transfer Station Superannuation	\$1,855	\$2,161	\$0	\$2,453
101119	Waste Bin Maintenance and Delivery	\$4,823	\$5,671	\$0	\$6,304
101150	Admin Allocated - Waste Management	\$28,120	\$21,466	\$0	\$33,758
101190	Depreciation - Waste Management	\$18,384	\$0	\$0	\$22,070
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$262,981	\$225,504	\$0	\$317,410
SANITATION OPERATING INCOME					
101001	Refuse Collection Charges	(\$208,500)	(\$210,264)	(\$208,500)	\$0
101002	Waste Disposal Charges	(\$4,500)	(\$8,075)	(\$4,500)	\$0
101003	Recycling Scheme Income	(\$350)	(\$12,085)	(\$700)	\$0
101004	Scrap Metal Income	(\$3,300)	\$0	(\$5,000)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$216,650)	(\$230,424)	(\$218,700)	\$0
Total - SANITATION HOUSEHOLD REFUSE		\$46,331	(\$4,920)	(\$218,700)	\$317,410
EFFLUENT DRAINAGE SYSTEM					
OPERATING EXPENDITURE					
103100	Septic Tank Inspection Expenses	\$200	\$0	\$0	\$200
103101	Liquid Waste Disposal Site (Stanton Road)	\$3,460	\$1,055	\$0	\$3,460
Sub Total - SEWERAGE OP/EXP		\$3,660	\$1,055	\$0	\$3,660
OPERATING INCOME					
103002	Septic Licence Fees	(\$2,408)	(\$2,124)	(\$2,800)	\$0
Sub Total - SEWERAGE OP/INC		(\$2,408)	(\$2,124)	(\$2,800)	\$0
Total - SEWERAGE		\$1,252	(\$1,069)	(\$2,800)	\$3,660
PROTECTION OF THE ENVIRONMENT					
OPERATING EXPENDITURE					
107100	Landcare Expenses	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$0	\$0	\$0
OPERATING INCOME					
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$0	\$0	\$0	\$0

Shire of Boyup Brook
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Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT					
OPERATING EXPENDITURE					
105100	Town Planning Admin & Control	\$64,151	\$25,948	\$0	\$78,954
105101	Admin Allocation - Town Planning	\$28,131	\$21,466	\$0	\$33,758
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$92,282	\$47,415	\$0	\$112,712
OPERATING INCOME					
105001	Planning Application Fees	(\$4,632)	(\$7,693)	(\$6,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$4,632)	(\$7,693)	(\$6,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$87,650	\$39,721	(\$6,000)	\$112,712
OTHER COMMUNITY AMENITIES					
OPERATING EXPENDITURE					
106101	Cemetery - Operation	\$30,392	\$25,466	\$0	\$0
106101	B0420 Cemetery - Operation		\$0	\$0	\$36,492
106101	B0421 Niche Wall Plaques Operations	\$2,318	\$0	\$0	\$2,318
106101	G314 Cemetery Grounds	\$9,293	\$0	\$0	\$11,160
106102	Public Toilets - Operation		\$17,765	\$0	\$0
106102	B0450 Toilets - Lions Park Costs	\$3,037	\$0	\$0	\$3,676
106102	B0451 Toilets - Tourist Centre Costs	\$5,915	\$0	\$0	\$6,349
106102	B0452 Toilets - Town Hall (External) Costs	\$8,750	\$0	\$0	\$10,350
106103	Street Furniture	\$430	\$0	\$0	\$430
106150	Admin Allocation - Other Community Amenities	\$14,137	\$10,788	\$0	\$16,965
106151	Admin Allocation - Cemetery	\$1,571	\$1,199	\$0	\$1,885
106191	Depreciation - Public Toilets	\$842	\$0	\$0	\$1,010
106192	Depreciation - Other Community Service's	\$2,529	\$0	\$0	\$3,035
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$79,214	\$55,217	\$0	\$93,670
OPERATING INCOME					
106001	Cemetery Burial Fees	(\$1,200)	(\$8,699)	(\$1,200)	\$0
106002	License/Other Fees BB Cemetery	(\$2,000)	(\$2,408)	(\$2,000)	\$0
106003	Cemetery - Reservation Fees	\$0	\$0	\$0	\$0
106004	Niche Wall Fees	(\$600)	(\$1,075)	(\$600)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$3,800)	(\$12,181)	(\$3,800)	\$0
Total - OTHER COMMUNITY AMENITIES		\$75,414	\$43,036	(\$3,800)	\$93,670
Total - COMMUNITY AMENITIES		\$210,647	\$76,768	(\$231,300)	\$527,452

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES					
OPERATING EXPENDITURE					
111100	Boyup Brook Hall - Operation	\$35,037	\$34,066	\$0	\$41,971
111102	Halls - Other Public Halls	\$13,589	\$11,805	\$0	\$17,809
111150	Admin Allocation - Public Halls	\$28,131	\$21,466	\$0	\$33,758
111190	Depreciation - Public Halls	\$42,818	\$0	\$0	\$51,384
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$119,575	\$67,337	\$0	\$144,922
OPERATING INCOME					
111001	Hall Hire Fees	\$0	(\$200)	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		\$0	(\$200)	\$0	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$119,575	\$67,137	\$0	\$144,922
OTHER RECREATION & SPORT					
OPERATING EXPENDITURE					
113100	Recreation Complex	\$93,530	\$99,256	\$0	\$104,512
113109	Walk Trails	\$6,272	\$3,129	\$0	\$6,272
113110	Townsite Gardens	\$84,354	\$78,435	\$0	\$94,825
113112	Reserves and Parks Operations	\$66,438	\$53,064	\$0	\$85,669
113119	Other Recreation Facilities	\$23,605	\$17,316	\$0	\$30,254
113120	War Memorial	\$4,822	\$6,779	\$0	\$5,872
113150	Admin Allocation - Other Recreation	\$47,694	\$36,395	\$0	\$57,235
113124	Support for UBAS	\$4,466	\$5,275	\$0	\$4,466
113122	Support for ANZAC Day	\$13,460	\$1,463	\$0	\$13,460
113125	Support for Others	\$32,897	\$64,724	\$0	\$40,212
113140	Sundry Plant Items	\$0	\$660	\$0	\$11,000
113190	Depreciation - Other Recreation	\$183,676	\$0	\$0	\$220,420
113191	Depreciation - Parks & Gardens	\$41,690	\$0	\$0	\$50,030
113192	Depreciation: Plant & Equipment	\$13,741	\$0	\$0	\$16,490
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$616,647	\$366,495	\$0	\$740,717
OPERATING INCOME					
113003	Rec Ground Use Hire Fees	(\$3,500)	(\$3,754)	(\$3,500)	\$0
113002	Reimbursements - Other Rec	\$0	\$0	\$0	\$0
113022	Recreation - Capital Grants & Contributions	\$0	(\$5,715)	(\$95,714)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,500)	(\$12,992)	(\$99,214)	\$0
Total - OTHER RECREATION & SPORT		\$613,147	\$353,502	(\$99,214)	\$740,717

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
		Budget	Actual	Income	Expenditure
SWIMMING POOL					
OPERATING EXPENDITURE					
112100	Swimming Pool & Gymnasium General Operations	\$98,436	\$51,739	\$0	\$103,866
112101	Swimming Pool Building Costs	\$59,078	\$49,262	\$0	\$66,255
112102	Swimming Pool Employee Costs	\$99,751	\$83,610	\$0	\$105,802
112103	Interest on Loan 114 - upgrade pool bowl	\$2,529	\$2,529	\$0	\$2,529
112104	Swimming Pool Employee Superannuation	\$9,272	\$5,434	\$0	\$9,515
112106	Pool Staff - Fringe Benefits Tax	\$0	\$0	\$0	\$0
112108	Gym Employee Costs	\$2,924	\$1,399	\$0	\$3,000
112109	Interest Paid Gym Lease	\$646	\$776	\$0	\$776
112150	Admin Allocation - Swimming Pool	\$31,118	\$23,755	\$0	\$37,357
112190	Depreciation - Swimming Pool	\$14,777	\$0	\$0	\$17,740
Sub Total - SWIMMING POOL OP/EXP		\$318,532	\$218,503	\$0	\$346,840
OPERATING INCOME					
112003	Pool Daily Admission Fees	(\$10,499)	(\$10,666)	(\$10,500)	\$0
112004	Season Tickets Fees	(\$19,300)	(\$18,313)	(\$19,300)	\$0
112005	Pool Hire Fees	(\$200)	(\$3)	(\$200)	\$0
112006	Gym Equipment Hire Fees	(\$10,000)	(\$13,632)	(\$10,000)	\$0
112007	Pool Teaching Programme Fees	(\$3,000)	(\$7,818)	(\$3,000)	\$0
112008	Vacation Swimming Passes	(\$700)	(\$709)	(\$700)	\$0
112009	Capital Grants and Contributions	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$43,699)	(\$51,142)	(\$43,700)	\$0
Total - SWIMMING POOL		\$274,833	\$167,361	(\$43,700)	\$346,840
TELEVISION & RADIO REBROADCASTING					
OPERATING EXPENDITURE					
114005	Telecommunications Tower	\$4,706	\$1,190	\$0	\$5,303
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$4,706	\$1,190	\$0	\$5,303
OPERATING INCOME					
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	(\$9,700)	(\$9,991)	(\$9,700)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$9,700)	(\$9,991)	(\$9,700)	\$0
Total - TV & RADIO REBROADCASTING		(\$4,994)	(\$8,801)	(\$9,700)	\$5,303
LIBRARIES					
OPERATING EXPENDITURE					
115100	Library Operations	\$14,943	\$26,107	\$0	\$27,743
115101	State Library Grant Expenditure	\$0	\$5,860	\$0	\$6,000
115150	Admin Allocation - Libraries	\$77,395	\$59,060	\$0	\$92,878
Sub Total - LIBRARIES OP/EXP		\$92,338	\$91,027	\$0	\$126,621
OPERATING INCOME					
115001	State Library Grant Income	(\$6,000)	(\$5,423)	(\$6,000)	\$0
Sub Total - LIBRARIES OP/INC		(\$6,000)	(\$5,423)	(\$6,000)	\$0
Total - LIBRARIES		\$86,338	\$85,604	(\$6,000)	\$126,621

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
OTHER CULTURE					
OPERATING EXPENDITURE					
116100	Museum	\$8,309	\$11,657	\$0	\$8,775
116101	Craft Hut	\$3,123	\$1,822	\$0	\$3,388
116102	Support for Sandakan (Ceremony)	\$13,171	\$6,799	\$0	\$13,171
116103	Other Culture - Community Expenses	\$0	\$10,309	\$0	\$0
116150	Admin Allocated - Other Culture	\$14,137	\$10,788	\$0	\$16,965
116190	Depreciation - Other Culture	\$9,912	\$0	\$0	\$11,895
Sub Total - OTHER CULTURE OP/EXP		\$48,652	\$41,374	\$0	\$54,194
OPERATING INCOME					
116001	Reimbursements - Other Culture	\$0	\$0	\$0	\$0
116002	Other Culture - Operating Grants, Subsidies & Contributions	\$0	(\$4,545)	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	(\$4,545)	\$0	\$0
Total - OTHER CULTURE		\$48,652	\$36,829	\$0	\$54,194
Total - RECREATION AND CULTURE		\$1,137,552	\$701,633	(\$158,614)	\$1,418,597

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES		ADOPTED BUDGET	
		Budget	Actual	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION					
OPERATING EXPENDITURE					
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$0	\$0	\$0
OPERATING INCOME					
121001	RRG Project Grants	(\$631,700)	(\$380,385)	(\$631,700)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$201,577)	(\$206,109)	(\$201,577)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$420,714)	(\$14,100)	(\$420,714)	\$0
121004	Capital Grants Other & Road Contributions	\$0	(\$536,672)	(\$636,411)	\$0
121007	Special Bridge Funding	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$1,253,991)	(\$1,137,266)	(\$1,890,402)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$1,253,991)	(\$1,137,266)	(\$1,890,402)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE					
OPERATING EXPENDITURE					
122100	B0695 Depot Building - Building Costs	\$47,682	\$32,312	\$0	\$58,755
122101	OPSDPT Depot General Operations	\$20,307	\$8,777	\$0	\$23,414
122103	Road Maintenance & Repairs	\$287,731	\$203,044	\$0	\$304,514
122104	Roads Vegetation Clearing Offset Costs	\$1,000	\$0	\$0	\$1,000
122107	Maintenance Grading	\$60,775	\$154,619	\$0	\$117,055
122105	Repairs & Maint - Bridges	\$123,709	\$73,499	\$0	\$181,412
122106	Shire Radio Network Costs	\$3,861	\$256	\$0	\$4,374
122108	Drains & Culverts	\$31,351	\$28,002	\$0	\$55,380
122109	Verge Pruning	\$124,453	\$129,946	\$0	\$130,140
122110	Verge Spraying	\$17,124	\$12,668	\$0	\$19,240
122111	Crossovers Maintenance	\$1,100	\$2,406	\$0	\$1,100
122112	Town Services Drainage	\$2,982	\$5,845	\$0	\$3,440
122113	Town Services - Footpaths	\$6,191	\$1,852	\$0	\$6,880
122114	Town Services Road Repairs	\$18,858	\$14,235	\$0	\$23,350
122115	Town Services - Tree Pruning	\$23,442	\$21,050	\$0	\$23,660
122116	Street Lighting	\$24,026	\$25,136	\$0	\$32,090
122117	Traffic Signs	\$4,195	\$4,945	\$0	\$6,329
122120	Roman Road Data Pickup	\$130,477	\$115,609	\$0	\$130,477
122121	Town Services - Verge Spraying	\$21,509	\$13,575	\$0	\$32,644
122122	Road Sweeping	\$7,063	\$5,088	\$0	\$14,125
122123	Emergency Services	\$16,490	\$21,287	\$0	\$26,900
122125	Bridge Contribution Expenditure	\$0	\$0	\$0	\$0
122126	Streetscaping Expenses	\$12,239	\$179	\$0	\$19,400
122127	Consulting Engineer Expenses	\$26,664	\$0	\$0	\$40,000
122131	Rural Street Addressing	\$508	\$3,395	\$0	\$732
122150	Admin Allocated - Road Maintenance	\$351,848	\$268,492	\$0	\$422,234
122190	Depreciation - Transport Other	\$17,812	\$0	\$0	\$21,375
122191	Depreciation - Infrastructure	\$21,620	\$0	\$0	\$25,945
122192	Depreciation Roads	\$1,372,874	\$0	\$0	\$1,647,515
122193	Depreciation - Bridges	\$537,937	\$0	\$0	\$645,550
122194	Depreciation - Footpaths	\$14,379	\$0	\$0	\$17,255
122195	Depreciation - Drainage	\$226,474	\$0	\$0	\$271,780
123119	Minor Assets and Sundry Items	\$18,750	\$1,243	\$0	\$25,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$3,575,430	\$1,147,458	\$0	\$4,333,065
OPERATING INCOME					
122001	Reimbursements - Roads Mtce	\$0	(\$45)	\$0	\$0
122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items	\$0	(\$45)	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		\$0	(\$89)	\$0	\$0
Total - MTCE STREETS ROADS DEPOTS		\$3,575,430	\$1,147,369	\$0	\$4,333,065

Shire of Boyup Brook
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Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
TRAFFIC CONTROL					
OPERATING EXPENDITURE					
125150	Administration Allocated - Traffic Control	\$105,526	\$80,526	\$0	\$126,636
Sub Total - TRAFFIC CONTROL OP/EXP		\$105,526	\$80,526	\$0	\$126,636
OPERATING INCOME					
125001	Licensing Service	(\$22,436)	(\$26,608)	(\$28,000)	\$0
125002	Motor Vehicle Plates	(\$846)	(\$569)	(\$1,000)	\$0
125005	Sundry Receipts - Heavy Haulage Permits etc	\$0	(\$2,435)	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$23,283)	(\$29,612)	(\$29,000)	\$0
Total - TRAFFIC CONTROL		\$82,243	\$50,914	(\$29,000)	\$126,636
AERODROMES					
OPERATING EXPENDITURE					
126100	Airstrip	\$2,593	\$6,244	\$0	\$8,584
126190	Depreciation - Airport	\$18,941	\$0	\$0	\$22,730
Sub Total - AERODROMES OP/EXP		\$21,534	\$6,244	\$0	\$31,314
OPERATING INCOME					
126003	Non-Operating Grants & Subsidies	\$0	\$0	\$0	\$0
Sub Total - AERODROMES OP/INC		\$0	\$0	\$0	\$0
Total - AERODROMES		\$21,534	\$6,244	\$0	\$31,314
Total - TRANSPORT		\$2,425,216	\$67,260	(\$1,919,402)	\$4,491,015

Shire of Boyup Brook
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Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
		Budget	Actual	Income	Expenditure
RURAL SERVICES					
OPERATING EXPENDITURE					
131001	Rural Services Expenses	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP		\$0	\$0	\$0	\$0
OPERATING INCOME					
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0	\$0
Total - RURAL SERVICES		\$0	\$0	\$0	\$0
TOURISM AND AREA PROMOTION					
OPERATING EXPENDITURE					
132110	Tourist Bay	\$1,455	\$626	\$0	\$2,078
132103	Community Development Officer	\$20,464	\$79,396	\$0	\$22,756
132104	Tourist Centre	\$65,625	\$64,540	\$0	\$74,291
132106	Promotion Activities	\$24,120	\$20,190	\$0	\$24,120
132107	OPFMIL Flax Mill Complex General Operations	\$42,046	\$40,242	\$0	\$50,057
132108	B0665 Caravan Park/Flax Mill Complex Building Operation	\$82,385	\$98,851	\$0	\$90,873
132111	Carnaby Beetle Collection	\$100	\$89	\$0	\$100
132114	Community Development Expenses	\$150	\$0	\$0	\$150
132116	CDO Vehicle Op Costs GEN	\$3,960	\$4,471	\$0	\$5,000
132150	Admin Allocated Tourism	\$49,265	\$37,593	\$0	\$59,120
132151	Admin Allocated Caravan Pk	\$14,137	\$10,788	\$0	\$16,965
132190	Depreciation - Tourism/Area Promotion	\$3,575	\$0	\$0	\$4,290
132191	Depreciation - Caravan Pk/Flax	\$37,603	\$0	\$0	\$45,125
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$344,884	\$356,785	\$0	\$394,925
OPERATING INCOME					
132002	Caravan Park & Complex Fees & Charges	(\$57,024)	(\$78,715)	(\$60,000)	\$0
132003	Flax Mill Sheds Storage Charges	(\$9,032)	(\$11,711)	(\$12,000)	\$0
132006	Event - Reimbursements	\$0	(\$999)	\$0	\$0
132007	Other Income	(\$1,516)	(\$2,689)	(\$4,000)	\$0
132010	Non-Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$67,573)	(\$94,115)	(\$76,000)	\$0
Total - TOURISM & AREA PROMOTION		\$277,311	\$262,670	(\$76,000)	\$394,925
BUILDING CONTROL					
OPERATING EXPENDITURE					
133100	Building Control	\$18,622	\$9,856	\$0	\$22,347
133101	Building Control - Other Costs	\$33,850	\$2,175	\$0	\$33,850
133102	Building Control Superannuation	\$1,732	\$184	\$0	\$2,078
133103	Building Control - BMO	\$6,759	\$793	\$0	\$7,000
133150	Admin Allocated - Building Control Expenses	\$14,137	\$10,788	\$0	\$16,965
Sub Total - BUILDING CONTROL OP/EXP		\$75,099	\$23,796	\$0	\$82,240
BUILDING CONTROL OP/INC					
133001	Building Licences (UFEE)	(\$9,878)	(\$6,215)	(\$12,000)	\$0
133002	BCITF Levy - Commission	(\$99)	(\$96)	(\$120)	\$0
133003	Builders Services Levy - Commission	(\$161)	(\$157)	(\$195)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$10,138)	(\$6,468)	(\$12,315)	\$0
Total - BUILDING CONTROL		\$64,961	\$17,328	(\$12,315)	\$82,240

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
SALEYARDS & MARKETS					
OPERATING EXPENDITURE					
134100	Saleyards	\$9,994	\$8,607	\$0	\$11,680
134190	Depreciation - Saleyards & Markets	\$0	\$0	\$0	\$113,345
Sub Total - SALEYARDS & MARKETS OP/EXP		\$9,994	\$8,607	\$0	\$125,025
OPERATING INCOME					
134001	Reimbursements - Saleyards	\$0	(\$1,493)	\$0	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		\$0	(\$1,493)	\$0	\$0
Total - SALEYARDS & MARKETS		\$9,994	\$7,114	\$0	\$125,025
OTHER ECONOMIC SERVICES					
OPERATING EXPENDITURE					
135100	Standpipes Expenses	\$21,662	\$40,945	\$0	\$26,214
135102	Economic Development Projects	\$7,500	\$0	\$0	\$7,500
135103	Country Music Festival Expenses	\$15,000	\$8,788	\$0	\$15,000
135105	Abel Street Shop	\$9,607	\$7,284	\$0	\$12,708
135150	Admin Allocated - Other Economic Development	\$14,137	\$10,788	\$0	\$16,965
135190	Depreciation - Develop/Facilities	\$3,221	\$0	\$0	\$3,865
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$71,127	\$67,804	\$0	\$82,252
OPERATING INCOME					
135001	Standpipe Water	(\$12,816)	(\$33,156)	(\$15,000)	\$0
135005	Abel Street Shop Rental	(\$16,033)	(\$13,009)	(\$19,240)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$28,849)	(\$46,165)	(\$34,240)	\$0
Total - OTHER ECONOMIC SERVICES		\$42,278	\$21,639	(\$34,240)	\$82,252
Total - ECONOMIC SERVICES		\$394,544	\$308,751	(\$122,555)	\$684,442

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G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure
PRIVATE WORKS					
OPERATING EXPENDITURE					
141100	Private Works - Costs	\$8,389	\$621	\$0	\$10,080
Sub Total - PRIVATE WORKS OP/EXP		\$8,389	\$621	\$0	\$10,080
OPERATING INCOME					
141001	Private Works - Recoup Charges	(\$9,319)	(\$564)	(\$10,080)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$9,319)	(\$564)	(\$10,080)	\$0
Total - PRIVATE WORKS		(\$930)	\$57	(\$10,080)	\$10,080
PUBLIC WORKS OVERHEADS					
OPERATING EXPENDITURE					
143100	Supervision	\$142,980	\$311,187	\$0	\$181,355
143101	Consultant Engineer	\$0	\$0	\$0	\$0
143102	Works Manager Vehicle Op Costs	\$2,187	\$927	\$0	\$2,380
143103	FBT Works Staff	\$2,700	\$4,196	\$0	\$3,600
143104	Insurance on Works	\$21,953	\$32,906	\$0	\$21,953
143105	Superannuation of Workmen	\$115,764	\$136,021	\$0	\$140,525
143106	PWOH Leave - Depot	\$175,193	\$183,735	\$0	\$197,467
143107	Protective Clothing	\$8,000	\$5,553	\$0	\$8,000
143108	Uniforms	\$1,211	\$598	\$0	\$1,615
143109	Training & Meeting Expenses	\$44,626	\$17,357	\$0	\$61,190
143110	Occupational Health & Safety	\$41,274	\$36,849	\$0	\$66,744
143111	Other Expenses	\$78	\$342	\$0	\$1,015
143113	Waste Oil Disposal Costs	\$0	\$15	\$0	\$20
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$9,780
143116	Conferences and Training Courses (MOW)	\$2,500	\$301	\$0	\$2,500
143117	Works Manager Housing	\$0	\$0	\$0	\$0
143150	Admin Allocated - Works Overhead	\$28,131	\$21,466	\$0	\$33,758
143180	LESS PWOH ALLOCATED - PROJECTS	(\$586,597)	(\$700,297)	\$0	(\$731,902)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$51,156	\$0	\$0
OPERATING INCOME					
143001	Workers Compensation Reimbursements	(\$600)	(\$23,712)	(\$600)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$600)	(\$23,712)	(\$600)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$600)	\$27,444	(\$600)	\$0

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G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure
PLANT OPERATIONS COSTS					
OPERATING EXPENDITURE					
144100	Repair Wages	\$41,346	\$54,257	\$0	\$54,546
144101	Fuel & Oil	\$211,338	\$181,650	\$0	\$265,000
144102	Tyres & Tubes	\$12,431	\$17,020	\$0	\$16,500
144103	Parts and Repairs	\$109,838	\$80,149	\$0	\$147,890
144104	Licenses	\$1,275	\$542	\$0	\$8,500
144105	Insurance	\$50,589	\$41,450	\$0	\$50,589
144106	Blades & Points	\$11,700	\$4,036	\$0	\$13,000
144107	Expendable Tools	\$10,083	\$9,487	\$0	\$12,100
144108	Freight Costs	\$0	\$0	\$0	\$0
144110	Superannuation - Mechanic	\$0	\$8,404	\$0	\$0
144150	Admin Allocated POC	\$8,425	\$6,429	\$0	\$10,110
144190	Depreciation - Plant	\$192,555	\$0	\$0	\$231,075
144180	LESS POC ALLOCATED - PROJECTS	(\$649,579)	(\$765,261)	\$0	(\$809,310)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$361,837)	\$0	\$0
OPERATING INCOME					
144001	Diesel Rebate	(\$23,471)	(\$44,554)	(\$35,000)	\$0
144002	Reimbursements - Operating	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$23,471)	(\$44,554)	(\$35,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$23,471)	(\$406,391)	(\$35,000)	\$0
SALARIES AND WAGES					
OPERATING EXPENDITURE					
145100	Gross Total Salaries and Wages	\$3,346,944	\$3,463,091	\$0	\$4,016,494
145130	LESS SALS/WAGES ALLOCATED	(\$3,346,944)	(\$3,436,581)	\$0	(\$4,016,494)
145101	Workers Compensation Expenses	\$0	\$13,352	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$39,862	\$0	\$0
OPERATING INCOME					
145001	Reimbursements - Administration	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES		\$0	\$39,862	\$0	\$0

Shire of Boyup Brook
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Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES		ADOPTED BUDGET	
		Budget	Actual	Income	Expenditure
ADMINISTRATION					
OPERATING EXPENDITURE					
146100	Advertising	\$8,450	\$6,729	\$0	\$11,900
146101	Audit Fees	\$50,000	\$313	\$0	\$50,000
146102	Bank Fees	\$12,389	\$34,156	\$0	\$13,500
146103	Administration Building Costs	\$50,085	\$47,348	\$0	\$69,464
146105	Administration Staff Employee Costs	\$654,124	\$623,482	\$0	\$867,667
146106	Consultants	\$135,316	\$117,256	\$0	\$182,000
146108	Insurance	\$16,598	\$16,209	\$0	\$16,598
146109	Legal Expenses	\$19,491	\$7,550	\$0	\$30,000
146110	IT System Operation & maintenance	\$133,415	\$173,013	\$0	\$154,680
146111	Office Equipment Maintenance	\$5,000	\$0	\$0	\$5,000
146112	Administration - Postage & Freight	\$3,861	\$3,915	\$0	\$5,500
146113	Printing and Stationery	\$11,723	\$10,012	\$0	\$12,700
146114	Administration Vehicle Costs	\$800	\$0	\$0	\$800
146115	Administration - Fringe Benefits Tax	\$7,200	\$14,267	\$0	\$9,600
146117	Employers Indemnity Insurance	\$39,065	\$40,403	\$0	\$39,065
146118	Subscriptions	\$10,319	\$11,458	\$0	\$10,319
146119	Administration Staff Housing	\$16,194	\$15,789	\$0	\$19,964
146120	Uniform Allowance	\$1,980	\$1,582	\$0	\$3,000
146121	Telephones	\$6,666	\$4,259	\$0	\$8,000
146122	Minor Furniture & Equip Under \$2000	\$15,000	\$5,749	\$0	\$15,000
146123	Conferences/Training/Professional Development	\$11,258	\$10,693	\$0	\$17,500
146124	Superannuation	\$75,309	\$78,084	\$0	\$89,590
146125	Admin Provision for Leave Accruals	\$0	\$0	\$0	\$0
146126	Employee (Packaging) Costs	\$725	\$0	\$0	\$725
146128	Administration - OSH	\$48,489	\$1,102	\$0	\$59,030
146130	Administration - Bank Merchant Fees	\$0	\$3,959	\$0	\$0
146190	Depreciation - Administration	\$18,341	\$0	\$0	\$22,010
146300	Rounding Account		\$0	\$0	\$0
146150	Less Administration Costs Alloc	(\$1,351,799)	(\$1,089,659)	\$0	(\$1,713,612)
Sub Total - ADMINISTRATION OP/EXP		\$0	\$137,671	\$0	\$0
OPERATING INCOME - ADMINISTRATION					
146001	Reimbursements - Administration	(\$300)	(\$17,312)	(\$300)	\$0
Sub Total - ADMINISTRATION OP/INC		(\$300)	(\$17,312)	(\$300)	\$0
Total - ADMINISTRATION		(\$300)	\$120,359	(\$300)	\$0
UNCLASSIFIED					
OPERATING EXPENDITURE					
149001	Rylington Park Operational Expenses	\$688,200	\$553,000	\$0	\$804,236
149002	Rylington Park Asset Depreciation	\$14,045	\$0	\$0	\$16,855
Sub Total - UNCLASSIFIED OP/EXP		\$702,245	\$553,000	\$0	\$821,091
OPERATING INCOME					
147100	Revaluation Profit on Local Govt House Unit Trust	\$0	\$0		
149101	Rylington Park Income	(\$614,480)	(\$616,610)	(\$719,229)	\$0
149104	Rylington Park Operating Grant Income	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$614,480)	(\$616,610)	(\$719,229)	\$0
Total - UNCLASSIFIED		\$87,765	(\$63,610)	(\$719,229)	\$821,091
Total - OTHER PROPERTY AND SERVICES		\$62,464	(\$282,279)	(\$765,209)	\$831,171

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
TRANSFERS TO/FROM RESERVES					
EXPENDITURE					
300101	Transfer to Reserves	\$4,167	\$89,574	\$0	\$270,000
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$4,167	\$89,574	\$0	\$270,000
INCOME					
300102	Transfer from Reserves	\$0	\$0	(\$138,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		\$0	\$0	(\$138,000)	\$0
Total - FUND TRANSFER		\$4,167	\$89,574	(\$138,000)	\$270,000
000000	(Surplus) / Deficit - Carried Forward	(\$3,490,312)	(\$3,815,098)	(\$3,490,312)	\$0
Sub Total - SURPLUS C/FWD		(\$3,490,312)	(\$3,815,098)	(\$3,490,312)	\$0
Total - SURPLUS		(\$3,490,312)	(\$3,815,098)	(\$3,490,312)	\$0
NEW LONG TERM LOANS					
INCOME					
132300	New Loan - Caravan Park Ablutions	(\$250,000)	\$0	(\$250,000)	\$0
Sub Total - LONG TERM LOANS		(\$250,000)	\$0	(\$250,000)	\$0
Total - DEFERRED ASSETS		(\$250,000)	\$0	(\$250,000)	\$0
LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS					
CAPITAL EXPENDITURE					
146800	Principal Repayment on Loans	\$22,660	\$22,660	\$0	\$22,660
146801	Principal Repayments - Finance Leases	\$16,500	\$19,800	\$0	\$19,800
Sub Total - LOAN REPAYMENTS		\$39,160	\$42,460	\$0	\$42,460
CAPITAL INCOME					
Sub Total - LOANS RAISED		\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$39,160	\$42,460	\$0	\$42,460
OPERATING ACTIVITIES EXCLUDED FROM BUDGET					
000000	Depreciation Written Back	(\$2,894,592)	\$0	\$0	(\$3,586,909)
000000	Realisation Value of Assets Sold Written Back	(\$305,000)	\$0	\$0	(\$310,000)
000000	Profit/Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on Loans	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on investments	\$0	\$0	\$0	\$0
	Movement in Stock On Hand	\$0	\$0	\$0	\$0
	Movement in Accrued Expenses	\$0	\$0	\$0	\$0
	Movement in Accrued Wages	\$0	\$0	\$0	\$0
	Movement in Employee Benefits (Current)	\$0	\$0	\$0	\$0
000000	Long Service Leave - Non Cash	\$0	\$0	\$0	(\$44,635)
000000	Deferred Pensioner Rates	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		(\$3,199,592)	\$0	\$0	(\$3,941,544)
Total - OPERATING ACTIVITIES EXCLUDED		(\$3,199,592)	\$0	\$0	(\$3,941,544)

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
FURNITURE & EQUIPMENT					
HEALTH					
CAPITAL EXPENDITURE					
074600	Surgery Equipment - Capital - (F&E)	\$25,000	\$0	\$0	\$25,000
Sub Total - CAPITAL WORKS		\$25,000	\$0	\$0	\$25,000
Total - HEALTH		\$25,000	\$0	\$0	\$25,000
FURNITURE AND EQUIPMENT					
OTHER PROPERTY & SERVICES					
CAPITAL EXPENDITURE					
146600	Administration Building - Furniture & Equipment Renewals	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0
Total - OTHER PROPERTY		\$0	\$0	\$0	\$0
Total - FURNITURE AND EQUIPMENT		\$25,000	\$0	\$0	\$25,000

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
LAND AND BUILDINGS					
HEALTH					
CAPITAL EXPENDITURE					
074400	Medical Centre Building Capital	\$75,000	\$12,727	\$0	\$75,000
Sub Total - CAPITAL WORKS		\$75,000	\$12,727	\$0	\$75,000
TOTAL - HEALTH		\$75,000	\$12,727	\$0	\$75,000
LAND AND BUILDINGS					
EDUCATION & WELFARE					
EXPENDITURE					
081400	Land & Buildings - CRC Capital Renewal	\$40,000	\$0	\$0	\$40,000
081401	Buildings - Early Learning Centre Capital	\$23,000	\$0	\$0	\$23,000
083400 BC300	Other Welfare Building Capital - COMHAT	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$63,000	\$0	\$0	\$63,000
TOTAL - EDUCATION & WELFARE		\$63,000	\$0	\$0	\$63,000
LAND AND BUILDINGS					
HOUSING					
CAPITAL EXPENDITURE					
091400	CEO Residence Building Capital Expenditure	\$30,000	\$17,447	\$0	\$30,000
091401	CEO Residence - External Capital Works	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$30,000	\$17,447	\$0	\$30,000
Total - HOUSING		\$30,000	\$17,447	\$0	\$30,000
LAND AND BUILDINGS					
RECREATION AND CULTURE					
CAPITAL EXPENDITURE					
111400	Other Halls - Land & Buildings (L&B)				
111400 LRC018	Mayanup Hall Building Refurbishment	\$5,001	\$3,839	\$0	\$9,741
111400 LRC019	Tonebridge Hall Refurbishment	\$13,673	\$9,064	\$0	\$13,673
111400 LRC022	Dinninup Hall Refurbishment	\$10,126	\$4,780	\$0	\$35,126
111400 LRC021	Wilga Hall Refurbishment	\$1,818	\$0	\$0	\$1,818
111400 LRC023	Kulikup Hall Refurbishment	\$9,797	\$0	\$0	\$11,797
111400 LRC027	McAlinden Hall Refurbishment	\$6,400	\$4,310	\$0	\$12,436
111403	Town Hall - Building Upgrades & Refurbishments				
111403 LRC017	Town Hall Building Refurbishment	\$217,377	\$353,244	\$0	\$217,377
112504	LRCI - Swimming Pool Building				
112504 LRC006	LRCI 2/3 - Swimming Pool Building - Upgrade Entrance	\$0	\$0	\$0	\$11,187
Sub Total - CAPITAL WORKS		\$264,191	\$375,236	\$0	\$313,155
Total - RECREATION AND CULTURE		\$264,191	\$375,236	\$0	\$313,155

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G/L JOB		YTD COMPARATIVES		ADOPTED BUDGET	
		30 APRIL 2024		2023-2024	
		Budget	Actual	Income	Expenditure
LAND AND BUILDINGS					
ECONOMIC SERVICES					
CAPITAL EXPENDITURE					
132400	Tourist Centre - Building Capital Expenditure	\$89,999	\$107,572	\$0	\$90,000
132405	Flaxmill Caravan Park Ablution Block	\$0	\$1,860	\$0	\$250,000
132408	Flax Mill Cottage & Camp Kitchen	\$0	\$0	\$0	\$0
132411 LRC004	Local Roads & Community Building Projects - FlaxMill	\$0	\$0	\$0	\$0
135401	Capital - 80 Abel Street Shops	\$15,000	\$0	\$0	\$15,000
Sub Total - CAPITAL WORKS		\$104,999	\$109,432	\$0	\$355,000
Total - ECONOMIC SERVICES		\$104,999	\$109,432	\$0	\$355,000
LAND AND BUILDINGS					
OTHER PROPERTY AND SERVICES					
CAPITAL EXPENDITURE					
149503	Rylington Park House Capital	\$53,000	\$41,944	\$0	\$53,000
Sub Total - CAPITAL WORKS		\$53,000	\$41,944	\$0	\$53,000
Total - OTHER PROPERTY AND SERVICES		\$53,000	\$41,944	\$0	\$53,000
Total - LAND AND BUILDINGS		\$590,190	\$556,787	\$0	\$889,155

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
PLANT AND EQUIPMENT					
LAW ORDER & PUBLIC SAFETY					
CAPITAL EXPENDITURE					
051600	ESL Plant & Equipment	\$21,660	\$0	\$0	\$21,660
Sub Total - CAPITAL WORKS		\$21,660	\$0	\$0	\$21,660
Total - LAW ORDER & PUBLIC SAFETY		\$21,660	\$0	\$0	\$21,660
Total - RECREATION AND CULTURE		\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT					
TRANSPORT					
CAPITAL EXPENDITURE					
123603	DWS - Fleet Vehicles	\$0	\$0	\$0	\$0
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip	\$22,000	\$12,322	\$0	\$22,000
123610	Heavy Plant (Graders etc) Purchases	\$738,000	\$27,500	\$0	\$738,000
123619	Miscellaneous Small Plant	\$0	\$9,015	\$0	\$0
Sub Total - CAPITAL WORKS		\$760,000	\$48,837	\$0	\$760,000
Total - TRANSPORT		\$760,000	\$48,837	\$0	\$760,000
PLANT AND EQUIPMENT					
OTHER PROPERTY & SERVICES					
CAPITAL EXPENDITURE					
146500	Pool Vehicle	\$110,000	\$58,375	\$0	\$110,000
Sub Total - CAPITAL WORKS		\$110,000	\$58,375	\$0	\$110,000
Total - OTHER PROPERTY & SERVICES		\$110,000	\$58,375	\$0	\$110,000
Total - PLANT AND EQUIPMENT		\$891,660	\$107,212	\$0	\$891,660

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024	
		Budget	Actual	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL					
ROAD CONSTRUCTION					
121403	x	ROADS TO RECOVERY PROJECTS			
121403	RTR007	Kulikup Rd South	\$0	\$0	\$0 \$0
121403	RTR008	Jayes Road	\$0	\$0	\$0 \$0
121403	RTR037	RTR - Craigie Road	\$357,116	\$8,047	\$0 \$357,116
121403	RTR038	Lodge Road	\$216,443	\$6,260	\$0 \$216,445
121404	xx	REGIONAL ROAD GROUP			
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$377,733	\$176,002	\$0 \$377,283
121404	RGA148	RRG Boyup Brook-Cranbrook Rd 21-22 C/Fwd	\$0	\$0	\$0 \$0
121404	RRG210	RRG Boyup Brook-Arthur River Rd	\$589,116	\$432,685	\$0 \$589,118
121404	RRG004	RRG Winnejuj Road	\$0	\$268,776	\$0 \$0
121404	RGA004	RRG Winnejuj Road 21-22 C/Fwd	\$0	\$0	\$0 \$0
121400		MUNICIPAL ROAD PROJECTS			
121400	MU501	Muni - Gravel Pit Rehabilitation	\$0	\$382	\$0 \$20,000
121401		Municipal Funded Gravel Sheeting Road Projects	\$54,000	\$0	\$0 \$54,000
121410		Municipal Funded - Winter Grading	\$261,175	\$344,136	\$0 \$337,000
121450	MR0741	BRIDGES - Bridge 0741 - Boree Gully Rd	\$0	\$0	\$0 \$0
121451		CROSSOVER CONSTRUCTION	\$0	\$0	\$0 \$0
Sub Total - CAPITAL WORKS			\$1,855,583	\$1,236,288	\$0 \$1,950,962
Total - ROADS			\$1,855,583	\$1,236,288	\$0 \$1,950,962
Total - INFRASTRUCTURE ASSETS ROADS			\$1,855,583	\$1,236,288	\$0 \$1,950,962

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	YTD COMPARATIVES 30 APRIL 2024		ADOPTED BUDGET 2023-2024		
		Budget	Actual	Income	Expenditure	
FOOTPATHS						
121700	FP111	Footpath Construction	\$75,075	\$243	\$0	\$75,075
Sub Total - CAPITAL WORKS			\$75,075	\$243	\$0	\$75,075
Total - TRANSPORT - FOOTPATHS			\$75,075	\$243	\$0	\$75,075
Total - FOOTPATH ASSETS			\$75,075	\$243	\$0	\$75,075
AIRPORT						
126400		Aerodrome Infrastructure	\$0	\$0	\$0	\$53,056
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$53,056
Total - TRANSPORT - AERODROMES			\$0	\$0	\$0	\$53,056
Total - AERODROME ASSETS			\$0	\$0	\$0	\$53,056
DRAINAGE						
111800		Drainage - Town Hall				
111800	LRC024	Drainage Works - Town Hall Surrounds	\$58,866	\$70,798	\$0	\$58,866
121411		Drainage Projects - Municipal Funded				
121411	DC163	Spencer Road Culvert	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$58,866	\$70,798	\$0	\$58,866
Total - TRANSPORT - DRAINAGE			\$58,866	\$70,798	\$0	\$58,866
Total - DRAINAGE ASSETS			\$58,866	\$70,798	\$0	\$58,866
PARKS & GARDENS INFRASTRUCTURE						
113909		Parks & Gardens Infrastructure				
113909	LRC026	Sandakan Playground Upgrade	\$200,000	\$0	\$0	\$200,000
Sub Total - CAPITAL WORKS			\$200,000	\$0	\$0	\$200,000
Total - OTHER SPORT & RECREATION - PARKS & OVALS			\$200,000	\$0	\$0	\$200,000
Total - PARKS & OVALS ASSETS			\$200,000	\$0	\$0	\$200,000

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB		YTD COMPARATIVES		ADOPTED BUDGET	
			Budget	Actual	Income	Expenditure
RECREATION INFRASTRUCTURE						
112503	LRC010	LRCI 2 Swimming Pool Capital Upgrades	\$0	\$0	\$0	\$0
113906		Recreation Infrastructure - Capital Renewals - Oval Reticulation	\$150,000	\$133,137	\$0	\$150,000
Sub Total - CAPITAL WORKS			\$150,000	\$133,137	\$0	\$150,000
Total - RECREATION INFRASTRUCTURE			\$150,000	\$133,137	\$0	\$150,000
Total - INFRASTRUCTURE ASSETS - RECREATION			\$150,000	\$133,137	\$0	\$150,000
INFRASTRUCTURE OTHER						
COMMUNITY AMENITIES						
101400		Landfill/Transfer Station Development (Other Infra)	\$0	\$30,256	\$0	\$35,000
107900		Cemetery Other Infrastructure	\$0	\$5,050	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$35,306	\$0	\$35,000
Total - COMMUNITY AMENITIES			\$0	\$35,306	\$0	\$35,000
INFRASTRUCTURE OTHER						
RECREATION & CULTURE						
111900		Other Infrastructure - Town Hall				
111900	LRC025	Town Hall Car Park & Landscaping	\$214,313	\$0	\$0	\$214,313
Sub Total - CAPITAL WORKS			\$214,313	\$0	\$0	\$214,313
Total - RECREATION & CULTURE			\$214,313	\$0	\$0	\$214,313
INFRASTRUCTURE OTHER						
ECONOMIC SERVICES						
132403		Caravan Park Lighting Upgrade (Other Inf)	\$0	\$0	\$0	\$0
132412		Caravan Park Additional Bays Development	\$0	\$0	\$0	\$0
132901		Flaxmill Fence & Water Supply Upgrade	\$5,000	\$0	\$0	\$5,000
135402		Standpipe Capital Expenditure	\$40,000	\$6,201	\$0	\$40,000
135403		Access Path to Blackwood River	\$50,000	\$4,520	\$0	\$50,000
Sub Total - CAPITAL WORKS			\$95,000	\$10,721	\$0	\$95,000
Total - ECONOMIC SERVICES			\$95,000	\$10,721	\$0	\$95,000
Total - INFRASTRUCTURE ASSETS - OTHER			\$309,313	\$46,027	\$0	\$344,313
GRAND TOTALS			(\$542,576)	(\$4,284,865)	(\$12,747,951)	\$12,747,951



Attachment 9.2.3A

Inter department Memo:

To: Council
From: Finance Coordinator
Date: 30th April 2024
Subject: Amounts for Write Off

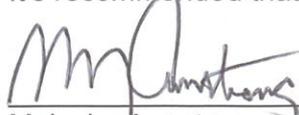
Councillors,

RE: Amounts to be Written Off

Please refer below the list of debts to be written off.

