

5 Rogers Av

Internal																Internal Costs- labour + 1 x Ute								
		Entry/Hall	Lounge	Dining	Kitchen	Bed 1	Bed 2	Bed 3	Bed 4	Bath	Ensuite	Laundry	Quote \$	Contractor	Details	Hours	Hour Rate	Labour Cost	Materials	Total				
Paint-Walls/Ceilings		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$23,000	Blackwood										
Floor coverings		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$7,274.55	Manji Carpet										
Fly screens		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		P&G		1	230	230	140	370				
Locks		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		P&G		1	230	230	600	830				
Blinds		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$5,249.09	Manji Carpet	Dual rollers			0		0				
Cupboards		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$15,000	Curly Burl	3 x build in/1 x ens.			0		0				
Lights		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$2,700	Rear	Inc. Rangehood			0		0				
Doors/remove-remove		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		P&G		1	230	230	50	280				
Caulking		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		P&G		0.2	230	46	50	96				
Cleaning		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						0		0				
Fireplace-restore		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$778	Stephan	Email quote			0		0				
																		0		0				
													\$54,002					0		0				
		Quote \$	Contractor	Details	Internal										\$3,761			0		0				
External-Front					Total										\$57,763			0		0				
																		0		0				
Mow/weed			P&G														0.5	230	115	115				
Remove tree			P&G														0.5	230	115	115				
																		0		0				
																		0		0				
External-rear																		0		0				
																		0		0				
Mow/weed			P&G														1	230	230	230				
Remove rubbish			P&G														0.5	230	115	115				
Remove large Gum		\$3,100	Atul	Quote#0226														0		0				
Remove Mandarin and Fig			P&G														1	230	230	230				
Remove vegi patch beds			P&G														0.5	230	115	115				
Remove beds around patio poles			P&G														0.5	230	115	115				
Replace perspex sheet-patio			P&G														1	230	230	70	300			
Lay pea gravel - driveway			?														2	230	460	390	850			
																	Total			10.7	2990	2461	1300	3761



Attachment 10.3.1A

Chq/EFT	Date	Name	Description	Amount
1569	04/11/2025	Allianz Australia Insurance Ltd	Medical Centre - Refund Payment in Error	125.00
1570	04/11/2025	Australian College of Rural & Remote Medicine	Medical Centre - Refund Overpayment	2067.69
1571	04/11/2025	Bridgetown Medical Group	Pre-employment Medical	1000.00
1572	04/11/2025	Bunbury Machinery	Purchase of P257 Kubota Side by Side	56503.15
1573	04/11/2025	Focus Networks	Monthly MPS Support Sep2025	35.20
1574	04/11/2025	Haycom Technology Pty Ltd	Medical Centre - Microsoft M365 for Business Annual Subscription	554.40
1575	04/11/2025	Ratepayer	Refund Rates Overpayment	1380.00
1576	04/11/2025	Kojonup Agricultural Supplies	Rylington Park - Fertiliser	12171.39
1577	04/11/2025	Ratepayer	Refund Rates Overpayment	6201.52
1578	04/11/2025	Officeworks Ltd	Fire Prevention Stationery	86.57
1578	04/11/2025	Officeworks Ltd	Admin Stationery	60.10
1579	04/11/2025	Print Finishing Line (PFL Nominees Pty Ltd)	Council Minute Book Binding	1133.00
1580	04/11/2025	Royal Life Saving Society WA Inc	Lifeguard Training	339.00
1581	04/11/2025	Boyup Brook Tyre Service	Fuel Oct2025	69.30
1582	04/11/2025	Seminars Australia Pty Ltd	Payroll Training	412.50
1583	04/11/2025	Sonic HealthPlus Pty Ltd	Pre-employment Medical	686.40
1584	04/11/2025	Synergy	Electricity Across Shire Facilities to 20/10/2025	4533.69
1585	04/11/2025	Totally Workwear - Bunbury	Depot Work Clothing	250.40
1586	07/11/2025	Hillview Gardening & Landscaping	CEO House - Reticulation System Installation	6270.00
1587	11/11/2025	4Ward Mechanical	P231 Mitsubishi 2021 MR Triton GLX - Service	531.98
1587	11/11/2025	4Ward Mechanical	P229 Mitsubishi 2021 MR Triton GLX - Service	397.08
1588	11/11/2025	Activ8me	GP House and Swimming Pool Internet Nov2025	144.90
1589	11/11/2025	Air Response	Swimming Pool - Annual Heating System Service	851.99
1590	11/11/2025	Amity Signs	Road Signage Fixings	382.25
1591	11/11/2025	Ampol Petroleum Distributors Pty Ltd	Fuel Oct2025	3905.59
1592	11/11/2025	Australia Post	Postage Oct2025	512.16
1593	11/11/2025	Australian Services Union	Payroll Deductions	53.00
1594	11/11/2025	Black Box Control Pty Ltd	Monthly Grader Tracking Service Oct2025	99.00
1595	11/11/2025	Blackwood Plant Hire	Rural Roadside Verge Pruning	22228.80
1596	11/11/2025	Boyup Property Maintenance	Shire Buildings - Gutter Cleaning	6375.00
1597	11/11/2025	Breeze Connect Pty Ltd	Medical Centre VOIP and NBN Oct2025	150.03
1598	11/11/2025	Building and Construction Industry Training Fund	BCITF Collected Oct2025	191.75
1599	11/11/2025	Department of Local Gov, Industry Reg and Safety	BSL Collected Oct2025	754.05
1600	11/11/2025	Haycom Technology Pty Ltd	Medical Centre IT Support Fees Oct2025	1700.60
1601	11/11/2025	Johnson's Food Services	Various Shire Buildings - Cleaning Supplies	334.91
1602	11/11/2025	Marketforce (Omnicom Media Group Aust)	Position Vacant Ad in Manjimup-Bridgetown Times 01/10/2025	554.19
1602	11/11/2025	Marketforce (Omnicom Media Group Aust)	Position Vacant Ad in The West Australian 27/09/2025	855.82
1603	11/11/2025	Node1 Pty Ltd	Admin NBN Nov2025	227.00
1604	11/11/2025	Ohura Group Pty Ltd	Industrial Relations Consultancy Oct2025	130.00
1605	11/11/2025	OzGuard Drone Services	Rylington Park - Drone Spraying	1760.00
1606	11/11/2025	Petro Fuels Boyup Brook	Catering Nov2025	41.00
1607	11/11/2025	Rear's Electrical & Mechanical Services	Chambers - Install GPOs for Gallery Screens	800.00
1608	11/11/2025	Boyup Brook Tyre Service	P195 Isuzu FVZ 1500 - Parts	510.00
1608	11/11/2025	Boyup Brook Tyre Service	P331 Toyota Fast Attack West Boyup - Fuel	71.00
1609	11/11/2025	Squire Plumbing Services Pty Ltd	Flax Mill Caravan Park - Ablutions HWS Repairs	275.00
1610	11/11/2025	St John Ambulance Western Australia Ltd (SW)	Country Ambulance Cover Oct-Dec2025	8250.00
1611	11/11/2025	Telstra Limited	Telephone Across Shire Facilities to 24/10/2025	100.00
1612	11/11/2025	The Ludick Workshop Family Trust	RRG148 Boyup Brook-Cranbrook Road - Traffic Management	14256.00
1612	11/11/2025	The Ludick Workshop Family Trust	Parks and Gardens Labour Hire Nov2025	2046.00
1612	11/11/2025	The Ludick Workshop Family Trust	Road Maintenance Labour Hire Oct2025	1841.40
1613	11/11/2025	Total Tools Bunbury (Bunbury TT Pty Ltd t/as)	Workshop Heavy Duty Jump Start Pack	2799.00
1614	11/11/2025	Visimax	Dog Act Infringement Notice Books	70.60
1615	11/11/2025	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Oct2025	2541.00
1616	17/11/2025	AFGRI Equipment Australia Pty Ltd	P146 Small Plant - Parts	129.00
1617	17/11/2025	Ampol Petroleum Distributors Pty Ltd	Fuel Oct2025	11767.14
1618	17/11/2025	Asset Maintenance Solutions WA	Annual Bridge Inspections	12917.65
1619	17/11/2025	Blackwood Plant Hire	Rec Grounds - Sand for School Sporting Carnivals	770.00
1619	17/11/2025	Blackwood Plant Hire	Rural Roadside Verge Pruning	27720.00
1619	17/11/2025	Blackwood Plant Hire	Transfer Station - Empty Rubbish Trailer	5280.00
1620	17/11/2025	BOC Limited	Gas Cylinder Rental Oct2025	69.11
1621	17/11/2025	Boyup Brook Co-operative Co Limited	ESL - VBFB Equipment	2473.72
1622	17/11/2025	Boyup Brook IGA	Purchases Oct2025	538.48
1623	17/11/2025	Boyup Brook Tourism Association Inc.	Tourist Centre - Shire Contribution to Electricity 21/08/2025-16/10/2025	265.49
1624	17/11/2025	Bridgetown Medical Group	Pre-employment Medical	250.00
1625	17/11/2025	Bridgetown Timber & Hardware	Admin Meeting Room - Sound Proofing	414.00
1625	17/11/2025	Bridgetown Timber & Hardware	Basketball Courts - Maintenance Supplies	41.85
1626	17/11/2025	Cleanaway Daniels Services Pty Ltd	Medical Centre - Sharps Disposal Oct2025	134.66
1627	17/11/2025	Colour Me Face and Balloon Art	Community Christmas - Face Painting Deposit	50.00
1628	17/11/2025	Complete Refrigeration & Air	Shire Buildings - Air Conditioner Servicing	6564.80
1629	17/11/2025	Focus Networks	Monthly Device Management Fees Oct2025	3114.10
1630	17/11/2025	Fulton Hogan Industries Pty Ltd	Road Maintenance - Premix	2018.50
1631	17/11/2025	Hales Electrical	Flax Mill Caravan Park - Replace GPO	242.00
1631	17/11/2025	Hales Electrical	Football Clubrooms - Assess Damaged Meter	209.00
1632	17/11/2025	Employeee	Reimburse Work Clothing	228.00
1633	17/11/2025	Hoist Right	P232 Rotary Hoist and Overhead Crane - Quarterly Inspection and Service	1501.05
1634	17/11/2025	KA & LJ Chambers	Remembrance Day Wreath	70.00
1635	17/11/2025	Lamat Cleaning	Medical Centre Cleaning Oct2025	1400.00
1636	17/11/2025	MJ Shearing Pty Ltd	Rylington Park - Lamb Shearing	6906.48
1637	17/11/2025	Officeworks Ltd	Depot Stationery	785.53
1638	17/11/2025	Rear's Electrical & Mechanical Services	P102 Three Phase Generator Set - Monthly Inspection and Test	143.00
1639	17/11/2025	Boyup Brook Tyre Service	P195 Isuzu FVZ 1500 - Parts	550.00
1640	17/11/2025	SOS Office Equipment	Photocopier Billing Oct2025	720.98
1641	17/11/2025	Geographe Ford	Purchase of P252 Ford Ranger Single Cab Tipper	48415.66
1642	17/11/2025	Sprint Express	Freight Oct2025	66.00
1643	17/11/2025	Synergy (Electricity Generation and Retail Co	Electricity Across Shire Facilities to 24/10/2025	3204.09
1644	17/11/2025	Telstra Limited	Telephone Across Shire Facilities to 21/10/2025	629.45
1644	17/11/2025	Telstra Limited	Admin NBN to 24/10/2025	1212.75
1645	17/11/2025	Totally Workwear - Bunbury	Depot PPE	368.90
1646	17/11/2025	Traffic Force Group Pty Ltd	RRG004 Winneup Road - TMP	2647.70
1647	17/11/2025	Veolia Recycling and Recovery Pty Ltd (NSW)	Paper and Cardboard Recycling Collection Oct2025	1624.66
1648	17/11/2025	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Oct2025	2541.00
1649	24/11/2025	AFGRI Equipment Australia Pty Ltd	Depot Expendable Tools	450.00
1650	24/11/2025	Ampol Petroleum Distributors Pty Ltd	Fuel Nov2025	5076.27