Department	Debtor Code	Date of Invoice	Amount	Description
The items noted below have been previously approved by council on 30 June 2022 item 14.2. However, there was an error in the document prepared and submitted and as such these items remain on the system. Total amount previously approved by council was \$7,832.00				
Admin	2215	30/06/2016	\$160.00	Hanger Fees
		28/07/2016	\$485.00	Hanger Fees
		13/01/2017	\$510.00	Hanger Fees
Admin	61804	03/10/2018	\$3,808.00	Flaxmill Storage
Admin	61963	22/05/2018	\$2,145.00	Impoundment fees
Total for Write Off per old minute			\$7,108.00	
New Debts for write off as noted below				
Admin	62501		\$2,232.89	Community Housing
Admin	62502		\$1,308.74	Community Housing
Admin	63661	22/02/2023	\$3,457.50	Deposit paid for works not completed
Total new debts for write off			\$6,999.13	
Medical		7/11/21 to 7/11/22	\$1,229.30	W/comp
Medical		Various dates 12/2021 to 11/2022	\$1,536.25	W/Comp
Total Medical debts to be written off			\$2,765.55	
Total debts to be written off by council			\$9,764.68	

It's recommended that the above debts be written off.


 Malcolm Armstrong
 Finance Coordinator

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
https://www.watc.wa.gov.au/media/neqbiqv1/cpi-q4-2023.pdf							4.10%					
Rates & Debtor Charges Schedule 3												
Rates	Overdue Rates Interest Charge		Council	LGA S6.13	No	11.00%			11.00%			per annum
Rates	Interest on Instalments		Council	LGA S6.51 FM 70-71	No	5.50%			5.50%			per annum
Rates	Administration Fee on Instalment Arrangements - each for instalments 2, 3 & 4		Council		No	\$14.85	0.61	\$15.46	\$15.50			
	Administration Fee on Instalment (Rates) Special Arrangements		Council		No	\$0.00	0.00	\$0.00				
	Dishonour Fees (includes Administration Fee)			LGA S6.16		\$50.00	2.05	\$52.05	Removal Suggested			
031008	Rate Enquiry Fee (written-Enquiry & Advice of Sale [EAS])		Council		Yes	\$90.00	3.69	\$93.69	\$95.00			
	Rate Enquiry Fee (EAS - Including Orders & Requisitions)		Council		Yes	\$135.00	5.54	\$140.54	\$140.00			
031008	Rate Notice Reprint/ Reproduction Fee	Revised	Council		Yes	\$20.00	0.82	\$20.82	\$21.00			
	WA State Gov't ESL Fee - As advised by DFES		Statutory		No							
	Enquiries not of a general nature requiring research		Council		Yes	\$50.00	2.05	\$52.05	\$52.00			per hour or part thereof
	Administration Fee - BPAY - allocation of monies to correct assessments due to multi payments on one assessment unique reference - Per Hour Fee					\$42.40	1.74	\$44.14	\$44.20			
	Debt collection fee - Landgate title search fee (per search)			LGA S6.16					At Cost			
	Debt collection fee - caveat withdrawal			LGA S6.16					At Cost			
	Debt collection fee - caveat lodgement			LGA S6.16					At Cost			
	Debt collection fee - Property seize & sale order			LGA S6.16					At Cost			
Governance/Administration Charges Schedule 4												
146001	Staff Time Charges & Secretarial Services (Time permitting)											
	Research - Historical/Cemetery Information - Per Hour Fee (or part thereof)		Council		Yes	\$50.35	2.06	\$52.41	\$52.50			
	This also involves Research for Building Plans, etc											
146001	Sale of Photocopies											
	A4 single sided											
	1 – 9 copies - per page		Council		Yes	\$0.70	0.03	\$0.73	\$0.75			
	10 – 50 copies - per page		Council		Yes	\$0.70	0.03	\$0.73	\$0.75			
	50+ page (of same doc) - charge per page		Council		Yes	\$0.70	0.03	\$0.73	\$0.75			
	A4 double sided											
	1 – 9 copies		Council		Yes	\$0.95	0.04	\$0.99	\$1.00			
	10 – 50 copies		Council		Yes	\$0.95	0.04	\$0.99	\$1.00			
	50+ (of same doc)		Council		Yes	\$0.95	0.04	\$0.99	\$1.00			
	A3 single sided											
	1 – 9 copies		Council		Yes	\$0.95	0.04	\$0.99	\$1.00			
	10 – 50 copies		Council		Yes	\$0.95	0.04	\$0.99	\$1.00			
	50+ (of same doc)		Council		Yes	\$0.95	0.04	\$0.99	\$1.00			
	A3 double sided											
	1 – 9 copies		Council		Yes	\$1.65	0.07	\$1.72	\$1.75			
	10 – 50 copies		Council		Yes	\$1.65	0.07	\$1.72	\$1.75			
	50+ (of same doc)		Council		Yes	\$1.65	0.07	\$1.72	\$1.75			
	[Note 1: For Colour Copies, the Fees will be double that of the above listed Charges]											
	[Note 2: Not-For-Profit Organisations may be allowed a discount on the above Fees, at the discretion of the CEO]											
146001	Copies of Maps (Inclusive of GST)											
	Cadastral											
	A4 Size		Council		Yes	\$2.15	0.09	\$2.24	\$2.25			
	A3 Size		Council		Yes	\$3.20	0.13	\$3.33	\$3.50			
146001	Topographic											
	A4 Size-Per Page Charge		Council		Yes	\$4.25	0.17	\$4.42	\$4.50			
	A3 Size - Per Page Charge		Council		Yes	\$7.45	0.31	\$7.76	\$7.75			
	Transcribing of Council Meeting Audio Recording (hourly rate)											

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
146001	Freedom of Information Charges											
	Personal information or amendment of personal information about yourself [not allowed Information on others]		Statutory		No	Free		Free				
	Application for documents (which are non-personal in nature) – Application fee		Statutory		No	\$30.00	0.00	\$30.00	\$30.00			
	Costs associated with dealing with an application		Statutory		No	\$30.00	0.00	\$30.00	\$30.00			per hour or part thereof
	Supervision by staff when access is given to view documents		Statutory		No	\$30.00	0.00	\$30.00	\$30.00			per hour or part thereof
	Staff preparation of a transcript or make photocopies		Statutory		No	\$30.00	0.00	\$30.00	\$30.00			per hour or part thereof
	Staff for performing the photocopying		Statutory		No	\$30.00	0.00	\$30.00	\$30.00			per hour or part thereof
	Photocopies in relation to a FOI request		Statutory		Yes	\$0.20	0.00	\$0.20	\$0.20			
	Preparing a copy of a tape, film or computerized information, or arranging delivery, packaging and postage of documents		Statutory			Actual Cost		Actual Cost	Actual Cost			
	Delivery, packaging & postage charge		Statutory			Actual Cost		Actual Cost	Actual Cost			
	· Members of the public may ask the Shire for an estimate of charges when lodging an application. If the charges are likely to exceed the above listed fee, the Shire											
	Financially disadvantaged applicants may obtain a 25% reduction of charges, at the discretion of the CEO.											
	Electoral Roll											
	Sale of Electoral Rolls to Individuals-No Commercial Sales		Council		Yes	\$190.00	7.79	\$197.79	\$200.00			
	Law, Order & Public Safety (Ranger, Fire & Emergency Services)		Schedule 5									
	FIRE CONTROL											
51002	Sale of Fire Maps - Cost per map [non laminated]		Council		Yes	\$23.35	0.96	\$24.31	\$25.00			
	Application for Fire Break Variation (per Lot applied for)		Council		Yes	\$100.00	4.10	\$104.10	\$105.00			
51005	Arrange Firebreaks work: Non-Compliant Land-Admin Fee		Council		Yes	\$201.40	8.26	\$209.66	\$210.00			
51005	Firebreak Creation - Contract Work - Actual Cost		Council		Yes	At cost		At cost	At cost			
	ANIMAL CONTROL											
				Dog Act 1976, Cat Act 2011								Re-instate inclusion of dog and cat registration fees
	Registration - Unsterilised Dog											
052003	1 Year		Statutory		No	\$50.00	0.00%	\$50.00	\$50.00			
052003	3 Years		Statutory		No	\$120.00	0.00%	\$120.00	\$120.00			
052003	Lifetime		Statutory		No	\$250.00	0.00%	\$250.00	\$250.00			
052003	Working Dog		Statutory		No	1/4 fee		1/4 fee	1/4 fee			
052003	Pensioner Concession		Statutory		No	1/2 fee		1/2 fee	1/2 fee			
	Registration - Dangerous Dog											
052003	1 Year - NO Pensioner Concession		Statutory		No	\$50.00	0.00%	\$50.00	\$50.00			
052003	Registration - Dog in approved kennel establishment		Statutory		No	\$200.00	0.00%	\$200.00	\$200.00			per establishment
	Registration - Sterilised Dog											
052003	1 Year		Statutory		No	\$20.00	0.00%	\$20.00	\$20.00			
052003	3 Years		Statutory		No	\$42.50	0.00%	\$42.50	\$42.50			
052003	Lifetime		Statutory		No	\$100.00	0.00%	\$100.00	\$100.00			
052003	Working Dog		Statutory		No	1/4 fee		1/4 fee	1/4 fee			
052003	Pensioner Concession		Statutory		No	1/2 fee		1/2 fee	1/2 fee			
146001	Replacement Registration Tag		Council		Yes	\$2.50	0.10	\$2.60	\$2.60			
	Dog Registrations after 31 May in any year, for that registration year are 1/2 the applicable Registration Fee											
	Registration - Cats											
	<i>ALL CATS MUST BE STERILISED AND MICROCHIPPED (Unless Vet gives exemption)</i>											
052004	1 Year		Statutory		No	\$20.00	0.00%	\$20.00	\$20.00			
052004	3 Years		Statutory		No	\$42.50	0.00%	\$42.50	\$42.50			
052004	Lifetime		Statutory		No	\$100.00	0.00%	\$100.00	\$100.00			
	PENSIONER CONCESSION		Statutory		No	1/2 fee		1/2 fee	1/2 fee			
052004	Cat Breeding Application - for approval or renewal to breed cats (per cat)		Statutory		No	\$100.00	0.00%	\$100.00	\$100.00			
052004	Application to keep more than the prescribed number of cats or dogs		Council		No	\$80.00	3.28	\$83.28	\$85.00			
	[Note: Permits required for keeping of 3 or more Cats]											
	Other Fees - Dogs											
052004	Application to keep more than the prescribed number of cats or dogs		Council		No	\$106.00	4.35	\$110.35	\$110.00			
052002	Ranger Inspection Fee - Dangerous Dog / Kennel (Annual)		Council		Yes	\$55.00	2.26	\$57.26	\$57.50			
052002	Trap Hire - Unreturned Trap		Council		Yes	At Replacement Cost (Min \$500)		At Replacement Cost (Min \$500)	At Replacement Cost (Min \$500)			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
IMPOUND FEES - DOGS/CATS												
052002	Seizure and impounding of Dogs [or Cat, where necessary] - first within 12 months		Council		Yes	\$65.00	2.67	\$67.67	\$68.00			
	Seizure and impounding of Dogs [or Cat, where necessary] - subsequent within 12 months		Council		Yes	\$130.00	5.33	\$135.33	\$135.00			
	Seizure and impounding of Dogs [or Cat, where necessary] - non business hours: weekends, weekdays between 4:30pm to 8:30am		Council		Yes	\$250.00	10.25	\$260.25	\$260.00			
	Private Boarding Fee, Vet Fees, Microchipping, Sterilisation (where necessary)		Council		Yes	At Cost		At Cost	At Cost			
052002	Surrender, Destruction or Disposal of Dog or Cat		Council		Yes	\$238.00	9.76	\$247.76	\$248.00			
052002	Sustenance Fee for Impounded Dog (per day)		Council		Yes	\$42.50	1.74	\$44.24	\$44.00			
052002	Sustenance Fee for Impounded Cat (per day)		Council		Yes	\$26.00	1.07	\$27.07	\$27.00			
IMPOUND FEES - LIVESTOCK												
<i>These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960.</i>												
052003	Livestock 1 - (horses, mules, asses, camels, bulls or boars etc above 2 years of age) - 1st day		Council		Yes	\$60.00 + pick up & transport costs		\$60.00 + pick up & transport costs	\$60.00 + pick up & transport costs			per animal
052003	per day thereafter					\$25.00	1.03	\$26.03	\$26.00			per animal
052003	Livestock 2 - (horses, mules, asses, camels, bulls or boars etc under 2 years of age) - 1st day		Council		Yes	\$30.00 + pick up & transport costs		\$30.00 + pick up & transport costs	\$30.00 + pick up & transport costs			per animal
052003	per day thereafter					\$25.00	1.03	\$26.03	\$26.00			per animal
052003	Livestock 3 - (mares, geldings, colts, fillies, foals, oxen, cows, steers, eifers, calves, rams or pigs etc) - 1st day		Council		Yes	\$15.00 + pick up & transport costs		\$15.00 + pick up & transport costs	\$15.00 + pick up & transport costs			per animal
052003	per day thereafter					\$25.00	1.03	\$26.03	\$26.00			per animal
052003	Livestock 4 - (wethers, ewes, lambs, goats etc) - 1st day		Council		Yes	\$5.00 + pick up & transport costs		\$5.00 + pick up & transport costs	\$5.00 + pick up & transport costs			per animal
052003	per day thereafter					\$25.00	1.03	\$26.03	\$26.00			per animal
052003	Under 6 months running with mother no sustenance charge					Free		Free	Free			per animal
052003	Non business hour surcharge all grades: weekends, weekdays between 4.30pm to 8.30am											per hour
	The above fees include driving, leading or otherwise transporting the animal or animals no more than a distance of 3 kms. Where the distance is more than 3 kms, and additional charge of 65 cents for each 1.0 kms, or part thereof, in excess of 3 kms shall be paid to the ranger for each animal impounded, other than a suckling animal.											
Vehicle Impoundment												
51003	Vehicle Impound Fee		Council		No	\$160.00	6.56	\$166.56	\$167.00			
51003	Towage - at cost plus 30% administration fee		Council		No	At cost + 30% Administration fee		At cost + 30% Administration fee	\$80.00			
51003	Poundage per day		Council		No	\$12.00	0.49	\$12.49	\$12.50			
Parking & Parking Facilities												
53001	Parking Infringements		Council			As per local law		As per local law	As per local law			
Health Schedule 7												
Food Legislation / Food Business												
	§ Notification Fee		Council		No	\$42.50	1.74	\$44.24	\$44.50			
072003	§ Registration Fee		Council		No	\$205.00	8.41	\$213.41	\$214.00			
'072004	§ Annual Notification & Registration Fee (Local Business)		Council		No	\$110.00	4.51	\$114.51	\$115.00			
	§ Mobile Food Vendor Licence		Council		No	\$205.00	8.41	\$213.41	\$214.00			
'072004	§ Annual Inspection Fee (medium and low risk business)		Council		No	FREE		FREE				
Note: Local 'Not-for-Profit' organisations will not be charged inspection or notification fees												
Traders, Thoroughfares & Public Places												
	§ Festivals - Food Stallholders - Event Permit		Council		No	\$40.00	1.64	\$41.64	\$44.50			
	§ Festivals - Other Stallholders - Event Permit (Non consumables)		Council		No	FREE		FREE				
Waste Water												
	§ Septic Tank Application		Statutory		No	\$118.00		\$118.00	\$118.00			
	§ Septic Tank 'Permit to Use' Certificate		Statutory		No	\$118.00		\$118.00	\$118.00			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
Accommodation - Lodging Houses, Chalets, Bed & Breakfast etc												
	Inspection Fee - Subsequent Years		Council		No	\$40.00	1.64	\$41.64	\$42.00			
	Application / Registration (includes intial inspection)											
	Serviced Apartments											
	§ Lodging House		Council		No	\$340.00	13.94	\$353.94	\$354.00			
	§ Holiday Accommodation (Chalets etc)		Council		No	\$340.00	13.94	\$353.94	\$354.00			
	Temporary Caravan Park Licence		Statutory		No	\$100.00		\$100.00	\$100.00			
	Caravan Camping Sites Inspection Fee		Council		No	\$108.00	4.43	\$112.43	\$112.50			
	Water Testing (per bacteriological sample) - where not as part of a public health response		Council		Yes	\$100.00	4.10	\$104.10	\$104.00			
Certificates												
	Public Building Certificate of Approval - Initial Inspection											
	§ Licensed Premises		Council		No	\$108.00	4.43	\$112.43	\$112.50			
	§ Other Premises		Council		No	\$108.00	4.43	\$112.43	\$112.50			
	Section 39 Certificate (Liquor Licence Premises) - Initial Inspection											
	§ Permanent Facilities		Council		No	\$108.00	4.43	\$112.43	\$112.50			
	§ Temporary Facilities (excluding Shire Halls)		Council		No	FREE		FREE	Free			
Boyup Brook Medical Centre												
	Concession card holders and children under the age of 16 will be bulk billed											
	Consultations - Short MBS Item 3		Council		No	\$45.00	1.85	\$46.85	\$45.00			To retain patient numbers
	Consultations - Standard MBS Item 23		Council		No	\$80.00	3.28	\$83.28	\$85.00			
	Consultations - Long [MBS Item 36]		Council		No	\$125.00	5.13	\$130.13	\$130.00			
	Consultations – Extra Long [MBS Item 44]		Council		No	\$175.00	7.18	\$182.18	\$175.00			
	Administration fee - missed appointments (after the third missed appointment)		Council		Yes	\$80.00	3.28	\$83.28	\$85.00			
	Medical Reports for Third Parties (per hour or part thereof)		Council		Yes	\$600.00	24.60	\$624.60	\$620.00			
	File Copy of Records for Third Parties		Council		Yes	\$160.00	6.56	\$166.56	\$165.00			
	Full Medical Records (sent to other practices)		Council		Yes	\$27.50	1.13	\$28.63	\$30.00			
	Employment Medical		Council		Yes	\$170.00	6.97	\$176.97	\$180.00			
	Work Cover Case Conference		Council		Yes	\$330.00	13.53	\$343.53	\$345.00			
	Repeat Prescription Fee - private patients		Council		No	\$15.00	0.62	\$15.62	\$15.00			
	Repeat Prescription Fee - bulk billed patients		Council		No	\$10.00	0.41	\$10.41	\$10.00			
	Repeat Referral Fee - without seeing the Doctor		Council		No	\$10.00	0.41	\$10.41	\$10.00			
	Hire of Consultation Rooms - Allied Health Services Only - Per Month		Council		Yes	As below		As below	As below			
	· Mana Health - Per Month		Council		Yes	\$80.00	3.28	\$83.28	\$80.00			
	· Bridgetown Physiology - Per Month		Council		Yes	\$80.00	3.28	\$83.28	\$80.00			
	· Podiatrist - Per Month		Council		Yes	\$80.00	3.28	\$83.28	\$80.00			
	· Exercise Physiologist - Per Month		Council		Yes	\$80.00	3.28	\$83.28	\$80.00			
	Transport Medical (e.g. endorsement, commercial licence)		Council		No	\$160.00	6.56	\$166.56	\$165.00			
	Procedures - as per Medicare Schedule		Statutory		No	\$140.00	0.00	\$140.00	Per Medicare Schedule			
	Procedure Consumables:											
	· Mirena consumables		Council		No	\$20.00	0.82	\$20.82	\$25.00			
	· Biopsy consumables		Council		No	\$30.00	1.23	\$31.23	\$35.00			
	· Rem consumables (inc. suture packs, pessaries, lesion consumables)		Council		No	\$40.00	1.64	\$41.64	\$45.00			
Education and Welfare												
<i>Schedule 8</i>												
Boyup Brook Early Learning Centre												
	Daily fee		Council		No	\$95.00	3.90	\$98.90	\$99.00			Per comments from ELC Director
	Above fee is prior to any subsidies that are applied for eligible parents from the Department of Human Services (Centrelink)											
	Late Collection fee - per minute per child of the same family				No	\$1.60	0.07	\$1.67	\$1.70			
Housing												
<i>Schedule 9</i>												
Community Housing												
	16A Forrest Street, Boyup Brook			LG Act. 1995 / S 6.16	No							
	16B Forrest Street, Boyup Brook			LG Act. 1995 / S 6.16	No							
	24A Proctor Street, Boyup Brook			LG Act. 1995 / S 6.16	No							
	24B Proctor Street, Boyup Brook			LG Act. 1995 / S 6.16	No							
GROH Housing												
	7 Knapp Street, Boyup Brook (per week)			Lease	No							

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
Community Amenities												
<i>Schedule 10</i>												
	Waste Management											
	Rubbish Removal Charges											
	The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Health Act (112A) 1911 (as amended).											
	Definitions as defined by the health Act 1911											
	"Occupier" includes a person having the charge, management, or control of the premises and in the case of a house which is let out in separate tenements, or in the case of a lodging-house which is let to lodgers, the person receiving the rent payable by the tenants or lodgers, either on his own account or as the agent of another person; and in the case of a vessel, the master or other person in charge thereof; the term also includes any person in occupation of the surface of any lands of the Crown, notwithstanding any want of title to occupy same.											
	Council provides a Rubbish removal Service to urban properties which have been classified as 'Occupied', & includes Residential, Commercial, & Industrial properties, storage, & most land with buildings on it											
	Council imposes Rubbish Removal Charges in accordance with the Waste Avoidance & Resource Recovery Act, 2007.											
	Receiving of Commercial waste from outside the district is to be by Council approval											
	Boyup Brook Townsite & Environs (prescribed area)											
	Kerbside service charge for 1x240litre MGB collected once per week (52 times/year) (GST FREE)		Council		No	\$252.80	10.36	\$263.16	\$263.20			
	Kerbside recycling charge for 1x240litre MGB collected once per fortnight (26 times/year) (GST FREE)		Council		No	\$126.40	5.18	\$131.58	\$131.60			
101001	Additional service 1x240litreMGB collected once per week (52 times/year)		Council		No	\$252.80	10.36	\$263.16	\$263.20			
	Additional service for recycling of 1x240litreMGB collected once per fortnight (26 times/year)		Council		No	\$126.40	5.18	\$131.58	\$131.60			
101001	Community and Transfer Station Waste Collection Rate - per assessment in the district		Council		No	0.0000006		0.0000006	0.0000025			cents in \$
	Community and Transfer Station Waste Collection Rate - minimum per assessment		Council		No	\$25.00	1.03	\$26.03	\$35.00			Recommend staged increase for this annually to recoup funds Total cost per Ratepayer \$111
	Note 1: Pro-rata collection service charges apply from the 1 st of the month following the delivery of the bin (occupiers requiring a new collection service where there was no previous service)											
	Note 2: When a Service is provided to a property which is in a 'Satellite' urban area/village/locality, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies for an urban property, but adjusted accordingly for the number of collections per year.											
	Note 3: When a Service is provided to a property which is outside an urban area, & the landowner/tenant & the Council agree on a service being provided, then the Fee shall be at least the same as that which applies to an urban property, but adjusted accordingly for the number of collections per year.											
	Boyup Brook Transfer Station & Landfill Charges (Local Residents Only)											
	Transfer Station will accept loads up to 3 cubic metres, loaded into rubbish trailer. Loads greater than this go directly to landfill - by appointment with the Shire of Boyup Brook											
	Waste Transfer Station & Landfill is for rate payers and residents, subject to proof of rate payer or residential status in the Shire of Boyup Brook with proof being demonstrated via an acceptable process such as, Shire of Boyup Brook registration plates, rate notice or driver's licence											
	Rubbish Removal Pass (RURAL LAND OWNERS) - (2 x 20 x 240 MGBs or equivalent pa). Available for collection from Shire of Boyup Brook Administration Office					FREE		FREE				
	To be collected by Land Owner from Shire office - proof of ownership required											
	Rubbish Removal Pass - (20 x 240 MGBs or equivalent pa)		Council		Yes	\$49.85	2.04	\$51.89	\$51.90			
	Rubbish Removal Pass - (10 x 240 MGBs or equivalent pa)		Council		Yes	\$30.75	1.26	\$32.01	\$32.00			
	Rubbish Removal Pass - (5 x 240 MGBs or equivalent pa)		Council		Yes	\$22.80	0.93	\$23.73	\$23.75			
101002	1 x 240 litre Mobile Garbage Bin (& units of 240 litre after)		Council		Yes	\$14.35	0.59	\$14.94	\$14.95			
101002	Sedan / Station-wagon - 4WD - Boot Load		Council		Yes	\$14.35	0.59	\$14.94	\$14.95			
101002	Van - Utility - Trailer (not exceeding 1.8mx1.2m)		Council		Yes	\$36.05	1.48	\$37.53	\$37.50			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

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101002	Small Truck (2-4 tonne)		Council		Yes	\$73.15	3.00	\$76.15	\$76.15			
101002	Medium Truck (4-6 tonne)		Council		Yes	\$87.45	3.59	\$91.04	\$91.00			
101002	Truck (6-8 tonne)		Council		Yes	\$100.70	4.13	\$104.83	\$105.00			
101002	Truck (8 plus tonne single axle)		Council		Yes	\$157.45	6.46	\$163.91	\$164.00			
101002	Truck (8 plus tonne dual axle)		Council		Yes	\$187.65	7.69	\$195.34	\$195.35			
101002	Truck (semi trailer 20m³ capacity)		Council		Yes	\$360.40	14.78	\$375.18	\$375.20			
101002	Bulk Bins (3m³ or less)		Council		Yes	\$73.70	3.02	\$76.72	\$76.75			
101002	Bulk Bin (3m³- 6m³)		Council		Yes	\$87.45	3.59	\$91.04	\$91.00			
101002	Bulk Bin (6m³-10m³)		Council		Yes	\$101.80	4.17	\$105.97	\$106.00			
101002	Bulk Bin (exceeding 10m³)		Council		Yes	\$187.65	7.69	\$195.34	\$195.00			
	Asbestos Sheets - 2 m2 or less		Council		Yes	\$26.00	1.07	\$27.07	\$27.00			
101002	Asbestos - 1 m³ ; Minimum Charge		Council		Yes	\$187.65	7.69	\$195.34	\$195.35			Minimum
101002	Asbestos per m³ following initial 1m³		Council		Yes	\$31.30	1.28	\$32.58	\$32.60			
101002	Plastic Drums (not included in drum muster collection)		Council		Yes	\$7.95	0.33	\$8.28	\$8.30			Per 20 litre
101002	Greenwaste: Van - Utility - Trailer (not exceeding 1.8m x 1.2m)		Council			FREE		FREE	Free			
101002	White Goods Degassing (Fridge, Air Conditioner)		Council		Yes	\$40.00	1.64	\$41.64	\$41.65			
101002	Note. Residential Recyclable of uncontaminated green waste, aluminium, steel cans, newspaper, plastic containers, bottles, glass bottles, wax cardboard, corrugated cardboard and other items approved by attendant											
	RECYCLING FROM COMMERCIAL PREMISES											
101002	small trailer 1.2 x 1.8 x .5 (i.e. 1 cubic metre)		Council		Yes	\$16.35	0.67	\$17.02	\$17.00			
101002	large trailer (2 cubic metres)		Council		Yes	\$36.05	1.48	\$37.53	\$37.50			
	SEPTIC DISPOSALS/LIQUID WASTE -											
	Liquid Waste originating from outside Shire of Boyup Brook		Council		Yes	\$69.45	2.85	\$72.30	\$72.50			per m3
	Liquid Waste from Shire of Boyup Brook		Council		Yes	\$12.20	0.50	\$12.70	\$12.50			per m3
	Portable Ablution Block hire - 6 x pans + urinal (week minimum)		Council		Yes	\$69.45	2.85	\$72.30	\$72.50			per day
	Ablution block pump out fee		Council		Yes	At cost + 30% administration fee		At cost + 30% administration fee	At cost + 30% administration fee			
	BOND - per abluion block		Council		No	\$357.25	14.65	\$371.90	\$372.00			
	Town Planning											
	Pursuant to Town Planning (Local Government Planning Fees) & Development Regulations 2009											
	Fees to be paid at the time of application are as follows:											
	Determining a development application (other than for an extractive industry) where the estimated cost of the development is											
1	1(a) not more than \$50,000		Statutory		No	\$147.00	0.00	\$147.00	\$147.00			
	1(b) more than \$50,000 but not more than \$500,000		Statutory		No	0.32% of the estimated cost of development	\$0.00	0.32% of the estimated cost of development	0.32% of the estimated cost of development			Schedule 2, Planning and Development Regulations 2009
	1(c) more than \$500,000 but not more than \$2.5 million		Statutory		No	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000			
	1(d) more than \$2.5 million but not more than \$5 million		Statutory		No	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			
	1(e) more than \$5 million but not more than \$21.5 million		Statutory		No	\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$0.00	\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million			
	1(f) more than \$21.5 million		Statutory		No	\$34,196.00	0.00	\$34,196.00	\$34,196.00			
2	Penalty fee for Retrospective Approvals shall be 3 x the calculated Planning Fee <i>If the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application fee, making the total fee payable for an application subject to a penalty three times the application fee under paragraph (a), (b), (c), (d), (e) or (f).</i>											Schedule 2, Planning and Development Regulations 2009
3	3. Determining an application for extractive industry where the development has not commenced or been carried out.		Statutory		No	\$739.00	0.00	\$739.00	\$739.00			
4	4. Determining an application for extractive industry where the development has commenced or been carried out.		Statutory		No	The Fee in item1 plus, by way of penalty, twice that fee		The Fee in item1 plus, by way of penalty, twice that fee	The Fee in item1 plus, by way of penalty, twice that fee			Schedule 2, Planning and Development Regulations 2009
5A	5A. Determining an application to amend or cancel development approval		Statutory		No	\$295.00	0.00	\$295.00	\$295.00			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
5	5. Providing a subdivision clearance for ;											
	5 (a) Not more than 5 lots; Charge per Lot		Statutory		No	\$73.00	0.00	\$73.00	\$73.00			Per Lot
	5. b) More than 5 lots but not more than 195 lots; [1st 5 Lots to be as per 5(a), 5above: 6-195 lots, Charge per Lot		Statutory		No	\$73.00	0.00	\$73.00	\$73 plus \$35 per Lot >5			first 5 lots then \$35.00 per Lot
	5. (c) More than 195 lots		Statutory		No	\$7,393.00	0.00	\$7,393.00	\$7,393.00			
6	6. Determining an initial application for home occupation where the home occupation has not commenced.		Statutory		No	\$222.00	0.00	\$222.00	\$222.00			
7	7. Determining an initial application for home occupation where the home occupation has commenced.		Statutory		No	Fee in item 6 plus by way of penalty, twice that fee		Fee in item 6 plus by way of penalty, twice that fee	Fee in item 6 plus by way of penalty, twice that fee			Schedule 2, <i>Planning and Development Regulations 2009</i>
8	8. Determining an application for the renewal of a home occupation where the application is made before the approval has expires.		Statutory		No	\$73.00	0.00	\$73.00	\$73.00			
9	9. Determining an application for the renewal of a home occupation where the application is made after the approval has expired.		Statutory		No	Fee in item 8 plus by way of penalty, twice that fee		Fee in item 8 plus by way of penalty, twice that fee	Fee in item 8 plus by way of penalty, twice that fee			
10	10. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		Statutory		No	\$295.00	0.00	\$295.00	\$295.00			
11	11. Determining an application for a change of use or for an alteration or extension or change of non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		Statutory		No	The fee in item 10 plus by way of penalty, twice that fee		The fee in item 10 plus by way of penalty, twice that fee	The fee in item 10 plus by way of penalty, twice that fee			
12	12. Providing a zoning certificate		Statutory		No	\$73.00	0.00	\$73.00	\$73.00			
13	13. Replying to a property settlement questionnaire		Statutory		No	\$73.00	0.00	\$73.00	\$73.00			
14	14. Providing written planning advice		Statutory		No	\$73.00	0.00	\$73.00	\$73.00			
	Amendments to Planning Applications											
15	Minor Amendment fee estimate		Statutory		Yes	If amendment not initiated by Council \$500 refunded		If amendment not initiated by Council \$500 refunded	If amendment not initiated by Council \$500 refunded			
	Major Amendment fee estimate		Statutory		Yes	If amendment not initiated by Council \$2,000 refunded		If amendment not initiated by Council \$2,000 refunded	If amendment not initiated by Council \$2,000 refunded			
	The fee estimate is based upon the following hourly charges and where they exceed the above "estimate", then Council may require the balance to be paid. Advertising costs are not included in this estimate.											
	Executive/Shire Planner (per hour or part thereof)		Council		Yes	\$91.00	3.73	\$94.73	\$95.00			\$6.16 LGA 1995
	Manager/Senior Planner (per hour or part thereof)		Council		Yes	\$68.00	2.79	\$70.79	\$71.00			\$6.16 LGA 1996
	Planning Officer, Environmental Health Officer or other officer with qualifications relevant to request (per hour or part thereof)		Council		Yes	\$38.00	1.56	\$39.56	\$40.00			\$6.16 LGA 1997
	Other staff (per hour or part thereof)		Council		Yes	\$47.50	1.95	\$49.45	\$49.50			\$6.16 LGA 1998
	Secretary/administration (per hour or part thereof)		Council		Yes	\$31.50	1.29	\$32.79	\$32.80			\$6.16 LGA 1999
	[NB: The above rates include a loading of 33.3% for overheads, as provided for in the Regulations]											
	Structure Plans											
	Advertising Costs											
17	· Local newspaper;		Council		Yes	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery			
	· West Australian; or		Council		Yes	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery			
	· Government Gazette.		Council		Yes	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery			
	Goods and Services Tax (GST)											
18	The Goods and Services Tax (GST) <u>does not</u> apply to the following compulsory Planning Fees:-											
	· development applications;											
	· subdivision clearances;											
	· home occupations;											
	· change of use; or											
	· zoning certificates.											
	The Goods and Services Tax (GST) <u>does</u> apply to the following Planning Services:-											
	· property settlement questionnaires;											
	· written planning advice.											

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
	· scheme amendments; and · structure plans.											
	PART 6 - ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)											
	Local Newspaper Advertising		Council		Yes	100% Cost Recovery		100% Cost Recovery	100% Cost Recovery			
	Notes: · Advertising fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule) · If advertising of proposals is required both of the above fees will be charged (in addition to development application fee) · Advertising may be required to comply with Council's town planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire officers											
	· Costs associated with written notification of adjoining/nearby landowners associated with the assessment of a planning application have been built into development application fees set out in Part 1. OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO TOWN PLANNING AND DEVELOPMENT ACT											
	Road Closure Application (note this fee covers costs of processing and advertising application up to point of Council resolution to proceed with closure. All costs after referral of the application to DOLA will be the responsibility of the applicant).		Council		No	\$752.60	30.86	\$783.46	\$783.50			
	Copy of Town Planning Scheme Text (includes GST)		Council		Yes	\$34.45	1.41	\$35.86	\$36.00			
	Copy of Local Planning Strategy (colour)(includes GST)		Council		Yes	\$164.30	6.74	\$171.04	\$171.00			
	Relocated Dwellings Inspection Fee (inspection by Shire staff prior to dwelling being approved for relocation):											
	Where building is located within Shire of Boyup Brook:		Council		Yes	\$299.45	12.28	\$311.73	\$311.00			
	Where building is located within South-West Region:		Council		Yes	\$524.70	21.51	\$546.21	\$546.00			
	Where building is located in Perth Metropolitan Area or elsewhere within 3 hour drive from Boyup Brook:		Council		Yes	\$1,025.55	42.05	\$1,067.60	\$1,067.00			
	Where building is located greater than 3 hours drive from Boyup Brook: (including travelling, inspection time) (per hour or part thereof)		Council		Yes	\$150.55	6.17	\$156.72	\$157.00			
	Planning/Development Bonds:											
	Relocated Dwellings		Council		No	\$5,734.60	235.12	\$5,969.72	\$5,970.00			
	Relocated Outbuildings		Council		No	\$590.45	24.21	\$614.66	\$615.00			
	Boyup Brook Cemetery											
106002	Copy of Grant of Right of Burial		Council		No	\$27.05	1.11	\$28.16	\$28.00			
106002	Renewal of Grant of Right of Burial		Council		No	\$93.85	3.85	\$97.70	\$97.70			
106002	Transfer of Grant of Right of Burial		Council		No	\$93.85	3.85	\$97.70	\$97.70			
	Burials- (Add Grant of Right of Burial if Required)											
106001	Interment in grave to depth of 2.13m depth		Council		Yes	\$1,500.00	61.50	\$1,561.50	\$1,560.00			
106001	Interment of a child (under 13 years) including registration fee		Council		Yes	\$594.70	24.38	\$619.08	\$619.00			
106001	Interment of any stillborn child in ground set aside for that purpose [includes Res. Fee]		Council		Yes	\$307.40	12.60	\$320.00	\$320.00			
106001	Extra Charges											
	Additional Fee for Interment on a Saturday, Sunday or Public Holiday		Council		Yes	\$471.70	19.34	\$491.04	\$491.00			
106001	Reservation Fee of specific site (Reserve for 25 Yrs)		Council		Yes	\$359.35	14.73	\$374.08	\$374.00			
106003	Administration fee for exhumation of Grave (Note Council will not carryout the exhumation or reinterment; Undertakers are to arrange such matters)		Council		Yes	\$108.15	4.43	\$112.58	\$113.00			
106002	Administration fee-Re-open Grave for 2nd interment		Council		Yes	\$108.15	4.43	\$112.58	\$113.00			
	Placement of Ashes in the Niche Wall											
106002	Placement in single niche including standard bronze plaque and inscription		Council		Yes	\$551.20	22.60	\$573.80	\$574.00			
106002	Placement in double niche including standard bronze plaque and first inscription		Council		Yes	\$786.55	32.25	\$818.80	\$818.00			
106004	Placement of second Ashes into double niche including attachable bronze plaque and inscription		Council		Yes	\$286.20	11.73	\$297.93	\$297.00			
107008	Reservation of specific site in Niche Wall		Council		Yes	\$172.80	7.08	\$179.88	\$180.00			
106002	Vase of Perpetual Emblem Attachment		Council		Yes			Actual cost of attachment	Actual cost of attachment			
	Placement of Ashes into a Grave											
106004	Placement of Ashes into existing gravesite		Council		Yes	\$286.20	11.73	\$297.93	\$300.00			
106002	Place Ashes into new gravesite (+ Res. Fee: See Above)		Council		Yes	\$286.20	11.73	\$297.93	\$300.00			
106002	Transfer of Ashes to a new position (plus cost of plaques if required) [Note: This fee does not include new Plaque]		Council		Yes	\$286.20	11.73	\$297.93	\$300.00			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
106002	Removal of Ashes from Cemetery to authorised family member		Council		Yes	\$180.20	7.39	\$187.59	\$185.00			
	Miscellaneous Fees											
106002	Funeral Directors Annual Licence Fee		Council		Yes	\$180.20	7.39	\$187.59	\$187.00			
106002	Funeral Directors Single Funeral Permit (Applicable to Non-Licence Holders)		Council		Yes	\$108.15	4.43	\$112.58	\$112.50			
106002	Monumental Masons Annual Licence Fee		Council		Yes	\$180.20	7.39	\$187.59	\$187.00			
106002	Monumental Masons - Installing a new headstone/monument		Council		Yes	\$108.15	4.43	\$112.58	\$112.50			
106002	Placement and Registration of Plaque (No ashes)		Council		Yes	\$551.20	22.60	\$573.80	\$574.00			
	Recreation & Culture											
	Boyup Brook Hall Hire											
	[Note 1: The Hall Hire Fees do not include Kitchen, Bar, or Stage. If requiring the extra areas, then other Fees will apply]											
	[Note 2: Unless otherwise stated, the Fees are of a 'daily' nature, covering 7am to 7pm, or 2pm to 12pm]											
	[Note 3: For all prospective hires not subject to an Alcohol License, in the following list from Stage Shows through to the Lesser Hall Hire, all applications will incur a mandatory bond deposit of \$200. All bonds are fully refundable, minus cleaning charges and damages to facilities.]		Council		No	\$200.00	8.20	\$208.20	\$200.00			
	[Note 4: For all prospective hires with an Alcohol License, in the following list from Stage Shows through to the Lesser Hall Hire, all applications will incur a mandatory bond deposit of \$400. All bonds are fully refundable, minus cleaning charges and damages to facilities.]		Council		No	\$400.00	16.40	\$416.40	\$400.00			
	BOOKINGS ESSENTIAL TO SECURE DATES											
	Cleaning charges - where hired facility is not cleaned sufficiently by user (Per Hour)		Council		Yes	\$60.00	2.46	\$62.46	\$60.00			
	Stage Shows; Balls; Weddings; Other Hiring's											
	Hire Charge		Council		Yes	FREE		FREE	Free			
11110010	NFP Community Groups [50% of Standard Hire]											
	Hire Charge		Council		Yes	FREE		FREE	Free			
11110010	Badminton/Gym/Aerobics & Like Activities											
	Hire Charge		Council		Yes	FREE		FREE	Free			
11110010	Rehearsals (per occasion)											
	Hire Charge		Council		Yes	FREE		FREE	Free			
11110010	Kitchen Only [Bond still applies]											
	Commercial Hire (per half day)		Council		Yes	\$22.00	0.90	\$22.90	\$23.00			
	Hire Charge 1/2 day (prior to or after midday)		Council		Yes	FREE		FREE	Free			
11110010	Hire Charge full day		Council		Yes	FREE		FREE	Free			
	Stage, Bar, Other											
11110010	Charge for each area		Council		Yes	FREE		FREE	Free			
	Public Meetings (no kitchen)											
11110010	Hire Charge		Council		Yes	FREE		FREE	Free			
	Lesser Hall Hire											
	Daily use (not including kitchen)		Council		Yes	FREE		FREE	Free			
11110010	Night use (not including kitchen)		Council		Yes	FREE		FREE	Free			
	Recreation and Sporting Venues											
	Fee for leaving the lights on at recreation facility following conclusion of event					\$106.00	4.35	\$110.35	\$110.50			
	Cleaning charges - where hired facility is not cleaned sufficiently by user (per hour)					\$60.00	2.46	\$62.46	\$60.00			
	Boyup Brook Football Club per season		Council		Yes	\$1,113.00	45.63	\$1,158.63	\$1,159.00			
113003	Boyup Brook Hockey per season		Council		Yes	\$556.50	22.82	\$579.32	\$579.50			
113003	Boyup Brook Cricket Club per season		Council		Yes	\$556.50	22.82	\$579.32	\$579.50			
113003	Boyup Brook Juniors Netball per season (when required)		Council		Yes	\$556.50	22.82	\$579.32	\$579.50			
113003	Boyup Brook Tennis Club per season		Council		Yes	\$556.50	22.82	\$579.32	\$579.50			
113003	Boyup Brook Swimming Club per season		Council		Yes	\$556.50	22.82	\$579.32	\$579.50			
113003	Country Music Club of Boyup Brook - Charge for use of Music Park per year		Council		Yes	\$790.00	32.39	\$822.39	\$882.50			
113003	Music Park (includes stage) per day		Council		Yes	\$76.50	3.14	\$79.64	\$79.50			
	Other Public Open Space per day		Council		Yes	\$137.80	5.65	\$143.45	\$143.50			
	Oval per day		Council		Yes	\$82.70	3.39	\$86.09	\$86.00			
113003	Hockey Ablutions - Use of Showers and no other facilities		Council		Yes	\$6.00	0.25	\$6.25	\$6.50			
113003	Hockey Ground per day		Council		Yes	\$41.15	1.69	\$42.84	\$43.00			
	Swimming Pool Entry Fees											
112003	Adult entry		Council		Yes	\$6.50	0.27	\$6.77	\$6.50	Tara Recommendations highlighted in Green		
112003	Spectator entry		Council		Yes	\$3.00	0.12	\$3.12	\$3.00			
112003	Pensioner Card		Council		Yes	\$4.50	0.18	\$4.68	\$4.50			
112003	Child entry - under 1 year, up to 5 years - Free					FREE		FREE	Free			
112003	Child entry – Attending school		Council		Yes	\$4.00	0.16	\$4.16	\$4.00			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
112003	School Group - Entry Fee (accompanying supervising teachers, parents FREE)		Council		Yes	\$3.00	0.12	\$3.12	\$3.00			
112003	Local School swimming carnivals - supervising teachers, parents					FREE		FREE	Free			
112003	Australia Day - Free Entry all day		Council			FREE		FREE	BB Residents only			
	Swimming Pool - Book 10 Tickets											
	Adult		Council		Yes	\$45.00	1.85	\$46.85	\$50.00			
112004	Child (Attending School) / Non swimmer		Council		Yes	\$23.00	0.94	\$23.94	\$30.00			
	Pensioner		Council		Yes	\$23.00	0.94	\$23.94	\$35.00			
	Swimming Pool - Family Day Pass											
	Family (includes 2 adults and all children attending school)		Council		Yes	\$13.00	0.53	\$13.53	\$15.00			
	Swimming Pool Season Tickets - eligible persons as identified on the Season Pass											
	Adult only		Council		Yes	\$165.00	6.77	\$171.77	\$170.00			
112004	Family, Single - Adult and 1 Child (Attending school)		Council		Yes	\$165.00	6.77	\$171.77	\$170.00			
	Family Single - Adult and more than 1 child (all children attending school)		Council		Yes	\$164.3 plus \$5.00 for each child attending school	\$6.74 plus \$5.00 for each child attending school	\$171.04 plus \$5.00 for each child attending school	\$171.00 plus \$5.00 for each child attending school			
112004	Family (includes 2 adults and all children attending school)		Council		Yes	\$290.00	11.89	\$301.89	\$300.00			
112004	Family - Pension / Senior Card Holder - 1 Adult & all children attending school		Council		Yes	\$150.00	6.15	\$156.15	\$85.00 plus \$5 per child attending school			
	Child only - (Over 10 years of age and attending school)		Council		Yes	\$85.00	3.49	\$88.49	\$85.00			
112004	Single Pensioner / Senior		Council		Yes	\$85.00	3.49	\$88.49	\$85.00			
112004	Pensioner Couple - with Pension / Senior Cards		Council		Yes	\$155.00	6.36	\$161.36	\$155.00			
	Vacation Swimming Lessons											
	Parent / Carer (non-swimmer) entry 7 Day pass		Council		Yes	\$12.50	0.51	\$13.01	\$14.00			
112008	Child (6 - 17 yrs) 7 Day Pass		Council		Yes	\$12.50	0.51	\$13.01	\$17.50			
	Other											
	Private Hire - Available upon prior arrangements made with Swimming Pool Manager		Council		Yes	\$100.00	4.10	\$104.10	\$104.00			
	Private Hire - Inflatables (min 2hours) - Pool operating hours (Includes 2 lifeguards)		Council		Yes	\$265.00	10.87	\$275.87	\$275.00			
	Private Hire - Inflatables (min 2hours) - Pool NON operating hours (includes 2 lifeguards) eg Saturday/Sunday 9am to 12pm. Subject to conditions		Council		Yes	\$425.00	17.43	\$442.43	\$440.00			
112025	Mat Hire (maximum period = 1 hour)		Council		Yes	\$3.00	0.12	\$3.12	0			Consider removing as mats are available on pool deck
112025	Use of Showers and no other swimming pool facilities		Council		Yes	\$6.00	0.25	\$6.25	\$6.00			
	Water Aerobics (entry not included)		Council		Yes	\$7.50	0.31	\$7.81	\$7.50			Per Session
	Water Aerobics - 10 class pass (entry not included)		Council		Yes	\$70.00	2.87	\$72.87	\$70.00			10 Sessions
	Private Swimming Lessons (Minimum Participants) \$10/session		Council		Yes	\$60.00	2.46	\$62.46	\$10 a session usually 6-8 lessons			Minimum 4 participants
	Concession will be given to holders of pension and senior cards (not health care cards)											
	Boyup Brook Community Gym											
112006	Casual (daily pass)		Council		Yes	\$10.00	0.41	\$10.41	\$10.00			
112006	3 month Adult		Council		Yes	\$112.00	4.59	\$116.59	\$125.00			
112006	3 month Pensioner / Concession		Council		Yes	\$56.00	2.30	\$58.30	\$62.50			
112006	3 month Youth (14-17 years)		Council		Yes	\$56.00	2.30	\$58.30	\$62.50			
112006	6 month Adult		Council		Yes	\$225.00	9.23	\$234.23	\$240.00			
112006	6 month Pensioner / Concession		Council		Yes	\$112.50	4.61	\$117.11	\$112.50			
112006	6 month Youth (14-17 years)		Council		Yes	\$112.50	4.61	\$117.11	\$112.50			
112006	12 month adult (pay in full 10 months for 12 months)		Council		Yes	\$325.00	13.33	\$338.33	\$350.00			
112006	12 month pensioner / concession (pay in full 10 months for 12 months)		Council		Yes	\$162.50	6.66	\$169.16	\$175.00			
112006	12 month youth (pay in full 10 months for 12 months) FREE for guardian		Council		Yes	\$162.50	6.66	\$169.16	\$175.00			
112006	Family 2 x adult plus child (14-17 years)		Council		Yes	\$455.00 plus \$20.00 per child	\$18.66 plus \$20.00 per child	\$473.66 plus \$20.00 per child	\$474.00 plus \$20.00 per child			
112006	Single family 1 x adult plus child (14-17 years)		Council		Yes	\$305.00 plus \$20.00 per child	\$12.50 plus \$20.00 per child	\$317.50 plus \$20.00 per child	\$317.00 plus \$20.00 per child			
112006	Single family concession plus child (14-17 years)		Council		Yes	\$152.00 plus \$20.00 per child	\$6.23 plus \$20.00 per child	\$158.23 plus \$20.00 per child	\$158.00 plus \$20.00 per child			
112006	School fee unlimited usage Gym (per year)		Council		Yes	\$530.00	21.73	\$551.73	\$550.00			
112006	School group entry fee (per child)		Council		Yes	\$3.00	0.12	\$3.12	\$3.50			
112006	Professional membership (clients require membership) per year		Council		Yes	\$371.00	15.21	\$386.21	\$386.00			
112006	Corporate membership (5 or more employees)		Council		Yes	25% discount		25% discount	25% Discount			
112006	Services membership		Council		Yes	25% discount		25% discount	25% Discount			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
Works & Services Department												
<i>Schedule 12</i>												
Works & Services Charges (Inclusive of GST)												
	Application for Temporary Road Closure		Council		No	\$86.00	3.53	\$89.53	\$90.00			
11250050	Administration Fee - Heavy Haulage Approval		Council		No	\$190.00	7.79	\$197.79	\$198.00			
11250050	Administration Fee - Heavy Haulage Approval Renewal		Council		No	\$190.00	7.79	\$197.79	\$198.00			
	Approval of Road & Drainage Plans for Sub-Divisions		Council		Yes	1.5% of Construction Costs + GST		1.5% of Construction Costs + GST	1.5% of Construction Costs + GST			
Residential Crossovers (Inclusive of GST)												
Shire Contribution												
(Note to receive a contribution the crossover must be built in accordance with Shire specifications)												
	Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of		Council		Yes	\$1,287.00	52.77	\$1,339.77	\$1,340.00			
	Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of		Council		Yes	\$1,287.00	52.77	\$1,339.77	\$1,340.00			
	Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of		Council		Yes	\$1,072.00	43.95	\$1,115.95	\$1,116.00			
	Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of		Council		Yes	\$1,180.00	48.38	\$1,228.38	\$1,230.00			
	Shire contribution to a gravel crossover is half the cost to a maximum of		Council		Yes	\$715.00	29.32	\$744.32	\$745.00			
	Note: In addition to the above construction costs, a Shire contribution is available if a culvert is required.											
Shire contribution where a stormwater culvert is to be installed. Consisting of a minimum of Class 4 concrete pipes and 2 headwalls.												
	Two pipe lengths plus two precast headwalls											
	300mm		Council		Yes	\$887.00	36.37	\$923.37	\$925.00			
	375mm		Council		Yes	\$985.00	40.39	\$1,025.39	\$1,025.00			
	Three pipe lengths plus two precast headwalls											
	300mm		Council		Yes	\$1,071.00	43.91	\$1,114.91	\$1,115.00			
	375mm		Council		Yes	\$1,258.00	51.58	\$1,309.58	\$1,310.00			
	Two pipes only (no precast headwalls)											
	300mm		Council		Yes	\$572.00	23.45	\$595.45	\$596.00			
	375mm		Council		Yes	\$673.00	27.59	\$700.59	\$701.00			
	Three pipes only											
	300mm		Council		Yes	\$715.00	29.32	\$744.32	\$744.00			
	375mm		Council		Yes	\$959.00	39.32	\$998.32	\$998.50			
	Notes: A standard residential crossover (for the purposes of the Local Government Act 1995) has the following dimensions: Length (verge width) = 7m Width at boundary line = 3m Width at edge of road = 6m Area = 31.5m ² Thickness for concrete = 100mm Thickness for Asphalt = 25mm Thickness of base course for Asphalt/Spray Seal = 100mm Thickness of sub base course for Asphalt/Spray seal = 100mm											
Other												
135001	Accessing Water from Shire Standpipes – (inclusive of GST)											
	Ad-hoc use as per Water Corporation Charges and service fee, for 560 KL consumed per annum (per KL)		Council		No	\$10.00	0.41	\$10.41	\$11.50			per kilo litre WAWC \$9.4510
	Water Standpipe deposit fee - Fob/Card		Council		No			\$50.00	\$50.00			
	Water Standpipe deposit fee - Key		Council		No			\$25.00	\$25.00			
	Administration charge for use of standpipe (multiple use - invoiced)		Council		Yes	\$4.50	0.18	\$4.68	\$5.00			
	Ad-hoc use as per Water Corporation Charges and service fee, Reservoir (per KL)		Council		No			\$0.40	\$0.45			
Motor Vehicle Special Plates (inclusive of GST)												
1250020	Shire administration fee for Special Series Number Plates		Council		Yes	\$22.00	0.90	\$22.90	\$23.00			
	Rural Numbering - per Sign		Council		Yes	\$49.00	2.01	\$51.01	\$50.00			
	Replacement of Rural Road Numbering (includes sign, post and fittings)		Council		Yes	\$61.50	2.52	\$64.02	\$64.00			
Airport Hanger												
126001	Airport Hanger Hire Fee (per week)		Council		Yes				\$40.00			Re-instated Fee & Charge
Economic Services												
<i>Schedule 13</i>												
Flax Mill Sheds Storage												
	Storage key bond		Council		Yes	\$25.00	1.03	\$26.03	\$25.00			
	Administration charge - First or initial hire agreement		Council		Yes	\$118.75	4.87	\$123.62	\$123.65			

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
132003	Administration charge - Annual hire agreement renewal		Council		Yes	\$27.60	1.13	\$28.73	\$28.75			
	Per square metre per month		Council		Yes	\$0.40	0.02	\$0.42	\$0.42			
132003	Minimum Annual Charge		Council		Yes	\$500.35	20.51	\$520.86	\$520.85			
	Completion of the Flax mill Storage Hire form is required before the commencement of storage and then on an annual basis											
	Abel Street Shed Storage											
	Abel Street Shed Storage (per week)				Yes	\$25.45	1.04	\$26.49	\$26.50			per week
	Commercial Rentals											
	Shop 80A Abel Street, Boyup Brook			LG Act. 1995 / S 6.16	Yes							
	Shop 80B Abel Street, Boyup Brook			LG Act. 1995 / S 6.16	Yes							
	Shop 80C Abel Street, Boyup Brook			LG Act. 1995 / S 6.16	Yes							
	Building Control (GST not applicable unless specifically stated)											
	All fees are to be paid upon application (excepting building licence application fees) and are non-refundable.											
	Building Approval Certificate		Statutory		No	Plus BSL		Plus BSL	Plus BSL			
	Amended Building Plans		Statutory		No	Plus BSL & CTF		Plus BSL & CTF	Plus BSL & CTF			
	Building Occupancy Certificate		Statutory		No	Plus BSL		Plus BSL	Plus BSL			
	Demolition License (per storey)		Statutory		No	Plus BSL		Plus BSL	Plus BSL			
	Temporary Accommodation Approval / Renewal (6 mth/annum)		Council		No	\$157.95	6.48	\$164.43	\$164.00			
	Swimming Pool Inspection Fee (4 yearly)		Statutory		Yes			As per the maximum fee listed in Regulation 53 of Building Regulations 2012	As per the maximum fee listed in Regulation 53 of Building Regulations 2012			
	Copy of Building and/or Septic Plans (where available)		Council		No	\$71.05	2.91	\$73.96	\$74.00			
	Monthly Building Statistics (per month including GST)		Council		Yes	\$21.75	0.89	\$22.64	\$22.50			
	Other Property & Services											
	<i>Schedule 14</i>											
	Private Works Charges (Inclusive of GST)											
	Plant & Machinery (including labour, overheads and parts) - Wet Hire ONLY											
141001	Motor Grader		Council		Yes	\$225.00	9.23	\$234.23	\$234.00			
141001	Tip Trucks		Council		Yes	\$200.00	8.20	\$208.20	\$208.00			
141001	Side Tipping Truck & Trailer		Council		Yes	\$345.00	14.15	\$359.15	\$360.00			
141001	Tray Top Truck (4 tonne)		Council		Yes	\$165.00	6.77	\$171.77	\$172.00			
141001	Tray Top Truck (3 tonne)		Council		Yes	\$165.00	6.77	\$171.77	\$172.00			
141001	Utilities		Council		Yes	\$150.00	6.15	\$156.15	\$156.00			
141001	Front end Loader		Council		Yes	\$225.00	9.23	\$234.23	\$234.00			
141001	Tractors		Council		Yes	\$145.00	5.95	\$150.95	\$151.00			
141001	Backhoe		Council		Yes	\$145.00	5.95	\$150.95	\$151.00			
141001	Water Cart		Council		Yes	\$265.00	10.87	\$275.87	\$276.00			
141001	Ride-on Mower		Council		Yes	\$145.00	5.95	\$150.95	\$151.00			
141001	10 tonne vibrating Roller		Council		Yes	\$210.00	8.61	\$218.61	\$219.00			
141001	16 tonne Multi tyre roller		Council		Yes	\$200.00	8.20	\$208.20	\$208.00			
141001	Prime Mover & Low Loader		Council		Yes	\$345.00	14.15	\$359.15	\$359.00			
141001	Labour											
141001	Labour & Overheads (only; doesn't include cost of plant, or any materials)		Council		Yes	\$109.00	4.47	\$113.47	\$113.50			
141001	Labour & Overheads (only; doesn't include cost of plant, or any materials) Time & Half		Council		Yes	\$163.50	6.70	\$170.20	\$170.00			
141001	Labour & Overheads (only; doesn't include cost of plant, or any materials) Double Time		Council		Yes	\$218.00	8.94	\$226.94	\$227.00			
141001	Materials		Council		Yes	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST			
141001	Waste Oil Disposal		Council		Yes	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST	Cost + 30% + GST			
	Waste Oil Disposal (under 100 litres)		Council			FREE		FREE	FREE			
	Note 1: A fee is charged from leaving Depot to return if job is separate to Council Wks.											
	Note 2: Where a Council Staff Member is on a private job, all hours while present will be charged at the 'Labour & Overheads' rate											

SHIRE OF BOYUP BROOK - PROPOSED FEES AND CHARGES 2024-25

Area/Code	Description	Column 1	Statutory or Council	Legislation	GST Included	Fees & Charges 2023-24	Proposed increase 2024-25 (A)	Suggested Fees 2024-25	Proposed Increase 2024-25 (B)	Adopted Fees & Charges 2024-25	Suggested2	Notes
	Note 3: The Council's Works Manager, or Works Supervisor, has authority to negotiate on large jobs											
	Note 4: If work is carried out outside of 7am-4pm, then the charges for labour will also involve the applicable overtime rates.											
	Traffic Management Plan Evaluation											
	Evaluation of previously assessed Traffic Management Plans		Council		Yes	\$56.00	2.30	\$58.30	\$58.50			
	Evaluation of new Traffic Management Plans		Council		Yes	\$106.00	4.35	\$110.35	\$110.50			
	Rylington Park Accommodation & Facility Hire											
	Accommodation per night		Council		Yes	\$35 per person	\$1.44 per person	\$36.44 per person	\$37 per person			
	Note: Children Under 12 stay free						0.00	\$0.00	0			
	Full Facility Hire (Pro Rata) (Up to 16 people)		Council		Yes	\$1,000 per day	\$41 per day	\$1,041 per day	\$1,040 per day			
	Hire of Education room / Kitchen facilities (Including ablutions)		Council		Yes			\$100 per day	\$100 per day		NEW	covers initial clean of rooms, ablutions, Kitchen etc
	Cleaning charges - where hired facility is not cleaned sufficiently by user (Per Hour)		Council		Yes				\$60 per hour		NEW	
	CMCA Flaxmill Caravan Park Boyup Brook Fees (Managed by Campervan and Motorhome Club of Australia (CMCA) - Commission based											
	CMCA Members											
	Ensuite (Single, Couple and Additional Adults plus \$4)		Council			\$34 Single + \$4/Adult	\$1.39 Single + \$0.16/Adult	\$35.39 Single + \$4.16 /Adult	\$34 Single + \$4/Adult			CMCA are recommending rates remain same and
	Powered Site		Council			\$26 Single + \$4/Adult	\$1.07 Single + \$0.16/Adult	\$27.07 Single + \$4.16/Adult	\$26 Single + \$4/Adult			propose a increase to % of gross monthly income.
	Tent		Council			\$14 Single + \$4/Adult	\$0.57 Single + \$0.16/Adult	\$14.57 Single + \$4.16/Adult	\$14 Single + \$4/Adult			They've done this with many other sites.
	Self Contained Vehicles		CMCA			\$5 Single + \$2/Adult	\$0.2 Single + \$0.08/Adult	\$5.20 Single + \$2.08/Adult	\$5 Single + \$2/Adult			Bookings have increased in past 12 months
	Self Contained Vehicles + Ablution		CMCA			\$8 Single + \$2/Adult	\$0.33 Single + \$0.08/Adult	\$8.33 Single + \$2.08/Adult	\$8 Single + \$2/Adult			Council will receive more income
	NON Members (Single Charge, Couples and additional adults + daily fee)											Allows council to consider allocating more funds
	Ensuite		Council			\$42 Single + \$5/Adult	\$1.75 Single + \$0.2/Adult	\$43.75 Single + \$5.20/Adult	\$42 Single + \$5/Adult			to maintenance and capital expenditure at park and move toward cost neutral
	Powered Site		Council			\$29 Single + \$5/Adult	\$1.19 Single + \$0.20/Adult	\$30.19 Single + \$5.20/Adult	\$29 Single + \$5/Adult			
	Tent		Council			\$21 Single + \$4/Adult	\$0.86 Single + \$0.16/Adult	\$21.86 Single + \$4.16/Adult	\$21 Single + \$4/Adult			
	Self Contained Vehicles		CMCA			\$15 per night	\$0.61 per night	\$15.61 per night	\$15 per night			
	Self Contained Vehicles + Ablution		CMCA			\$18 per night	\$0.74 per night	\$18.74 per night	\$18 per night			
	Disclaimer: When a fee listed in this Schedule is updated by any Act, Regulation, Local Law, or Council decision, then the updated fee amount supersedes this schedule.											

ANNUAL REPORT & ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING 30 JUNE 2023



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STATEMENT OF COMPLIANCE

For the year ended 30 June 2023

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 2023.

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

Leonard Long
Chief Executive Officer

INTRODUCTION

The Shire of Boyup Brook is delighted to present the Annual Report for the 2022/2023 fiscal year. This report serves as a comprehensive guide to the Council's strategic directions, goals, and the broad spectrum of initiatives undertaken to foster a more vibrant and conducive living and working environment for our community.

Nestled in the heart of the South West regional development area of the State, the Shire of Boyup Brook lies 270 kilometres from the Perth CBD. It shares borders with the local government areas of Collie, West Arthur, Kojonup, Cranbrook, Manjimup, Bridgetown-Greenbushes and Donnybrook-Balingup. With a population of 1,834 (ABS 2021) and spanning an area of 2,838 square kilometres, our Shire boasts a diverse and rich landscape.

Agriculture remains the cornerstone of our local economy, characterised by a dynamic mix of broadacre farming, and the cultivation of olives, vineyards and timber plantations. Livestock, encompassing sheep and cattle, alongside cropping activities such as canola, barley, wheat, oats, and lupins, stand out as the primary economic activities, underscoring the region's agricultural vitality.



SHIRE PRESIDENT'S MESSAGE



I am pleased to present this report to the residents of the Shire of Boyup Brook. Serving as Shire President is a role of profound responsibility, often involving diverse and demanding challenges. The position requires a multifaceted approach and considerable energy and passion to represent the Council both locally and regionally.

Over the recent term, the Council has commenced addressing critical issues such as water availability and long-term water security. These concerns, once primarily managed by other government tiers, now demand our attention alongside the traditional responsibilities of rates, roads, and rubbish removal.

Moreover, the scope of Council duties has expanded to include community development, event planning, tourism, and cultural initiatives, all integral to our service delivery and daily lives.

Fiscal responsibility and governance compliance remain pivotal aspects of the Council's authority. Meticulous reporting and compliance are essential parts of our operations, requiring a thorough understanding due to the significant responsibilities associated with managing public funds, where transparency is crucial. Our Administration staff have excelled during this period of evolution and change.

This past year, in collaboration with community groups, we have completed significant projects, including the renovation of several community halls across the Shire. Furthermore, road users will appreciate the recent upgrades to Sinnott Road, Brown Road, and Kulikup Road. Our Works and Services teams have done extremely well, also doing more with less during this period of evolution and change.

Regarding changes to the *Local Government Act 1995*, the reforms mandate a reduction in Councillor representation for a population our size to seven over the next four years. Despite this, our current Councillors each bring balanced perspectives and demonstrate the strong values necessary for effective governance and maintaining a healthy organisational culture. I thank them for their dedication and contributions over the past year.

I would also like to extend my thanks to our outgoing CEO, Mr Dale Putland, and to Acting CEOs Arthur Kyron and Peter Clarke, who have adeptly steered our administration through a challenging period. This report reflects a substantial effort over the past year and showcases the commitment required to ensure robust governance and functional local government.

Richard Walker
Shire President

CHIEF EXECUTIVE OFFICER'S MESSAGE



Having commenced my tenure in June 2023, it is both an honor and a privilege to deliver this annual report, which encompasses the achievements and efforts of both my predecessors and our current team.

Our local government operates with a relatively small but exceptionally dedicated team. This team's unwavering commitment has been crucial in navigating through a year marked by significant financial constraints, including rising costs that have put considerable strain on our resources. Despite these hurdles, our team has consistently delivered exceptional results, demonstrating that they are indeed punching well above their weight.

This past year was significant in terms of infrastructure development and maintenance, with several key road projects reaching completion. We successfully repaired Sinnot Road, Brown Road, and Kulikup Road. These projects were made possible through funding from the Roads to Recovery Grant and the Regional Roads Grant. The completion of these projects, under tight deadlines and immense pressure, highlights the efficiency and dedication of our roads team. I extend my heartfelt congratulations and thanks to all members involved for their hard work and commitment.

We were also fortunate to receive a Federal grant via the Local Roads and Community Infrastructure Program. This funding facilitated fruitful partnerships with various community groups, leading to significant upgrades and repairs of our community halls. The collaboration between these volunteer groups and our shire team has been instrumental in the success of these initiatives. I extend my sincere gratitude to every community volunteer and team member whose tireless efforts made these projects a reality.

Apart from physical projects, there is a substantial amount of work that unfolds behind the scenes. Our administrative team plays a crucial role in the seamless operation of our local government. Though their efforts may not always be visible to the public, their work is indispensable to our daily operations and overall functionality. The diligent work of our administration team ensures that we continue to serve our community effectively and efficiently.

As we look ahead, our focus remains on fostering growth and prosperity within the shire. We are committed to continuing our work with transparency, diligence, and a collaborative spirit. The challenges we face will undoubtedly evolve, but with our dedicated team and supportive community, I am confident in our ability to meet them head-on.

I would like to express my gratitude to the community for the warm welcome we received upon moving to Boyup Brook. Additionally, I commend the staff for their consistent efforts to deliver outstanding service to the community. I also extend my thanks to the Shire President, Deputy Shire President, and Councillors for their ongoing trust and support.

Leonard Long
Chief Executive Officer

ELECTED MEMBERS

The Shire of Boyup Brook is made up of nine community elected representatives, elected for a four-year term. The Shire President and the Deputy Shire President are elected by the Elected Members following each ordinary Local Government election held in October every second year.

The Elected Members for the reporting year were as follows:



Shire President
Cr Richard Walker
Term Expires 2025



Deputy Shire President
Cr Helen O'Connell
Term Expires 2025



Cr Sarah Alexander
Term Expires 2025



Cr Steele Alexander
Term Expires 2025



Cr Charles Caldwell
Term Expires 2025



Cr Phillipe Kaltenrieder
Term Expires 2025



Cr Darren King
Term Expires 2023



Cr Kevin Moir
Term Expires 2023



Cr Adrian Price
Term Expires 2023

ELECTED MEMBERS

Elected Members serve a pivotal role in representing the interests and addressing the needs of the community. They offer community leadership and guidance while fostering effective communication between the community and the Council.

Their responsibilities include a significant policy-making function that involves recognising community needs, defining objectives to satisfy those needs, prioritising among various demands, and allocating resources accordingly.

Upon the inauguration of a new Council term (every two years), the Council Members elect the Shire President and Deputy President, underscoring the democratic process at the heart of local governance.

The duties and responsibilities of the Shire President and the Elected Members are delineated in the *Local Government Act 1995*.

The *Local Government Act 1995*, describes the role of the Shire president as being:

- Preside at meetings in accordance with the Act.
- Provide leadership and guidance to the community in the Boyup Brook local government area.
- Speak on behalf of the local government.
- Perform such other functions as are given to the President by the Act of any other written law; and
- Liaise with the Chief Executive Officer on the local government's affairs and the performance of its functions.



ELECTED MEMBERS COMMITTEE GROUPS

In addition to the meetings required by the Act, Elected Members represent the Boyup Brook community on a number of communities and groups.

Cr Richard Walker
(President)

Audit and Finance Committee
Grants Committee
Local Emergency Management Committee
Bush Fire Advisory Committee
South West Zone meetings
Warren Blackwood Alliance of Councils
Rylington Park Farm Committee

Cr Helen O'Connell
(Deputy President)

Audit and Finance Committee
Grants Committee
Awards Committee
Regional Roads Group
Warren Blackwood Alliance of Councils
Community Resource Centre Committee
Rylington Park Farm Committee

Cr Sarah Alexander

Audit and Finance Committee
Grants Committee
Awards Committee

Cr Steele Alexander

Audit and Finance Committee
Grants Committee
Awards Committee

Cr Charles Caldwell

Audit and Finance Committee
Grants Committee
Rylington Park Farm Committee

Cr Phillipe Kaltenrieder

Audit and Finance Committee
Grants Committee

Cr Darren King

Audit and Finance Committee
Grants Committee
Awards Committee
Museum Committee
Blackwood Basin Group
Rylington Park Farm Committee

Cr Kevin Moir

Audit and Finance Committee
Grants Committee
Awards Committee
Rylington Park Farm Committee

Cr Adrian Price

Audit and Finance Committee
Grants Committee
Tourism Committee



OUR COMMUNITY

Since 2006, Boyup Brook's overall population has experienced growth, with the most significant increase observed in the over-55 age bracket. Specifically, there has been a 54% surge in the population of those aged 55 to 64 and above since 2001. Meanwhile, the numbers of youth and young adults, as well as those in the 25 to 54 age group, have largely remained stable since 2006.

Population

1,702



Male 50%

Female 50%

Median Age

49 years

Family Composition



Couple without children 53.7%



Couple with children 36.4%



One parent family 10%



Industry & Employment



Sheep Farming 16.5%



Grain Farming 8.8%



Beef Cattle 7.8%



Local Government 4.1%



Retail 3.3%

Our Roads



Sealed Urban Roads 15.21 kms



Sealed Rural Roads 184.09 kms



Gravel Rural Roads 841.45 kms



LOCAL ATTRACTIONS

Kura Kartaga Langa Reserve-Boyup Brook Billabong

Pioneers Museum

Sandakan Park Memorial

Boyup Brook Music Park

Harvey Dickson's Music Centre

Flax Mill Models

Skeleton Bridge

Bicentennial Walk Trail

Boyup Brook Visitors Centre

- The Little Art Gallery
- Kradals Dolls
- Carnaby Beetles & Butterflies

Boyup Classic Cars

Quacking Frog Teapot Shed

Mick's Pigs

SHIRE FACILITIES

Library Services located at the CRC

Boyup Brook Swimming Pool

Boyup Brook Gymnasium

Boyup Brook Transfer Station

Ryllington Park Farm

Boyup Brook Medical Services

Boyup Brook Early Learning Centre

INTEGRATED PLANNING & REPORTING FRAMEWORK

All local governments are required to prepare a plan for their future district in accordance with s5.56(1) of the *Local Government Act 1995*. The Shire has developed an Integrated Planning and Reporting Framework that will enable it to sustainably and strategically meet the needs of the Boyup Brook community. The objective of this framework is to have a stronger focus on place shaping and well being, with a greater level of community engagement.

This framework comprises the following three key documents:

Strategic Community Plan

The Strategic Community Plan is the highest level planning document in the Integrated Planning and Reporting Framework. This Plan is designed to be a 'living' document that guides the development of the Shire over the next ten years.

This document expresses the community's vision, aspirations and goals for a ten year period, with the main themes being:



Built Environment



Social / Community



Economic Development



Natural Environment



Governance and Organisation

The Annual Report provides feedback to the community of the Shire's performance against the Community Strategic Plan. It is an essential tool to inform the community and stakeholders about the Shire's achievements and future plans.

Corporate Business Plan

The Corporate Business Plan is the operational plan that maps the Shire's key priorities, projects, services and actions over the next four years. It provides the detailed actions for the first years of the Strategic Community Plan. This document is currently in a draft form and will be finalised in 2024.

Annual Budget

The Annual Budget is a detailed financial plan for each year, covering all aspects of the Shire's operations that reflects the resources generated (revenue) and those consumed (expenditure).

STRATEGIC COMMUNITY PLAN



Built Environment

Aspiration: Improvement of the built environment addressing the desire for new facilities as well as maintaining and upgrading current facilities and infrastructure.

Ritson Road Repair

A one kilometer section of Ritson Road was rebuilt due to heavy rain and poor drainage. The road was rebuilt using a mixture of recycled gravel and recycled asphalt. Two new drainage points with pipes and culverts were installed, and a deeper water catchment hole was dug at each drain. This helps the water to pass under the road and not over it, as had been happening before.

Repairs began on 1 March 2023, and were completed on 4 April 2023 and on budget.

Sinnott Road Repair

Sinnott Road had been eroding for a considerable time due to an underwater stream. 60 meters of the road had to be completely removed and dug down to redirect the water from the stream to prevent further issues in the future. The road was then rebuilt using a geotextile fabric underlay to prevent any water from seeping into the road in the future.

The project began on 19 April 2023, and were completed on 16 May 2023, on time and on budget.

Brown Road Repair Brown Road is a minor trucking route for farm produce and livestock. It is a small gravel road that became badly damaged due to heavy traffic, broken drainage pipes and culverts, and heavy rain.

A 40-meter section of the road was repaired. The culvert was dug up and replaced, and the roadbed was prepared. Shale was mixed in with the road material, and the heavy water was redirected into a deeper and wider catchment hole. This allows the water to pass through the new drain freely and without resistance or spillage onto the road.

Repairs began on 7 November 2022, and were completed on 15 November 2022.

Kulikup South (Roads to Recovery)

5km of gravel and 9 drainage culverts replaced.

Project started 3 October 2022, and finished 7 December 2022.

STRATEGIC COMMUNITY PLAN

Bridge Level 1 Maintenance

All bridge level 1 maintenance was completed to the satisfaction of Main Roads WA between February 2023 and May 2023.

Community Hall Works

Dinninup Hall has received power upgrades to both halls and broken windows replaced.

Drainage works to the Kulikup Hall have been completed along with new guttering.

McAlinden Hall has had a new water tank installed along with new guttering.

Mayanup Hall has had air-conditioning installed and two new water tanks.

Wilga Hall has had new decking installed.

Tonebridge Country Club has had asbestos removed and the interior walls replaced.



STRATEGIC COMMUNITY PLAN



Social / Community

Aspiration: Maintain and improve services for the aged, support for youth, community safety, create a vibrant engaged community, and find new and more effective ways to deliver services and amenities.



Swimming Pool

The swimming pool plays a vital role in our community, continuing to attract visitors from far and wide. With almost 13,000 visitors for the pool season, it was a hub of activity for children's birthday parties, St Mary's Catholic School Big Splash, swimming carnivals, early morning swimming, water aerobics, BBDHS daily sports classes, Swim Club and swimming lessons. The addition of pool inflatables this season were a source of fun and enjoyed by many.