Chq/EFT	Date	Name	Description	Amount
1651	24/11/2025	Australian Services Union	Payroll Deductions	53.00
1652	24/11/2025	Blackwood Plant Hire	Rural Roadside Pruning	24816.00
1653	24/11/2025	Boyup Brook Co-operative Co Limited	Rylington Park Purchases Sep-Oct2025 incl Stock Treatments	3719.90
1654	24/11/2025	Boyup Brook Community Resource Centre	Boyup Brook Gazette Advertising Nov2025	585.00
1655	24/11/2025	Boyup Brook District High School	Donation to 2025 Graduation Awards	200.00
1656	24/11/2025	Breeze Connect Pty Ltd	Payment in Error Refunded 02/12/2025	9682.20
1657	24/11/2025	Employee	Reimburse Depot Key Cutting	31.96
1658	24/11/2025	Commercial Aquatics Australia Pty Ltd	Swimming Pool - Annual Startup Service	9889.00
1659	24/11/2025	Crendon Machinery (The Fry Family Trust t/as)	Town Hall Christmas Lights - Cherry Picker Hire	832.70
1660	24/11/2025	Darren Long Consulting	Financial Assistance Oct2025	6006.00
1661	24/11/2025	Resident	Seniors Christmas Lunch - Reimburse Catering	1000.00
1662	24/11/2025	Exteria	Steets Alive Grant - Street Benches	6122.60
			Monthly Managed IT and Telephony Services and Microsoft Subscriptions Oct2025	
1663	24/11/2025	Focus Networks		4274.07
1664	24/11/2025	Hales Electrical	Swimming Pool - Pump Testing and Repairs	1562.00
1665	24/11/2025	Hastie Waste Pty Ltd	Rylington Park Bulk Waste Collection Oct2025	125.00
1666	24/11/2025	Interfire Agencies	ESL - VBFB PPE	1683.07
1667	24/11/2025	Internode Pty Ltd	Depot Broadband Wireless Dec2025	109.99
1668	24/11/2025	KATT Pty Ltd	ESL - West Boyup Brook BFB Equipment Test and Tag	85.80
1669	24/11/2025	Kojonup Agricultural Supplies	Rylington Park Fertiliser Admin Fees	1393.55
1670	24/11/2025	Landgate	Rural Interim Valuations Sep-Oct2025	339.36
1671	24/11/2025	Employee	Reimburse Clothing Purchases	110.00
1672	24/11/2025	McLeod's Lawyers Pty Ltd	Legal Advice - Abel St Storage	255.20
1673	24/11/2025	MIMS Australia Pty Ltd	Medical Centre MIMS Integrated Data Subscription 29/11/2025-28/11/2026	509.00
1674	24/11/2025	Employee	Reimburse Australia Day Grant Purchases	1116.78
1675	24/11/2025	Print Media Group	ESL - VBFB Administrative Equipment	48.45
1676	24/11/2025	QHSE Integrated Solutions Pty Ltd (Skytrust)	Skytrust Intelligence System (WHS) 11/12/2025-10/01/2026	493.90
1677	24/11/2025	Redfish Technologies Pty Ltd	Chambers - Additional Microphones	8101.72
1677	24/11/2025	Redfish Technologies Pty Ltd	Chambers - Gallery Screens	10454.80
1678	24/11/2025	Ross's Gardens (Parker Family Trust t/as)	3 Reid Pl - Garden Maintenance	120.00
1679	24/11/2025	Boyup Brook Tyre Service	Hire Equipment - Repairs	140.00
1679	24/11/2025	Boyup Brook Tyre Service	P250 Toyota Hilux Ute 2015 Tray Top - Repairs	45.00
1680	24/11/2025	Sonic HealthPlus Pty Ltd	Pre-employment Medicals	686.40
1681	24/11/2025	Bunbury Hyundai	Purchase of P253 Hyundai Staria Van	49885.40
1682	24/11/2025	Synergy (Electricity Generation and Retail Co	Electricity Across Shire Facilities to 20/10/2025	5815.08
1683	24/11/2025	The Factory Aust. Pty Ltd	Christmas Lights	2750.00
1684	24/11/2025	Quest Innaloo	DTMI Training - Staff Accommodation	1160.00
1685	24/11/2025	Veolia Recycling & Recovery (Perth) Pty Ltd	Waste Collection Oct2025	11028.32
1686	24/11/2025	WALGA	Councillor Training	1170.00
1687	24/11/2025	Western Plantation Grinding	RRG148 Boyup Brook-Cranbrook Road - Dozer and Primer Mover Hire	15488.00
1688	24/11/2025	Zone 50 Engineering Surveys Pty Ltd	RRG148 Boyup Brook-Cranbrook Road - Survey Design Setout	14971.00
1688	24/11/2025	Zone 50 Engineering Surveys Pty Ltd	RRG210 Boyup Brook-Arthur Road - Survey Design Setout	9090.40
TOTAL MUNI EFT to 30 November 2025				529,082.08
20713	11/11/2025	Shire of Boyup Brook	BSL BCITF Commission Oct2025	28.25
20714	11/11/2025	Shire of Bridgetown-Greenbushes	Bushfire Risk Mitigation Coordinator Jul-Sep2025	7907.09
20715	17/11/2025	Resident	Refund Hall Hire Bond	200.00
20716	17/11/2025	Pivotel	GPS Tracking Service - Grader and Transfer Station Nov2025	62.00
TOTAL MUNI CHEQUES to 30 November 2025				8,197.34



Chq/EFT	Date	Name	Description	Amount
DD0211	2/11/2025	Commonwealth Bank of Australia	Bank Fees Nov2025	629.52
DD0311.1	3/11/2025	Westnet	Medical Centre Internet Nov2025	109.95
DD0311.2	3/11/2025	Westnet	Swimming Pool Internet Nov2025	89.95
DD0611.1	6/11/2025	Salary & Wages	Payroll 06/11/2025	96438.68
DD0611.2	6/11/2025	Property Owner	3 Reid Pl - Rent 14/11/2025-27/11/2025	1000.00
DD0611.3	6/11/2025	The Bunbury Diocesan Trustees and Anglican	18 Barron St Rent 07/11/2025-20/11/2025	720.00
DD5018	07/11/2025	Aware Super	Payroll Deductions	17829.67
DD1011	10/11/2025	De Lage Laden	Admin Photocopier DCVII-C5573 Rental Nov2025	184.80
DD1711.1	17/11/2025	Commonwealth Bank of Australia	Bank Fees Nov2025	153.98
DD2011.1	20/11/2025	Property Owner	3 Reid Pl - Rent 28/11/2025-11/12/2025	1000.00
		The Bunbury Diocesan Trustees and Anglican		
DD2011.2	20/11/2025	Parish of Boyup Brook	18 Barron St Rent 21/11/2025-04/12/2025	720.00
DD2011.3	20/11/2025	Salary & Wages	Payroll 20/11/2025	104068.89
DD5019	21/11/2025	Aware Super	Payroll Deductions	19516.79
TOTAL DIRECT DEBITS TO 30 November 2025				242,462.23
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - CEO	Stew & Brew - Meeting Catering 16/10/2025	13.19
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - CEO	Highway Hotel - Meeting Catering 22/10/2025	90.00
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - CEO	Officeworks - Admin Office Equipment	400.00
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - CEO	Petro Fuels - P241 Nissan Navara 2023 CEO Diesel	85.82
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - CEO	NCH Software - Chambers WavePad Sound Editor Quarterly Subscription	23.06
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - CEO	ChatGPT Subscription Nov2025	31.64
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - CEO	Starlink - CEO House Internet 11/11/2025-11/12/2025	139.00
TOTAL CEO CREDIT CARD TO 30 November 2025				782.71
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - EMCS	Adobe Acrobat Pro DC Monthly Subscriptions 20/10/2025-19/11/2025	265.96
DD1711.2	17/11/2025	Shire of Boyup Brook Credit Card - EMCS	Starlink - Depot Internet Initial Fee	19.00
TOTAL EMCS CREDIT CARD TO 30 November 2025				284.96
DD2111	21/11/2025	BP Australia Pty Ltd	CEO Fuel Oct2025	91.81
DD2111	21/11/2025	BP Australia Pty Ltd	CEO Fuel Oct2025	51.25
DD2111	21/11/2025	BP Australia Pty Ltd	CEO Fuel Oct2025	68.92
DD2111	21/11/2025	BP Australia Pty Ltd	CEO Fuel Oct2025	56.13
DD2111	21/11/2025	BP Australia Pty Ltd	CEO Fuel Oct2025	70.76
DD2111	21/11/2025	BP Australia Pty Ltd	CEO Fuel Oct2025	35.10
TOTAL CEO BP FUEL CARD TO 30 November 2025				373.97
DD2111	21/11/2025	BP Australia Pty Ltd	MCS Fuel Oct2025	57.23
TOTAL MCS BP FUEL CARD TO 30 November 2025				57.23
TOTAL DD MUNI ACCOUNT TO 30 November 2025				243,961.10
DD301125	30/11/2025	Police Licensing	Police Licensing Nov2025	55460.55
TOTAL DD POLICE LICENSING ACCOUNT TO 30 November 2025				55,460.55
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 30 November 2025				0.00
SUMMARY				
EFT				529,082.08
CHQ (Muni Account)				8,197.34
DD				243,961.10
MUNI TOTAL				781,240.52
ALL MUNI TRANS TO 30 November 2025				781,240.52
DD (Police Licensing Account) TO 30 November 2025				55,460.55
GRAND TOTAL 1 - 30 November 2025				836,701.07