The diving boards remain one of the big draw cards of the swimming pool, with children showing a strong regard for safety.

Grant funding assisted with the training of local lifeguards, enhancing the safety of patrons.

\$30,000 has been allocated to improve disability access with the installation of Automatic doors to improve inclusive access to the facility and allow greater participation in recreation activities for all residents.

Tourism/Events/Arts/Culture

Boyup Brook is host to many events throughout the year showcasing our beautiful Shire to tourists and locals. Some of our larger events include the annual Blackwood Marathon, Boyup Brook Rodeo held at the iconic Harvey Dickson's Country Music Centre, Upper Blackwood Agricultural Society – Dinninup Show, Walk on the Wildside and the Country Music Festival.



The Country Music Club of Boyup Brook held its 36th Annual Country Music Festival with headline act Brooke McClymont and Adam Eckersley. The festival showcases local talent and spans across Australia. The weekend festival also includes the Ute & Truck Muster and Parade, a must-see event in itself.

STRATEGIC COMMUNITY PLAN



Boyup Brook has a strong RSL presence with services held every year on ANZAC Day, Remembrance Day and a Sandakan Memorial Service.

The Sandakan Memorial Service is hosted by both the Shire of Boyup Brook and the Boyup Brook RSL Sub Branch. The Service has a special meaning to the community of Boyup Brook who has a longstanding relationship with the Sandakan Municipality in Malaysia and sees representatives from Sabah attend the Service most years.

Community Related Events / Projects

The Shire held several events during the year including an Easter Egg Hunt along Abel Street, Mother's Day Competition, Community Christmas Celebrations, Australia Day Breakfast and Annual Award Ceremony, Rylington Park – Storm in a Teacup and a Road Safety Week event.



The Road Safety Week event held on 18 May 2023 was a collaboration between the Shire of Boyup Brook and Boyup Brook District High School.



The educational day included community involvement from local emergency services St John Ambulance, WA Police and Boyup Brook Volunteer Fire and Rescue and businesses who gave talks and demonstrations on road safety in general with a focus on bicycles and scooters. Prizes were awarded from sponsors with all children receiving a goodie bag at the conclusion of the day. The day was made possible with funding from the Road Safety Commission and RAC along with various local businesses providing prizes.

STRATEGIC COMMUNITY PLAN

Boyup Brook Medical Services



Boyup Brook Medical Services offers the community high quality health care by a highly skilled, dedicated and friendly team. The medical service is provided by a full time Senior Medical Doctor, a part time General Practitioner, Practice Manager, Practice Nurse and three Medical Receptionists.

The Doctors also provide medical support to Boyup Brook Memorial Hospital and the Citizen's Lodge with 'On Call' availability most days and nights. An increasing number of allied health professionals now attend the Medical Services on a weekly basis, providing visiting allied health services to our community. These include Osteopath, Psychologist, Physiotherapist, Podiatrists, Dietitians, and Occupational Therapist.

A new Practice Nurse joined the team in April, with a wealth of experience in critical care, Emergency (ED), wound care, rehabilitation and a special interest in community mental health.

Boyup Brook Medical Services now provides the following services:

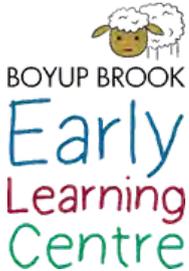
- Practice consultations
- Citizens Lodge consultations
- Hospital admissions and emergency presentations
- Minor general surgery (lumps & bumps)
- Basic ultrasound
- Holter monitoring
- Ear Syringing
- Pregnancy testing / pre & post natal care
- Women's health care
- Men's health care
- Child and adolescent health care
- Immunisations / vaccinations
- Driving medicals
- Insurance / pre-employment medicals
- Cortisone injections
- Hepatitis C treatment
- Dermatology & skin checks
- Mental health
 - GP Mental Health Treatment Plans, Review and Consultation items
 - Visiting psychologist (B.A; B. Psych; Assoc MAPS)
- GP Focused Psychological Strategies
- Chronic Disease Management and Health Assessments
- Video consultations with specialists

The practice has continued to have steady appointments throughout the year with Monday and Tuesday being the busiest days and quietening down towards the end of the week, with a very reasonable wait time for appointments. In the 12 months to 30th June 2023 the practice filled 13,542 appointments. This includes hospital, lodge and Emergency Department visits.



STRATEGIC COMMUNITY PLAN

Boyup Brook Early Learning Centre

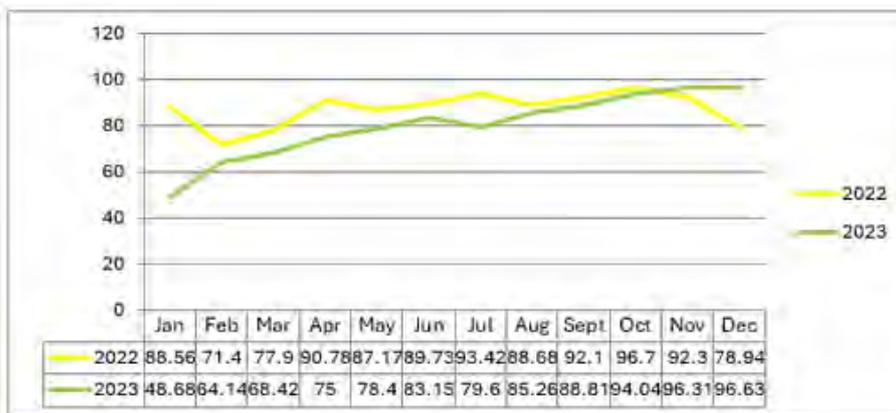


The Shire managed Boyup Brook Early Learning Centre has a philosophy of supporting the next generation to develop, explore and learn through play naturally.

The Early Learning Centre is a small, multi-age, single spaced service, offering education and care to 19 children ranging from 6 weeks to 7 years of age. This uniqueness in set up allows for the benefit of family groupings and shared learning experiences across all ages.

Our service prides itself on having a small, dedicated team of educators, to provide consistency in caregivers and the level of care provided.

Critical reflection and staff training is incorporated on a regular basis, to inform policy, procedure, and practice. Service specific requirements and 'best practice' are utilised to remain at the forefront of education and care trends. Risk play, supervision, circle of security, sun safety and heat stroke, featured as a small part of our ongoing learning, were some of the training modules provided, being above and beyond the required child protection, first aid and food handling requirements, which all staff hold as best practice.



Utilisation

The service has demonstrated consistency in utilisation, in line with fluctuations concurrent with many ELC settings (return to school drop in February, and end of year in December). The 2022/23 financial year saw some of the highest utilisation numbers since opening in June 2018.

There was also an extended Christmas closure for 2022/23 due to low utilisation numbers and majority of families not returning to care until the commencement of Term 1.

Staffing

The team of educators consisted of the Director, who has been at the service since its commencement under Shire approval in June 2018, and 4 educators who have all been employed for over 12 months as at the beginning of the 2022/23 financial year.



STRATEGIC COMMUNITY PLAN



Economic Development

Aspiration: Support business development, tourism, and initiatives to create more local jobs to stimulate our economy, increase population and number of visitors.

Flax Mill Caravan Park

The Shire has entered into a Management Agreement with CMCA (Campervan & Motorhome Club of Australia Ltd) to manage the Boyup Brook Caravan Park. The CMCA is the largest Recreational Vehicle (RV) club in Australia, with more than 70,000 members.

Community Grants

The Shire of Boyup Brook offers the provision of financial assistance to all local community groups in the form of a Community Grant or Donation. The objective of this assistance is to promote and support community-based initiatives that are beneficial to the community and support the Shire of Boyup Brook's Strategic Community Plan.

This year grants totalling \$50,090 comprising of \$41,340 cash and \$8,750 in-kind were granted to 12 community groups and organisations. These grants assisted in the delivery of wellbeing programs, upgrades to infrastructure, events, and equipment.

The Shire has a long history of supporting education within the community and continues to sponsor Boyup Brook District High School with the annual Shire President's Scholarship which is awarded at the end of the school year. The Shire also proudly sponsors the Agricultural School Scholarships through Rylington Park.



STRATEGIC COMMUNITY PLAN



Natural Environment

Aspiration: Deliver quality green spaces and sustainable lifestyles, support and encourage recycling, responsibly promote our natural assets including the river, wildflowers and fauna as well as encourage sustainable agriculture and climate resilience.

Public and Environmental Health

Public and Environmental Health services within the Shire are provided across a varied range of areas such as food safety, water quality, pollution, waste-water management, public building compliance and public event safety.

Water Quality

The Shire is responsible for testing the public swimming pool every month during open season to ensure the pool water quality complies with the Department of Health - Code of Practice for the Design, Construction, Operation, Management and Maintenance of Aquatic Facilities 2020 and Health (Aquatic Facilities) Regulations 2007. Water quality test results consistently met standards during this period with a rapid response to any issues, ensuring public safety.



Food Safety Assessments

Food safety assessments are conducted on a regular basis to ensure compliance with the *Food Act 2008*, *Food Regulations 2009* and *Food Safety Standard 3.2.2* of the Australian New Zealand Food Standards Code. No reported foodborne illnesses were reported in the Shire during this period. An annual report on compliance with the *Food Act* was compiled and submitted to the Department of Health in August 2023.

The Shire assesses and issues temporary permits for food stalls and temporary businesses to operate during public events throughout the year.

Advice on the implementation of the new *Food Safety Standards 3.2.2A* requirements was given to food businesses throughout the year.

The specific tools that a business needs to implement are determined by the category of business.

STRATEGIC COMMUNITY PLAN

Waste Management

Waste-water treatment systems such as septic tanks are assessed and approved in compliance with the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974. Eleven septic systems were assessed for approval during this period. Annual audit compliance reports for the waste transfer station, the Shire's liquid waste facility and various license renewals were conducted.

Health and Environmental Nuisance

Various health and environmental related nuisances are investigated by the Shire such as unauthorised discharge/pollution into environment, asbestos concerns and noise complaints. Health notices or orders were not required for compliance during this period.

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.



STRATEGIC COMMUNITY PLAN



Governance and Organisation

Aspiration: Demonstrate strong leadership, with improved planning and consultation, community services and infrastructure development. Make goal oriented decisions for long term benefits of the Shire and the Community.

Rylington Park Ladies Day

Rylington Park Ladies Day community event was held on 24 March 2023 which included morning tea, lunch, goodie bag, a variety of market stalls to walk through, auction of painting and entertainment.

Guest speakers included Jane Kelsbie MLA - Member for Warren-Blackwood, Melissa Teede from the South West Development Commission and Kristy Gillian from Edith Cowan University.



The Shire was awarded \$2,622 from the South West Development Commission who hosted the event.

Ranger Services

The Ranger engaged in several community awareness programs and training and attended many Customer Service Requests including:



- Parking - 4
- Fire - 10
- General Ranger - 10
- Cats - 19
- Dogs - 24
- Stray Dogs - 20
- Stock Attack - 1
- Wandering Goats - 1
- Wandering Cows - 7
- Wandering Sheep - 13

STRATEGIC COMMUNITY PLAN

Emergency Services

Resources

The following new resources have been provided to the Brigades this year:

- New Fast-Fill Trailer (ESL Funded) – East Boyup Brook
- New Fast-Fill Unit (FPC Funded) – McAlinden
- New WAERN Hi-Ban Radios (FPC Funded) – McAlinden x 4
- New BFB Auxiliary Trailer – (Shire Funded) – Dinninup
- New WAERN Hi-ban Radios across Shire (BFB Funded) approximately 20
- New Flir Thermal Imaging Cameras x 4
- Kestrel weather reading meters x 4

Bush Fire Risk Mitigation

Mitigation Activity Fund Program provided 29 planned treatments in the following categories:

- 12 Prescribed Burns
- 9 Mechanical Works
- 8 Chemical Works



Uncontrolled fire in the Shire of Boyup Brook

Funding/Grants

The Shire was successful in several grants including: DRF Grant for Evacuation Centre Upgrade for \$816,000, AWARE Grant for LEMA Review and Update for \$14,200, MAF for Mitigation Activity Fund for \$181,092 and FPC Grant for Resources for \$15,580.



Training

The Volunteer Bush Fire Brigade completed a record number of training sessions during the 2022/2023 year with the Shire successful in delivering this training locally.

Training included:

- 15 August - Bushfire Fundamentals
- 16 August - Plantation Firefighting
- 22 August - Bushfire Fundamentals - Wilga
- 23 August – Plantation Firefighting - Wilga
- 27 September - Fire Control Officer Training

STATUTORY REPORTING



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 2022/2023 the Shire received one application.



Complaints Register

The Shire maintains a register of complaints which records all complaints that result in an action under the *Local Government Act 1995* s5.121(6)(b) or (c). The register of complaints is to include for each recorded complaint:

- Name of Council Member about whom the complaint is made
- Name of the person who makes the complaint
- A description of the minor breach that the Standards Panel finds has occurred
- Details of the action taken

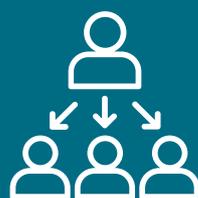
In the financial year ending 30 June 2023 no complaints were entered into the Register of Complaints under s5.121 of the *Local Government Act 1995*.



Record Keeping Statement

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 Shire of Boyup Brook's Record Keeping Plan was reviewed during 2022/2023 and approved and validated by the State Records Commission. In accordance with Section 28 of the State Records Act 2000, the Shire's Plan is to be reviewed within five years of its approved date.



Delegations Review

In accordance with s5.46 of the *Local Government Act 1995* a review of the Shire's Delegations Register was undertaken on 25 August 2022.



Annual Compliance Audit Return

The Department of Local Government, Sport and Cultural Industries requires the Shire to complete a Compliance Audit Return (CAR) annually. The CAR for the period 1 January 2023 to 31 December 2023 was presented to Audit and Finance Committee on 26 February 2024 and accepted by Council at its Ordinary Council meeting on 29 February 2024.

National Competition Policy

The Federal and State Governments have a Completions Principles Agreement in place, which is binding on local governments. The Agreement requires the Shire to carry out a number of procedures and include a report on the matter in each year's Annual Report. The three areas that affect local government are:

Structural Reform

Local government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.

Legislative Review

Review legislation that restricts competition.

Competitive Neutrality

Local Governments are required to apply the principle of competitive neutrality to all business activities generating user-pays income. The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Annual Reports must show that a public benefit test has been conducted for all significant business activities (over \$200,000) to determine if competitive neutrality is in the public interest.

Within these criteria the Shire had no disclosures for the reporting period with respect to competitive neutrality.

Primary and Annual Returns

In accordance with s5.75 and 5.76 of the *Local Government Act 1995* all relevant persons lodged an Annual Return by the due date of 31 August 2023 and a Primary return within 3 months of their start date. In 2022 – 2023, there was 100% compliance in this area.





Disability Access and Inclusion Plan

The *Disability Services Act 1993* was amended in December 2004, creating a requirement for local government to:

- Maintain a Disability Access and Inclusion Plan (DAIP).
- Address seven specific outcome areas within the plan.
- Report annually on progress against actions within the plan.

The Shire's Disability Access and Inclusion Plan is a key strategic document, outlining the Shire's approach to working towards a more accessible and inclusive community.

Procurement of Goods and Services

The procurement of Goods and Services is conducted in compliance with the requirements of the *Local Government Act 1995*, the Local Government (Functions and General) Regulations 1996 and in accordance with the Shire's Code of Conduct and Purchasing Policy.

Annual Salaries

The *Local Government Act 1995* requires the Shire to provide the number of employees who are entitled to an annual salary of \$100,000 or more and to break those employees into salary bands of \$10,000.

SHIRE CONTACT INFORMATION



55 Abel Street, Boyup Brook WA 6244



PO Box 2, Boyup Brook WA 6244



Phone 9765 1200



Email shire@boyupbrook.wa.gov.au



www.boyupbrook.wa.gov.au



Opening hours: Monday - Friday
8.30am - 4.30pm

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023 FINANCIAL STATEMENTS

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



Financial statement									
3/8/14	3331	11	0	37	522	1923	1958	17561	54482
3/9/14	3346	15	0	32	504	1896	3225	17174	55040
3/10/14	3361	15	0	113	503	1989	4532	17876	57411
3/11/14	3373	14	2	55	520	2016	2971	17430	5837
3/12/14	3382	9	1	36	458	2003	1453	15615	58
3/13/14	3388	7	0	27	283	1945	1889	14860	
3/14/14	3396	8	0	16	316	1935	1059	14010	
3/15/14	3407	11	2	60	273	1929	1139	13200	
3/16/14	3424	17	1	71	326	1951	1969	12745	
3/17/14	3434	11	0	112	326	1999	2562	114	
3/18/14	3444	10	0	30	443	1695	2242		
3/19/14	3451	6	0	0	462	1384	8082		
3/20/14	3460	10	0	169	462	1414	3782		
3/21/14	3468	8	0	36		1416	1963		
3/23/14	3489	14	2	84	511	1487	12		
3/24/14	3506	19	2	92	548	1540			
3/25/14	3516	10	0	169	617	1655			
3/26/14	3534	18	0	182	739	1775			
3/27/14	3545	11	0	50	640	1802			
3/28/14	3555	11	1	28	640	1805			
4/1/14	3598	15	2	58	492	1785	2521	11968	48819
4/2/14	3608	11	1	54	361	3354	12500	75	



SHIRE OF BOYUP BROOK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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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 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Boyup Brook has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 3rd day of May 2024



Chief Executive Officer

LEONARD LONG

Name of Chief Executive Officer

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	3,335,568	3,334,797	3,114,206
Grants, subsidies and contributions	2(a)	2,769,335	1,020,146	2,308,733
Fees and charges	2(a)	1,909,399	1,812,135	1,721,455
Interest revenue	2(a)	173,534	26,150	35,814
Other revenue	2(a)	1,024,432	903,637	1,133,023
		9,212,268	7,096,865	8,313,231
Expenses				
Employee costs	2(b)	(4,110,530)	(3,551,787)	(3,656,437)
Materials and contracts		(1,837,985)	(3,156,906)	(1,785,858)
Utility charges		(201,834)	(216,229)	(186,430)
Depreciation		(3,862,759)	(3,586,939)	(3,658,415)
Finance costs	2(b)	(6,096)	(6,550)	(6,395)
Insurance		(293,827)	(284,780)	(243,284)
Other expenditure	2(b)	(467,136)	(319,394)	(467,264)
		(10,780,167)	(11,122,585)	(10,004,083)
		(1,567,899)	(4,025,720)	(1,690,852)
Capital grants, subsidies and contributions	2(a)	1,912,314	2,895,601	1,216,168
Loss on asset disposals		(26,985)	-	(33,589)
Fair value adjustments to financial assets at fair value through profit or loss	4	3,686	-	3,997
		1,889,015	2,895,601	1,186,576
Net result for the period		321,116	(1,130,119)	(504,276)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	24,899,540	-	10,230,481
Total other comprehensive income for the period	17	24,899,540	-	10,230,481
Total comprehensive income for the period		25,220,656	(1,130,119)	9,726,205

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



**SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,322,951	6,272,070
Trade and other receivables	5	768,821	584,704
Inventories	6	49,369	37,439
Biological assets	7(a)	259,271	412,050
Other assets	8	59,885	34,402
TOTAL CURRENT ASSETS		8,460,297	7,340,665
NON-CURRENT ASSETS			
Trade and other receivables	5	43,363	27,589
Other financial assets	4	81,490	77,804
Property, plant and equipment	9(a)	25,256,954	25,651,470
Infrastructure	10(a)	133,103,211	108,954,567
Right-of-use assets	12(a)	51,620	57,518
TOTAL NON-CURRENT ASSETS		158,536,638	134,768,948
TOTAL ASSETS		166,996,935	142,109,613
CURRENT LIABILITIES			
Trade and other payables	13	1,023,123	971,768
Other liabilities	14	320,008	683,001
Lease liabilities	12(b)	19,800	19,224
Borrowings	15	22,660	21,383
Employee related provisions	16	401,529	385,815
TOTAL CURRENT LIABILITIES		1,787,120	2,081,191
NON-CURRENT LIABILITIES			
Lease liabilities	12(b)	15,242	35,042
Borrowings	15	49,459	72,119
Employee related provisions	16	63,440	60,243
TOTAL NON-CURRENT LIABILITIES		128,141	167,404
TOTAL LIABILITIES		1,915,261	2,248,595
NET ASSETS		165,081,674	139,861,018
EQUITY			
Retained surplus		58,926,509	58,724,889
Reserve accounts	27	2,749,490	2,629,994
Revaluation surplus	17	103,405,675	78,506,135
TOTAL EQUITY		165,081,674	139,861,018

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



**SHIRE OF BOYUP BROOK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 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 reserve accounts	27	(240,665)	240,665	-	-
Balance as at 30 June 2022		58,724,889	2,629,994	78,506,135	139,861,018
Comprehensive income for the period					
Net result for the period		321,116	-	-	321,116
Other comprehensive income for the period	17	-	-	24,899,540	24,899,540
Total comprehensive income for the period		321,116	-	24,899,540	25,220,656
Transfers to reserve accounts	27	(119,496)	119,496	-	-
Balance as at 30 June 2023		58,926,509	2,749,490	103,405,675	165,081,674

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

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,244,858	3,153,998
Grants, subsidies and contributions		2,549,382	2,265,222
Fees and charges		1,919,485	1,721,455
Interest revenue		173,534	35,814
Goods and services tax received		255,152	458,938
Other revenue		1,024,432	1,133,023
		9,166,843	8,768,450
Payments			
Employee costs		(3,744,008)	(3,577,642)
Materials and contracts		(2,037,305)	(1,025,676)
Utility charges		(201,834)	(186,430)
Finance costs		(6,096)	(6,395)
Insurance paid		(293,827)	(243,284)
Goods and services tax paid		(136,036)	(435,951)
Other expenditure		(467,136)	(467,264)
		(6,886,242)	(5,942,642)
Net cash provided by (used in) operating activities		2,280,601	2,825,808
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	9(a)	(536,943)	(993,241)
Payments for construction of infrastructure	10(a)	(2,296,946)	(2,146,352)
Capital grants, subsidies and contributions		1,549,321	1,210,850
Proceeds from sale of property, plant & equipment		95,455	30,272
Net cash provided by (used in) investing activities		(1,189,113)	(1,898,471)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(21,383)	(20,178)
Payments for principal portion of lease liabilities	26(c)	(19,224)	(4,723)
Net cash provided by (used In) financing activities		(40,607)	(24,901)
Net increase (decrease) in cash held		1,050,881	902,436
Cash at beginning of year		6,272,070	5,369,634
Cash and cash equivalents at the end of the year	3	7,322,951	6,272,070

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

**SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	24	3,335,568	3,334,797	3,114,206
Grants, subsidies and contributions		2,769,335	1,020,146	2,308,733
Fees and charges		1,909,399	1,812,135	1,721,455
Interest revenue		173,534	26,150	35,814
Other revenue		1,024,432	903,637	1,133,023
Fair value adjustments to financial assets at fair value through profit or loss	4	3,686	-	3,997
		9,215,954	7,096,865	8,317,228
Expenditure from operating activities				
Employee costs		(4,110,530)	(3,551,787)	(3,656,437)
Materials and contracts		(1,837,985)	(3,156,906)	(1,785,858)
Utility charges		(201,834)	(216,229)	(186,430)
Depreciation		(3,862,759)	(3,586,939)	(3,658,415)
Finance costs		(6,096)	(6,550)	(6,395)
Insurance		(293,827)	(284,780)	(243,284)
Other expenditure		(467,136)	(319,394)	(467,264)
Loss on asset disposals		(26,985)	-	(33,589)
		(10,807,152)	(11,122,585)	(10,037,672)
Non-cash amounts excluded from operating activities	25(a)	4,017,128	3,631,574	4,006,097
Amount attributable to operating activities		2,425,930	(394,146)	2,285,653
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	1,912,314	2,895,601	1,216,168
Proceeds from disposal of assets		95,455	175,000	30,272
		2,007,769	3,070,601	1,246,440
Outflows from investing activities				
Purchase of property, plant and equipment	9(a)	(536,943)	(1,568,440)	(993,241)
Purchase and construction of infrastructure	10(a)	(2,296,946)	(3,784,314)	(2,146,352)
		(2,833,889)	(5,352,754)	(3,139,593)
Amount attributable to investing activities		(826,120)	(2,282,153)	(1,893,153)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	-	250,000	-
Transfers from reserve accounts	27	-	154,100	-
		-	404,100	-
Outflows from financing activities				
Repayment of borrowings	26(a)	(21,383)	(21,384)	(20,178)
Payments for principal portion of lease liabilities	26(c)	(19,224)	(19,224)	(4,723)
Transfers to reserve accounts	27	(119,496)	(101,000)	(240,665)
		(160,103)	(141,608)	(265,566)
Amount attributable to financing activities		(160,103)	262,492	(265,566)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	2,375,393	2,413,807	2,248,459
Amount attributable to operating activities		2,425,930	(394,146)	2,285,653
Amount attributable to investing activities		(826,120)	(2,282,153)	(1,893,153)
Amount attributable to financing activities		(160,103)	262,492	(265,566)
Surplus or deficit after imposition of general rates	25(b)	3,815,100	-	2,375,393

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

**SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2023
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**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

1. BASIS OF PREPARATION

The financial report of the Shire of Boyup Brook, which is a Class 4 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 28 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 of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
 - AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
 - AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
 - AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers
- These amendments have no material impact on the current annual financial report.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies.
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development, libraries, caravan and camping, medical services, property rental, and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Other revenue	Sheep and wool sales, shearing school income at Rylington Park	Over time	Payment in arrears	None	When assets are controlled
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,335,568	-	3,335,568
Grants, subsidies and contributions	413,705	-	-	2,355,630	2,769,335
Fees and charges	1,651,036	-	258,363	-	1,909,399
Interest revenue	-	-	24,117	149,417	173,534
Other revenue	879,148	-	-	145,284	1,024,432
Capital grants, subsidies and contributions	-	1,912,314	-	-	1,912,314
Total	2,943,889	1,912,314	3,618,048	2,650,331	11,124,582

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,114,206	-	3,114,206
Grants, subsidies and contributions	377,603	-	-	1,931,130	2,308,733
Fees and charges	1,666,354	-	55,101	-	1,721,455
Interest revenue	-	-	24,399	11,415	35,814
Other revenue	1,026,581	-	-	106,442	1,133,023
Capital 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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Interest on reserve account funds	69,666	3,926
Rates, insalment and penalty interest	24,117	24,399
Other interest revenue	79,751	7,489
	173,534	35,814

The 2023 original budget estimate in relation to:
Charges on instalment plan was \$0.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	39,700	41,000
- Other services – grant acquittals	4,100	2,000
	43,800	43,000

Employee Costs

Employee benefit costs	3,912,415	3,490,428
Other employee costs	198,115	166,009
	4,110,530	3,656,437

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	26(c) 1,352	420
Borrowings	26(a) 4,744	5,975
	6,096	6,395

Other expenditure

Loss on fair value of biological assets	7(a) 148,272	189,334
Member expenses	21(a) 115,237	100,483
Sundry expenses	203,627	177,447
	467,136	467,264

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	7,322,951	6,272,070
Total cash and cash equivalents	7,322,951	6,272,070
Held as		
- Unrestricted cash and cash equivalents	4,201,744	2,916,041
- Restricted cash and cash equivalents	3,121,207	3,356,029
18	7,322,951	6,272,070

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.

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	2023	2022
	\$	\$
Non-current assets		
Financial assets at fair value through profit or loss	81,490	77,804
	81,490	77,804
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	77,804	73,807
Movement attributable to fair value increment	3,686	3,997
Units in Local Government House Trust - closing balance	81,490	77,804

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (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 or loss

The Shire has elected to classify the following financial assets at fair value through profit or 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 elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	299,200	205,834
Trade receivables	440,244	225,818
GST receivable	-	119,116
Allowance for credit losses of trade receivables	(20,334)	(10,248)
Pensioner rates rebates and ESL deferred	49,711	44,184
	768,821	584,704
Non-current		
Pensioner rates and ESL deferred	43,363	27,589
	43,363	27,589

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	30 June 2023	30 June 2022	1 July 2021
Note	Actual	Actual	Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	430,015	186,696	182,471
Allowance for credit losses of trade receivables	(20,334)	(10,248)	(10,248)
Total trade and other receivables from contracts with customers	409,681	176,448	172,223

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amount received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	7,538	8,464
Rylington seed stock	16,181	25,631
Rylington fuel	1,746	936
Rylington wool stock	23,544	-
Rylington hay stock	360	2,408
	49,369	37,439
The following movements in inventories occurred during the year:		
Balance at beginning of year	37,439	94,263
Inventories expensed during the year	(199,766)	(252,581)
Additions to inventory	211,696	195,757
Balance at end of year	49,369	37,439

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. BIOLOGICAL ASSETS

	2023	2022
	\$	\$
(a) Reconciliation of carrying amounts		
Consumable biological assets - sheep at beginning of year	412,050	608,422
Increase resulting from purchases	17,300	22,800
Increase resulting from classification change due to age	255,978	393,902
Decrease resulting from sales	(266,893)	(418,661)
Decrease resulting from deaths	(10,892)	(5,079)
Gain/(Loss) arising from change in fair value less costs to sell	(148,272)	(189,334)
Balance at end of year	259,271	412,050
(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	3,330	3,376
Purchases	12	15
Additions resulting from classification change due to age	2,692	2,623
Sales	(2,450)	(2,567)
Deaths and Slaughtered	(146)	(117)
Balance at end of year	3,438	3,330

SIGNIFICANT ACCOUNTING POLICIES

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

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Prepayments	49,297	25,574
Accrued income	7,868	6,108
Private Tenancy Bonds	2,720	2,720
	59,885	34,402

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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.

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
Balance at 1 July 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	2,174,907	8,055,574	10,230,481	-	-	10,230,481
Depreciation	-	(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
Additions	-	254,783	254,783	21,322	260,838	536,943
Disposals	(67,000)	-	(67,000)	-	(55,440)	(122,440)
Depreciation	-	(381,050)	(381,050)	(24,178)	(403,791)	(809,019)
Balance at 30 June 2023	4,630,000	18,077,533	22,707,533	21,570	2,527,851	25,256,954
Comprises:						
Gross balance amount at 30 June 2023	4,630,000	18,458,583	23,088,583	111,780	3,877,823	27,078,186
Accumulated depreciation at 30 June 2023	-	(381,050)	(381,050)	(90,210)	(1,349,972)	(1,821,232)
Balance at 30 June 2023	4,630,000	18,077,533	22,707,533	21,570	2,527,851	25,256,954

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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 / 3	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use / Cost approach using current replacement costs	Independent registered valuer	June 2022	Price per square metre/hectare / Purchase costs and current condition, residual values and remaining useful life assessment inputs.
Buildings - non specialised	2	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use.	Independent registered valuer	June 2022	Price per square metre/market borrowing rate.
Buildings - specialised	3	Cost approach using current replacement costs	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs.
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		Cost approach	Cost		Purchase cost
Plant and equipment		Cost approach	Cost		Purchase cost

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - bridges	Infrastructure - other	Infrastructure - recreation	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 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	(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
Additions	1,877,878	-	153,133	-	170,000	78,467	17,468	2,296,946
Revaluation increments / (decrements) transferred to revaluation surplus	17,571,556	(476,572)	(973,523)	(8,364)	5,858,119	2,055,211	873,113	24,899,540
Depreciation	(1,731,995)	(18,037)	(279,071)	(50,190)	(658,387)	(119,606)	(190,556)	(3,047,842)
Transfers	-	-	-	(315,258)	-	315,258	-	-
Balance at 30 June 2023	93,058,700	634,869	8,981,907	-	22,352,500	5,682,715	2,392,520	133,103,211
Comprises:								
Gross balance at 30 June 2023	116,157,339	1,100,572	11,382,710	-	71,216,000	5,682,715	2,392,520	207,931,856
Accumulated depreciation at 30 June 2023	(23,098,639)	(465,703)	(2,400,803)	-	(48,863,500)	-	-	(74,828,645)
Balance at 30 June 2023	93,058,700	634,869	8,981,907	-	22,352,500	5,682,715	2,392,520	133,103,211

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	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 2023	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 2023	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 2023	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 2023	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 2023	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 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life

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

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. FIXED ASSETS

Depreciation

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	8 to 89 years
Furniture and equipment	2 to 20 years
Plant and equipment	5 to 25 years
Sealed roads and streets formation	not depreciated
pavement seal	77 years
- bituminous seals	20 years
- asphalt surfaces	20 years
Gravel roads	
- formation	not depreciated
- pavement	77 years
Infrastructure - footpaths	75 to 85 years
Infrastructure - drainage	40 to 80 years
Infrastructure - parks & ovals	10 to 85 years
Infrastructure - bridges	60 to 90 years
Infrastructure - other	10 to 85 years
Infrastructure - recreation	10 to 85 years
Right-of-use assets - plant and equipment	3 to 10 years

Revision of useful lives of buildings

The useful lives of buildings were reviewed during the reporting period, which has resulted in additional depreciation of \$111,920 being booked during 2022/2023.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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 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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, 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, and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, 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 consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings and infrastructure 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 consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure 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 asset classes 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.

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

Impairment

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 or losses on disposal

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.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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 1 July 2021		-	-
Additions		58,989	58,989
Depreciation		(1,471)	(1,471)
Balance at 30 June 2022		57,518	57,518
Gross balance amount at 30 June 2022		58,989	58,989
Accumulated depreciation at 30 June 2022		(1,471)	(1,471)
Balance at 30 June 2022		57,518	57,518
Depreciation		(5,898)	(5,898)
Balance at 30 June 2023		51,620	51,620
Gross balance amount at 30 June 2023		58,989	58,989
Accumulated depreciation at 30 June 2023		(7,369)	(7,369)
Balance at 30 June 2023		51,620	51,620

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

	2023 Actual \$	2022 Actual \$
Depreciation on right-of-use assets	(5,898)	(1,471)
Finance charge on lease liabilities	(1,352)	(420)
Total amount recognised in the statement of comprehensive income	(7,250)	(1,891)
Total cash outflow from leases	(20,576)	(5,143)
(b) Lease Liabilities		
Current	19,800	19,224
Non-current	15,242	35,042
	26(c) 35,042	54,266

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 26(c).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised 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 depreciated over the useful life of the underlying asset.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

13. TRADE AND OTHER PAYABLES

Current

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

	2023	2022
	\$	\$
	352,117	652,409
	49,980	31,550
	116,376	92,930
	411,724	87,559
	51,709	43,034
	39,700	62,319
	1,517	1,967
	1,023,123	971,768

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 any 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 income for the prepaid rates that have not been refunded.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. OTHER LIABILITIES

Current

Contract liabilities	143,340	143,340
Capital grant/contributions liabilities	176,668	539,661
	320,008	683,001

Reconciliation of changes in contract liabilities

Opening balance	143,340	-
Additions	-	143,340
	143,340	143,340

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$143,340 (2022: \$143,340)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	539,661	539,661
Additions	320,008	685,660
Revenue from capital grant/contributions held as a liability at the start of the period	(683,001)	(685,660)
	176,668	539,661

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	176,668	539,661
	176,668	539,661

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

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 by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

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.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Loans		22,660	49,459	72,119	21,383	72,119	93,502
Total secured borrowings	26(a)	22,660	49,459	72,119	21,383	72,119	93,502

Secured liabilities and assets pledged as security

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

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	257,947	265,776
Long service leave	137,743	110,554
	<u>395,690</u>	<u>376,330</u>
Employee related other provisions		
Employment on-costs	5,839	9,485
	<u>5,839</u>	<u>9,485</u>
Total current employee related provisions	<u>401,529</u>	<u>385,815</u>
Non-current provisions		
Employee benefit provisions		
Long service leave	59,879	51,894
	<u>59,879</u>	<u>51,894</u>
Employee related other provisions		
Employment on-costs	3,561	8,349
	<u>3,561</u>	<u>8,349</u>
Total non-current employee related provisions	<u>63,440</u>	<u>60,243</u>
Total employee related provisions	<u>464,969</u>	<u>446,058</u>

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Land - freehold land	3,208,375	-	3,208,375	1,033,468	2,174,907	3,208,375
Buildings	16,080,133	-	16,080,133	8,024,559	8,055,574	16,080,133
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	17,571,556	50,188,262	32,616,706	-	32,616,706
Infrastructure - footpaths	978,382	(476,572)	501,810	978,382	-	978,382
Infrastructure - drainage	11,178,719	(973,523)	10,205,196	11,178,719	-	11,178,719
Infrastructure - parks & ovals	532,216	(8,364)	523,852	532,216	-	532,216
Infrastructure - bridges	8,373,274	5,858,119	14,231,393	8,373,274	-	8,373,274
Infrastructure - other	3,293,989	2,055,211	5,349,200	3,293,989	-	3,293,989
Infrastructure - recreation	1,434,388	873,113	2,307,501	1,434,388	-	1,434,388
	78,506,135	24,899,540	103,405,675	68,275,654	10,230,481	78,506,135

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

18 NOTES TO THE STATEMENT OF CASH FLOWS

	Note	2023 Actual \$	2022 Actual \$
(a) 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	3,121,207	3,356,029
		3,121,207	3,356,029
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,749,490	2,629,994
Contract liabilities	14	143,340	143,340
Capital grant liabilities	14	176,668	539,661
Bonds and Deposits	13	51,709	43,034
Total restricted financial assets		3,121,207	3,356,029
(b) 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		(1,308)	(1,225)
Total amount of credit unused		58,692	58,775
Loan facilities			
Loan facilities - current	15	22,660	21,383
Loan facilities - non-current	15	49,459	72,119
Total facilities in use at balance date		72,119	93,502
Unused loan facilities at balance date		NIL	NIL

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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 5616 Boyup Brook North Road - Landfill site
- 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 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.

Until the Shire conducts investigations to determine the presence and scope of the contamination, assess the risk, and agree with Department of Water and Environmental Regulation (DWER) on the need and criteria for remediation, the Shire is unable to estimate the potential costs and timing of outflows associated with remediation of the remaining sites. This approach is consistent with the DWER Guidelines.

20. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- plant & equipment purchases	-	45,504
	-	45,504
Payable:		
- not later than one year	-	45,504

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	10,280	10,280	10,280
President's meeting attendance fees	14,640	14,640	14,640
President's annual allowance for ICT expenses	1,440	1,440	1,280
	26,360	26,360	26,200
Deputy President's annual allowance	2,570	2,570	2,570
Deputy President's meeting attendance fees	8,395	8,395	7,615
Deputy President's annual allowance for ICT expenses	1,440	1,440	1,280
Deputy President's travel and accommodation expenses	2,130	1,570	1,561
	14,535	13,975	13,026
All other council member's meeting attendance fees	58,765	58,765	50,994
All other council member's annual allowance for ICT expenses	10,080	10,080	8,571
All other council member's travel and accommodation expenses	5,497	1,830	1,692
	74,342	70,675	61,257
	115,237	111,010	100,483

(b) Key Management Personnel (KMP) Compensation

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

	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	413,978	426,568
Post-employment benefits	56,650	52,674
Employee - other long-term benefits	5,649	11,926
Employee - termination benefits	28,565	10,609
Council member costs	115,237	100,483
	620,079	602,260

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

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

Council member costs

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	-	26
Purchase of goods and services	7,544	80,697

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 and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. 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.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

23. 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 report 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. enforced) 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 revenue

Interest revenue 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 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.