Attachment 10.3.2A

Chq/EFT	Date	Name	Description	Amount
1689	02/12/2025	4Ward Mechanical	P236 Triton MR GLX 4x4 DSL Dual Cab - Service	592.13
1690	02/12/2025	Air Charters West	Aerial Firebreak Inspections	3,927.00
1691	02/12/2025	Australia Day Council of South Australia Inc	NADC Grant - Australia Day Banners and Badges	840.00
1692	02/12/2025	Colour Me Face and Balloon Art	Community Christmas - Face Painting	519.00
1693	02/12/2025	Department of Fire & Emergency Services	2025/26 Emergency Services Levy 2nd Quarter Contribution	44,926.50
1694	02/12/2025	Ooh La Lollipop	Community Christmas - Santa Lolly Bags	600.00
1695	02/12/2025	Feral Logic	Music Park Spraying	150.00
1696	02/12/2025	Halsall & Associates Trust	Flax Mill Caravan Park Masterplan	7,392.00
1697	02/12/2025	DJ Razza	Community Christmas - Entertainment	300.00
1698	02/12/2025	Hastie Waste Pty Ltd	Rylington Park Bulk Waste Collection Nov2025	125.00
1699	02/12/2025	Interfire Agencies	ESL - VBFB PPE	3,991.68
1700	02/12/2025	Boyup Brook Hotel	Staff and Councillor End of Year Function - Catering	69.99
1701	02/12/2025	Kojonup Agricultural Supplies	Rylington Park - Fencing Supplies	726.00
1701	02/12/2025	Kojonup Agricultural Supplies	Rylington Park - Herbicide	164.16
1702	02/12/2025	Magiq Software Ltd	Magiq Suites Annual Subscriptions 22/01/2026-21/01/2027	47,678.40
1703	02/12/2025	Employee	Reimburse ESL Storage Shelving	196.00
1703	02/12/2025	Employee	Reimburse Medical Centre IT Equipment	42.00
1704	02/12/2025	Mcleods Lawyers Pty Ltd	80 Abel Street - Draft Contract of Sale	1,372.40
1705	02/12/2025	MJ Shearing Pty Ltd	Rylington Park - Shearing	14,918.99
1706	02/12/2025	Officeworks Ltd	Admin Stationery	274.20
1707	02/12/2025	Phoenix Petroleum	Rylington Park - Fuel Nov2025	2,587.17
1708	02/12/2025	Pingarning Pty Ltd t/as Prompt Safety Solutions	Depot WHS Inductions - SWMS Update	1,210.00
1709	02/12/2025	Promotion Products Pty Ltd	NADC Grant - Australia Day Towels	3,847.84
1710	02/12/2025	Redfish Technologies Pty Ltd	Chambers - Replacement Screen	1,738.66
1711	02/12/2025	Ross's Gardens	3 Reid Pl - Garden Maintenance	150.00
1712	02/12/2025	Boyup Brook Tyre Service	Resident Vehicle - Replacement Windscreen	600.00
1712	02/12/2025	Boyup Brook Tyre Service	P250 Toyota Hilux Ute 2015 Tray Top - Parts	290.00
1713	02/12/2025	Sonic HealthPlus Pty Ltd	WHS Audiology Assessments	567.60
1714	02/12/2025	South West Irrigation Consulting	Rec Grounds - Reticulation Repairs	920.31
1715	02/12/2025	Synergy	Electricity Across Shire Facilities to 17/11/2025	7,064.70
1716	02/12/2025	T-Quip	P230 Toro Groundmaster 7210 Mower - Parts	253.80
1717	02/12/2025	Team Global Express	ESL Freight Nov2025	140.90
1718	02/12/2025	Telstra Limited	Fire Ban Messaging to 19/11/2025	121.22
1719	02/12/2025	The Brook Takeaway	Catering Nov2025	119.00
1720	02/12/2025	The Ludick Workshop Family Trust	Parks and Gardens Labour Hire Nov2025	682.00
1720	02/12/2025	The Ludick Workshop Family Trust	RRG148 Boyup Brook-Cranbrook Road - Traffic Management	16,929.00
1721	02/12/2025	Traffic Force Group Pty Ltd	Dinninup Show - Traffic Management	3,262.70
1722	02/12/2025	Undercover SW	Community Christmas - Laser Tag	890.00
1723	09/12/2025	Australian Services Union	Payroll Deductions	53.00
1724	09/12/2025	Resident	Refund BCITF Charged in Error BP46/25	39.60
1725	09/12/2025	Boot Rock Bobtrak & Farm Works	Transfer Station Fencing Repairs	770.00
1726	09/12/2025	Boyup Brook Community Resource Centre	SLWA Inter Library Loans Postage Recoup	220.00
1727	09/12/2025	Boyup Brook IGA	Rylington Park Shearing School Catering	141.74
1728	09/12/2025	BP Medical	Medical Supplies	1,218.46
1729	09/12/2025	Chowerup Bush Fire Brigade	ESL - Catering for Training	100.00
1730	09/12/2025	Country Music Club of Boyup Brook WA Inc	Operating Assistance Oct-Dec2025	2,750.00
1731	09/12/2025	Department of Fire & Emergency Services	ESL on Shire Buildings 2025-26	4,043.80
1732	09/12/2025	Department of Local Gov, Industry Reg and Safety	BSL Collected Nov2025	1,479.75
1733	09/12/2025	Hales Electrical	Swimming Pool - River Pump Repairs	209.00
1734	09/12/2025	Kojonup Agricultural Supplies	Rylington Park - Herbicide	624.49
1734	09/12/2025	Kojonup Agricultural Supplies	Rylington Park - Pest Control	40.88
1734	09/12/2025	Kojonup Agricultural Supplies	Rylington Park - Sprayer Parts	389.95
1734	09/12/2025	Kojonup Agricultural Supplies	Rylington Park - Sheep Treatments	531.54
1735	09/12/2025	Landscape Planners Pty Ltd	Sandakan Reserve Masterplan	9,682.20
1736	09/12/2025	Living Springs Water Pty Ltd	Council and Admin Drinking Water	350.00
1737	09/12/2025	McMahon Mining Titles Services Pty Ltd	Rates Refund	1,272.00
1738	09/12/2025	Officeworks Ltd	Admin Stationery	164.59
1739	09/12/2025	Boyup Brook Tyre Service	P253 Hyundai Staria Van - Parts	270.00
1740	09/12/2025	Shire of Boyup Brook	BSL Commission Nov2025	30.00
1741	09/12/2025	The Ludick Workshop Family Trust	RRG148 Boyup Brook-Cranbrook Rd - Traffic Management	8,910.00
1741	09/12/2025	The Ludick Workshop Family Trust	Parks and Gardens Labour Hire Nov2025	1,773.20
1742	09/12/2025	The University of Sydney	Medical Centre - ICPA Annual Licence 2025-26	230.00
1743	09/12/2025	TJ Depiazzi & Sons (Silverspring Trust t/as)	CEO House - Lawn Dressing	837.98
1744	09/12/2025	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Nov2025	1,963.50
1745	15/12/2025	4Ward Mechanical	P207 Mitsubishi Triton Dual Cab - Service	924.31
1746	15/12/2025	Activ8me	GP House and Swimming Pool Internet Dec2025	144.90
1747	15/12/2025	AFGRI Equipment Australia Pty Ltd	P237 Bomag Roller - Parts	383.00
1747	15/12/2025	AFGRI Equipment Australia Pty Ltd	Small Plant Purchase - Line Trimmers	2,679.60
1747	15/12/2025	AFGRI Equipment Australia Pty Ltd	P146 Small Plant - Parts	257.19
1748	15/12/2025	AMPAC Debt Recovery (WA) Pty Ltd	Rates Debt Collection Costs	164.80
1749	15/12/2025	Ampol Petroleum Distributors Pty Ltd	Fuel Nov2025	12,712.66
1749	15/12/2025	Ampol Petroleum Distributors Pty Ltd	Fuel Dec2025	11,041.43
1750	15/12/2025	AusQ Training	Depot Staff - Traffic Management Training	3,830.00
1751	15/12/2025	Australia Post	Postage Nov2025	131.07
1752	15/12/2025	Ratepayer	Crossover Contribution	1,372.00
1753	15/12/2025	Biomax Pty Ltd	Tourist Centre - Quarterly ATU Service	500.00
1754	15/12/2025	Blackwood Plant Hire	Rural Verge Pruning	36,511.20
1754	15/12/2025	Blackwood Plant Hire	Transfer Station - Empty Rubbish Trailer	3,520.00
1754	15/12/2025	Blackwood Plant Hire	RRG148 Boyup Brook-Cranbrook Road - Water Truck Hire	3,960.00
1755	15/12/2025	Boyup Brook Community Resource Centre	Boyup Brook Gazette Advertising Dec2025	525.00
1756	15/12/2025	Boyup Brook District Pioneer Museum Inc	Operating Assistance Oct-Dec2025	1,375.00
1757	15/12/2025	Boyup Brook IGA	Purchases Nov2025	637.68
1758	15/12/2025	Breeze Connect Pty Ltd	Medical Centre VOIP and NBN Nov2025	197.97
1759	15/12/2025	Cutting Edges	Grader Scarifier Teeth	2,168.76
1760	15/12/2025	DSW Bunbury (PFI Supplies)	Various Shire Buildings - Cleaning Supplies	642.40
1761	15/12/2025	Echo Field Pty Ltd T/as SprayMow Services	Rec Grounds - Pest Spraying	5,337.00
1762	15/12/2025	Elders Rural Services Australia Pty Ltd	Rylington Park - Merino Rams	7,370.00
1763	15/12/2025	Focus Networks	Depot Starlink Installation Support	1,243.00
1763	15/12/2025	Focus Networks	Monthly MPS Support Oct2025	3,320.90
1763	15/12/2025	Focus Networks	Monthly IT and Telephony Services and Microsoft Subscriptions Dec2025	4,291.67
1764	15/12/2025	Hillview Gardening & Landscaping	CEO House - Reticulation Installation	7,519.05
1765	15/12/2025	MJ Hallett	P214 Isuzu Giga CXZ 455 Prime Mover - Repairs	11,380.60
1765	15/12/2025	MJ Hallett	P246 Canter 815 Crew Cab 4Tn Truck - Repairs	786.50



Chq/EFT	Date	Name	Description	Amount
1765	15/12/2025	MJ Hallett	P256 Multipac Roller - Repairs	4,708.00
1765	15/12/2025	MJ Hallett	P222 Mitsubishi Fuso Heavy Rigid Water Truck - Repairs	4,268.00
1765	15/12/2025	MJ Hallett	P199 Komatsu Backhoe 2007 - Repairs	2,486.00
1766	15/12/2025	Haycom Technology Pty Ltd	Medical Centre IT Support Fees Nov2025	2,313.30
1767	15/12/2025	Johnson's Food Services	Various Shire Buildings - Cleaning Supplies	599.68
1768	15/12/2025	Kojonup Agricultural Supplies	Town Gardens - Star Pickets	72.60
1769	15/12/2025	Komatsu Australia Pty Ltd	P243 Komatsu WA250PZ 6 Wheel Loader - Parts	1,450.42
1769	15/12/2025	Komatsu Australia Pty Ltd	P212 Komatsu 555 Grader - Parts	121.69
1770	15/12/2025	Lamat Cleaning	Medical Centre Cleaning Nov2025	1,200.00
1771	15/12/2025	LGIS WA	LGISWA Special Risks Insurance 2024-25	11,814.55
1771	15/12/2025	LGIS WA	LGISWA Motor Vehicle Insurance Adjustment 2024-25	2,633.75
1772	15/12/2025	Magentus Practice Management Pty Ltd	Medical Centre Quarterly Licence and Support Fee Jan-Mar2026	1,247.87
1773	15/12/2025	Manjimup Freight Distributors & BMI Logistics	Freight Nov2025	73.76
1774	15/12/2025	MASTEC Smart Waste Solutions	Replacement Rubbish Bins	764.86
1775	15/12/2025	Metal Artwork Badges	Councillor Desk Name Plaques	79.20
1776	15/12/2025	Mobble Pty Ltd	Rylington Park - Mobble Subscription 29/11/2025-29/11/2026	792.00
1777	15/12/2025	Node1 Pty Ltd	Admin NBN Dec2025	227.00
1778	15/12/2025	Officeworks Ltd	Depot Mobile Telephone	1,462.95
1779	15/12/2025	Pingaring Pty Ltd t/as Prompt Safety Solutions	WHS Quarterly Visit Oct 2025	1,210.00
1780	15/12/2025	Pivotel Satellite Pty Ltd	GPS Tracking Service - Grader and Transfer Station Dec2025	62.00
1781	15/12/2025	Prime Supplies	P236 Triton MR GLX 4x4 DSL Dual Cab - Parts	514.75
1782	15/12/2025	Procurement Plus	Evacuation Centre Tender Support Services	5,167.80
1783	15/12/2025	QHSE Integrated Solutions Pty Ltd (Skytrust)	Skytrust Intelligence System (WHS) Subscription 11/01/2026-10/02/2026	493.90
1784	15/12/2025	Rhythm Civil and Contracting	Bridge 740 Trigwell - Emergency Repairs	188,837.00
1785	15/12/2025	Boyup Brook Tyre Service	Fuel Nov2025	54.29
1786	15/12/2025	SOS Office Equipment	Photocopier Billing Job Nov2025	1,000.72
1787	15/12/2025	SouthWest SmokeHouse	Staff and Councillor End of Year Function - Catering	2,500.00
1788	15/12/2025	Squire Plumbing Services Pty Ltd	CEO House - Reticulation Connection	661.53
1789	15/12/2025	Synergy	Electricity Across Shire Facilities to 27/11/2025	14.40
1790	15/12/2025	Telstra Limited	Telephone Across Shire Facilities to 01/12/2025	569.78
1791	15/12/2025	The Quacking Frog Teapot Shed	Catering Oct-Nov2025	300.00
1792	15/12/2025	Tony Pratico	Community Christmas - Catering	500.00
1793	15/12/2025	Traffic Force Group Pty Ltd	RRG210 Boyup Brook-Arthur Road - TMP	2,169.20
1794	15/12/2025	Trophies West	Staff Name Badges	257.80
1795	15/12/2025	Veolia Recycling & Recovery (Perth) Pty Ltd	Waste Collection Nov2025	9,598.52
1796	15/12/2025	Veolia Recycling and Recovery Pty Ltd (NSW)	Paper and Cardboard Recycling Collection Nov2025	812.34
1797	15/12/2025	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Dec2025	2,425.50
1798	19/12/2025	Ampol Petroleum Distributors Pty Ltd	Fuel Dec2025	3,941.65
1799	19/12/2025	Australian Services Union	Payroll Deductions	53.00
1800	19/12/2025	Australian Taxation Office	BAS PAYG Nov2025	18,767.00
1801	19/12/2025	Boyup Brook Co-operative Co Limited	Rylington Park Purchases Nov2025 including Stock Treatments	8,165.55
1802	19/12/2025	Boyup Brook Pharmacy	Depot First Aid Supplies	111.60
1803	19/12/2025	Darren Long Consulting	Assistance with Audit and Financial Reporting Nov2025	6,006.00
		DSAK Pty Ltd (Manjimup and Bridgetown		
1804	19/12/2025	Retravisin)	Depot - Replacement Taps	59.98
1805	19/12/2025	Ergolink	Admin Height Adjustable Desk and Chair	1,995.20
1806	19/12/2025	Focus Networks	Server Transition VMware to Hyper-V - Deposit	4,518.53
1807	19/12/2025	G&M Detergents and Hygiene Services Albany	Various Shire Buildings - Cleaning Supplies	293.40
1808	19/12/2025	Here 2 Hear Pty Ltd	Audiology Assessments	275.00
1809	19/12/2025	Komatsu Australia Pty Ltd	P212 Komatsu 555 Grader - Parts	679.20
1809	19/12/2025	Komatsu Australia Pty Ltd	P243 Komatsu WA250PZ 6 Wheel Loader - Parts	41.98
1810	19/12/2025	Landgate	Dwalganup Bridge - Survey	32.60
1811	19/12/2025	Living Springs Water Pty Ltd	Staff and Council Drinking Water	753.00
1812	19/12/2025	Manjimup Freight Distributors & BMI Logistics	Freight Dec2025	42.65
1813	19/12/2025	Mcleods Lawyers Pty Ltd	Mens Shed Lease Preparation	1,757.08
1814	19/12/2025	McWilliams Davis Lawyers	Legal Advice - Industrial Relations	2,560.25
1815	19/12/2025	Officeworks Ltd	Admin Stationery	1,560.97
1815	19/12/2025	Officeworks Ltd	Medical Centre Stationery	425.00
1815	19/12/2025	Officeworks Ltd	Swimming Pool Gym Stationery	233.72
1816	19/12/2025	Ohura Group Pty Ltd	Industrial Relations Consultancy	765.00
1817	19/12/2025	Peppercorn Percy	Employee Floral Arrangement	90.00
1818	19/12/2025	Prime Supplies	Depot Expendable Tools	398.20
1819	19/12/2025	Rambusters	Rylington Park - Ram Shearing	466.18
1820	19/12/2025	Rear's Electrical & Mechanical Services Pty L	Town Hall - GPO Repair	110.00
1821	19/12/2025	REED Regional Early Education & Development	Leave Accrual Payment	3,943.01
1822	19/12/2025	Boyup Brook Tyre Service	Fuel Dec2025	42.77
1822	19/12/2025	Boyup Brook Tyre Service	P166 Semi Tipper Trailer - Parts	2,130.00
1823	19/12/2025	Structerre Consulting Engineers	22 Proctor St - Site and Soil Evaluation	3,245.00
1824	19/12/2025	Supagas Pty Ltd	Shire Properties - Annual Gas Cylinder Rental	891.00
1825	19/12/2025	Synergy	Electricity Across Shire Facilities to 15/12/2025	5,073.68
1826	19/12/2025	T&T Rural Contracting Trust	Rylington Park - Sheep Freight	1,084.60
1827	19/12/2025	T-Quip	P227 Greensmaster Triflex Mower GR3420 - Repairs	540.30
1827	19/12/2025	T-Quip	P146 Small Plant - Repairs	1,740.50
1828	19/12/2025	Team Global Express	Freight Oct2025	82.95
1829	19/12/2025	Telstra Limited	Telephone Across Shire Facilities to 22/11/2025	149.99
TOTAL MUNI EFT to 31 December 2025				659,695.42
20717	15/12/2025	Water Corporation	Water Across Shire Facilities to 04/12/2025	13,430.92
TOTAL MUNI CHEQUES to 31 December 2025				13,430.92