SHIRE OF BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2023

24. RATING INFORMATION

General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
General Rate - GRV	Gross rental valuation	0.1481	298	3,444,351	510,108	1,445	511,553	510,108	1,000	511,108	459,036
General Rate - UV	Unimproved valuation	0.006662	567	355,361,006	2,367,415	1,085	2,368,500	2,368,846	-	2,368,846	2,222,218
Total general rates			865	358,805,357	2,877,523	2,530	2,880,053	2,878,954	1,000	2,879,954	2,681,254
Minimum payment											
Minimum payment											
General Rate - GRV	Gross rental valuation	1,102	53	241,151	58,406	-	58,406	58,406	-	58,406	53,091
General Rate - UV	Unimproved valuation	997	398	37,445,540	396,806	-	396,806	396,806	-	396,806	382,987
Total minimum payments			451	37,686,691	455,212	-	455,212	455,212	-	455,212	436,078
Total general rates and minimum payments			1,316	396,492,048	3,332,735	2,530	3,335,265	3,334,166	1,000	3,335,166	3,117,332
Ex-gratia rates											
CBH ex-gratia			1	-	1,390	-	1,390	1,312	-	1,312	1,312
Total Ex-gratia rates			1	-	1,390	-	1,390	1,312	-	1,312	1,312
Concessions							(1,087)			(1,681)	(4,438)
Total Rates							3,335,568			3,334,797	3,114,206
Rate instalment interest							3,875			3,900	3,376
Rate overdue interest							19,357			19,000	21,023

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 Budget	2021/22
	2022/23 (30 June 2023)	(30 June 2023)	(30 June 2022)
	Carried Forward)	Carried Forward)	Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Fair value adjustments to financial assets at fair value through profit or loss	4	-	(3,997)
Add: Loss on disposal of assets	26,985	-	33,589
Add: Depreciation	3,862,759	3,586,939	3,658,415
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(15,774)	-	(4,015)
Employee benefit provisions	3,197	44,635	43,393
Accrued wages	23,446	-	28,361
Accrued interest on borrowings	(450)	-	(425)
Accrued expenses	(22,618)	-	-
Accrued interest income	2,420	-	(2,419)
Biological assets	152,779	-	196,371
Inventory	(11,930)	-	56,824
Non-cash amounts excluded from operating activities	4,017,128	3,631,574	4,006,097
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to net current assets			
Less: Reserve accounts	27	(2,576,893)	(2,629,994)
- Inventories	6	(702,685)	(37,439)
- Biological assets	7(a)	-	(412,050)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15	22,660	21,383
- Accrued salaries and wages	13	116,376	154,795
- Accrued interest on loans	13	1,517	-
- Accrued expense	13	39,700	-
- Current portion of lease liabilities	12(b)	19,800	19,224
Total adjustments to net current assets	(2,858,077)	(3,144,999)	(2,884,081)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,460,297	4,439,073	7,340,665
Less: Total current liabilities	(1,787,120)	(1,294,074)	(2,081,191)
Less: Total adjustments to net current assets	(2,858,077)	(3,144,999)	(2,884,081)
Surplus or deficit after imposition of general rates	3,815,100	-	2,375,393

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Staff Housing		\$ 40,324	\$ -	\$ (7,158)	\$ 33,166	\$ -	\$ (7,585)	\$ 25,581	\$ 33,165	\$ -	\$ (7,586)	\$ 25,579
Swimming pool		73,356	-	(13,020)	60,336	-	(13,798)	46,538	60,338	-	(13,798)	46,540
Caravan Park Abultions		-	-	-	-	-	-	-	-	250,000	-	250,000
Total		113,680	-	(20,178)	93,502	-	(21,383)	72,119	93,503	250,000	(21,384)	322,119

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Staff Housing		115	WATC*	5.88%	13/03/2026	\$ (1,707)	\$ (1,841)	\$ (2,142)
Swimming pool		114	WATC*	5.89%	10/02/2026	(3,037)	(3,354)	(3,833)
Total Finance Cost Payments						(4,744)	(5,195)	(5,975)

* WA Treasury Corporation

SHIRE OF BOYUP BROOK
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
				%	\$	\$	\$	\$	\$	\$
Caravan Park Abultions	WATC*	Debenture	10	3.10%	-	250,000	-	250,000	-	-
					-	250,000	-	250,000	-	-

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual						Budget				
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Gymnasium equipment		-	58,989	(4,723)	54,266	-	(19,224)	35,042	58,989	-	(19,224)	39,765
Total Lease Liabilities	12(b)	0	58,989	(4,723)	54,266	-	(19,224)	35,042	58,989	-	(19,224)	39,765

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
Gymnasium equipment		L001	MAIA Financial	3.01%	31/03/2025	\$ (1,352)	\$ (1,355)	\$ (420)	36 Months
Total Finance Cost Payments						(1,352)	(1,355)	(420)	

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

27. RESERVE ACCOUNTS

	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	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	33,486	889	-	34,375	33,486	13	-	33,499	123	33,363	-	33,486
(b) Plant reserve	225,370	5,982	-	231,352	225,369	100,086	-	325,455	149,961	75,409	-	225,370
(c) Building reserve	740,326	19,650	-	759,976	740,326	281	-	740,607	714,025	26,301	-	740,326
(d) Community housing reserve	214,857	5,703	-	220,560	214,857	82	-	214,939	214,517	340	-	214,857
(e) Emergency reserve	12,499	331	-	12,830	12,498	5	-	12,503	12,479	20	-	12,499
(f) Insurance claim reserve	15,231	405	-	15,636	15,231	6	-	15,237	15,207	24	-	15,231
(g) Other recreation reserve	50,637	1,345	-	51,982	50,637	19	-	50,656	50,557	80	-	50,637
(h) Commercial reserve	452,307	12,005	-	464,312	452,307	172	-	452,479	451,591	716	-	452,307
(i) Bridges reserve	156	4	-	160	156	-	-	156	156	-	-	156
(j) Aged accommodation reserve	31,658	840	-	32,498	31,658	12	-	31,670	31,608	50	-	31,658
(k) Road contributions reserve	28,654	760	-	29,414	28,655	11	-	28,666	28,609	45	-	28,654
(l) IT/Office equipment reserve	39,980	1,061	-	41,041	39,980	15	-	39,995	39,917	63	-	39,980
(m) Civic receptions reserve	16,803	446	-	17,249	16,803	6	-	16,809	16,776	27	-	16,803
(n) Unspent grants reserve	79	3	-	82	79	-	-	79	79	-	-	79
(o) Unspent community grants reserve	122	4	-	126	122	-	-	122	122	-	-	122
(p) Rylington park working capital reserve	354,347	9,405	-	363,752	354,347	135	(154,100)	200,382	250,774	103,573	-	354,347
(q) Rylington park community projects reserve	413,482	60,663	-	474,145	413,482	157	-	413,639	412,828	654	-	413,482
	2,629,994	119,496	-	2,749,490	2,629,993	101,000	(154,100)	2,576,893	2,389,329	240,665	-	2,629,994

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserve accounts.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

27. RESERVE ACCOUNTS (continued)

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

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

28. TRUST FUNDS

There were no funds held at 30 June 2023 or 30 June 2022, which were required to be held in trust.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Boyup Brook

To the Council of the Shire of Boyup Brook

Opinion

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

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report 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 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation 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 2023, 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 (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the 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.

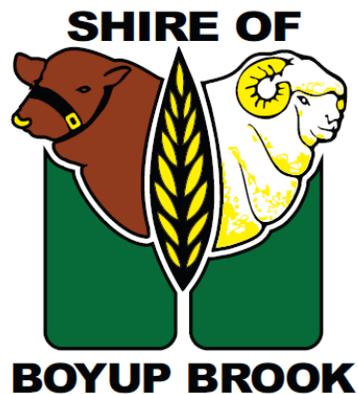
My independence and quality management relating to the report on the financial report

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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management 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 2023 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
3 May 2024



Memorandum of Understanding

Shire of Boyup Brook

and

Country Music Club of Boyup Brook Inc.

for

Annual Contribution for Operating Assistance
for the Country Music Festival
2024 - 2027

1. Purpose

This Memorandum of Understanding (MOU) is for the purpose of outlining the terms of the funding agreement, including roles and responsibilities of the Shire of Boyup Brook and the Country Music Club of Boyup Brook Inc (CMCBB) for the annual contribution for operating costs to the CMCBB for the annual Country Music Festival.

2. Parties to the Service Agreement

This Service Agreement is between, The Shire of Boyup Brook and the Country Music Club of Boyup Brook Inc.

3. Allocation of Resources

This Agreement acknowledges that the Shire of Boyup Brook will make provision of \$10,000 ex GST and \$10,000 in-kind for the CMCBB in the 2024/25, 2025/26 and 2026/27 annual budget.

The organisation shall provide a tax invoice on a quarterly basis, in advance, on or before 30 June, 30 September, 31 December and 31 March.

3.1 Goods & Services Tax (GST)

- 3.1.1 GST means a tax under the Commonwealth's A New Tax System (Goods & Services Tax) 1999.
- 3.1.2 Supply means a good or service or any other item supplied by the organisation under this agreement and includes but is not limited to the actions itemised at 4.2.
- 3.1.3 The Shire of Boyup Brook is to pay the GST, and the consideration amount will be increased by the amount of GST, if any, which the organisation is required under the Act to pay on any supply made under this agreement.

4. Funding Agreement Expectations

4.1 Responsibilities of the Shire of Boyup Brook

- 4.1.1 The Shire of Boyup Brook will fund the amount as per the MOU.
- 4.1.2 The Shire of Boyup Brook will ensure timely payment of invoices.

4.2 Responsibilities of the Organisation

- 4.2.1 The organisation is required to act and spend the funding provided in accordance with the MOU for the designated purpose only.

- 4.2.2 This funding is to be used for costs of securing Musicians performing at the annual Country Music Festival. Any unspent funds at the end of the MOU duration period must be repaid to the Shire of Boyup Brook unless prior written approval has been obtained.
- 4.2.3 Maintain a safe work environment and appropriate insurances.
- 4.2.4 The organisation is required to provide an invoice/tax invoice for the agreed amount, sign the MOU and return a copy of this document to the Shire of Boyup Brook by 28 June 2024.
- 4.2.5 The organisation is required to acknowledge Shire support by:
- a) Promoting the event on the Shire’s website event calendar and displaying signage (supplied by the Shire if appropriate), and
 - b) Using the Shire’s logo and promoting the Shire’s support in all advertising, promotion, public announcements, and any media publicity. The Shire must approve all use of the Shire logo prior to being published.
- 4.2.6 The organisation is required to observe Disability Access and Inclusion principles.

4.3 Value Alignment

The Shire promotes an open and respectful communication process and requests that there is no public criticism of a personal nature of Council, Council employees or Council members. If members of the organisation have an issue or a question:

- a) In the first instance, contact the Shire Administration Office, either by telephone, email or letter. Shire staff will be happy to assist you if you are unsure of the person you need to contact. Most matters can be resolved during this initial contact.
- b) If you are not satisfied by this contact, make an appointment to meet or write to the Chief Executive Officer. If you still have not received satisfaction, contact your Councillor. Contact telephone numbers are listed on the Elected Members' page of the website.

The members of the organisation receiving funding are required to comply with all relevant Council policies, codes and resolutions. This includes compliance of the Personal Behaviour requirements of Members in the Shire of Boyup Brook – Code of Conduct, see excerpts below. A full copy of the Code of Conduct is available on the Shire website.

“4. *Personal integrity*

1. *A council member, committee member or candidate should –*
 - a) *act with reasonable care and diligence; and*
 - b) *act with honesty and integrity; and*
 - c) *act lawfully; and*

- d) *identify and appropriately manage any conflict of interest; and*
- e) *avoid damage to the reputation of the local government.*

9. Relationship with others

A council member, committee member or candidate –

- a) *must not bully or harass another person in any way; and*
- b) *must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and*
- c) *must not use offensive or derogatory language when referring to another person; and*
- d) *must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and*
- e) *must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.”*

By signing this funding agreement, the organisation and its members agree to act according to the personal behaviour guidelines above, aligned with the values of the Shire.

5. Acquittal

5.1 Responsibilities of the Organisation

- 5.1.1 The CMCB is required to make a presentation to Council at the March Ordinary Meeting of Council each year, unless otherwise notified, to provide information on the most recent festival and projected opportunities.

6. Duration

This Agreement will remain in force until 30 June 2027.

Any change to the purpose of the funding or an extension to the acquittal, cannot proceed without approval of Council. The organisation will be required to make the request in writing to the CEO, this will then be presented to Council for approval by resolution.

If the organisation ceases to carry out the activities for which the fund was made ('the purpose') or if the Shire terminates the arrangement on account of a breach or breaches of these conditions, then:

- a) All unspent fund monies shall be repaid to the Shire of Boyup Brook, and
- b) Any assets acquired with the fund monies will be transferred to the Shire of Boyup Brook.

This Agreement shall not be altered, varied or modified in any respect except by agreement of all parties in writing.

7. Termination

Other than provided for in Item 6, during this time either party has the right to withdraw from this agreement with three months written notice. This period may be reduced by mutual agreement. The terms and conditions may be altered by mutual agreement by giving 30 days notice in writing to the CEO of the Shire of Boyup Brook or President of the CMCCB.

8. Dispute Resolution

If a dispute arises between the parties in connection with this Agreement, then a party must give notice of the dispute to the other party identifying the dispute and providing details of such.

9. Notices

Communications in relation to the Agreement is to be addressed and forwarded as follows:

CEO Shire of Boyup Brook PO Box 2 Boyup Brook WA 6244 shire@boyupbrook.wa.gov.au	President Country Music Club of Boyup Brook 72 Abel Street Boyup Brook WA 6244 hello@wacountrymusic.com.au
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Any changes to the contact information are to be advised in writing.

10. Schedule

Item 1	Commencement Date	Executed as a Service Agreement as per the signing page
Item 2	Agreement Period	From signing and concludes 30 June 2027.
Item 3	Agreement Contribution	\$10,000 ex GST plus \$10,000 in-kind per annum
Item 4	Permitted Purpose	Payment of Musicians for the Country Music Festival

Agreement to the Service Agreement will be provided on the certificates attached separately signed by each party.



Signing Page

The Shire of Boyup Brook and the Country Music Club of Boyup Brook Inc (CMCBB) agree to abide by the terms of this MOU Agreement.

EXECUTED by the parties as an MOU Agreement

SIGNED by the Shire of Boyup Brook on (insert date)

Signature of the President

Name of the President

Signature of the CEO

Name of the CEO

Before me

Signature of witness

Name of witness

SIGNED by the CMCBB on (insert date)

Signature of the President

Name of the President

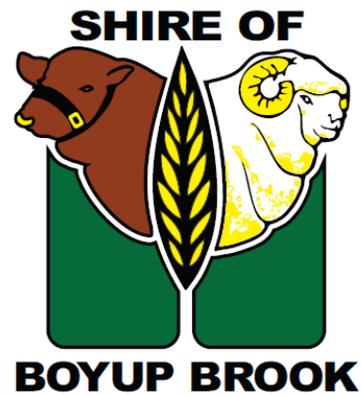
Signature of the Treasurer

Name of the Treasurer

Before me

Signature of witness

Name of witness



Service Agreement

Shire of Boyup Brook

And

Boyup Brook Community Resource Centre

For

Provision of Public Library Services
2024 - 2027

1. Purpose

This Service Agreement is for the purpose of outlining the roles and responsibilities of the Shire of Boyup Brook and the Boyup Brook Community Resource Centre for the provision of Public Library Services.

2. Parties to the Service Agreement

This Service Agreement is between, The Shire of Boyup Brook and the Boyup Brook Community Resource Centre (BBCRC).

3. Allocation of Resources

This Agreement acknowledges that the Shire of Boyup Brook will make provision of \$45,000 ex GST for the BBCRC in the 2024/25, 2025/26 and 2026/27 annual budget.

The organisation shall provide a tax invoice on a quarterly basis, in advance, on or before 30 June, 30 September, 31 December and 31 March.

3.1 Goods & Services Tax (GST)

- 3.1.1 GST means a tax under the Commonwealth's A new Tax System (Goods & Services Tax) 1999.
- 3.1.2 Supply means a good or service or any other thing supplied by the organisation under this agreement and includes but is not limited to the actions itemised at 4.2.
- 3.1.3 The Shire of Boyup Brook is to pay the GST, and the consideration amount will be increased by the amount of GST, if any, which the organisation is required under the Act to pay on any supply made under this agreement.

4. Service Agreement Expectations

4.1 Responsibilities of the Shire of Boyup Brook

- 4.1.1 The Shire of Boyup Brook will fund the amount as per the Agreement.
- 4.1.2 The Shire of Boyup Brook will ensure timely payment of invoices.

4.2 Responsibilities of the Organisation

- 4.2.1 The organisation is required to act and spend the funding provided in accordance with the Service Agreement for the designated purpose only. Any unspent funds at the end of the Service Agreement duration period must be repaid to the Shire of Boyup Brook unless prior written approval has been obtained.
- 4.2.2 To provide library services to the Community of Boyup Brook in accordance with the requirements of the State Library of Western Australia and in context with

community need.

- 4.2.3 Maintain a sound level of skill to deliver that service.
- 4.2.4 Maintain the interlibrary loan service for community needs as per the parameters of the State Library of Western Australia.
- 4.2.5 Maintain a safe work environment and appropriate insurances relevant to the provision of library services.
- 4.2.6 Maintain good governance of the library services and provide statistics and reports as reasonably required by the Shire of Boyup Brook and the State Library of Western Australia by the due date.
- 4.2.7 To meet all accounting requirements and operational costs and expenses in regard to the conduct of the Library Service.
- 4.2.8 The organisation is required to provide a pro-rata invoice/tax invoice for the agreed provision, sign the Service Agreement and return a copy of this document to the Shire of Boyup Brook by 28 June 2024.
- 4.2.9 The organisation is required to acknowledge Shire support by inviting a Shire representative to library related events and in writing with regard to the provision of library services.
- 4.2.10 The organisation is required to observe Disability Access and Inclusion principles.

4.3 Value Alignment

The Shire promotes an open and respectful communication process and requests that there is no public criticism of a personal nature of Council, Council employees or Council members. If members of the organisation have an issue or a question:

- a) In the first instance, contact the Shire Administration Office, either by telephone, email or letter. Shire staff will be happy to assist you if you are unsure of the person you need to contact. Most matters can be resolved during this initial contact.
- b) If you are not satisfied by this contact, make an appointment to meet or write to the Chief Executive Officer. If you still have not received satisfaction, contact your Councillor. Contact telephone numbers are listed on the Elected Members' page of the website.

The members of the organisation receiving funding are required to comply with all relevant Council policies, codes and resolutions. This includes compliance of the Personal Behaviour requirements of Members in the Shire of Boyup Brook – Code of Conduct, see excerpts below. A full copy of the Code of Conduct is available on the Shire website.

“4. *Personal integrity*

1. *A council member, committee member or candidate should –*
 - a) *act with reasonable care and diligence; and*
 - b) *act with honesty and integrity; and*
 - c) *act lawfully; and*
 - d) *identify and appropriately manage any conflict of interest; and*
 - e) *avoid damage to the reputation of the local government.*

9. Relationship with others

A council member, committee member or candidate –

- a) *must not bully or harass another person in any way; and*
- b) *must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and*
- c) *must not use offensive or derogatory language when referring to another person; and*
- d) *must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and*
- e) *must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.”*

By signing this funding agreement, the organisation and its members agree to act according to the personal behaviour guidelines above, aligned with the values of the Shire.

5. Acquittal

5.1 Responsibilities of the Organisation

- 5.1.1 The BBCRC is required to provide statistical information and reports quartas reasonably required by the Shire of Boyup Brook and the State Library of Western Australia.
- 5.1.2 The BBCRC is required to make a presentation to Council at the March Ordinary Meeting of Council each year, unless otherwise notified, to provide information on the current library operations and opportunities.

6. Duration

This Agreement will remain in force until 30 June 2027.

Any change to the purpose of the funding or an extension to the acquittal, cannot proceed without approval of Council. The organisation will be required to make the request in writing to the CEO, this will then be presented to Council for approval by resolution.

If the organisation ceases to carry out the activities for which the fund was made ('the purpose') or if the Shire terminates the arrangement on account of a breach or breaches of these conditions, then:

- a) All unspent fund monies shall be repaid to the Shire of Boyup Brook, and
- b) Any assets acquired with the fund monies will be transferred to the Shire of Boyup Brook.

This Agreement shall not be altered, varied or modified in any respect except by agreement of all parties in writing.

7. Termination

Other than provided for in Item 6, during this time if either the Shire of Boyup Brook or BBCRC wish to discontinue this arrangement for provision of library services and dissolve the Agreement, the other party must be advised in writing six (6) months in advance of the next payment of agreed provision.

8. Dispute Resolution

If a dispute arises between the parties in connection with this Agreement, then a party must give notice of the dispute to the other party identifying the dispute and providing details of such.

If a dispute arises from a resident of Boyup Brook regarding provision of library services, the resident must address in writing the notice of dispute to the BBCRC committee chairperson outlining their grievance.

9. Notices

Communications in relation to the Agreement are to be addressed as follows:

CEO
Shire of Boyup Brook
PO Box 2
Boyup Brook WA 6244
shire@boyupbrook.wa.gov.au

Centre Manager
Boyup Brook Community Resource Centre Inc
86 Abel Street
Boyup Brook WA 6244
boyupbrook@crc.net.au

Any changes to the contact information are to be advised in writing.

10. Schedule

Item 1	Commencement Date	Executed as a Service Agreement as per the signing page
Item 2	Agreement Period	From signing and concludes 30 June 2027
Item 3	Agreement Contribution	\$45,000 ex GST
Item 4	Permitted Purpose	Provision of Library Services

Agreement to the Service Agreement will be provided on the certificates attached separately signed by each party.



Signing Page

The Shire of Boyup Brook and the Boyup Brook Community Resource Centre (BBCRC) agree to abide by the terms of this Service Agreement.

EXECUTED by the parties as a Service Agreement

SIGNED by the Shire of Boyup Brook on (insert date) _____

Signature of the President

Name of the President

Signature of the CEO

Name of the CEO

Before me

Signature of witness

Name of witness

SIGNED by the BBCRC (insert date)

Signature of the President

Name of the President

Signature of the Treasurer

Name of the Treasurer

Before me

Signature of witness

Name of witness



Memorandum of Understanding

Shire of Boyup Brook

and

Boyup Brook Tourism Association Inc.

for

Annual Contribution for Operating Assistance
2024 - 2027

1. Purpose

This Memorandum of Understanding (MOU) is for the purpose of outlining the terms of the funding agreement, including roles and responsibilities of the Shire of Boyup Brook and the Boyup Brook Tourism Association Inc (BBTA) for the annual contribution for operating costs to the Boyup Brook Tourism Association Inc.

2. Parties to the Service Agreement and Implementation

- 2.1 This Service Agreement is between the Shire of Boyup Brook and the Boyup Brook Tourism Association Inc.
- 2.2 The MOU will come into effect on approval by Council of a transitional plan prepared by the BBTA to integrate their website with the Southern Forests and Valleys website. This website will help promote the BBTA and our Shire to more tourist wanting to travel in the Southwest.

3. Allocation of Resources

This Agreement acknowledges that the Shire of Boyup Brook will make provision of \$25,000 ex GST for the BBTA in the 2024/25, 2025/26 and 2026/27 annual budget.

The organisation shall provide a tax invoice on a quarterly basis, in advance, on or before 30 June, 30 September, 31 December and 31 March.

3.1 Goods & Services Tax (GST)

- 3.1.1 GST means a tax under the Commonwealth's A New Tax System (Goods & Services Tax) 1999.
- 3.1.2 Supply means a good or service or any other item supplied by the organisation under this agreement and includes but is not limited to the actions itemised at 4.2.
- 3.1.3 The Shire of Boyup Brook is to pay the GST, and the consideration amount will be increased by the amount of GST, if any, which the organisation is required under the Act to pay on any supply made under this agreement.

4. Funding Agreement Expectations

4.1 Responsibilities of the Shire of Boyup Brook

- 4.1.1 The Shire of Boyup Brook will fund the amount as per the MOU.
- 4.1.2 The Shire of Boyup Brook will provide premises (separate lease) and an operating subsidy for the duration of the MOU.
- 4.1.3 The Shire of Boyup Brook will ensure timely payment of invoices.

4.2 Responsibilities of the Organisation

- 4.2.1 The organisation is required to act and spend the funding provided in accordance with the MOU for the designated purpose only.
- 4.2.2 This funding is to be used for operating costs including staffing arrangements. Any unspent funds at the end of the MOU duration period must be repaid to the Shire of Boyup Brook unless prior written approval has been obtained.
- 4.2.3 Maintain a safe work environment and appropriate insurances.
- 4.2.4 The organisation is required to provide an invoice/tax invoice for the agreed amount, sign the MOU and return a copy of this document to the Shire of Boyup Brook by 28 June 2024.
- 4.2.5 The organisation is required to acknowledge Shire support by:
 - a) Inviting a Shire representative to any events and promoting the event on the Shire's website event calendar and displaying signage (supplied by the Shire if appropriate), and
 - b) Using the Shire's logo and promoting the Shire's support in all advertising, promotion, public announcements, and any media publicity. The Shire must approve all use of the Shire logo prior to being published.
- 4.2.6 The organisation is required to observe Disability Access and Inclusion principles.

4.3 Value Alignment

The Shire promotes an open and respectful communication process and requests that there is no public criticism of a personal nature of Council, Council employees or Council members. If members of the organisation have an issue or a question:

- a) In the first instance, contact the Shire Administration Office, either by telephone, email or letter. Shire staff will be happy to assist you if you are unsure of the person you need to contact. Most matters can be resolved during this initial contact.
- b) If you are not satisfied by this contact, make an appointment to meet or write to the Chief Executive Officer. If you still have not received satisfaction, contact your Councillor. Contact telephone numbers are listed on the Elected Members' page of the website.

The members of the organisation receiving funding are required to comply with all relevant Council policies, codes and resolutions. This includes compliance of the Personal Behaviour requirements of Members in the Shire of Boyup Brook – Code of Conduct, see excerpts below. A full copy of the Code of Conduct is available on the Shire website.

“4. Personal integrity

1. *A council member, committee member or candidate should –*
 - a) *act with reasonable care and diligence; and*
 - b) *act with honesty and integrity; and*
 - c) *act lawfully; and*
 - d) *identify and appropriately manage any conflict of interest; and*
 - e) *avoid damage to the reputation of the local government.*

9. Relationship with others

A council member, committee member or candidate –

- a) *must not bully or harass another person in any way; and*
- b) *must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and*
- c) *must not use offensive or derogatory language when referring to another person; and*
- d) *must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and*
- e) *must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.”*

By signing this funding agreement, the organisation and its members agree to act according to the personal behaviour guidelines above, aligned with the values of the Shire.

5. Acquittal

5.1 Responsibilities of the Organisation

- 5.1.1 The BBTA is required to make a presentation to Council at the March Ordinary Meeting of Council each year, unless otherwise notified, to report on visitor numbers and to discuss tourism projects and opportunities.

6. Duration

This Agreement will remain in force until 30 June 2027.

This MOU does not preclude the Association from applying for additional funds as part of the community donation process.

Any change to the purpose of the funding or an extension to the acquittal, cannot proceed without approval of Council. The organisation will be required to make the request in writing to the CEO, this will then be presented to Council for approval by resolution.

If the organisation ceases to carry out the activities for which the fund was made ('the purpose') or if the Shire terminates the arrangement on account of a breach or breaches of these conditions, then:

- a) All unspent fund monies shall be repaid to the Shire of Boyup Brook, and
- b) Any assets acquired with the fund monies will be transferred to the Shire of Boyup Brook.

This Agreement shall not be altered, varied or modified in any respect except by agreement of all parties in writing.

7. Termination

Other than provided for in Item 6, during this time either party has the right to withdraw from this agreement with three months written notice. This period may be reduced by mutual agreement. The terms and conditions may be altered by mutual agreement by giving 30 days notice in writing to the CEO of the Shire of Boyup Brook or President of the BBTA.

8. Dispute Resolution

If a dispute arises between the parties in connection with this Agreement, then a party must give notice of the dispute to the other party identifying the dispute and providing details of such.

9. Notices

Communications in relation to the Agreement is to be addressed and forwarded as follows:

CEO
Shire of Boyup Brook
PO Box 2
Boyup Brook WA 6244
shire@boyupbrook.wa.gov.au

President
Boyup Brook Tourism Association Inc.
PO Box 47
Boyup Brook WA 6244
bbvisitor@wn.com.au

Any changes to the contact information are to be advised in writing.

10. Schedule

Item 1	Commencement Date	Executed as a Service Agreement as per the signing page.
Item 2	Agreement Period	From signing and concludes 30 June 2027.
Item 3	Agreement Contribution	\$25,000 ex GST.
Item 4	Permitted Purpose	Operating costs including staffing arrangements.

Agreement to the Service Agreement will be provided on the certificates attached separately signed by each party.



Signing Page

The Shire of Boyup Brook and the Boyup Brook Tourism Association Inc (BBTA) agree to abide by the terms of this MOU Agreement.

EXECUTED by the parties as an MOU Agreement

SIGNED by the Shire of Boyup Brook on (insert date)

Signature of the President

Name of the President

Signature of the CEO

Name of the CEO

Before me

Signature of witness

Name of witness

SIGNED by the BBTA on (insert date)

Signature of the President

Name of the President

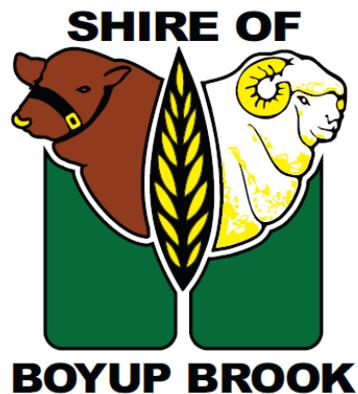
Signature of the Treasurer

Name of the Treasurer

Before me

Signature of witness

Name of witness



Memorandum of Understanding

Shire of Boyup Brook

and

Boyup Brook District Pioneers' Museum Inc.

towards

Operating and maintenance costs of the Museum
2024 - 2027

1. Purpose

This Memorandum of Understanding (MOU) is for the purpose of outlining the terms of the funding agreement, including roles and responsibilities of the Shire of Boyup Brook and the Boyup Brook District Pioneers' Museum Inc (BBDPM) for the annual contribution towards the running and maintenance of the Museum.

2. Parties to the Service Agreement

This Service Agreement is between, The Shire of Boyup Brook and the Boyup Brook District Pioneers' Museum Inc.

3. Allocation of Resources

This Agreement acknowledges that the Shire of Boyup Brook will make provision of \$5,000 ex GST for the BBDPM in the 2024/25, 2025/26 and 2026/27 annual budget.

The organisation shall provide a tax invoice on a quarterly basis, in advance, on or before 30 June, 30 September, 31 December and 31 March.

3.1 Goods & Services Tax (GST)

- 3.1.1 GST means a tax under the Commonwealth's A New Tax System (Goods & Services Tax) 1999.
- 3.1.2 Supply means a good or service or any other item supplied by the organisation under this agreement and includes but is not limited to the actions itemised at 4.2.
- 3.1.3 The Shire of Boyup Brook is to pay the GST, and the consideration amount will be increased by the amount of GST, if any, which the organisation is required under the Act to pay on any supply made under this agreement.

4. Funding Agreement Expectations

4.1 Responsibilities of the Shire of Boyup Brook

- 4.1.1 The Shire of Boyup Brook will fund the amount as per the MOU.
- 4.1.2 The Shire of Boyup Brook will provide premises (separate lease) and an operating subsidy for the duration of the MOU.
- 4.1.3 The Shire of Boyup Brook will ensure timely payment of invoices.

4.2 Responsibilities of the Organisation

- 4.2.1 The organisation is required to act and spend the funding provided in accordance with the MOU for the designated purpose only.
- 4.2.2 This funding is to be used for operating costs for operating and maintenance costs of the museum. Any unspent funds at the end of the MOU duration period must be repaid to the Shire of Boyup Brook unless prior written approval has been obtained.
- 4.2.3 Maintain a safe work environment and appropriate insurances.
- 4.2.4 The organisation is required to provide an invoice/tax invoice for the agreed amount, sign the MOU and return a copy of this document to the Shire of Boyup Brook by 28 June 2024.
- 4.2.5 The organisation is required to acknowledge Shire support by:
 - a) Inviting a Shire representative to any events and promoting the event on the Shire's website event calendar and displaying signage (supplied by the Shire if appropriate), and
 - b) Using the Shire's logo and promoting the Shire's support in all advertising, promotion, public announcements, and any media publicity. The Shire must approve all use of the Shire logo prior to being published.
- 4.2.6 The organisation is required to observe Disability Access and Inclusion principles.

4.3 Value Alignment

The Shire promotes an open and respectful communication process and requests that there is no public criticism of a personal nature of Council, Council employees or Council members. If members of the organisation have an issue or a question:

- a) In the first instance, contact the Shire Administration Office, either by telephone, email or letter. Shire staff will be happy to assist you if you are unsure of the person you need to contact. Most matters can be resolved during this initial contact.
- b) If you are not satisfied by this contact, make an appointment to meet or write to the Chief Executive Officer. If you still have not received satisfaction, contact your Councillor. Contact telephone numbers are listed on the Elected Members' page of the website.

The members of the organisation receiving funding are required to comply with all relevant Council policies, codes and resolutions. This includes compliance of the Personal Behaviour requirements of Members in the Shire of Boyup Brook – Code of Conduct, see excerpts below. A full copy of the Code of Conduct is available on the Shire website.

“4. *Personal integrity*

1. *A council member, committee member or candidate should –*
 - a) *act with reasonable care and diligence; and*
 - b) *act with honesty and integrity; and*
 - c) *act lawfully; and*
 - d) *identify and appropriately manage any conflict of interest; and*
 - e) *avoid damage to the reputation of the local government.*

9. Relationship with others

A council member, committee member or candidate –

- a) *must not bully or harass another person in any way; and*
- b) *must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and*
- c) *must not use offensive or derogatory language when referring to another person; and*
- d) *must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and*
- e) *must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.”*

By signing this funding agreement, the organisation and its members agree to act according to the personal behaviour guidelines above, aligned with the values of the Shire.

5. Acquittal

5.1 Responsibilities of the Organisation

- 5.1.1 The BBDPM is required to make a presentation to Council at the March Ordinary Meeting of Council each year, unless otherwise notified, to report on visitor numbers and to discuss projects and opportunities.

6. Duration

This Agreement will remain in force until 30 June 2027.

This MOU does not preclude the Museum from applying for additional funds as part of the community donation process.

Any change to the purpose of the funding or an extension to the acquittal, cannot proceed without approval of Council. The organisation will be required to make the request in writing to the CEO, this will then be presented to Council for approval by resolution.

If the organisation ceases to carry out the activities for which the fund was made ('the purpose') or if the Shire terminates the arrangement on account of a breach or breaches of these conditions, then:

- a) All unspent fund monies shall be repaid to the Shire of Boyup Brook, and
- b) Any assets acquired with the fund monies will be transferred to the Shire of Boyup Brook.

This Agreement shall not be altered, varied or modified in any respect except by agreement of all parties in writing.

7. Termination

Other than provided for in Item 6, during this time either party has the right to withdraw from this agreement with three months written notice. This period may be reduced by mutual agreement. The terms and conditions may be altered by mutual agreement by giving 30 days notice in writing to the CEO of the Shire of Boyup Brook or President of the BBDPM.

8. Dispute Resolution

If a dispute arises between the parties in connection with this Agreement, then a party must give notice of the dispute to the other party identifying the dispute and providing details of such.

9. Notices

Communications in relation to the Agreement is to be addressed and forwarded as follows:

CEO
Shire of Boyup Brook
PO Box 2
Boyup Brook WA 6244
shire@boyupbrook.wa.gov.au

President
Boyup Brook District Pioneers' Museum Inc
PO Box 107
Boyup Brook WA 6244
johnimrie@hotmail.com

Any changes to the contact information are to be advised in writing.

10. Schedule

Item 1	Commencement Date	Executed as a Service Agreement as per the signing page
Item 2	Agreement Period	From signing and concludes 30 June 2027.
Item 3	Agreement Contribution	\$5,000 ex GST
Item 4	Permitted Purpose	Operating and maintenance costs

Agreement to the Service Agreement will be provided on the certificates attached separately signed by each party.



Signing Page

The Shire of Boyup Brook and the Boyup Brook District Pioneers' Museum Inc (BBDPM) agree to abide by the terms of this MOU Agreement.

EXECUTED by the parties as an MOU Agreement

SIGNED by the Shire of Boyup Brook on (insert date)

Signature of the President

Name of the President

Signature of the CEO

Name of the CEO

Before me

Signature of witness

Name of witness

SIGNED by the BBDPM on (insert date)

Signature of the President

Name of the President

Signature of the Treasurer

Name of the Treasurer

Before me

Signature of witness

Name of witness



Memorandum of Understanding

Shire of Boyup Brook

and

St John Ambulance Service Inc. Boyup Brook Sub
Centre (St John Ambulance Boyup Brook)

for

The contribution towards emergency ambulance service for
the permanent residents of the Shire of Boyup Brook
2024 - 2027

1. Purpose

This Memorandum of Understanding (MOU) is for the purpose of outlining the terms of the funding agreement, including roles and responsibilities of the Shire of Boyup Brook and St John Ambulance Service Inc. Boyup Brook Sub Centre (SJABB) for the annual contribution towards emergency ambulance cover for the permanent residents of Boyup Brook.

2. Parties to the Service Agreement

This Service Agreement is between the Shire of Boyup Brook and St John Ambulance Service Inc. Boyup Brook Sub Centre.

3. Allocation of Resources

This Memorandum acknowledges that the Shire of Boyup Brook will pay an annual contribution to SJABB for providing a service to the Shire, not individuals as such, nor membership.

This Agreement acknowledges that the Shire of Boyup Brook will make provision of \$25,000 ex GST for SJABB in the 2024/25, 2025/26 and 2026/27 annual budget.

The organisation shall provide a tax invoice on a quarterly basis, in advance, on or before 30 June, 30 September, 31 December and 31 March.

3.1 Goods & Services Tax (GST)

- 3.1.1 GST means a tax under the Commonwealth's A New Tax System (Goods & Services Tax) 1999.
- 3.1.2 Supply means a good or service or any other item supplied by the organisation under this agreement and includes but is not limited to the actions itemised at 4.2.
- 3.1.3 The Shire of Boyup Brook is to pay the GST, and the consideration amount will be increased by the amount of GST, if any, which the organisation is required under the Act to pay on any supply made under this agreement.

4. Funding Agreement Expectations

4.1 Responsibilities of the Shire of Boyup Brook

- 4.1.1 The Shire of Boyup Brook will fund the amount as per the MOU.
- 4.1.2 The Shire of Boyup Brook shall to the best of their ability, ensure that all Boyup Brook residents are aware of the service provided under the terms of this MOU.

4.1.3 The Shire of Boyup Brook will ensure timely payment of invoices.

4.2 Responsibilities of the Organisation

4.2.1 The organisation is required to act and spend the funding provided in accordance with the MOU for the designated purpose only.

4.2.2 This funding is to be used for operating costs including staffing arrangements. Any unspent funds at the end of the MOU duration period must be repaid to the Shire of Boyup Brook unless prior written approval has been obtained.

4.2.3 SJABB agrees to provide free emergency ambulance pickup and transport to the nearest appropriate public hospital anywhere in Australia (where a reciprocal agreement is in place) for all permanent residents of Boyup Brook and includes:

- a) Initial assessment of patient at pickup site
- b) Provision of first aid and other pre-hospital treatment at site and in transit, but not including transport between hospitals, either private or public.

4.2.4 SJABB shall, to their best of their ability, ensure that all Boyup Brook residents are aware of the service provided under the terms of this MOU through regular articles and advertising in the local Gazette.

4.2.5 Maintain a safe work environment and appropriate insurances.

4.2.6 The organisation is required to provide an invoice/tax invoice for the agreed amount, sign the MOU and return a copy of this document to the Shire of Boyup Brook by 28 June 2024.

4.2.7 The organisation is required to observe Disability Access and Inclusion principles.

4.3 Value Alignment

The Shire promotes an open and respectful communication process and requests that there is no public criticism of a personal nature of Council, Council employees or Council members. If members of the organisation have an issue or a question:

- a) In the first instance, contact the Shire Administration Office, either by telephone, email or letter. Shire staff will be happy to assist you if you are unsure of the person you need to contact. Most matters can be resolved during this initial contact.
- b) If you are not satisfied by this contact, make an appointment to meet or write to the Chief Executive Officer. If you still have not received satisfaction, contact your Councillor. Contact telephone numbers are listed on the Elected Members' page of the website.

The members of the organisation receiving funding are required to comply with all relevant Council policies, codes and resolutions. This includes compliance of the Personal

Behaviour requirements of Members in the Shire of Boyup Brook – Code of Conduct, see excerpts below. A full copy of the Code of Conduct is available on the Shire website.

“4. Personal integrity

1. *A council member, committee member or candidate should –*
 - a) *act with reasonable care and diligence; and*
 - b) *act with honesty and integrity; and*
 - c) *act lawfully; and*
 - d) *identify and appropriately manage any conflict of interest; and*
 - e) *avoid damage to the reputation of the local government.*

9. Relationship with others

A council member, committee member or candidate –

- a) *must not bully or harass another person in any way; and*
- b) *must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and*
- c) *must not use offensive or derogatory language when referring to another person; and*
- d) *must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and*
- e) *must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.”*

By signing this funding agreement, the organisation and its members agree to act according to the personal behaviour guidelines above, aligned with the values of the Shire.

5. Acquittal

5.1 Responsibilities of the Organisation

- 5.1.1 SJABB is required to make a presentation to Council at the March Ordinary Meeting of Council each year, unless otherwise notified, to report on de-identified statistics.

6. Duration

This Agreement will remain in force until 30 June 2027.

This MOU does not preclude SJABB from applying for additional funds as part of the Community Grant process.

Any change to the purpose of the funding or an extension to the acquittal, cannot proceed without approval of Council. The organisation will be required to make the request in writing to the CEO, this will then be presented to Council for approval by resolution.

If the organisation ceases to carry out the activities for which the fund was made ('the purpose') or if the Shire terminates the arrangement on account of a breach or breaches of these conditions, then:

- a) All unspent fund monies shall be repaid to the Shire of Boyup Brook, and
- b) Any assets acquired with the fund monies will be transferred to the Shire of Boyup Brook.

This Agreement shall not be altered, varied or modified in any respect except by agreement of all parties in writing.

7. Dispute Resolution

If a dispute arises between the parties in connection with this Agreement, then a party must give notice of the dispute to the other party identifying the dispute and providing details of such.

If a dispute arises from a resident of Boyup Brook regarding fees and services, the resident must address in writing the notice of dispute to the Boyup Brook Sub-Centre committee chairperson outlining their grievance.

If a resident receives an invoice from St John Ambulance regarding emergency services used, and they wish to dispute the invoice they need to contact the Boyup Brook Sub-Centre office.

A Boyup Brook resident is a person who is recorded on the State Electoral Role, whose primary place of residence is within the shire district, and they reside at that residence for at least 80% of their time. This includes any dependent child up until the end of the year they turn 18. It also includes anyone that has qualified for registration via the St John Boyup Brook Sub-Centre committee review process.

8. Termination

Other than provided for in Item 6, during this time either party has the right to withdraw from this agreement with one (1) year written notice. This period may be reduced by mutual agreement. The terms and conditions may be altered by mutual agreement by giving 30 days notice in writing to the CEO of the Shire of Boyup Brook or President of SJABB.

9. Notices

Communications in relation to the Agreement is to be addressed and forwarded as follows:

CEO
Shire of Boyup Brook
PO Box 2
Boyup Brook WA 6244
shire@boyupbrook.wa.gov.au

Chairperson
St John Ambulance Boyup Brook Sub-Centre
PO Box 181
Boyup Brook WA 6244
Boyupbrook.Subcentre@stjohnwa.com.au

Any changes to the contact information are to be advised in writing.



10. Schedule

Item 1	Commencement Date	Executed as a Service Agreement as per the signing page.
Item 2	Agreement Period	From signing and concludes 30 June 2027.
Item 3	Agreement Contribution	\$25,000 ex GST.
Item 4	Permitted Purpose	Operating costs including staffing arrangements.

Agreement to the Service Agreement will be provided on the certificates attached separately signed by each party.



Signing Page

The Shire of Boyup Brook and St John Ambulance Service Inc. Boyup Brook Sub Centre (SJABB) agree to abide by the terms of this MOU Agreement.

EXECUTED by the parties as an MOU Agreement

SIGNED by the Shire of Boyup Brook on (insert date)

Signature of the President

Name of the President

Signature of the CEO

Name of the CEO

Before me

Signature of witness

Name of witness

SIGNED by the SJABB on (insert date)

Signature of the Chairperson

Name of the Chairperson

Signature of the Vice Chairperson

Name of the Vice Chairperson

Before me

Signature of witness

Name of witness

Terms of Reference

Rylington Park Committee



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1. Context

The creation of a committee is to oversee the strategic matters of Rylington Park, it is not to oversee the daily operations. However, to the unique nature of the asset a limited number of operational decisions can be made by the Rylington Park Committee.

2. Scope of Authority

- Preparation of the annual budget.
- Preparation and approval of the annual cropping plan.
- Purchasing / selling of any livestock.
- Purchasing / selling of any crop.
- Approval of any trials / use on the Rylington Park.
- Livestock feed programs.
- Approval of Livestock Management Plan.
- Shearing School Sheep Guidelines.

3. Membership

- (a) The committee will consist of the Shire President, five (5) Councillors, one (1) representative of Edith Cowan University and two (2) community members.

The following staff although not committee members will represent the Shire at Committee Meetings:

- Chief Executive Officer
- Farm Working Manager
- Farm Coordinator

4. Term

The Term of the Councillors / Members (excluding the Shire President and the representative from Edith Cowan University) will be two (2) years and coincide with the bi-annual election cycle.

5. Governance

Being a local government service and asset, the operations of the Rylington Park are to be in line with relevant Shire policies and the *Local Government Act 1995*.

6. Frequency of meetings

Meetings should be held bi-monthly or as decided by the committee by Absolute Majority vote.

7. Authority of Committee

- (a) The committee be delegated the authority from Council to consider all matters pertaining to the strategic direction of the Rylington Park. This does not include the day-to-day operations of the Rylington Park with the exception of those listed in (2.) above.

- (b) The committee has the authority to sub-delegate to the sub-committee subject to the delegation being limited to the scope contained in 12.3 below.

8. Committee Chair

The Shire President will be the standing Chair of this committee.

9. Quorum

A minimum of five (5) Councillors / Members must be present to be able to proceed with the meeting [A quorum is 50%+1 (voting members)].

10. Disqualification of being a member

- (a) A Councillor / Member who does not attend three (3) consecutive committee meetings (with or without the Chairpersons approval) will be disqualified from being a member on the committee (unless exceptional circumstances prevented attendance). Council will be required to appoint an alternative Councillor to the committee and a vacant community members position will be advertised.
- (b) Any Councillor / Member that misses more than 50% committee meetings (with or without the Chairpersons approval) will be disqualified from being a member on the committee (unless exceptional circumstances prevented attendance). Council will be required to appoint an alternative Councillor to the committee and a vacant community members position will be advertised.

11. Voting

- (a) Only the nine (9) Councillors / Members are permitted to vote on any item presented for consideration.
- (b) All Councillors / Members are required to vote and may not abstain from voting.
- (c) If less than four (4) Councillors cast a united vote, the item voted upon will be presented to the first available Council meeting for final consideration.

12. Rylington Park Sub-Committee

12.1 Context

The creation of a sub-committee is important to ensure swift decision making can be made when required.

The need for the sub-committee has arisen due to the requirement to make swift timeous decisions to allow the Farm Working Manager to utilise funds, sell livestock and / or crops at short notice due to favourable market conditions.

12.2 Membership

The sub-committee will consist of four (4) committee members voted in by Absolute Majority of the committee.

12.3 Scope

The sub-committee is in place solely for the purpose of ensuring swift timely decisions can be made on operational issues associated with the sale and purchase of the various crops and biological assets only located on the Rylington Park.

12.4 Voting

In order to proceed with a request for the sale / purchase of goods or services, **ALL** four (4) sub-committee members **MUST** provide approval. If there is a split vote the matter will need to be presented to the full Rylington Park Committee.

12.5 Governance

Being a local government asset, the procurement of goods and services as well as the sale of goods and services is governed by Council Policy.

Other operational matters as listed in (2.) above relating to the Rylington Park are governed by the Rylington Park Committee.

12.6 Procedure

When the sale of goods and services or the purchase of goods or services has been identified by the Farm Working Manager:

- Farm Working Manager is to email the details of the sale / purchase of goods or services to the Chief Executive Officer and the Executive Officer.
- Chief Executive Officer or Executive Officer will then forward the email to the sub-committee members requesting approval or refusal to proceed with the sale / purchase of the goods or services requested by the Farm Working Manager.
- The Farm Working Manager may not proceed with the sale / purchase of goods or services until he has received approval from the Chief Executive Officer.

13. Confidentiality

Councillors / Members and staff are to ensure all confidential matters pertaining to the Rylington Park remains confidential.

End

RYLINGTON PARK SCHOLARSHIP



Rylington Park
1437 Boyup Brook-Cranbrook Rd
SCOTTS BROOK WA 6244
(08) 9765 3012
rylington@activ8.net.au



Shire of Boyup Brook
55 Abel Street BOYUP BROOK WA 6244
PO Box 2 BOYUP BROOK WA 6244
(08) 9765 1200
shire@boyupbrook.wa.gov.au



About the Scholarship

The Rylington Park Scholarship, founded by the Rylington Park Management Committee Inc., embodies Eric Farley's vision of engaging and nurturing Boyup Brook's youth in agricultural endeavours. Supported by the Shire of Boyup Brook, which continued its commitment after assuming management of Rylington Park farm, the scholarship aims to sustain the agricultural heritage of the community.

This exclusive scholarship will be awarded to two deserving year 10 students who currently reside within the Boyup Brook Shire who have been accepted to attend an Agricultural College for Years 11 and 12.

By providing financial support, the scholarship not only benefits the selected student but also ensures the ongoing vitality of agriculture in Boyup Brook.

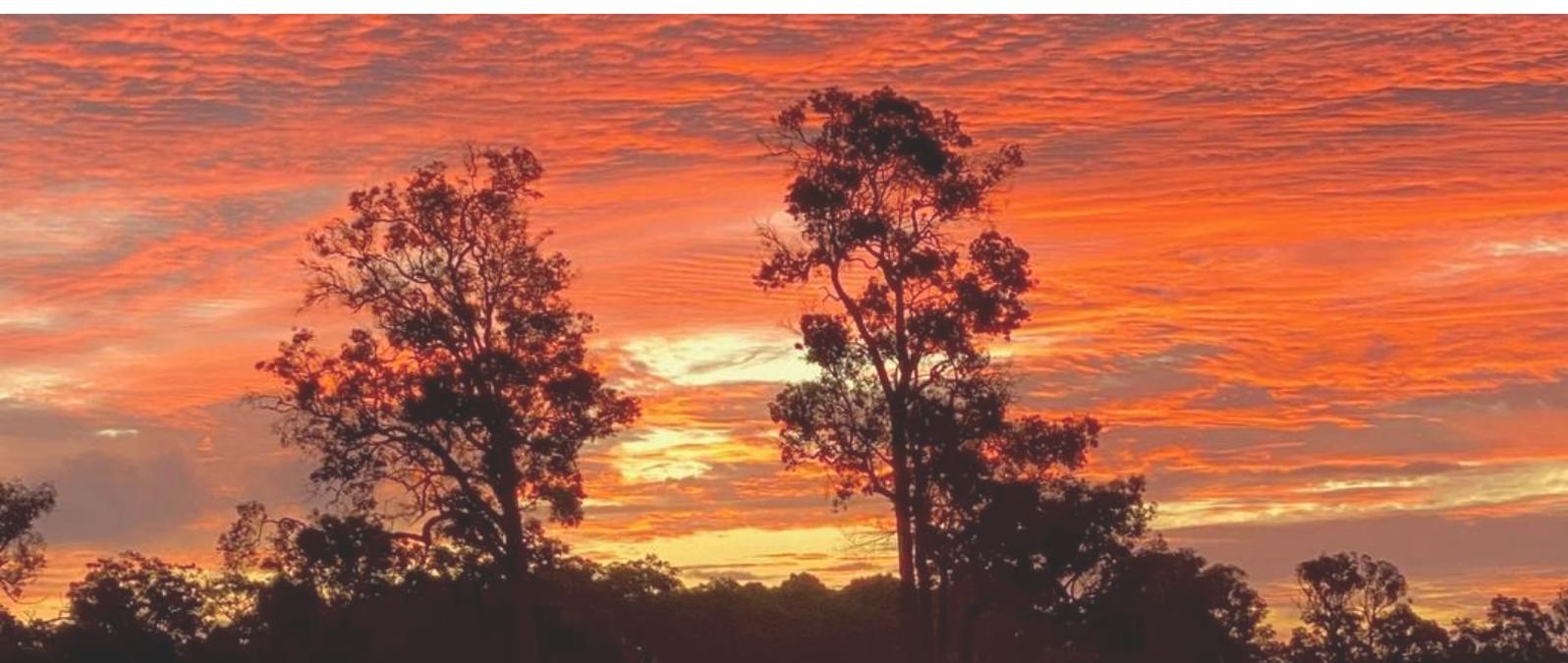
- The first Scholarship valued at up to \$3,000, to be put towards tuition fees for the recipient's Years 11 and 12 education at the Agricultural school of their choice.
- The second Scholarship valued at up to \$1,500, to be put towards tuition fees for the recipient's Years 11 and 12 education at the Agricultural school of their choice.
- The scholarship funds will be paid in two instalments directly to the Agricultural College.
 - 50% at the beginning of Year 11
 - Remaining 50% at the beginning of Year 12.

The final decision on the scholarship award will consider:

- fulfilment of the selection criteria and performance during the interview, followed by a presentation to the Rylington Park Committee.

Should a recipient fail to complete their year, they may be asked to repay a prorated portion of that year's scholarship funds, ensuring accountability and commitment to their educational journey.

The successful applicants will be required to provide a presentation at the end of year 11 to the Rylington Park Committee on what they have learnt and achieved over the course of the year.





Application and Selection Criteria

For the Rylington Park Scholarship application, candidates are required to fulfill specific selection criteria. The selection panel prioritises candidates demonstrating a sincere interest in pursuing a career in agriculture.

Additionally, applicants who commit to utilising the skills and knowledge acquired through their education to benefit the Boyup Brook community in the future will be highly esteemed. This commitment to community contribution and the advancement of agricultural expertise in Boyup Brook is a core value of the scholarship selection process.

Applicants will be required to provide comprehensive responses to the following selection criteria as part of the application submission:

- 1 **Genuine Interest in Agriculture:** Candidates should demonstrate a passion for agriculture, showcasing it as their chosen career path.
- 2 **Commitment to the Boyup Brook Community:** Applicants are expected to illustrate their dedication to contributing to the Boyup Brook community, particularly how they plan to apply their acquired skills and knowledge locally.
- 3 **Interpersonal Skills and Values:** Candidates should exhibit strong interpersonal skills and share values that align with those of the scholarship and the community it serves.
- 4 **Understanding of Rylington Park Facility's:** Knowledge of Rylington Park Facility and its significance to the Boyup Brook community is crucial, highlighting the applicant's awareness of local agricultural initiatives.

Interview & Presentation

Every applicant for the Rylington Park Scholarship will undergo an interview where applicants will be asked questions aimed at revealing their interest across several key areas. Interview questions will be crafted to delve into the applicant's perspectives and sentiments regarding agriculture.

The interview, conducted by a discerning panel, aims to identify students with a deep-rooted interest in agriculture who are committed to leveraging their education for the benefit of the

Boyup Brook community.

Applicants will also be asked to make a 3-to-5-minute presentation to the Rylington Park Committee covering the selection criteria.



Important Dates to Remember

Applications must be received no later than the last Friday in September of the current year. Late applications will not be accepted. It is the applicant's responsibility to ensure the completed application is received before the closure date.

Announcement of Scholarships

The scholarships will be presented to successful recipients at the annual Boyup Brook District High School Graduation Ball.

Feedback/Progress Report

The successful applicants will be required to provide a presentation at the end of year 11 to the Rylington Park Committee on what they have learnt and achieved over the course of the year.

Timeline

Advertise the proposed scholarship as from 1 May until the last Friday in September each year:

- Shire Website (daily)
- Shire social media platforms (daily)
- Administration notice board (duration of time indicated above)
- Community Resource Centre notice board (duration of time indicated above)
- E-Gazette (Monthly)
- Gazette (Monthly)

Beginning of September of each year Applications Open

Last Friday in September of each year Applications Close

Second week of October of each year Applications reviewed/shortlisted

Third week of October of each year Interviews/presentations conducted

First week in December of each year Announcement of scholarships

Any enquiries in relation to the Rylington Park Scholarship can be directed to shire@boyupbrook.wa.gov.au.



Rylington Park was originally owned by Mr Eric Farleigh and was donated to the Shire of Boyup Brook in 1985 to facilitate agricultural research and training. Rylington Park Institute opened in 1987 and in 1988 won the National Award for Innovation in Local Government.

**Eric Farleigh
1898 - 1988
Portrait by Felicia Lowe**

Leonard Long

From: Cr. Richard Walker
Sent: Tuesday, 12 March 2024 10:40 AM
To: Leonard Long
Subject: FW: Rylington Park Committee - Expression of Interest

-----Original Message-----

From: Robyn & Andy McElroy <[REDACTED]>
Sent: Thursday, February 8, 2024 11:04 AM
To: Leonard Long <leonard.long@boyupbrook.wa.gov.au>
Cc: Cr. Richard Walker <Richard.Walker@boyupbrook.wa.gov.au>
Subject: RE: Rylington Park Committee - Expression of Interest

CAUTION: This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.
Leonard

In reply to your e-mail below please find the requested information.

James Andrew McElroy (Andy)

[REDACTED]

[REDACTED]

I would like to be considered to continue as a member of the Rylington Park Committee for the following reasons.
To represent the community as a non council member.
To contribute to the cost effective and safe running of Rylington Park To hopefully bring benefits to the local and broader farming industry To help improve engagement between Rylington Park and the Boyup Brook and wider population both farming and non farming.

I look forward to your response.

Best regards

Andy

Andy McElroy

-----Original Message-----

From: Leonard Long [mailto:leonard.long@boyupbrook.wa.gov.au]
Sent: Wednesday, 7 February 2024 4:04 PM
To: Andy McElroy
Cc: Cr. Richard Walker
Subject: Rylington Park Committee - Expression of Interest

Hi Andy,

Joshua Stretch

[REDACTED]
Boyup Brook WA 6244

6 March 2024

RE: Rylington Park Committee Member - EOI

Boyup Brook Shire Councillors

I would like to put forward my name to be part of the Rylington Park Committee as a community committee member, to ensure that Rylington Park is managed in a profitable and sustainable way that both enables innovation, training and development in the agricultural sphere for the current and future generations of Boyup residents to enjoy and benefit from.

As a qualified Chartered Accountant, I have the understanding and ability to make informed decisions based on accurate financial information presented and provide practical input into the annual farm budgets.

Along with my financial background, I have a strong agricultural understanding having been involved in our family run mixed farm, consisting of sheep, cattle and a cropping program.

I take this opportunity to thank you for your consideration to be part of this committee and if you have any questions, you'd like answered please do not hesitate to contact me.

Kind Regards



Joshua Stretch

[REDACTED]
[REDACTED]



Attachment 9.3.18A



Season Plan 2024

Prepared for: Rylinton Park

Date: 14 March 2024

Printed by: Alec Smith

Company: Kojonup Agricultural
Supplies

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Area Summary

GROUP	CROP	VARIETY	AREA (ha)	(%)	
Cereals	Barley	Neo CL (CL)	33	6.76	
		RGT Planet	(98) 77.5	15.86	
		CROP	110.5	22.62	
		GROUP	110.5	22.62	
Oilseed crops	Canola	HyTTec Trifecta (TT)	12	2.46	
		Nuseed Eagle TF (TF)	50	10.24	
		CROP	62	12.69	
		GROUP	62	12.69	
Pasture	Pasture	Ag Supplies Pasture Mix	(61.5) 41	8.39	
			CROP	41	8.39
	Pasture (Pasture)	Annual Pasture	275	56.29	
			CROP	275	56.29
			GROUP	316	64.69
TOTAL			488.5	100.00	

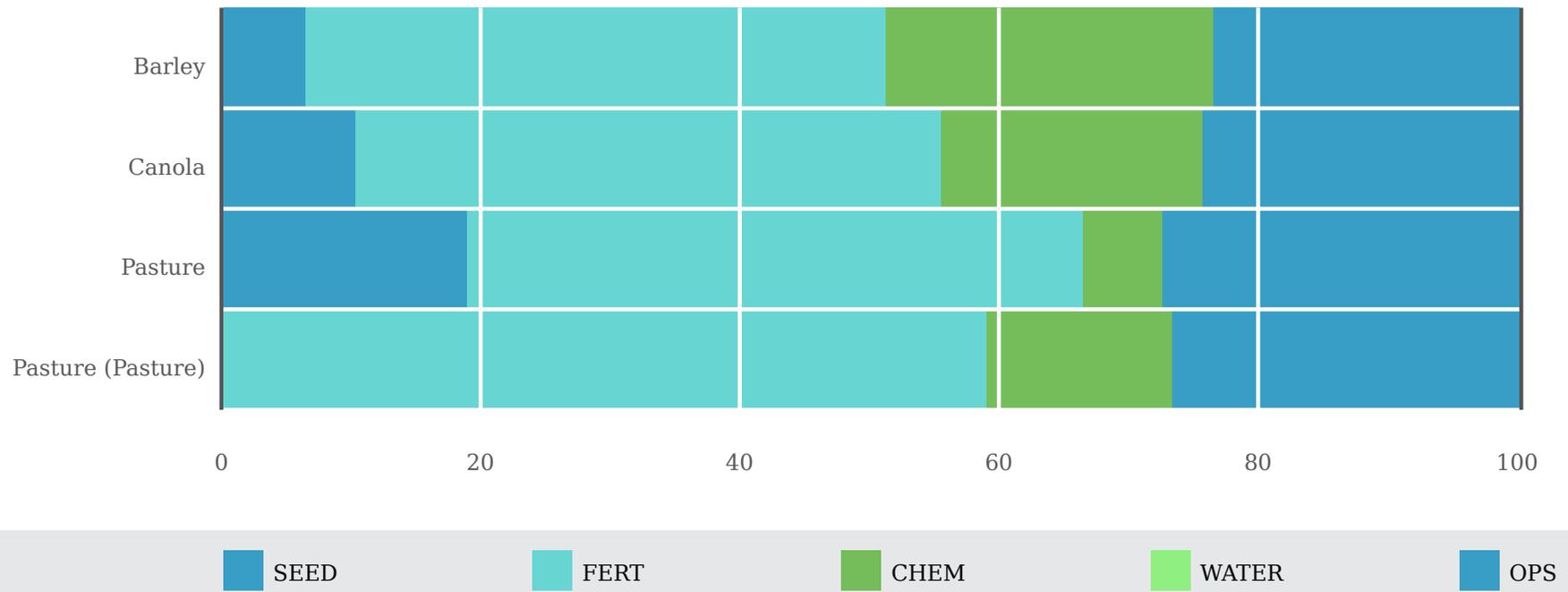
Input Summary

INPUTS	AMOUNT	AVERAGE UNIT COST	TOTAL COST
Seed			
Ag Supplies Pasture Mix	1.54 t	\$6.10 /kg	\$9,378.75
HyTTec Trifecta	30 kg	\$33.00 /kg	\$990.00
Neo CL	3.96 t	\$1.10 /kg	\$4,356.00
Nuseed Eagle TF	125 kg	\$53.00 /kg	\$6,625.00
RGT Planet	9.71 t	\$0.31 /kg	\$2,979.50
		TOTAL	\$24,329.25
Adjuvant			
Ammonium Sulphate Herbicide Adjuvant	512.8 kg	\$1.22 /kg	\$624.53
Hasten Spray Adjuvant	131.2 L	\$6.50 /L	\$852.80
Uptake Spraying Oil	122 L	\$6.70 /L	\$816.82
Wetter 1000	40.4 L	\$7.07 /L	\$285.50
		TOTAL	\$2,579.64
Fertiliser			
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	27.35 t	\$1.20 /kg	\$32,786.66
CSBP NKS21	11.16 t	\$0.70 /kg	\$7,812.00
EDTA Copper Chelate (14.5%)	9 kg	\$17.20 /kg	\$154.80
Flexi-N	49,050 L	\$0.94 /L	\$46,107.00
GranNS	18.3 t	\$0.47 /kg	\$8,546.10
Super Potash 4:1	12.75 t	\$0.55 /kg	\$7,038.00
Urea 60% MOP 40% (28-0-20)	23.91 t	\$0.77 /kg	\$18,506.34
Urea	26.16 t	\$0.77 /kg	\$20,139.35
Verno Copper	6.15 kg	\$24.42 /kg	\$150.18
Verno Manganese	45.45 kg	\$10.00 /kg	\$454.50
Verno Zinc	15.15 kg	\$10.24 /kg	\$155.14
		TOTAL	\$141,850.06
Fungicide			
Amistar Xtra Fungicide	72 L	\$38.96 /L	\$2,805.12
Imtrade Dalbie 800 WG Fungicide	7.2 kg	\$198.00 /kg	\$1,425.60
Intake Hiload Gold In-furrow Fungicide	34.5 L	\$23.00 /L	\$793.50
Maxentis EC Fungicide	30 L	\$42.00 /L	\$1,260.00
Prosaro 420 SC Foliar Fungicide	54.9 L	\$65.08 /L	\$3,572.89
		TOTAL	\$9,857.11
Herbicide			
2,4-D Ester 680	36 L	\$8.00 /L	\$288.00
Atrazine 900 WDG	33 kg	\$11.50 /kg	\$379.50
Boxer Gold Herbicide	180 L	\$11.36 /L	\$2,044.80
Bromoxynil 200	45 L	\$11.41 /L	\$513.45
Clethodim 240 EC	31 L	\$16.11 /L	\$499.41
Diuron 900 DF	31.5 kg	\$16.24 /kg	\$511.56
Ecopar Herbicide	158.25 L	\$42.59 /L	\$6,739.87
Glyphosate 450	427 L	\$4.30 /L	\$1,836.10
MCPA 750	142.42 L	\$11.45 /L	\$1,630.77
Mateno Complete Herbicide	67.5 L	\$61.79 /L	\$4,170.83
Nufarm Flight Herbicide	64.8 L	\$22.11 /L	\$1,432.73

INPUTS	AMOUNT	AVERAGE UNIT COST	TOTAL COST
Nufarm Saracen Herbicide	9 L	\$53.50 /L	\$481.50
Nufarm Weedmaster DST Herbicide	317.4 L	\$6.95 /L	\$2,205.93
Oxyfluorfen 240 EC	6.15 L	\$20.24 /L	\$124.48
Paraquat 250	330 L	\$6.67 /L	\$2,201.10
Propyzamide 900 WG	31 kg	\$44.84 /kg	\$1,390.02
Quizalofop 99.5 EC	1.2 L	\$14.75 /L	\$17.70
Terrad'or Herbicide	3.04 kg	\$326.00 /kg	\$991.04
Trifluralin 480	280 L	\$7.10 /L	\$1,988.00
		TOTAL	\$29,446.77
Insecticide			
Alpha Cypermethrin 100 EC	22.55 L	\$8.42 /L	\$189.87
Bayer Le-mat	37.98 L	\$29.50 /L	\$1,120.41
Chlorpyrifos 500EC	106.75 L	\$10.59 /L	\$1,130.48
Dimethoate	21.35 L	\$9.52 /L	\$203.25
Dow Trojan Insecticide	3.54 L	\$118.22 /L	\$418.50
Imtrade Bifenthrin Ultra 300 EC Insecticide	8.65 L	\$25.45 /L	\$220.02
		TOTAL	\$3,282.53
Molluscicide			
Axcela Snail & Slug Bait	186 kg	\$13.60 /kg	\$2,529.60
Meta Slug and Snail Pellets	186 kg	\$2.18 /kg	\$405.48
		TOTAL	\$2,935.08
Operation			
Airseeder - contract	152 ha	\$60.00 /ha	\$9,120.00
Boomspray application	2,392.5 ha	\$14.00 /ha	\$33,495.00
Combine/seeding	61.5 ha	\$30.00 /ha	\$1,845.00
Cut, Rake & Bale - hay	20.5 ha	\$368.00 /ha	\$7,544.00
Harvest contract	152 ha	\$90.00 /ha	\$13,680.00
Spread - Bait	62 ha	\$5.00 /ha	\$310.00
Spreading fertiliser	793 ha	\$10.00 /ha	\$7,930.00
		TOTAL	\$73,924.00
Seed Treatment Fungicide			
Systiva Seed Treatment Fungicide	16.2 L	\$226.00 /L	\$3,661.20
		TOTAL	\$3,661.20
Seed Treatment Insecticide			
Gaicho 600 Flowable Seed Treatment Insecticide	16.2 L	\$34.00 /L	\$550.80
		TOTAL	\$550.80
Surfactant			
Wilt 700 Surfactant	108.56 L	\$5.00 /L	\$542.80
		TOTAL	\$542.80
		TOTAL	\$292,959.25

Cost by Crop

CROP	AREA	SEED		FERT		CHEM		WATER		OPS		TOTAL	
	ha	Cost	Cost/ha	Cost	Cost/ha	Cost	Cost/ha	Cost	Cost/ha	Cost	Cost/ha	Cost	Cost/ha
Pasture (Pasture)	275	0.00	0.00	37,000.50	134.55	9,008.51	32.76	0.00	0.00	16,830.00	61.20	62,839.01	228.51
Barley	90	6,408.00	71.20	45,062.46	500.69	25,476.53	283.07	0.00	0.00	23,760.00	264.00	100,706.99	1,118.97
Pasture	62	10,306.25	167.58	26,039.26	423.40	3,359.83	54.63	0.00	0.00	15,088.00	245.33	54,793.34	890.95
Canola	62	7,615.00	122.82	33,747.84	544.32	15,011.07	242.11	0.00	0.00	18,246.00	294.29	74,619.91	1,203.55
TOTALS	489	24,329.25	49.80	141,850.06	290.38	52,855.94	108.20	0.00	0.00	73,924.00	151.33	292,959.25	599.71



Gross Margins by Crop

Barley		TOTAL COST			LOW		MED		HIGH	
90 ha		\$100,706.99			\$300.00 /t		\$350.00 /t		\$380.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha	
LOW	5	450	223.79	34,293.01	381.03	56,793.01	631.03	70,293.01	781.03	
MED	6.5	585	172.15	74,793.01	831.03	104,043.01	1,156.03	121,593.01	1,351.03	
HIGH	7	630	159.85	88,293.01	981.03	119,793.01	1,331.03	138,693.01	1,541.03	

Canola		TOTAL COST			LOW		MED		HIGH	
62 ha		\$74,619.91			\$670.00 /t		\$700.00 /t		\$750.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha	
LOW	2.5	155	481.42	29,230.09	471.45	33,880.09	546.45	41,630.09	671.45	
MED	2.961	183.6	406.43	48,392.09	780.52	53,900.09	869.36	63,080.09	1,017.42	
HIGH	3.461	214.6	347.72	69,162.09	1,115.52	75,600.09	1,219.36	86,330.09	1,392.42	

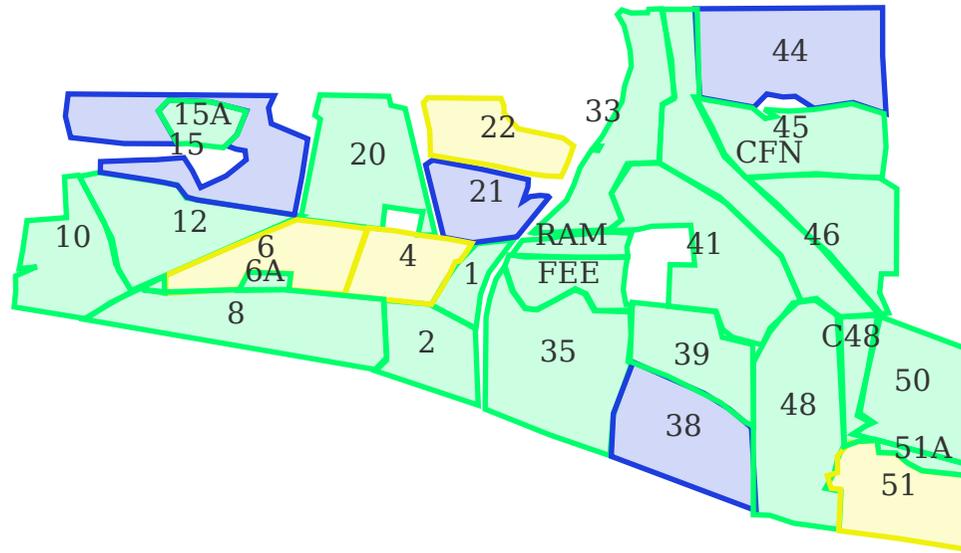
Pasture		TOTAL COST			LOW		MED		HIGH	
61.5 ha		\$54,793.34			\$103.33 /t		\$120.00 /t		\$140.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha	
LOW	9.333	574	95.46	4,519.99	73.50	14,086.66	229.05	25,566.66	415.72	
MED	10.333	635.5	86.22	10,874.99	176.83	21,466.66	349.05	34,176.66	555.72	
HIGH	11.333	697	78.61	17,229.99	280.16	28,846.66	469.05	42,786.66	695.72	

Pasture (Pasture)		TOTAL COST			LOW		MED		HIGH	
275 ha		\$62,839.01			\$70.00 /t		\$80.00 /t		\$90.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha	
LOW	10	2,750	22.85	129,660.99	471.49	157,160.99	571.49	184,660.99	671.49	
MED	11	3,025	20.77	148,910.99	541.49	179,160.99	651.49	209,410.99	761.49	
HIGH	12	3,300	19.04	168,160.99	611.49	201,160.99	731.49	234,160.99	851.49	

Total Farm Crop Gross Margin		Crops Gross Margin							
Total Area	Total Cost	All crops low price		All crops med price		All crops high price			
488.5 ha	\$292,959.25	\$	\$/ha	\$	\$/ha	\$	\$/ha		
	All crops low yield	197,704.08	404.72	261,920.75	536.17	322,150.75	659.47		
	All crops med yield	282,971.08	579.27	358,570.75	734.02	428,260.75	876.69		
	All crops high yield	342,846.08	701.83	425,400.75	870.83	501,970.75	1,027.58		

Rylington Park Aerial Overview

Barley ■ Canola ■ Pasture ■



Farm Planning Summary - Rylington Park

FIELD	2024
1 (Map: 1)	Pasture (Pasture) - Annual Pasture 5 ha
10 (Map: 10)	Pasture (Pasture) - Annual Pasture 20 ha
12 (Map: 12)	Pasture (Pasture) - Annual Pasture 18 ha
15 (Map: 15)	Barley - RGT Planet 20 ha
15A (Map: 15A)	Pasture - Ag Supplies Pasture Mix 15 ha
2 (Map: 2)	Pasture (Pasture) - Annual Pasture 10 ha
20 (Map: 20)	Pasture (Pasture) - Annual Pasture 26 ha
21 (Map: 21)	Barley - RGT Planet 13 ha
22 (Map: 22)	Canola - Nuseed Eagle TF (TF) 14 ha
33 (Map: 33)	Pasture - Ag Supplies Pasture Mix, Barley - RGT Planet 22 ha
35 (Map: 35)	Pasture (Pasture) - Annual Pasture 33 ha
38 (Map: 38)	Barley - RGT Planet 24 ha
39 (Map: 39)	Pasture - Ag Supplies Pasture Mix, Barley - RGT Planet 14 ha
4 (Map: 4)	Canola - HyTTec Trifecta (TT) 12 ha
41 (Map: 41)	Pasture (Pasture) - Annual Pasture 23 ha
44 (Map: 44)	Barley - Neo CL (CL) 33 ha
45 (Map: 45)	Pasture (Pasture) - Annual Pasture 18 ha
46 (Map: 46)	Pasture (Pasture) - Annual Pasture 19 ha
48 (Map: 48)	Pasture (Pasture) - Annual Pasture 24 ha
50 (Map: 50)	Pasture (Pasture) - Annual Pasture 19 ha
51 (Map: 51)	Canola - Nuseed Eagle TF (TF) 20 ha
51A (Map: 51A)	Pasture - Ag Supplies Pasture Mix 4 ha
6 (Map: 6)	Canola - Nuseed Eagle TF (TF) 16 ha

FIELD	2024
6A (Map: 6A)	Pasture - Ag Supplies Pasture Mix 1.5 ha
8 (Map: 8)	Pasture (Pasture) - Annual Pasture 30 ha
Creek 48 (Map: C48)	Pasture (Pasture) - Annual Pasture 5 ha
Creek Flats North (Map: CFN)	Pasture (Pasture) - Annual Pasture 15 ha
Feedlot (Map: FEE)	Pasture (Pasture) - Annual Pasture 10 ha
Ram (Map: RAM)	Pasture - Ag Supplies Pasture Mix, Barley - RGT Planet 5 ha

Rylington Park

Pasture - Ag Supplies Pasture Mix

Average Field Nutrition (kg/ha): **N** 116.153 **P** 20.832 **K** 31.128 **S** 2.659 **Cu** 0.181 **Mn** 2.022 **Zn** 0.271

33 (22 ha)

Total (22 ha)

Knock Down

18 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,760 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	35.2 kg	\$2.02	\$44.35
Wilt 700 Surfactant	0.2 %	3.52 L	\$0.80	\$17.60
Oxyfluorfen 240 EC	100 mL/ha	2.2 L	\$2.02	\$44.53
Alpha Cypermethrin 100 EC	100 mL/ha	2.2 L	\$0.84	\$18.52
Dimethoate	100 mL/ha	2.2 L	\$0.95	\$20.94
Glyphosate 450	2 L/ha	44 L	\$8.60	\$189.20
Boomspray application	1 ha/ha	22 ha	\$14.00	\$308.00
Total			\$29.23	\$643.15

Seedind

25 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Ag Supplies Pasture Mix	25 kg/ha	550 kg	\$152.50	\$3,355.00
RGT Planet	70 kg/ha	1.54 t	\$21.00	\$462.00
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	120 kg/ha	2.64 t	\$143.88	\$3,165.36
Combine/seeding	1 ha/ha	22 ha	\$30.00	\$660.00
Field Nutrition (kg/ha): N 11.292 P 20.832 K 7.128 S 2.659 Cu 0.106 Mn 1.92 Zn 0.211				
Total			\$347.38	\$7,642.36

Bare Earth Spray PSPE - Within 48 Hours of Seeding No Longer

26 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,760 L		
Wilt 700 Surfactant	0.2 %	3.52 L	\$0.80	\$17.60
Imtrade Bifenthrin Ultra 300 EC Insecticide	70 mL/ha	1.54 L	\$1.78	\$39.19
Chlorpyrifos 500EC	500 mL/ha	11 L	\$5.30	\$116.49
Boomspray application	1 ha/ha	22 ha	\$14.00	\$308.00
Total			\$21.88	\$481.28

3-4 Leaf Urea 60 MOP 40 Application

23 May 2024

	RATE	TOTAL	COST/ HA	COST
Urea 60% MOP 40% (28-0-20)	120 kg/ha	2.64 t	\$92.88	\$2,043.36
Spreading fertiliser	1 ha/ha	22 ha	\$10.00	\$220.00
Field Nutrition (kg/ha): N 33.12 K 24				
Total			\$102.88	\$2,263.36

5-6 Leaf Trace Element Application

06 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,760 L		
Verno Copper	100 g/ha	2.2 kg	\$2.44	\$53.72
Verno Zinc	100 g/ha	2.2 kg	\$1.02	\$22.53
Verno Manganese	300 g/ha	6.6 kg	\$3.00	\$66.00
Boomspray application	1 ha/ha	22 ha	\$14.00	\$308.00
Field Nutrition (kg/ha): Cu 0.075 Mn 0.102 Zn 0.06				
Total			\$20.47	\$450.25

Early Tillering Flexi N Application

01 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	30 L/ha	660 L		
Flexi-N	100 L/ha	2,200 L	\$94.00	\$2,068.00
Boomspray application	1 ha/ha	22 ha	\$14.00	\$308.00

Field Nutrition (kg/ha): **N 42.2**

130L Total Volume (30L Water + 100L Flexi N) Can be streamed if nothing else going out. (Decision made in season).

Total \$108.00 \$2,376.00

Early - Mid Tillering Broadleaf Application

03 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	79 L/ha	1,738 L		
Ecopar Herbicide	500 mL/ha	11 L	\$21.30	\$468.49
MCPA 750	450 mL/ha	9.9 L	\$5.15	\$113.35
Bayer Le-mat	120 mL/ha	2.64 L	\$3.54	\$77.88
Boomspray application	1 ha/ha	22 ha	\$14.00	\$308.00

Total \$43.99 \$967.73

Flex N Application

12 Aug 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	30 L/ha	660 L		
Flexi-N	70 L/ha	1,540 L	\$65.80	\$1,447.60
Boomspray application	1 ha/ha	22 ha	\$14.00	\$308.00

Field Nutrition (kg/ha): **N 29.54**

100L Total Volume (30L Water + 70L Flexi N) Can be streamed if nothing else going out. (Decision made in season).