Chq/EFT	Date	Name	Description	Amount
DD0112.1	01/12/2025	Westnet	Medical Centre Internet Dec2025	109.95
DD0112.2	01/12/2025	Westnet	Swimming Pool Internet Dec2025	89.95
DD0212	02/12/2025	Commonwealth Bank of Australia	Bank Fees Dec2025	449.58
DD0412.1	04/12/2025	Salary & Wages	Payroll 04/12/2025	105018.87
DD0412.2	04/12/2025	Property Owner	3 Reid Pl - Rent 12/12/2025-25/12/2025	1000.00
		The Bunbury Diocesan Trustees and Anglican		
DD0412.3	04/12/2025	Parish of Boyup Brook	18 Barron St Rent 05/12/2025-18/12/2025	720.00
DD5020	04/12/2025	Aware Super	Payroll Deductions	19729.83
DD0912	09/12/2025	De Lage Landen	Admin Photocopier DCVII-C5573 Rental Dec2025	184.80
DD1512	15/12/2025	Commonwealth Bank of Australia	Bank Fees Dec2025	189.95
DD1812.1	18/12/2025	Property Owner	3 Reid Pl - Rent 26/12/2025-08/01/2026	1000.00
		The Bunbury Diocesan Trustees and Anglican		
DD1812.2	18/12/2025	Parish of Boyup Brook	18 Barron St Rent 19/12/2025-01/01/2026	720.00
DD1812.3	18/12/2025	Salary & Wages	Payroll 18/12/2025	112608.07
DD5021	19/12/2025	Aware Super	Payroll Deductions	21229.93
DD3112	31/12/2025	Salary & Wages	Payroll 31/12/2025	104404.66
TOTAL DIRECT DEBITS TO 31 December 2025				367,455.59
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - CEO	The Perth Mint - Citizenship Gifts	45.65
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - CEO	Awards & Trophies - Australia Day Awards	265.70
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - CEO	Bunnings - CEO House Garden Edging	790.66
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - CEO	ChatGPT Subscription Dec2025	31.12
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - CEO	Starlink - CEO House Internet 11/12/2025-11/01/2026	139.00
TOTAL CEO CREDIT CARD TO 31 December 2025				1,272.13
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - EMCS	Shark Clean Aust - Cleaning Supplies	669.99
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - EMCS	Adobe Acrobat Pro DC Monthly Subscriptions 20/11/2025-19/12/2025	265.96
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - EMCS	Starlink - Depot Internet 25/11/2025-25/12/2025	119.00
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - EMCS	Dept of Transport - P257 Kubota Side by Side Registration	468.15
DD1512	15/12/2025	Shire of Boyup Brook Credit Card - EMCS	BioPak - Australia Day Breakfast Supplies	344.87
TOTAL EMCS CREDIT CARD TO 31 December 2025				1,867.97
DD2212	22/12/2025	BP Australia Pty Ltd	CEO Fuel Nov2025	86.93
DD2212	22/12/2025	BP Australia Pty Ltd	CEO Fuel Nov2025	45.76
DD2212	22/12/2025	BP Australia Pty Ltd	CEO Fuel Nov2025	81.89
TOTAL CEO BP FUEL CARD TO 31 December 2025				214.58
DD2212	22/12/2025	BP Australia Pty Ltd	MCS Fuel Nov2025	70.80
DD2212	22/12/2025	BP Australia Pty Ltd	MCS Fuel Nov2025	70.62
DD2212	22/12/2025	BP Australia Pty Ltd	MCS Fuel Nov2025	61.49
TOTAL MCS BP FUEL CARD TO 31 December 2025				202.91
TOTAL DD MUNI ACCOUNT TO 31 December 2025				371,013.18
DD311225	31/12/2025	Police Licensing	Police Licensing Dec2025	59045.70
TOTAL DD POLICE LICENSING ACCOUNT TO 31 December 2025				59,045.70
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 31 December 2025				0.00
SUMMARY				
EFT				659,695.42
CHQ (Muni Account)				13,430.92
DD				371,013.18
MUNI TOTAL				1,044,139.52
ALL MUNI TRANS TO 31 December 2025				1,044,139.52
DD (Police Licensing Account) TO 31 December 2025				59,045.70
GRAND TOTAL 1 - 31 December 2025				1,103,185.22



Attachment 10.3.3A

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

30 NOVEMBER 2025

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**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 NOVEMBER 2025

Prepared by: Darren Long (Finance Consultant)

Reviewed by: Malcolm Armstrong (Manager Financial Services)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Shire currently has no monies held in Trust.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

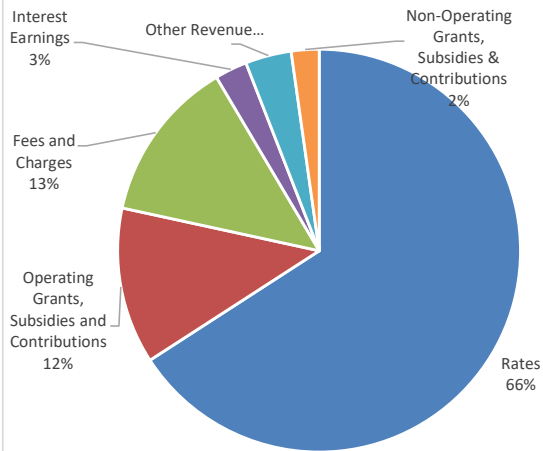
ROUNDING OFF FIGURES

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

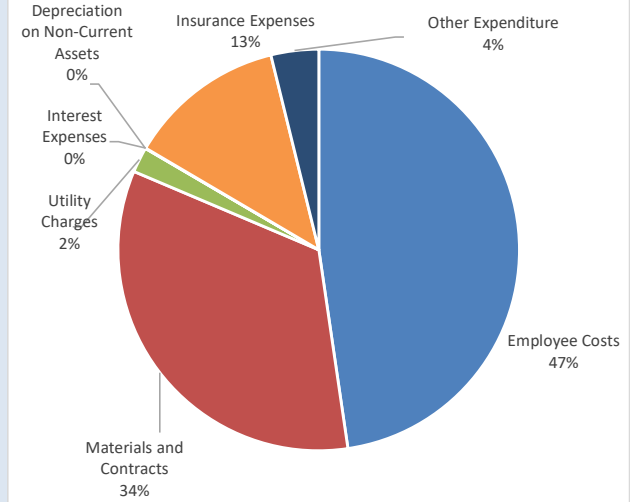
**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