Total \$79.80 \$1,755.60

Chem Total \$53.10 \$1,168.16

Fert Total \$403.03 \$8,866.57

Plan Total \$753.62 \$16,579.73

Pasture	TOTAL COST			LOW		MED		HIGH	
22 ha	\$16,579.73			\$80.00 /t		\$90.00 /t		\$100.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	10	220	75.36	1,020.27	46.38	3,220.27	146.38	5,420.27	246.38
MED	11	242	68.51	2,780.27	126.38	5,200.27	236.38	7,620.27	346.38
HIGH	12	264	62.80	4,540.27	206.38	7,180.27	326.38	9,820.27	446.38

Rylington Park

Pasture - Ag Supplies Pasture Mix

Average Field Nutrition (kg/ha): **N** 116.153 **P** 20.832 **K** 31.128 **S** 2.659 **Cu** 0.181 **Mn** 2.022 **Zn** 0.271

Ram (5 ha)

Total (5 ha)

Knock Down

18 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	400 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	8 kg	\$2.02	\$10.08
Wilt 700 Surfactant	0.2 %	800 mL	\$0.80	\$4.00
Oxyfluorfen 240 EC	100 mL/ha	500 mL	\$2.02	\$10.12
Alpha Cypermethrin 100 EC	100 mL/ha	500 mL	\$0.84	\$4.21
Dimethoate	100 mL/ha	500 mL	\$0.95	\$4.76
Glyphosate 450	2 L/ha	10 L	\$8.60	\$43.00
Boomspray application	1 ha/ha	5 ha	\$14.00	\$70.00
Total			\$29.23	\$146.17

Seedind

25 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Ag Supplies Pasture Mix	25 kg/ha	125 kg	\$152.50	\$762.50
RGT Planet	70 kg/ha	350 kg	\$24.50	\$122.50
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	120 kg/ha	600 kg	\$143.88	\$719.40
Combine/seeding	1 ha/ha	5 ha	\$30.00	\$150.00
Field Nutrition (kg/ha): N 11.292 P 20.832 K 7.128 S 2.659 Cu 0.106 Mn 1.92 Zn 0.211				
Total			\$350.88	\$1,754.40

Bare Earth Spray PSPE - Within 48 Hours of Seeding No Longer

26 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	400 L		
Wilt 700 Surfactant	0.2 %	800 mL	\$0.80	\$4.00
Imtrade Bifenthrin Ultra 300 EC Insecticide	70 mL/ha	350 mL	\$1.78	\$8.91
Chlorpyrifos 500EC	500 mL/ha	2.5 L	\$5.30	\$26.48
Boomspray application	1 ha/ha	5 ha	\$14.00	\$70.00
Total			\$21.88	\$109.38

3-4 Leaf Urea 60 MOP 40 Application

23 May 2024

	RATE	TOTAL	COST/ HA	COST
Urea 60% MOP 40% (28-0-20)	120 kg/ha	600 kg	\$92.88	\$464.40
Spreading fertiliser	1 ha/ha	5 ha	\$10.00	\$50.00
Field Nutrition (kg/ha): N 33.12 K 24				
Total			\$102.88	\$514.40

5-6 Leaf Trace Element Application

06 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	400 L		
Verno Copper	100 g/ha	500 g	\$2.44	\$12.21
Verno Zinc	100 g/ha	500 g	\$1.02	\$5.12
Verno Manganese	300 g/ha	1.5 kg	\$3.00	\$15.00
Boomspray application	1 ha/ha	5 ha	\$14.00	\$70.00
Field Nutrition (kg/ha): Cu 0.075 Mn 0.102 Zn 0.06				
Total			\$20.47	\$102.33

Early Tillering Flexi N Application

01 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	30 L/ha	150 L		
Flexi-N	100 L/ha	500 L	\$94.00	\$470.00
Boomspray application	1 ha/ha	5 ha	\$14.00	\$70.00
Field Nutrition (kg/ha): N 42.2				
130L Total Volume (30L Water + 100L Flexi N) Can be streamed if nothing else going out. (Decision made in season).				
Total			\$108.00	\$540.00

Early - Mid Tillering Broadleaf Application

03 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	79 L/ha	395 L		
Ecopar Herbicide	500 mL/ha	2.5 L	\$21.30	\$106.48
MCPA 750	450 mL/ha	2.25 L	\$5.15	\$25.76
Bayer Le-mat	120 mL/ha	600 mL	\$3.54	\$17.70
Boomspray application	1 ha/ha	5 ha	\$14.00	\$70.00
Total			\$43.99	\$219.94

Flex N Application

12 Aug 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	30 L/ha	150 L		
Flexi-N	70 L/ha	350 L	\$65.80	\$329.00
Boomspray application	1 ha/ha	5 ha	\$14.00	\$70.00
Field Nutrition (kg/ha): N 29.54				
100L Total Volume (30L Water + 70L Flexi N) Can be streamed if nothing else going out. (Decision made in season).				
Total			\$79.80	\$399.00

Chem Total \$53.10 \$265.49

Fert Total \$403.03 \$2,015.13

Plan Total \$757.12 \$3,785.62

Pasture	TOTAL COST			LOW		MED		HIGH	
5 ha	\$3,785.62			\$80.00 /t		\$90.00 /t		\$100.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	10	50	75.71	214.38	42.88	714.38	142.88	1,214.38	242.88
MED	11	55	68.83	614.38	122.88	1,164.38	232.88	1,714.38	342.88
HIGH	12	60	63.09	1,014.38	202.88	1,614.38	322.88	2,214.38	442.88

Rylington Park

Pasture - Ag Supplies Pasture Mix

Average Field Nutrition (kg/ha): **N** 116.153 **P** 20.832 **K** 31.128 **S** 2.659 **Cu** 0.181 **Mn** 2.022 **Zn** 0.271

39 (14 ha)

Total (14 ha)

Knock Down

18 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,120 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	22.4 kg	\$2.02	\$28.22
Wilt 700 Surfactant	0.2 %	2.24 L	\$0.80	\$11.20
Oxyfluorfen 240 EC	100 mL/ha	1.4 L	\$2.02	\$28.34
Alpha Cypermethrin 100 EC	100 mL/ha	1.4 L	\$0.84	\$11.79
Dimethoate	100 mL/ha	1.4 L	\$0.95	\$13.33
Glyphosate 450	2 L/ha	28 L	\$8.60	\$120.40
Boomspray application	1 ha/ha	14 ha	\$14.00	\$196.00
Total			\$29.23	\$409.28

Seedind

25 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Ag Supplies Pasture Mix	25 kg/ha	350 kg	\$152.50	\$2,135.00
RGT Planet	70 kg/ha	980 kg	\$24.50	\$343.00
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	120 kg/ha	1.68 t	\$143.88	\$2,014.32
Combine/seeding	1 ha/ha	14 ha	\$30.00	\$420.00
Field Nutrition (kg/ha): N 11.292 P 20.832 K 7.128 S 2.659 Cu 0.106 Mn 1.92 Zn 0.211				
Total			\$350.88	\$4,912.32

Bare Earth Spray PSPE - Within 48 Hours of Seeding No Longer

26 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,120 L		
Wilt 700 Surfactant	0.2 %	2.24 L	\$0.80	\$11.20
Imtrade Bifenthrin Ultra 300 EC Insecticide	70 mL/ha	980 mL	\$1.78	\$24.94
Chlorpyrifos 500EC	500 mL/ha	7 L	\$5.30	\$74.13
Boomspray application	1 ha/ha	14 ha	\$14.00	\$196.00
Total			\$21.88	\$306.27

3-4 Leaf Urea 60 MOP 40 Application

23 May 2024

	RATE	TOTAL	COST/ HA	COST
Urea 60% MOP 40% (28-0-20)	120 kg/ha	1.68 t	\$92.88	\$1,300.32
Spreading fertiliser	1 ha/ha	14 ha	\$10.00	\$140.00
Field Nutrition (kg/ha): N 33.12 K 24				
Total			\$102.88	\$1,440.32

5-6 Leaf Trace Element Application

06 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,120 L		
Verno Copper	100 g/ha	1.4 kg	\$2.44	\$34.19
Verno Zinc	100 g/ha	1.4 kg	\$1.02	\$14.34
Verno Manganese	300 g/ha	4.2 kg	\$3.00	\$42.00
Boomspray application	1 ha/ha	14 ha	\$14.00	\$196.00
Field Nutrition (kg/ha): Cu 0.075 Mn 0.102 Zn 0.06				
Total			\$20.47	\$286.52

Early Tillering Broadleaf Application

01 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	30 L/ha	420 L		
Flexi-N	100 L/ha	1,400 L	\$94.00	\$1,316.00
Boomspray application	1 ha/ha	14 ha	\$14.00	\$196.00
Field Nutrition (kg/ha): N 42.2				
130L Total Volume (30L Water + 100L Flexi N) Can be streamed if nothing else going out. (Decision made in season).				
Total			\$108.00	\$1,512.00

Early - Mid Tillering Broadleaf Application

03 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	79 L/ha	1,106 L		
Ecopar Herbicide	500 mL/ha	7 L	\$21.29	\$298.13
MCPA 750	450 mL/ha	6.3 L	\$5.15	\$72.13
Bayer Le-mat	120 mL/ha	1.68 L	\$3.54	\$49.56
Boomspray application	1 ha/ha	14 ha	\$14.00	\$196.00
Total			\$43.99	\$615.83

Flex N Application

12 Aug 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	30 L/ha	420 L		
Flexi-N	70 L/ha	980 L	\$65.80	\$921.20
Boomspray application	1 ha/ha	14 ha	\$14.00	\$196.00
Field Nutrition (kg/ha): N 29.54				
100L Total Volume (30L Water + 70L Flexi N) Can be streamed if nothing else going out. (Decision made in season).				
Total			\$79.80	\$1,117.20

Chem Total \$53.10 \$743.37

Fert Total \$403.03 \$5,642.36

Plan Total \$757.12 \$10,599.74

Pasture	TOTAL COST			LOW		MED		HIGH	
14 ha	\$10,599.74			\$80.00 /t		\$90.00 /t		\$100.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	10	140	75.71	600.26	42.88	2,000.26	142.88	3,400.26	242.88
MED	11	154	68.83	1,720.26	122.88	3,260.26	232.88	4,800.26	342.88
HIGH	12	168	63.09	2,840.26	202.88	4,520.26	322.88	6,200.26	442.88

Rylington Park

Pasture - Ag Supplies Pasture Mix



Average Field Nutrition (kg/ha): **N** 152.013 **P** 22.568 **K** 43.722 **S** 2.881 **Cu** 0.189 **Mn** 2.182 **Zn** 0.289

15A (15 ha)

51A (4 ha)

6A (1.5 ha)

Total (20.5 ha)

Knock Down

25 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,640 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	32.8 kg	\$2.02	\$41.33
Wilt 700 Surfactant	0.2 %	3.28 L	\$0.80	\$16.40
Oxyfluorfen 240 EC	100 mL/ha	2.05 L	\$2.02	\$41.49
Alpha Cypermethrin 100 EC	100 mL/ha	2.05 L	\$0.84	\$17.26
Dimethoate	100 mL/ha	2.05 L	\$0.95	\$19.52
Glyphosate 450	2 L/ha	41 L	\$8.60	\$176.30
Boomspray application	1 ha/ha	20.5 ha	\$14.00	\$287.00
Total			\$29.23	\$599.30

Seeding

01 May 2024

	RATE	TOTAL	COST/ HA	COST
Ag Supplies Pasture Mix	25 kg/ha	512.5 kg	\$152.50	\$3,126.25
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	130 kg/ha	2.665 t	\$155.87	\$3,195.34
Intake Hiload Gold In-furrow Fungicide	200 mL/ha	4.1 L	\$4.60	\$94.30
Combine/seeding	1 ha/ha	20.5 ha	\$30.00	\$615.00
Field Nutrition (kg/ha): N 12.233 P 22.568 K 7.722 S 2.881 Cu 0.114 Mn 2.08 Zn 0.229				
Intake Coated on Fertiliser at CSBP Works				
Total			\$342.97	\$7,030.89

Bare Earth Spray PSPE - Within 48 Hours of

Seeding No Longer

01 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,640 L		
Wilt 700 Surfactant	0.2 %	3.28 L	\$0.80	\$16.40
Imtrade Bifenthrin Ultra 300 EC Insecticide	70 mL/ha	1.435 L	\$1.78	\$36.52
Chlorpyrifos 500EC	500 mL/ha	10.25 L	\$5.30	\$108.55
Boomspray application	1 ha/ha	20.5 ha	\$14.00	\$287.00
Total			\$21.88	\$448.47

3-4 Leaf Urea 60 MOP 40 Application

22 May 2024

	RATE	TOTAL	COST/ HA	COST
Urea 60% MOP 40% (28-0-20)	180 kg/ha	3.69 t	\$139.32	\$2,856.06
Spreading fertiliser	1 ha/ha	20.5 ha	\$10.00	\$205.00
Field Nutrition (kg/ha): N 49.68 K 36				
Total			\$149.32	\$3,061.06

7-8 Leaf Trace Element Application

19 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,640 L		
Verno Copper	100 g/ha	2.05 kg	\$2.44	\$50.06
Verno Zinc	100 g/ha	2.05 kg	\$1.02	\$20.99
Verno Manganese	300 g/ha	6.15 kg	\$3.00	\$61.50
Boomspray application	1 ha/ha	20.5 ha	\$14.00	\$287.00
Field Nutrition (kg/ha): Cu 0.075 Mn 0.102 Zn 0.06				
Total			\$20.47	\$419.55

Urea Application Early Tillering

02 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Urea	150 kg/ha	3.075 t	\$115.50	\$2,367.75
Spreading fertiliser	1 ha/ha	20.5 ha	\$10.00	\$205.00
Field Nutrition (kg/ha): N 69				
Total			\$125.50	\$2,572.75

Early - Mid Tillering Broadleaf Application

04 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	1,640 L		
Ecopar Herbicide	500 mL/ha	10.25 L	\$21.30	\$436.55
MCPA 750	450 mL/ha	9.225 L	\$5.15	\$105.63
Bayer Le-mat	120 mL/ha	2.46 L	\$3.54	\$72.57
Boomspray application	1 ha/ha	20.5 ha	\$14.00	\$287.00
Total			\$43.99	\$901.74

Flexi N Application

05 Aug 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	50 L/ha	1,025 L		
Flexi-N	50 L/ha	1,025 L	\$47.00	\$963.50
Boomspray application	1 ha/ha	20.5 ha	\$14.00	\$287.00
Field Nutrition (kg/ha): N 21.1				
Total			\$61.00	\$1,250.50

Hay - Cutting, Tedding, Raking, Baling

17 Oct 2024

	RATE	TOTAL	COST/ HA	COST
Cut, Rake & Bale - hay	1 ha/ha	20.5 ha	\$368.00	\$7,544.00
Total			\$368.00	\$7,544.00

Chem Total \$57.70 \$1,182.81

Fert Total \$464.16 \$9,515.20

Plan Total \$1,162.35 \$23,828.26

Pasture	TOTAL COST			LOW		MED		HIGH	
20.5 ha	\$23,828.26			\$150.00 /t		\$180.00 /t		\$220.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	8	164	145.29	771.74	37.65	5,691.74	277.65	12,251.74	597.65
MED	9	184.5	129.15	3,846.74	187.65	9,381.74	457.65	16,761.74	817.65
HIGH	10	205	116.24	6,921.74	337.65	13,071.74	637.65	21,271.74	1,037.65

Rylington Park

Barley - RGT Planet



Average Field Nutrition (kg/ha): N 170.633 P 22.568 K 41.722 S 26.881 Cu 0.129 Mn 2.182 Zn 0.289

15 (20 ha)

21 (13 ha)

38 (24 ha)

Total (57 ha)

Gran NS PPS

05 Mar 2024

	RATE	TOTAL	COST/ HA	COST
GranNS	100 kg/ha	5.7 t	\$46.70	\$2,661.90
Spreading fertiliser	1 ha/ha	57 ha	\$10.00	\$570.00
Field Nutrition (kg/ha): N 21 S 24				
Total			\$56.70	\$3,231.90

Knock Down

03 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,560 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	91.2 kg	\$2.02	\$114.91
Wilt 700 Surfactant	0.2 %	9.12 L	\$0.80	\$45.60
Terrad'or Herbicide	20 g/ha	1.14 kg	\$6.52	\$371.64
Alpha Cypermethrin 100 EC	100 mL/ha	5.7 L	\$0.84	\$47.99
Dimethoate	100 mL/ha	5.7 L	\$0.95	\$54.26
2,4-D Ester 680	400 mL/ha	22.8 L	\$3.20	\$182.40
Glyphosate 450	2 L/ha	114 L	\$8.60	\$490.20
Hasten Spray Adjuvant	1 %	45.6 L	\$5.20	\$296.40
Boomspray application	1 ha/ha	57 ha	\$14.00	\$798.00
Total			\$42.13	\$2,401.41

Second Knock Down at Seeding

08 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,560 L		
Ammonium Sulphate Herbicide Adjuvant	1 %	45.6 kg	\$1.01	\$57.46
Wilt 700 Surfactant	0.2 %	9.12 L	\$0.80	\$45.60
Diuron 900 DF	350 g/ha	19.95 kg	\$5.68	\$323.99
Trifluralin 480	2 L/ha	114 L	\$14.20	\$809.40
Boxer Gold Herbicide	2 L/ha	114 L	\$22.72	\$1,295.04
Chlorpyrifos 500EC	500 mL/ha	28.5 L	\$5.30	\$301.82
Paraquat 250	1.5 L/ha	85.5 L	\$10.00	\$570.29
Boomspray application	1 ha/ha	57 ha	\$14.00	\$798.00
Total			\$73.71	\$4,201.58

Seeding

08 May 2024

	RATE	TOTAL	COST/ HA	COST
RGT Planet	120 kg/ha	6.84 t	\$36.00	\$2,052.00
Systiva Seed Treatment Fungicide	150 mL/100kg of seed	10.26 L	\$40.68	\$2,318.76
Gaicho 600 Flowable Seed Treatment Insecticide	150 mL/100kg of seed	10.26 L	\$6.12	\$348.84
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	130 kg/ha	7.41 t	\$155.87	\$8,884.59
Intake Hiload Gold In-furrow Fungicide	200 mL/ha	11.4 L	\$4.60	\$262.20
Airseeder - contract	1 ha/ha	57 ha	\$60.00	\$3,420.00
Field Nutrition (kg/ha): N 12.233 P 22.568 K 7.722 S 2.881 Cu 0.114 Mn 2.08 Zn 0.229				
Intake Coated on Fertiliser at CSBP Works				
Total			\$303.27	\$17,286.39

3-4 Leaf Urea 60 MOP 40 Application

10 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Urea 60% MOP 40% (28-0-20)	170 kg/ha	9.69 t	\$131.58	\$7,500.06
Spreading fertiliser	1 ha/ha	57 ha	\$10.00	\$570.00
Field Nutrition (kg/ha): N 46.92 K 34				
Total			\$141.58	\$8,070.06

4 - 5 Leaf Grass/Broadleaf Application

12 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,560 L		
Verno Zinc	100 g/ha	5.7 kg	\$1.02	\$58.37
Mateno Complete Herbicide	750 mL/ha	42.75 L	\$46.34	\$2,641.52
Bromoxynil 200	500 mL/ha	28.5 L	\$5.71	\$325.19
Boomspray application	1 ha/ha	57 ha	\$14.00	\$798.00
Field Nutrition (kg/ha): Zn 0.06				
Total			\$67.07	\$3,823.08

Urea Fertiliser Application Early Tillering

10 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Urea	160 kg/ha	9.12 t	\$123.20	\$7,022.40
Spreading fertiliser	1 ha/ha	57 ha	\$10.00	\$570.00
Field Nutrition (kg/ha): N 73.6				
Total			\$133.20	\$7,592.40

Early - Mid Tillering Broadleaf Application

15 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,560 L		
Verno Manganese	300 g/ha	17.1 kg	\$3.00	\$171.00
Nufarm Saracen Herbicide	100 mL/ha	5.7 L	\$5.35	\$304.95
Prosaro 420 SC Foliar Fungicide	300 mL/ha	17.1 L	\$19.52	\$1,112.87
Nufarm Flight Herbicide	720 mL/ha	41.04 L	\$15.92	\$907.39
Dow Trojan Insecticide	12 mL/ha	684 mL	\$1.42	\$80.86
Wetter 1000	0.2 %	9.12 L	\$1.14	\$64.93
Boomspray application	1 ha/ha	57 ha	\$14.00	\$798.00
Field Nutrition (kg/ha): Mn 0.102				
Total			\$60.35	\$3,440.01

Second Fungicide With Flexi N 2nd-3rd Node

09 Aug 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	70 L/ha	3,990 L		
EDTA Copper Chelate (14.5%)	100 g/ha	5.7 kg	\$1.72	\$98.04
Amistar Xtra Fungicide	800 mL/ha	45.6 L	\$31.17	\$1,776.58
Flexi-N	40 L/ha	2,280 L	\$37.60	\$2,143.20
Boomspray application	1 ha/ha	57 ha	\$14.00	\$798.00
Field Nutrition (kg/ha): N 16.88 Cu 0.014				
Total Volume of 110L Per ha (40L Flexi N + 70L Water)				
Total			\$84.49	\$4,815.82

Last Fungicide (If Needed)

20 Sep 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	100 L/ha	5,700 L		
Imtrade Dalbie 800 WG Fungicide	80 g/ha	4.56 kg	\$15.84	\$902.88
Wetter 1000	0.2 %	11.4 L	\$1.42	\$81.17
Boomspray application	1 ha/ha	57 ha	\$14.00	\$798.00
Total			\$31.26	\$1,782.05

Harvest

02 Dec 2024

	RATE	TOTAL	COST/ HA	COST
Harvest contract	1 ha/ha	57 ha	\$90.00	\$5,130.00
Total			\$90.00	\$5,130.00

Chem Total \$283.07 \$16,135.13**Fert Total \$500.69 \$28,539.56****Plan Total \$1,083.77 \$61,774.69**

Barley	TOTAL COST				LOW		MED		HIGH	
	57 ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha	
LOW	5	285	216.75	23,725.31	416.23	37,975.31	666.23	46,525.31	816.23	
MED	6.5	370.5	166.73	49,375.31	866.23	67,900.31	1,191.23	79,015.31	1,386.23	
HIGH	7	399	154.82	57,925.31	1,016.23	77,875.31	1,366.23	89,845.31	1,576.23	

Rylington Park

Pasture - Annual Pasture



Average Field Nutrition (kg/ha): N 52.751 P 3.5 K 4.95 S 4.2 Ca 8

1 (5 ha)	10 (20 ha)
12 (18 ha)	2 (10 ha)
20 (26 ha)	35 (33 ha)
41 (23 ha)	45 (18 ha)
46 (19 ha)	48 (24 ha)
50 (19 ha)	8 (30 ha)
Feedlot (10 ha)	

Total (255 ha)

Fertiliser Application

01 Mar 2024

	RATE	TOTAL	COST/ HA	COST
Super Potash 4:1	50 kg/ha	12.75 t	\$27.60	\$7,038.00
Spreading fertiliser	1 ha/ha	255 ha	\$10.00	\$2,550.00
Field Nutrition (kg/ha): P 3.5 K 4.95 S 4.2 Ca 8				
Total			\$37.60	\$9,588.00

Flexi N Application

07 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	50 L/ha	12,750 L		
Flexi-N	50 L/ha	12,750 L	\$47.00	\$11,985.00
Boomspray application	1 ha/ha	255 ha	\$14.00	\$3,570.00
Field Nutrition (kg/ha): N 21.1				
100L Total Volume (50L Flexi N + 50L Water)				
Total			\$61.00	\$15,555.00

Pasture Manipulation

10 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	20,400 L		
Ecopar Herbicide	500 mL/ha	127.5 L	\$21.30	\$5,430.23
MCPA 750	450 mL/ha	114.75 L	\$5.15	\$1,313.89
Bayer Le-mat	120 mL/ha	30.6 L	\$3.54	\$902.70
Boomspray application	1 ha/ha	255 ha	\$14.00	\$3,570.00
Total			\$43.99	\$11,216.81

Flexi N 2nd Application

23 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	50 L/ha	12,750 L		
Flexi-N	75 L/ha	19,125 L	\$70.50	\$17,977.50
Boomspray application	1 ha/ha	255 ha	\$14.00	\$3,570.00
Field Nutrition (kg/ha): N 31.65				
100L Total Volume (50L Flexi N + 50L Water)				
Total			\$84.50	\$21,547.50

Spray Top

21 Oct 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	20,400 L		
Paraquat 250	400 mL/ha	102 L	\$2.67	\$680.34
Uptake Spraying Oil	0.5 %	102 L	\$2.67	\$681.36
Boomspray application	1 ha/ha	255 ha	\$14.00	\$3,570.00
Total			\$19.34	\$4,931.70

Chem Total \$35.33 \$9,008.51
Fert Total \$145.10 \$37,000.50**Plan Total** \$246.43 \$62,839.01

Pasture (Pasture)	TOTAL COST			LOW		MED		HIGH	
255 ha	\$62,839.01			\$70.00 /t		\$80.00 /t		\$90.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	10	2,550	24.64	115,660.99	453.57	141,160.99	553.57	166,660.99	653.57
MED	11	2,805	22.40	133,510.99	523.57	161,560.99	633.57	189,610.99	743.57
HIGH	12	3,060	20.54	151,360.99	593.57	181,960.99	713.57	212,560.99	833.57

Rylington Park

Canola - HyTTec Trifecta



Average Field Nutrition (kg/ha): N 197.053 P 22.568 K 30.042 S 49.681 Cu 0.114 Mn 2.08 Zn 0.229

4 (12 ha)

Total (12 ha)

Gran NS PPS

04 Mar 2024

	RATE	TOTAL	COST/ HA	COST
GranNS	150 kg/ha	1.8 t	\$70.05	\$840.60
Spreading fertiliser	1 ha/ha	12 ha	\$10.00	\$120.00
Field Nutrition (kg/ha): N 31.5 S 36				
Total			\$80.05	\$960.60

Knock Down

15 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	960 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	19.2 kg	\$2.02	\$24.19
Wilt 700 Surfactant	0.2 %	1.92 L	\$0.80	\$9.60
Terrad'or Herbicide	20 g/ha	240 g	\$6.52	\$78.24
Alpha Cypermethrin 100 EC	100 mL/ha	1.2 L	\$0.84	\$10.10
Dimethoate	100 mL/ha	1.2 L	\$0.95	\$11.42
Glyphosate 450	2 L/ha	24 L	\$8.60	\$103.20
Hasten Spray Adjuvant	1 %	9.6 L	\$5.20	\$62.40
Boomspray application	1 ha/ha	12 ha	\$14.00	\$168.00
7 Days Plant Back on Terrad'or In Canola				
Total			\$38.93	\$467.16

Second Knock Down at Seeding

23 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	960 L		
Ammonium Sulphate Herbicide Adjuvant	1 %	9.6 kg	\$1.01	\$12.10
Wilt 700 Surfactant	0.2 %	1.92 L	\$0.80	\$9.60
Atrazine 900 WDG	1.1 kg/ha	13.2 kg	\$12.65	\$151.80
Propyzamide 900 WG	500 g/ha	6 kg	\$35.21	\$422.52
Paraquat 250	1.5 L/ha	18 L	\$10.01	\$120.06
Boomspray application	1 ha/ha	12 ha	\$14.00	\$168.00
Total			\$73.67	\$884.08

Seeding

23 Apr 2024

	RATE	TOTAL	COST/ HA	COST
HyTTec Trifecta	2.5 kg/ha	30 kg	\$82.50	\$990.00
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	130 kg/ha	1.56 t	\$155.87	\$1,870.44
Intake Hiload Gold In-furrow Fungicide	200 mL/ha	2.4 L	\$4.60	\$55.20
Airseeder - contract	1 ha/ha	12 ha	\$60.00	\$720.00
Field Nutrition (kg/ha): N 12.233 P 22.568 K 7.722 S 2.881 Cu 0.114 Mn 2.08 Zn 0.229				
Intake Already Coated on Fertiliser at CSBP Works				
Total			\$302.97	\$3,635.64

Bare Earth Spray PSPE - Within 48 Hours of Seeding No Longer

24 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	960 L		
Wilt 700 Surfactant	0.2 %	1.92 L	\$0.80	\$9.60
Atrazine 900 WDG	1.1 kg/ha	13.2 kg	\$12.65	\$151.80
Imtrade Bifenthrin Ultra 300 EC Insecticide	70 mL/ha	840 mL	\$1.78	\$21.38
Chlorpyrifos 500EC	500 mL/ha	6 L	\$5.30	\$63.54
Boomspray application	1 ha/ha	12 ha	\$14.00	\$168.00
Total			\$34.53	\$414.32

PSPE Slug Pellet Application

02 May 2024

	RATE	TOTAL	COST/ HA	COST
Meta Slug and Snail Pellets	3 kg/ha	36 kg	\$6.54	\$78.48
Axcela Snail & Slug Bait	3 kg/ha	36 kg	\$40.80	\$489.60
Spread - Bait	1 ha/ha	12 ha	\$5.00	\$60.00
Slug Pellet Spread - 7 Days After Bifenthrin Bare Earth Spray				
Total			\$52.34	\$628.08

Flexi N Streamed 1-2 Leaf

14 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	50 L/ha	600 L		
Flexi-N	40 L/ha	480 L	\$37.60	\$451.20
Boomspray application	1 ha/ha	12 ha	\$14.00	\$168.00
Field Nutrition (kg/ha): N 16.88				
90L Total Volume (40L Flexi N + 50L Water)				
Total			\$51.60	\$619.20

NKS Application 3-4 Leaf

28 May 2024

	RATE	TOTAL	COST/ HA	COST
CSBP NKS21	180 kg/ha	2.16 t	\$126.00	\$1,512.00
Spreading fertiliser	1 ha/ha	12 ha	\$10.00	\$120.00
Field Nutrition (kg/ha): N 50.94 K 22.32 S 10.8				
Total			\$136.00	\$1,632.00

4-5 Leaf Spray Application

04 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	960 L		
Ammonium Sulphate Herbicide Adjuvant	1 kg/100L	9.6 kg	\$1.01	\$12.10
Wilt 700 Surfactant	0.2 %	1.92 L	\$0.80	\$9.60
Atrazine 900 WDG	550 g/ha	6.6 kg	\$6.33	\$75.90
Clethodim 240 EC	500 mL/ha	6 L	\$9.43	\$113.16
Quizalofop 99.5 EC	100 mL/ha	1.2 L	\$1.48	\$17.70
Alpha Cypermethrin 100 EC	100 mL/ha	1.2 L	\$0.84	\$10.10
Hasten Spray Adjuvant	1 L/100L	9.6 L	\$5.20	\$62.40
Boomspray application	1 ha/ha	12 ha	\$14.00	\$168.00
Clethodim Needs to be on Before Bud				
Total			\$39.08	\$468.96

Urea Application at Rosette

08 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Urea	140 kg/ha	1.68 t	\$107.80	\$1,293.60
Spreading fertiliser	1 ha/ha	12 ha	\$10.00	\$120.00
Field Nutrition (kg/ha): N 64.4				
Total			\$117.80	\$1,413.60

Last Flexi N and Fungicide at 10-20% Flowers

04 Sep 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	70 L/ha	840 L		
Prosaro 420 SC Foliar Fungicide	450 mL/ha	5.4 L	\$29.29	\$351.43
Flexi-N	50 L/ha	600 L	\$47.00	\$564.00
Boomspray application	1 ha/ha	12 ha	\$14.00	\$168.00
Field Nutrition (kg/ha): N 21.1				
120L Total Volume (50L Flexi N + 70L water)				
Total			\$90.29	\$1,083.43

Crop Top - 20% Seed Colour Change in the Pod

01 Nov 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	100 L/ha	1,200 L		
Wilt 700 Surfactant	0.2 %	2.4 L	\$1.00	\$12.00
Dow Trojan Insecticide	30 mL/ha	360 mL	\$3.55	\$42.56
Nufarm Weedmaster DST Herbicide	2.7 L/ha	32.4 L	\$18.77	\$225.18
Boomspray application	1 ha/ha	12 ha	\$14.00	\$168.00
Total			\$37.31	\$447.74

Harvest

15 Nov 2024

	RATE	TOTAL	COST/ HA	COST
Harvest contract	1 ha/ha	12 ha	\$90.00	\$1,080.00
Total			\$90.00	\$1,080.00

Chem Total \$234.75 \$2,816.97

Fert Total \$544.32 \$6,531.84

Plan Total \$1,144.57 \$13,734.81

Canola	TOTAL COST			LOW		MED		HIGH	
12 ha	\$13,734.81			\$670.00 /t		\$700.00 /t		\$750.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	2.5	30	457.83	6,365.19	530.43	7,265.19	605.43	8,765.19	730.43
MED	2.8	33.6	408.77	8,777.19	731.43	9,785.19	815.43	11,465.19	955.43
HIGH	3.3	39.6	346.84	12,797.19	1,066.43	13,985.19	1,165.43	15,965.19	1,330.43

Rylington Park

Canola - Nuseed Eagle TF



Average Field Nutrition (kg/ha): N 197.053 P 22.568 K 30.042 S 49.681 Cu 0.114 Mn 2.08 Zn 0.229

22 (14 ha)

51 (20 ha)

6 (16 ha)

Total (50 ha)

Gran NS PPS

04 Mar 2024

	RATE	TOTAL	COST/ HA	COST
GranNS	150 kg/ha	7.5 t	\$70.05	\$3,502.50
Spreading fertiliser	1 ha/ha	50 ha	\$10.00	\$500.00
Field Nutrition (kg/ha): N 31.5 S 36				
Total			\$80.05	\$4,002.50

Knock Down

15 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,000 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	80 kg	\$2.02	\$100.80
Wilt 700 Surfactant	0.2 %	8 L	\$0.80	\$40.00
Terrad'or Herbicide	20 g/ha	1 kg	\$6.52	\$326.00
Alpha Cypermethrin 100 EC	100 mL/ha	5 L	\$0.84	\$42.10
Dimethoate	100 mL/ha	5 L	\$0.95	\$47.60
Glyphosate 450	2 L/ha	100 L	\$8.60	\$430.00
Hasten Spray Adjuvant	1 L/100L	40 L	\$5.20	\$260.00
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
***NOTE- 7 days canola plant back with Terra'dor				
Total			\$38.93	\$1,946.50

Second Knock Down at Seeding

23 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,000 L		
Ammonium Sulphate Herbicide Adjuvant	1 %	40 kg	\$1.01	\$50.40
Wilt 700 Surfactant	0.2 %	8 L	\$0.80	\$40.00
Trifluralin 480	2 L/ha	100 L	\$14.20	\$710.00
Propyzamide 900 WG	500 g/ha	25 kg	\$19.35	\$967.50
Paraquat 250	1.5 L/ha	75 L	\$10.00	\$500.25
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
Total			\$59.36	\$2,968.15

Seeding

23 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Nuseed Eagle TF	2.5 kg/ha	125 kg	\$132.50	\$6,625.00
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	130 kg/ha	6.5 t	\$155.87	\$7,793.50
Intake Hiload Gold In-furrow Fungicide	200 mL/ha	10 L	\$4.60	\$230.00
Airseeder - contract	1 ha/ha	50 ha	\$60.00	\$3,000.00
Field Nutrition (kg/ha): N 12.233 P 22.568 K 7.722 S 2.881 Cu 0.114 Mn 2.08 Zn 0.229				
Intake is Coated on Fertiliser at CSBP Works				
Total			\$352.97	\$17,648.50

Bare Earth Spray PSPE - Within 48 Hours of Seeding No Longer

24 Apr 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,000 L		
Wilt 700 Surfactant	0.2 %	8 L	\$0.80	\$40.00
Imtrade Bifenthrin Ultra 300 EC Insecticide	70 mL/ha	3.5 L	\$1.78	\$89.08
Chlorpyrifos 500EC	500 mL/ha	25 L	\$5.30	\$264.75
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
Total			\$21.88	\$1,093.82

PSPE Slug Pellet Application

02 May 2024

	RATE	TOTAL	COST/ HA	COST
Meta Slug and Snail Pellets	3 kg/ha	150 kg	\$6.54	\$327.00
Axcela Snail & Slug Bait	3 kg/ha	150 kg	\$40.80	\$2,040.00
Spread - Bait	1 ha/ha	50 ha	\$5.00	\$250.00
Slug Pellet Application 7 days after Bifenthrin Spray				
Total			\$52.34	\$2,617.00

Flexi N Streamed 1-2 Leaf

14 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	50 L/ha	2,500 L		
Flexi-N	40 L/ha	2,000 L	\$37.60	\$1,880.00
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
Field Nutrition (kg/ha): N 16.88				
90L Total Volume (40L Flexi N + 50L Water)				
Total			\$51.60	\$2,580.00

First Glyphosate Spray at 2-4 Leaf

23 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,000 L		
Ammonium Sulphate Herbicide Adjuvant	1 %	40 kg	\$0.58	\$28.80
Wilt 700 Surfactant	0.2 %	8 L	\$0.80	\$40.00
Clethodim 240 EC	500 mL/ha	25 L	\$7.73	\$386.25
Dow Trojan Insecticide	12 mL/ha	600 mL	\$1.42	\$70.93
Nufarm Weedmaster DST Herbicide	1.5 L/ha	75 L	\$10.43	\$521.25
Uptake Spraying Oil	0.5 %	20 L	\$2.71	\$135.46
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
Total			\$37.65	\$1,882.69

Canola NKS Application

30 May 2024

	RATE	TOTAL	COST/ HA	COST
CSBP NKS21	180 kg/ha	9 t	\$126.00	\$6,300.00
Spreading fertiliser	1 ha/ha	50 ha	\$10.00	\$500.00
Field Nutrition (kg/ha): N 50.94 K 22.32 S 10.8				
Total			\$136.00	\$6,800.00

Second Glyphosate Spray at 6-7 Leaf

25 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	4,000 L		
Wilt 700 Surfactant	0.2 %	8 L	\$0.80	\$40.00
Maxentis EC Fungicide	600 mL/ha	30 L	\$25.20	\$1,260.00
Nufarm Weedmaster DST Herbicide	1.5 L/ha	75 L	\$10.43	\$521.25
Wetter 1000	0.2 %	8 L	\$1.10	\$54.81
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
Total			\$51.52	\$2,576.06

Urea Fertiliser Application at Rosette

04 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Urea	140 kg/ha	7 t	\$107.80	\$5,390.00
Spreading fertiliser	1 ha/ha	50 ha	\$10.00	\$500.00
Field Nutrition (kg/ha): N 64.4				
Total			\$117.80	\$5,890.00

Flexi N and Fungicide at 10-20% Flowers

23 Aug 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	70 L/ha	3,500 L		
Prosaro 420 SC Foliar Fungicide	450 mL/ha	22.5 L	\$29.29	\$1,464.30
Flexi-N	50 L/ha	2,500 L	\$47.00	\$2,350.00
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
Field Nutrition (kg/ha): N 21.1				
120L Per ha Total Volume (50L Flexi N + 70L Water)				
Total			\$90.29	\$4,514.30

Crop Top at Full Petal Drop and Leaf Droop

03 Oct 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	100 L/ha	5,000 L		
Wilt 700 Surfactant	0.2 %	10 L	\$1.00	\$50.00
Dow Trojan Insecticide	30 mL/ha	1.5 L	\$3.55	\$177.33
Nufarm Weedmaster DST Herbicide	2.7 L/ha	135 L	\$18.77	\$938.25
Boomspray application	1 ha/ha	50 ha	\$14.00	\$700.00
Total			\$37.31	\$1,865.58

Harvest

15 Nov 2024

	RATE	TOTAL	COST/ HA	COST
Harvest contract	1 ha/ha	50 ha	\$90.00	\$4,500.00
Total			\$90.00	\$4,500.00

Chem Total \$243.88 \$12,194.11

Fert Total \$544.32 \$27,216.00

Plan Total \$1,217.70 \$60,885.11

Canola	TOTAL COST			LOW		MED		HIGH	
50 ha	\$60,885.11			\$670.00 /t		\$700.00 /t		\$750.00 /t	
	t/ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	2.5	125	487.08	22,864.90	457.30	26,614.90	532.30	32,864.90	657.30
MED	3	150	405.90	39,614.90	792.30	44,114.90	882.30	51,614.90	1,032.30
HIGH	3.5	175	347.91	56,364.90	1,127.30	61,614.90	1,232.30	70,364.90	1,407.30

Rylington Park

Barley - Neo CL



Average Field Nutrition (kg/ha): N 170.633 P 22.568 K 41.722 S 26.881 Cu 0.129 Mn 2.182 Zn 0.289

44 (33 ha)

Total (33 ha)

Gran NS PPS

05 Mar 2024

	RATE	TOTAL	COST/ HA	COST
GranNS	100 kg/ha	3.3 t	\$46.70	\$1,541.10
Spreading fertiliser	1 ha/ha	33 ha	\$10.00	\$330.00
Field Nutrition (kg/ha): N 21 S 24				
Total			\$56.70	\$1,871.10

Knock Down

03 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	2,640 L		
Ammonium Sulphate Herbicide Adjuvant	2 %	52.8 kg	\$2.02	\$66.53
Wilt 700 Surfactant	0.2 %	5.28 L	\$0.80	\$26.40
Terrad'or Herbicide	20 g/ha	660 g	\$6.52	\$215.16
Alpha Cypermethrin 100 EC	100 mL/ha	3.3 L	\$0.84	\$27.79
Dimethoate	100 mL/ha	3.3 L	\$0.95	\$31.42
2,4-D Ester 680	400 mL/ha	13.2 L	\$3.20	\$105.60
Glyphosate 450	2 L/ha	66 L	\$8.60	\$283.80
Hasten Spray Adjuvant	1 %	26.4 L	\$5.20	\$171.60
Boomspray application	1 ha/ha	33 ha	\$14.00	\$462.00
Total			\$42.13	\$1,390.29

Second Knock Down at Seeding

08 May 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	2,640 L		
Ammonium Sulphate Herbicide Adjuvant	1 %	26.4 kg	\$1.01	\$33.26
Wilt 700 Surfactant	0.2 %	5.28 L	\$0.80	\$26.40
Diuron 900 DF	350 g/ha	11.55 kg	\$5.68	\$187.57
Trifluralin 480	2 L/ha	66 L	\$14.20	\$468.60
Boxer Gold Herbicide	2 L/ha	66 L	\$22.72	\$749.76
Chlorpyrifos 500EC	500 mL/ha	16.5 L	\$5.30	\$174.73
Paraquat 250	1.5 L/ha	49.5 L	\$10.01	\$330.17
Boomspray application	1 ha/ha	33 ha	\$14.00	\$462.00
Total			\$73.71	\$2,432.50

Seeding

08 May 2024

	RATE	TOTAL	COST/ HA	COST
Neo CL	120 kg/ha	3.96 t	\$132.00	\$4,356.00
Systiva Seed Treatment Fungicide	150 mL/100kg of seed	5.94 L	\$40.68	\$1,342.44
Gaucho 600 Flowable Seed Treatment Insecticide	150 mL/100kg of seed	5.94 L	\$6.12	\$201.96
AgNP 68% MOP 12% AgMn 20% (9-17-6-2, Cu, Zn, Mn)	130 kg/ha	4.29 t	\$155.87	\$5,143.71
Intake Hiload Gold In-furrow Fungicide	200 mL/ha	6.6 L	\$4.60	\$151.80
Airseeder - contract	1 ha/ha	33 ha	\$60.00	\$1,980.00
Field Nutrition (kg/ha): N 12.233 P 22.568 K 7.722 S 2.881 Cu 0.114 Mn 2.08 Zn 0.229				
Intake Coated on Fertiliser at CSBP Works				
Total			\$399.27	\$13,175.91

3-4 Leaf Urea 60 MOP 40 Application

10 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Urea 60% MOP 40% (28-0-20)	170 kg/ha	5.61 t	\$131.58	\$4,342.14
Spreading fertiliser	1 ha/ha	33 ha	\$10.00	\$330.00
Field Nutrition (kg/ha): N 46.92 K 34				
Total			\$141.58	\$4,672.14

4 - 5 Leaf Grass/Broadleaf Application

12 Jun 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	2,640 L		
Verno Zinc	100 g/ha	3.3 kg	\$1.02	\$33.79
Mateno Complete Herbicide	750 mL/ha	24.75 L	\$46.34	\$1,529.30
Bromoxynil 200	500 mL/ha	16.5 L	\$5.71	\$188.27
Boomspray application	1 ha/ha	33 ha	\$14.00	\$462.00
Field Nutrition (kg/ha): Zn 0.06				
Total			\$67.07	\$2,213.36

Urea Fertiliser Application Early Tillering

10 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Urea	160 kg/ha	5.28 t	\$123.20	\$4,065.60
Spreading fertiliser	1 ha/ha	33 ha	\$10.00	\$330.00
Field Nutrition (kg/ha): N 73.6				
Total			\$133.20	\$4,395.60

Early - Mid Tillering Broadleaf Application

15 Jul 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	80 L/ha	2,640 L		
Verno Manganese	300 g/ha	9.9 kg	\$3.00	\$99.00
Nufarm Saracen Herbicide	100 mL/ha	3.3 L	\$5.35	\$176.55
Prosaro 420 SC Foliar Fungicide	300 mL/ha	9.9 L	\$19.52	\$644.29
Nufarm Flight Herbicide	720 mL/ha	23.76 L	\$15.92	\$525.33
Dow Trojan Insecticide	12 mL/ha	396 mL	\$1.42	\$46.82
Wetter 1000	0.2 %	5.28 L	\$1.14	\$37.59
Boomspray application	1 ha/ha	33 ha	\$14.00	\$462.00
Field Nutrition (kg/ha): Mn 0.102				
Total			\$60.35	\$1,991.58

Second Fungicide With Flexi N 2nd-3rd Node

09 Aug 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	70 L/ha	2,310 L		
EDTA Copper Chelate (14.5%)	100 g/ha	3.3 kg	\$1.72	\$56.76
Amistar Xtra Fungicide	800 mL/ha	26.4 L	\$31.17	\$1,028.54
Flexi-N	40 L/ha	1,320 L	\$37.60	\$1,240.80
Boomspray application	1 ha/ha	33 ha	\$14.00	\$462.00
Field Nutrition (kg/ha): N 16.88 Cu 0.014				
Total Volume of 110L Per ha (40L Flexi N + 70L Water)				
Total			\$84.49	\$2,788.10

Last Fungicide (If Needed)

20 Sep 2024

	RATE	TOTAL	COST/ HA	COST
Total Application Rate	100 L/ha	3,300 L		
Imtrade Dalbie 800 WG Fungicide	80 g/ha	2.64 kg	\$15.84	\$522.72
Wetter 1000	0.2 %	6.6 L	\$1.42	\$46.99
Boomspray application	1 ha/ha	33 ha	\$14.00	\$462.00
Total			\$31.26	\$1,031.71

Harvest

02 Dec 2024

	RATE	TOTAL	COST/ HA	COST
Harvest contract	1 ha/ha	33 ha	\$90.00	\$2,970.00
Total			\$90.00	\$2,970.00

Chem Total \$283.07 \$9,341.39**Fert Total \$500.69 \$16,522.90****Plan Total \$1,179.77 \$38,932.30**

Barley	TOTAL COST			LOW		MED		HIGH	
	33 ha	t	BE \$/t	\$	\$/ha	\$	\$/ha	\$	\$/ha
LOW	5	165	235.95	10,567.70	320.23	18,817.70	570.23	23,767.70	720.23
MED	6.5	214.5	181.50	25,417.70	770.23	36,142.70	1,095.23	42,577.70	1,290.23
HIGH	7	231	168.54	30,367.70	920.23	41,917.70	1,270.23	48,847.70	1,480.23

SOIL RECOMMENDATION: Rylington Park - Barley - Barley 2024

Attachment 9.3.18B



ANALYTES

Paddock	21	21	44	44	44
Site	21a	21b	44a	44b	44c
Depth	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10
Target Yield	6t	6t	6t	6t	6t
Lab No.	10HS24170	10HS24175	10HS24166	10HS24179	10HS24169
Sample Date	13/02/2024	13/02/2024	13/02/2024	13/02/2024	13/02/2024
Texture	Sandy loam	Sandy loam	Sandy loam	Sandy loam	Sandy loam
Colour	Dark Grey	Dark Grey	Dark Brown	Brown Grey	Brown Grey
Gravel	30	30	30	50	60
Nitrogen	149	135	114	125	87
Nitrate N (mg/kg)	20	18	15	22	11
Ammonium N (mg/kg)	20	7	8	21	12
Organic Carbon (%)	4.9	4.9	3.8	5.5	4.8
Phosphorus (mg/kg)	70	52	36	44	61
PBI	253	147	182	348	106
Potassium (mg/kg)	189	54	60	139	205
Sulfur (mg/kg)	19	11	12	19	18
pH	5.3	5.2	5.3	5.5	5.9
pH H2O	5.8	5.8	5.7	6	6.2
EC (dS/m)	0.183	0.113	0.086	0.191	0.143

PRODUCT RECOMMENDATIONS

Paddock	21		44		
Site Name	21a	21b	44a	44b	44c
Depth	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10
Lime kg/ha Topdress - Autumn	500	1000	500		
Agnp Boyup 2024 kg/ha Drill with the seed - At seeding	100	100	100	100	100
Urea 60 Mop 40 kg/ha Topdress - 2-4 weeks after emergence	100	100	100	100	100
Flexi-N l/ha Foliar spray - 6-8 weeks after emergence	100	100	100	100	100
Flexi-N l/ha Foliar spray - 8-10 weeks after emergence	100	100	100	100	100

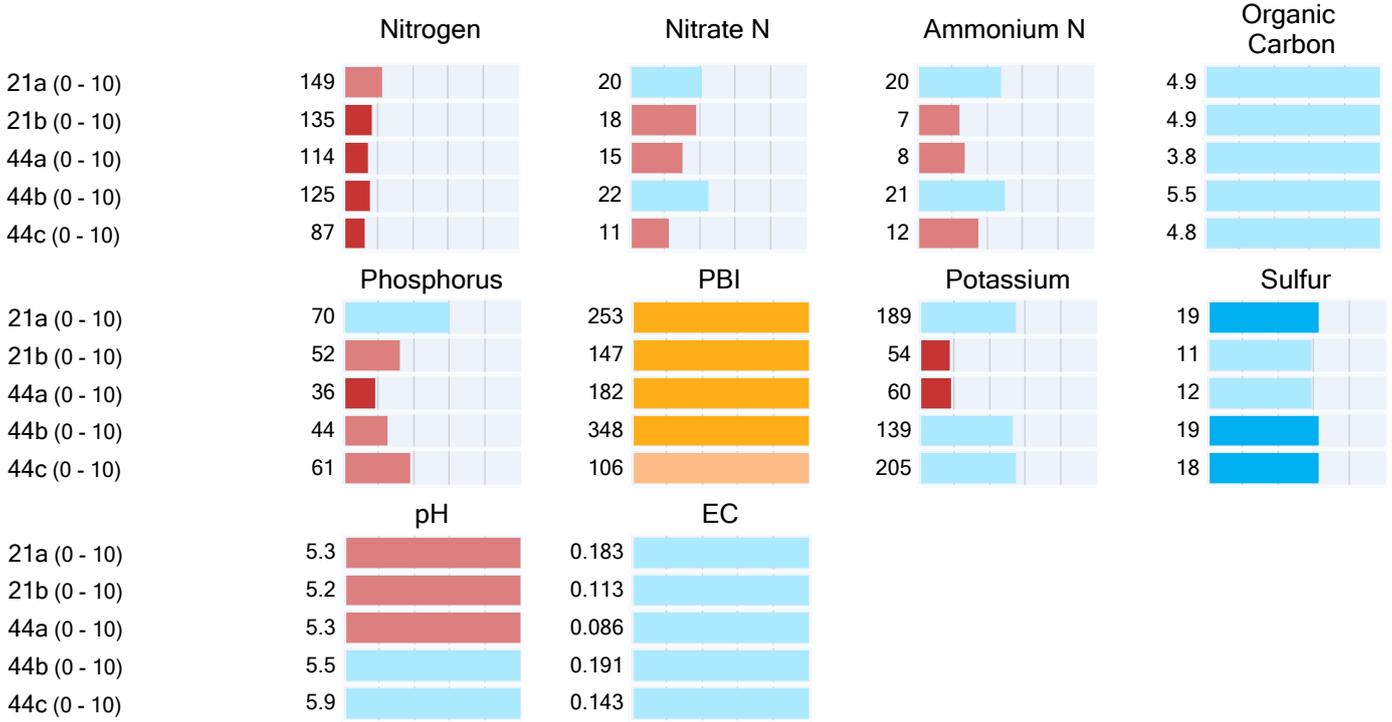
NUTRIENT DEMAND AND SUPPLY

Paddock	21		44		
Site	21a	21b	44a	44b	44c
Depth	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10
Nitrogen (N)	37/121	68/121	93/121	71/121	116/121
Phosphorus (P)	0/18	7/18	17/18	12/18	2/18
Potassium (K)	0/26	26/26	25/26	0/26	0/26
Sulfur (S)	0/2	0/2	0/2	0/2	0/2
Lime	500/500	1000/1000	500/500		

RECOMMENDATION COMMENTS

Marc
pH lower than the optimal 5.5 CaCl on one site. I suggest an application of lime.
P levels are varied. Although the model suggest no P we must consider the removal P form the crop of 3 units per tonne produced. I suggest seeding with 18 units of P.
Potassium is low on some sites Adequate K should be supplied with the crop fertiliser and the Urea Mop..
N levels are low local trials have shown good responses using up to 180 units of N, however applications should depend on seasonal conditions, yield potential and plant results.
Cheers Dan

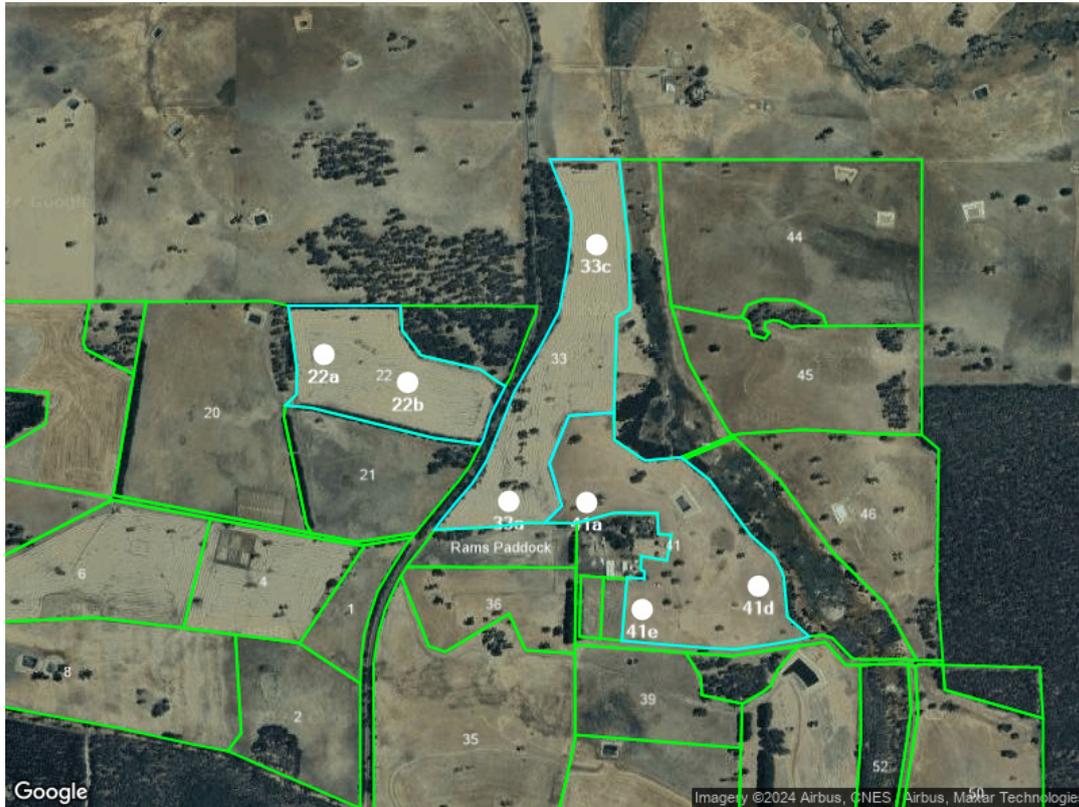
FUEL GAUGES



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SOIL RECOMMENDATION: Rylington Park - Canola - Canola 2024



ANALYTES

Paddock	22	22	33	33	41	41	41
Site	22a	22b	33a	33c	41a	41d	41e
Depth	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10
Target Yield	3.5t	3.5t	3.5t	3.5t	3t	3t	3t
Lab No.	1OHS24176	1OHS24167	1OHS24178	1OHS24171	1OHS24177	1OHS24173	1OHS24172
Sample Date	13/02/2024	13/02/2024	13/02/2024	13/02/2024	13/02/2024	13/02/2024	13/02/2024
Texture	Sandy loam	Sandy loam	Loamy sand	Sandy loam	Sandy loam	Sandy loam	Sandy loam
Colour	Grey Brown	Brown Black	Dark Grey	Brown Black	Brown Black	Brown Black	Dark Grey
Gravel	60	40	0	20	40	60	5
Nitrogen	42	89	163	143	142	107	226
Nitrate N (mg/kg)	5	9	13	3	15	16	38
Ammonium N (mg/kg)	4	5	19	8	28	16	10
Organic Carbon (%)	3.8	5.5	3.2	4.7	4.5	4.9	5.2
Phosphorus (mg/kg)	67	78	77	59	99	99	100
PBI	95	161	81	305	229	194	105
Potassium (mg/kg)	63	118	215	146	225	116	518
Sulfur (mg/kg)	6	8	10	16	12	13	10
pH	6	6.2	5.6	5.6	5.3	5.3	6.5
pH H2O	6.4	6.5	6.3	6.1	5.9	5.8	6.9
EC (dS/m)	0.08	0.118	0.183	0.108	0.175	0.152	0.276

PRODUCT RECOMMENDATIONS

Paddock	22		33		41		
Site Name	22a	22b	33a	33c	41a	41d	41e
Depth	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10
Lime kg/ha Topdress - Autumn					500	500	
GranNS kg/ha Topdress - Pre-seeding	100	100	100	100	100	100	100
Agnp Boyup 2024 kg/ha Drill with the seed - At seeding	110	110	110	110	110	110	110
Flexi-N l/ha Foliar spray - 2-4 weeks after emergence	100	100	100	100	100	100	100
Flexi-N l/ha Foliar spray - 6-8 weeks after emergence	100	100	100	100	100	100	100
Flexi-N l/ha Foliar spray - 8-10 weeks after emergence	100	100	100	100	100	100	100

NUTRIENT DEMAND AND SUPPLY

Paddock	22		33		41		
Site	22a	22b	33a	33c	41a	41d	41e
Depth	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10	0 - 10
Nitrogen (N)	190/157	141/157	75/157	94/157	60/157	92/157	0/157
Phosphorus (P)	0/20	0/20	0/20	0/20	0/20	0/20	0/20
Potassium (K)	22/7	0/7	0/7	0/7	0/7	0/7	0/7
Sulfur (S)	24/27	24/27	0/27	0/27	0/27	0/27	0/27
Lime					500/500	500/500	

RECOMMENDATION COMMENTS

Marc

pH lower than the optimal 5.5 CaCl on some sites. I suggest an application of lime.

P levels are good. Although the model suggest no P, we must consider the removal P form the crop new data shows 6 units of P per tonne produced. I suggest seeding with 21 units of P.

Potassium limiting on site 22a. I suggest patching out some Mop there to prevent K being limiting.

Sulphur low on some sites I suggest using Granns.

Nitrogen applications should depend on plant results and seasonal conditions.

Cheers Dan

FUEL GAUGES



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SOIL RECOMMENDATION: Rylington Park - Sub. Clover - Pasture 2024



ANALYTES

Paddock	8	8
Site	3a	3b
Depth	0 - 10	0 - 10
Target Yield	8t	8t
Lab No.	10HS24174	10HS24168
Sample Date	13/02/2024	13/02/2024
Texture	Sandy loam	Sandy loam
Colour	Dark Grey	Grey Brown
Gravel	40	30
Nitrogen	156	138
Nitrate N (mg/kg)	20	9
Ammonium N (mg/kg)	29	15
Organic Carbon (%)	5	4.3
Phosphorus (mg/kg)	55	27
PBI	197	228
Potassium (mg/kg)	183	54
Sulfur (mg/kg)	11	8
pH	5.5	5.5
pH H2O	5.9	5.9
EC (dS/m)	0.17	0.09

Nutrient: LOW MARGINAL SUFFICIENT HIGH EXCESS

Soil Health: VERY LOW LOW IDEAL HIGH VERY HIGH

PRODUCT RECOMMENDATIONS

Paddock	8	
Site Name	3a	3b
Depth	0 - 10	0 - 10
Lime kg/ha Topdress - Autumn		500
Super Phos kg/ha Topdress - Autumn		130
Muriate of Potash kg/ha Topdress - Autumn		90

NUTRIENT DEMAND AND SUPPLY

Paddock	8	
Site	3a	3b
Depth	0 - 10	0 - 10
Nitrogen (N)	0/0	0/0
Phosphorus (P)	0/0	12/11
Potassium (K)	0/0	44/45
Sulfur (S)	0/0	15/14
Lime		500/500

RECOMMENDATION COMMENTS

Marc

pH lower than the optimal 5.5 CaCl on one site. I suggest an application of lime.

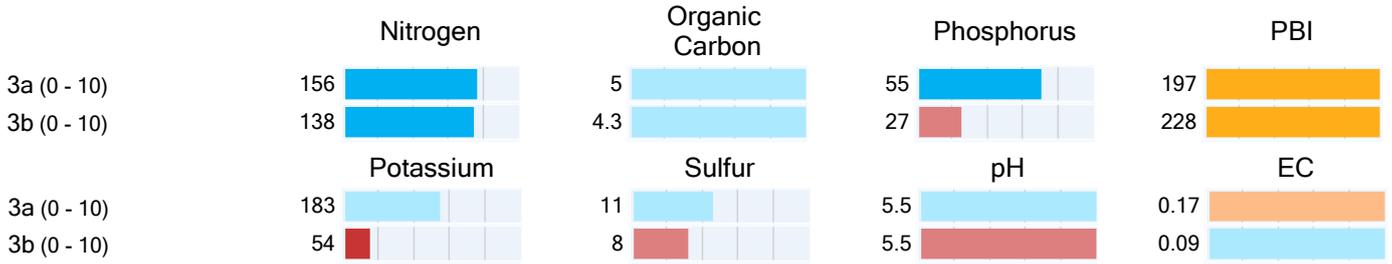
P levels are varied. I suggest an application of Superphos on site 3b.

K levels are very low on site 3b I suggest 60kg/ha of Mop in Autumn and repeat in spring if the budget allows.

Adequate sulphur will be supplied with the Superphos.

Cheers Dan

FUEL GAUGES



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Rylington Park

Decision Tree Model

Integrated Farm Forestry

Date: 30th October 2023



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Decision Tree

Background

The purpose of this report is to present the outcomes from the Decision Tree online assessment tool. More information on Decision Tree is available at www.decisiontreewa.com.au

Proponent

Rylington Park Institute for Agriculture Training and Research

Property Name

Rylington Park

Objective

The objective of the proponent is to assess return on investment for the development of a plantation on the property.

Planting Area

The image below details the extent of the area evaluated through the Decision Tree model. The map and corresponding areas utilised in the Decision Tree model do not take into account plant back distances from standing trees, riparian zones, infrastructure and other features. As such, it is presumed that the total area modelled in this exercise will be reduced.

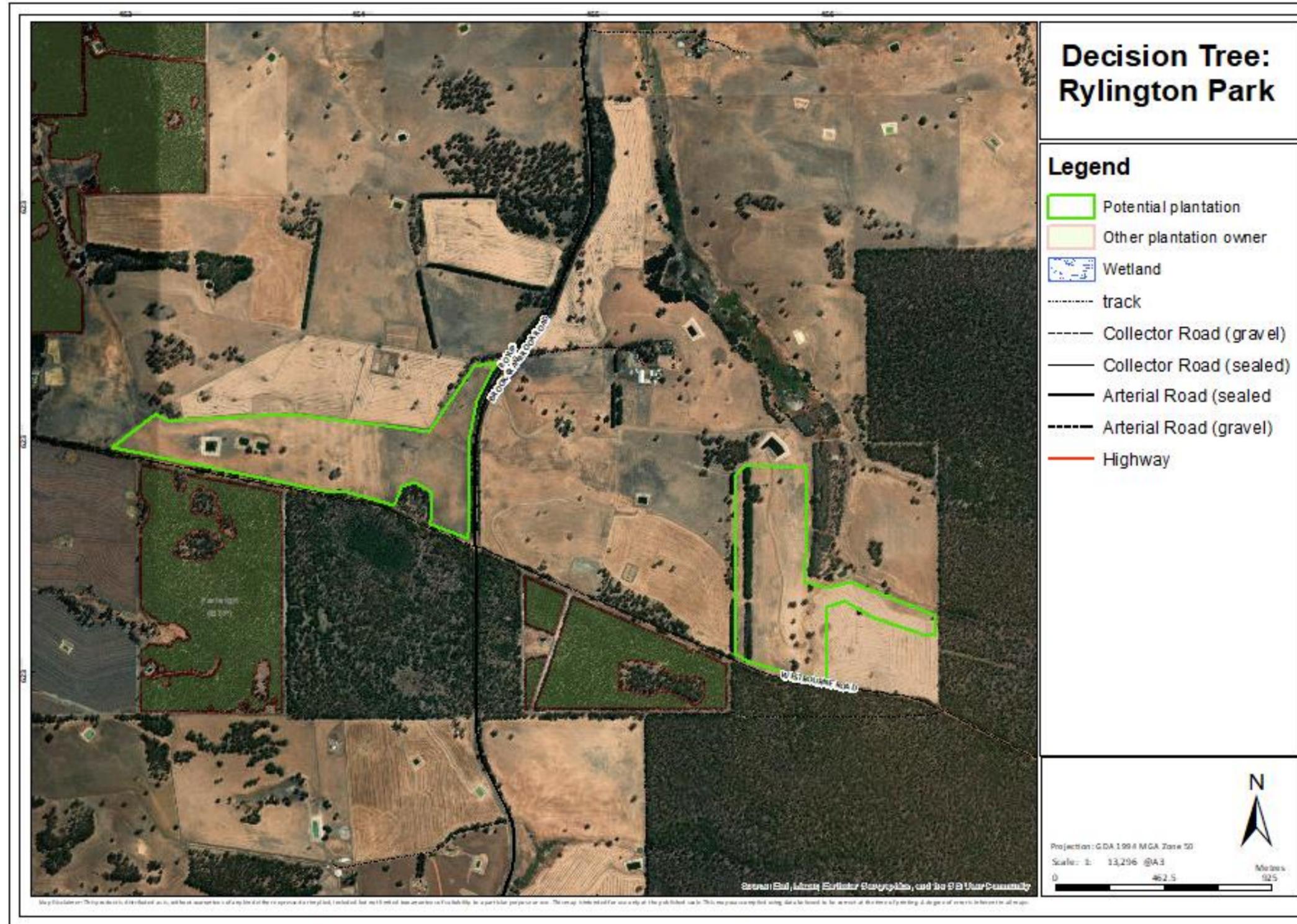


Figure 1 - Rylington Park - Proposed plantation

Dashboard

Financial projects are often discounted to account for the future value of money and other risks that may impact on net return. A Net Present Value is calculated utilising a discount rate. Available data sourced from large forestry companies in Australia show an average discount rate of 8% from 2013 to 2023. The discount rate varies depending on the proponent's understanding of risk and their expectations on investment returns. There are many other benefits from tree plantations that aren't related to financial return. These also should be considered when evaluating a plantation project.

The image below provides a summary of the Scenarios evaluated through the Decision Tree model for the Planting Area.



Assumptions for each Scenario associated with the Planting Area are detailed in the table below. Refer to the section below for further detail on the variance between the scenarios.

Category	Item	Unit	SCENARIO		
			Pine Independent	Pine Grant / Wespine Carbon	Blue gum independent
General	Area	ha	75	75	75
General	MAI	m3/ha/annum	17	17	14
Establishment and Maintenance	Site preparation	\$/ha	440	0	330
Establishment and Maintenance	Establishment	\$/ha	1250	0	1250
Establishment and Maintenance	Annual costs	\$/ha	150	150	88
Establishment and Maintenance	Maintenance costs	\$/ha	180	180	175
Establishment and Maintenance	Second rotation costs	\$/ha	0	0	760
Establishment and Maintenance	Cost contingency	\$/ha	5	5	5
Harvesting and Transport	1 st Thinning harvest	\$/t	35	35	NA
Harvesting and Transport	Road construction / fertiliser	\$/ha	429	429	NA
Harvesting and Transport	2 nd thinning harvest	\$/t	30	30	NA
Harvesting and Transport	Road maintenance	\$/ha	32	32	129
Harvesting and Transport	Clearfell harvest	\$/tonne	20	20	NA
Harvesting and Transport	Distance to mill	km	135	135	135
Harvesting and Transport	Haulage cost	\$/km/tonne	0.17	0.17	0.17
Carbon fees	Set up	\$	14000	0	14000
Carbon fees	First offset report	\$	5000	0	5000
Carbon fees	Subsequent offset reports	\$	2000	0	2000
Carbon fees	Forester inspections	\$	1500	0	1500
Carbon fees	Audit	\$	10000	0	10000
Prices	Chip (Pulp)	\$/tonne	NA	NA	103
Prices	Small sawlogs	\$/tonne	92	92	NA
Prices	Sawlogs	\$/tonne	126	126	NA
Prices	Poles	\$/tonne	210	210	NA
Prices	Industrial wood	\$/tonne	68	68	NA
Prices	Carbon	\$/carbon unit	30	30	30
Thinning and Harvest regime	1 st thinnings – small sawlog	\$/tonne	20	20	NA
Thinning and Harvest regime	1 st thinning – industrial wood	\$/tonne	80	80	NA
Thinning and Harvest regime	2 nd thinning – small sawlog	\$/tonne	35	35	NA
Thinning and Harvest regime	2 nd thinning – sawlog	\$/tonne	15	15	NA
Thinning and Harvest regime	2 nd thinning – Industrial wood	\$/tonne	50	50	NA
Thinning and Harvest regime	Clearfell – small sawlog	\$/tonne	19	19	NA
Thinning and Harvest regime	Clearfell – sawlog	\$/tonne	58	58	NA
Thinning and Harvest regime	Clearfell – Industrial wood	\$/tonne	3	3	NA
Thinning and Harvest regime	Clearfell – poles	\$/tonne	20	20	NA
Financial analysis	Discount rate	%	7	7	7
Financial analysis	Carbon permanence	years	25	25	25
Financial analysis	Accreditation cycles	reports	5	5	5
Financial analysis	Forester inspections	inspections	10	10	10
Financial analysis	Audits	audits	3	3	3

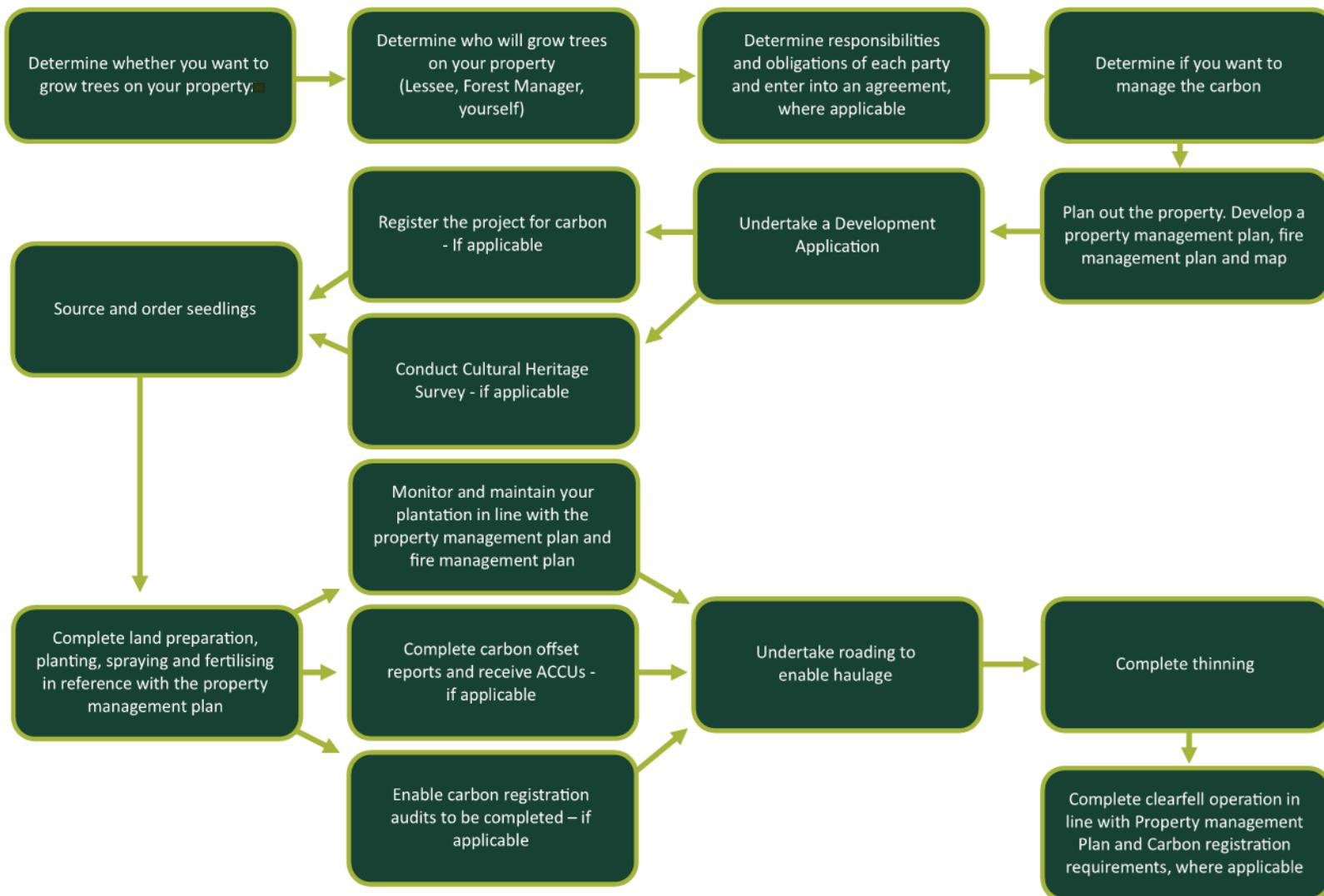
Dashboard scenarios.

The following information provides guidance related to the scenarios and the variance between them:

- Pine / Blue gum: species chosen for establishment being either Radiata pine (Pine) or Tasmanian Blue gum (Blue gum).
- Independent: scenarios where the landowner is responsible for all management and operational costs and is not supported by a third-party agreement or grant.
- Grant: refers to the Australian Federal Government funding of a co-contribution up to \$2,000 per hectare for establishment of new long-rotation plantations. It is assumed that the value of the land provided by the applicant will be more than the \$2,000 per hectare offered and as such all site preparation and establishment costs will be covered through the fund. More information can be found at [Plantation Gant website](#). The site preparation and establishment costs are removed from this scenario.
- Wespine Carbon: refers to an offer provided by Wespine industries whereby the proponent enters into an offtake agreement, providing Wespine first right of refusal. Wespine offer to pay all administrative costs associated with carbon registration through a carbon aggregation model in which they will distribute funds provided by the emissions regulator back to the proponent. The carbon costs associated with this scenario are removed.

Steps to an integrated farm forestry project

The image below provides a guide to developing a farm forestry project



Assistance

If you do decide that planting trees on your farm is a good idea, you are certainly not going it alone. There are many programs and organisations that can help you grow your trees and want to help you succeed.

Decision Tree

The [*Decision Tree website*](#) provides information and links to assist you.

Forest Products Commission (FPC) Farm Forestry Assist

The FPC directly supports farmers with small forestry operations through its Farm Forestry Assist program to provide free *Pinus radiata* or *Pinus pinaster* seedlings. To access the program, the property should be suitable with respect to rainfall, scale, soil and location so that the future trees can contribute to WA's softwood resource and meet the grower's economic expectations. The FPC provides technical advice to support the establishment of viable and productive farm forestry. In addition, the FPC website includes practical reference guides for tree planting and fire management and protection.

Private Consultants

There are a range of private consultants you can engage to assist you in a range of areas. You should consider which one is right for you, by asking relevant questions and getting to know them. Such consultants include but are not limited to:

Forest management

- *Australian Forestry Services (Mal Crombie, 0418 731 113)*
- *Ents Forestry (Andy Wright, 0427 920 288)*
- *PF Olsen Australia (Stewart Tutton, 0428 195 499)*
- *WA Plantation Resources*
- *Wespine Industries (Brad Barr, 0427 080 075)*
- *Western Forest Management (Glyn Yates, 0407 445 280)*

Plantation establishment contractors

- *Australian Forestry Services (Mal Crombie, 0418 731 113)*
- *Dezalis Machine Team (Brad Noonan, 0429 408 354)*
- *Stridem Pty Ltd (Mike Lloyd, 0427 800 911)*
- *Western Forest Management (Glyn Yates, 0407 445 280)*
- *Westside Equipment (Rob Ferguson, 0437 725 485)*

Farm Planning

- AgPro Management
- Agknowledge (Peter Cooke, 0417 953 957)
- Agrarian Management
- Agvise
- AgVivo
- BJW Agribusiness
- ConsultAg
- Farmanco
- Icon Agriculture
- Planfarm
- Primary Business Services
- Productive Ecology
- Synergy Consulting

Carbon farming project service providers

- *Carbon Farming Foundation*
- *Climate Friendly*
- *Carbon West*
- *Carbon Neutral*
- *FarmWoods Consulting (Peter Ritson)*
- *PF Olsen Australia*
- *Wespine Industries*

Customers

- *Albany Chip Terminal (Australian Bluegum Plantations)*
- *APEC*
- *Bunbury Fibre Exports*
- *Minorba*
- *Simcoa*
- *Timber Treaters Bridgetown*
- *WA Plantation Resources*
- *WA Timber Products*
- *Wesbeam*
- *Wespine*

Useful links

- [Government Carbon Regulator](#)

MAI 15 m3/ha/year
 Total Yield 405 m3 over rotation Sawlog Yield 271

Grower Establishes Pine Plantation on Owned Land

	Tree Age																																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Grower Investment	-1,870	-70	-70	-70	-70	-70	-70	-70	-70	-70	-1,020	-70	-70	-70	-70	-70	-70	-70	-1,020	-70	-70	-70	-70	-70	-70	-70	-70	-370	0	0	0	0	0
Forest Product Return	-	-	-	-	-	-	-	-	-	-	772	-	-	-	-	-	-	-	4,172	-	-	-	-	-	-	-	-	17,632	-	-	-	-	-
Carbon Return	-	29	42	153	285	430	510	712	740	796	764	905	836	-	199	521	568	573	193	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net	-1,870	-41	-28	83	215	360	440	642	670	726	516	835	766	-70	129	451	498	503	3,345	-70	-70	-70	-70	-70	-70	-70	17,262	0	0	0	0	0	
Total Costs	-5,960																																
Total Return	30,833	Net Present Value 6.5%		5,440																													
Net Return	24,873	IRR		17.44%																													

4,834.49
 2,417.24

Gross Revenue

	Tree Age																																
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Forest Products	-	-	-	-	-	-	-	-	-	-	4,680	-	-	-	-	-	-	-	7,989	-	-	-	-	-	-	-	-	29,520	-	-	-	-	-
Carbon	-	29	42	153	285	430	510	712	740	796	764	905	836	-	199	521	568	573	193	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	29	42	153	285	430	510	712	740	796	5,444	905	836	-	199	521	568	573	8,183	-	-	-	-	-	-	-	29,520	-	-	-	-	-	

-\$3,396.17
 \$4,670.30
 \$5,440.44
 \$1,274.13

Dear Council,

I am writing on behalf of my client, Kenneth, to formally address the intended use of a proposed shed to be constructed on his property located at 8 Stewart Street, Kulikup. This letter aims to provide a detailed explanation of the shed's purpose, ensuring it aligns with the current zoning regulations which designate the area for warehouse and shed use for machinery and storage purposes.

The proposed shed is designed to serve as a storage facility for various types of machinery and equipment essential for the maintenance and operational needs of Kenneth's business. Specifically, the shed will house a Bobcat, a digger, and other necessary tools and equipment. The dimensions and structural specifications of the shed have been planned in accordance with local building codes and standards to ensure safety and compliance.

The primary functions of the shed will include:

1. ****Storage of Machinery****: The shed will safely store a Bobcat and a digger, which are crucial for ongoing construction and landscaping projects.
2. ****Equipment Storage****: Additional space will be utilized for storing smaller equipment and tools that support the operation and maintenance of the primary machinery.
3. ****Maintenance and Servicing Area****: A designated section within the shed will be allocated for performing routine maintenance and minor repairs on the machinery, thereby prolonging their operational lifespan and ensuring they remain in optimal working condition.

This proposal aligns with the zoning designation of the property, which permits the use of buildings for storage and machinery housing. The establishment of the shed will not only provide a secure and organized space for the equipment but also contribute to the efficiency and effectiveness of operations.

Kenneth is committed to adhering to all relevant regulations and obtaining the necessary permits and approvals before commencing construction. Should you require any further details or documentation to support this application, please do not hesitate to contact me. I am available to provide additional information or to discuss this proposal in person at your convenience.

Thank you for considering this application. We look forward to your favorable response and are eager to proceed with the plans to enhance the functionality and productivity of the property at 8 Stewart Street, Kulikup.

Yours sincerely,

Patio and Shed Approvals