SUMMARY GRAPHS

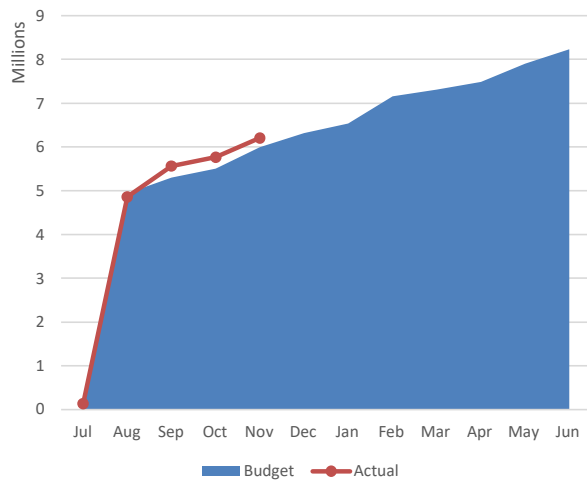
OPERATING REVENUE



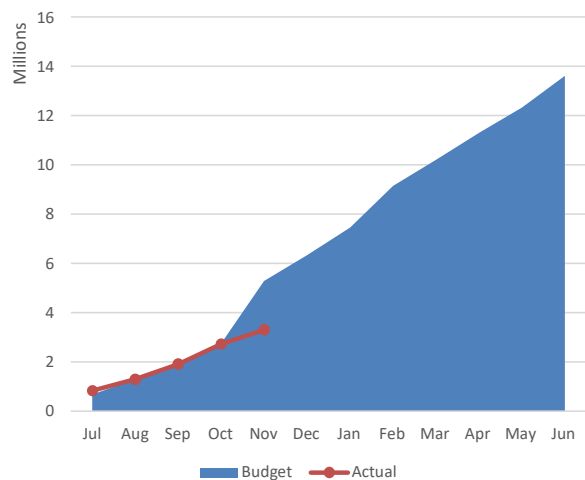
OPERATING EXPENSES



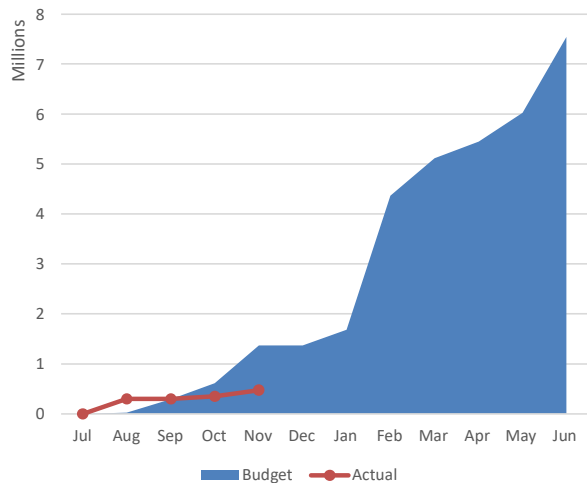
OPERATING REVENUE - Budget-v-YTD Actual



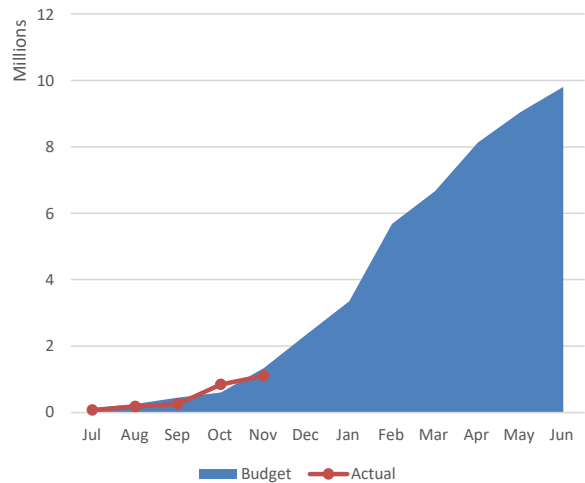
OPERATING EXPENSES - Budget-v-YTD Actual



CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food and water quality, pest control, immunisation services, child health services and health education.
EDUCATION AND WELFARE To meet the needs of the community in these areas.	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
HOUSING To help ensure adequate housing.	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
COMMUNITY AMENITIES Provide services required by the community.	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control Shire's overhead operating accounts.	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$		\$
General Purpose Funding	(181,589)	(69,197)	(827)
Governance	(520,437)	(312,727)	(140,571)
Law, Order, Public Safety	(674,921)	(180,982)	(91,053)
Health	(1,834,968)	(702,561)	(427,507)
Education and Welfare	(225,633)	(98,590)	(45,333)
Housing	(249,530)	(131,227)	(41,614)
Community Amenities	(555,422)	(234,582)	(114,220)
Recreation and Culture	(1,637,034)	(726,222)	(262,745)
Transport	(6,326,404)	(2,301,326)	(518,294)
Economic Services	(658,435)	(273,551)	(135,153)
Other Property and Services	(696,184)	(244,313)	(1,517,779)
Total Operating Expenditure	(13,560,557)	(5,275,278)	(3,295,096)
REVENUE			
General Purpose Funding	5,365,522	4,680,673	4,781,342
Governance	800	800	0
Law, Order, Public Safety	140,650	70,693	117,721
Health	1,106,219	465,960	436,802
Education and Welfare	0	0	0
Housing	85,075	34,891	32,280
Community Amenities	259,815	254,116	270,812
Recreation and Culture	66,231	44,114	36,161
Transport	313,451	264,540	261,577
Economic Services	160,240	50,662	57,973
Other Property & Services	730,934	128,351	209,863
Total Operating Revenue	8,228,937	5,994,800	6,204,531
Sub-Total	(5,331,620)	719,522	2,909,435
FINANCE COSTS			
Law, Order & Public Safety	(40,000)	0	0
Housing	(400)	(265)	(265)
Recreation & Culture	(729)	(1,371)	(484)
Total Finance Costs	(41,129)	(1,636)	(749)
NON-OPERATING REVENUE			
Law, Order & Public Safety	2,302,529	759,835	5,267
Recreation & Culture	171,868	0	8,802
Transport	1,714,828	340,925	126,251
Economic Services	60,000	0	0
Total Non-Operating Revenue	4,249,225	1,100,760	140,320
PROFIT/(LOSS) ON SALE OF ASSETS			
Transport Profit	0	0	0
Transport Loss	0	0	0
Total Profit/(Loss)	0	0	0
NET RESULT	(1,123,523)	1,818,646	3,049,006
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,123,523)	1,818,646	3,049,006

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
Expenses			
Employee Costs	(4,347,580)	(1,830,776)	(1,571,613)
Materials and Contracts	(3,276,933)	(935,055)	(1,111,159)
Utility Charges	(228,431)	(94,568)	(67,569)
Depreciation on Non-Current Assets	(4,923,028)	(2,051,177)	0
Interest Expenses	(41,129)	(1,636)	(749)
Insurance Expenses	(352,150)	(345,405)	(418,634)
Other Expenditure	(432,434)	(18,298)	(126,121)
Total Operating Expenses	(13,601,685)	(5,276,914)	(3,295,845)
Revenue			
Rates	4,161,743	4,163,452	4,178,265
Operating Grants, Subsidies and Contributions	1,241,130	731,090	796,075
Fees and Charges	1,699,830	859,847	830,983
Interest Earnings	358,700	98,442	164,301
Other Revenue	767,534	141,969	234,908
Total Operating Revenue	8,228,937	5,994,800	6,204,531
Sub-Total	(5,372,748)	717,886	2,908,686
Non-Operating Grants, Subsidies & Contributions	4,249,225	1,100,760	140,320
Profit on Asset Disposals	0	0	0
Loss on Asset Disposals	0	0	0
	4,249,225	1,100,760	140,320
Net Result	(1,123,523)	1,818,646	3,049,006
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,123,523)	1,818,646	3,049,006

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE	\$	\$	\$			
Ex-Gratia Rates & Write-offs	(880)	829	1703	Within Threshold	105.44%	
Operating Grants, Subsidies and Contributions	1,241,130	731,090	796,075	64,985	Within Threshold	
Fees and Charges	1,699,830	859,847	830,983	(28,864)	Within Threshold	
Interest Earnings	358,700	98,442	164,301	65,859	66.90%	
Other Revenue	767,534	141,969	234,908	92,939	65.46%	
Profit on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Revenue	4,066,314	1,832,177	2,027,970	194,919		
LESS OPERATING EXPENDITURE						
Employee Costs	(4,347,580)	(1,830,776)	(1,571,613)	259,163	14.16%	
Materials and Contracts	(3,276,933)	(935,055)	(1,111,159)	(176,104)	(18.83%)	
Utility Charges	(228,431)	(94,568)	(67,569)	26,999	28.55%	
Depreciation on Non-Current Assets	(4,923,028)	(2,051,177)	0	2,051,177	100.00%	
Interest Expenses	(41,129)	(1,636)	(749)	Within Threshold	(54.22%)	
Insurance Expenses	(352,150)	(345,405)	(418,634)	(73,229)	(21.20%)	
Other Expenditure	(432,435)	(18,298)	(126,121)	(107,823)	(589.27%)	
Loss on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Expenses	(13,601,686)	(5,276,914)	(3,295,845)	1,980,182		
Sub-Total	(9,535,372)	(3,444,737)	(1,267,875)	2,175,101		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	Within Threshold	0%	
Depreciation Written Back	4,923,028	2,051,177	0	(2,051,177)	(100.00%)	
Operating Activities Excluded from Budget	4,967,663	2,051,177	0	(2,051,177)		
Sub Total	(4,567,709)	(1,393,560)	(1,267,875)	123,924		
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(5,308,516)	(35,790)	(7,212)	28,578	79.85%	
Purchase Plant and Equipment	(745,100)	(635,000)	(568,459)	66,541	10.48%	
Purchase Furniture and Equipment	(45,000)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Roads	(2,550,526)	(592,223)	(424,824)	167,399	28.27%	
Infrastructure Assets - Footpaths	0	0	(1,383)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(457,966)	(8,559)	(8,802)	Within Threshold	Within Threshold	
Infrastructure Assets - Other	(60,000)	0	(25,562)	(25,562)	0%	
Inflows from investing activities						
Proceeds from Sale of Assets	298,500	270,000	334,569	64,569	23.91%	
Contributions for the Development of Assets	4,249,225	1,100,760	140,320	(960,440)	(87.25%)	
Amount Attributable to Investing Activities	(4,619,383)	99,188	(561,353)	(658,915)		
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(58,646)	(12,537)	(12,540)	Within Threshold	Within Threshold	
Transfer to Reserves	(578,885)	(49,998)	(58,312)	Within Threshold	(16.63%)	
Inflows from financing activities						
Loans Raised	2,000,000	0	0	Within Threshold	0%	
Transfer from Reserves	994,000	0	0	Within Threshold	0%	
Amount Attributable to Financing Activities	2,356,469	(62,535)	(70,729)	0		
Sub Total	(6,830,623)	(1,356,907)	(1,899,957)	(534,991)		
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,668,000	2,668,000	3,017,674	349,674	13.11%	▲
Amount Raised from General Rates	4,162,623	4,162,623	4,176,562	13,939	Within Threshold	
Closing Funds	0	0	0	Within Threshold	0%	
	6,830,623	6,830,623	7,194,236	(171,378)		
NET SURPLUS/(DEFICIT)	0	5,473,716	5,294,279			

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	1,202,899	518,050	604,781	86,731	16.74%	▲
Governance	800	800	0	Within Threshold	(100.00%)	
Law, Order Public Safety	140,650	70,693	117,721	47,028	66.52%	▲
Health	1,106,219	465,960	436,802	(29,158)	Within Threshold	
Education and Welfare	0	0	0	Within Threshold	0%	
Housing	85,075	34,891	32,280	Within Threshold	Within Threshold	
Community Amenities	259,815	254,116	270,812	16,696	Within Threshold	
Recreation and Culture	66,231	44,114	36,161	Within Threshold	(18.03%)	
Transport	313,451	264,540	261,577	Within Threshold	Within Threshold	
Economic Services	160,240	50,662	57,973	Within Threshold	14.43%	
Other Property and Services	730,934	128,351	209,863	81,512	63.51%	▲
Total Operating Revenue	4,066,314	1,832,177	2,027,970	202,810		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(181,589)	(69,197)	(827)	68,370	98.80%	
Governance	(520,437)	(312,727)	(140,571)	172,156	55.05%	
Law, Order, Public Safety	(674,921)	(180,982)	(91,053)	89,929	49.69%	
Health	(1,874,968)	(702,561)	(427,507)	275,054	39.15%	
Education and Welfare	(225,633)	(98,590)	(45,333)	53,257	54.02%	
Housing	(249,930)	(131,492)	(41,879)	89,613	68.15%	
Community Amenities	(555,422)	(234,582)	(114,220)	120,362	51.31%	
Recreation and Culture	(1,637,763)	(727,593)	(263,229)	464,364	63.82%	
Transport	(6,326,404)	(2,301,326)	(518,294)	1,783,032	77.48%	
Economic Services	(658,435)	(273,551)	(135,153)	138,398	50.59%	
Other Property & Services	(696,184)	(244,313)	(1,517,779)	(1,273,466)	(521.24%)	
Total operating Expenses	(13,601,686)	(5,276,914)	(3,295,845)	1,981,069		
Sub-Total	(9,535,372)	(3,444,737)	(1,267,875)	2,183,879		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Wages	0	0	0	Within Threshold	0%	
Depreciation Written Back	4,923,028	2,051,177	0	(2,051,177)	(100.00%)	
Operating Activities Excluded from Budget	4,967,663	2,051,177	0	(2,051,177)		
Sub Total	(4,567,709)	(1,393,560)	(1,267,875)	132,702		
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(5,308,516)	(35,790)	(7,212)	28,578	79.85%	
Purchase Plant and Equipment	(745,100)	(635,000)	(568,459)	66,541	10.48%	
Purchase Furniture and Equipment	(45,000)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Roads	(2,550,526)	(592,223)	(424,824)	167,399	28.27%	
Infrastructure Assets - Footpaths	0	0	(1,383)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(457,966)	(8,559)	(8,802)	Within Threshold	Within Threshold	
Infrastructure Assets - Recreation	0	0	0	Within Threshold	0.00%	
Infrastructure Assets - Other	(60,000)	0	(25,562)	(25,562)	0%	▼
Inflows from investing activities						
Proceeds from Sale of Assets	298,500	270,000	334,569	64,569	23.91%	▲
Contributions for the Development of Assets	4,249,225	1,100,760	140,320	(960,440)	(87.25%)	
Amount Attributable to Investing Activities	(4,619,383)	99,188	(561,353)	(658,915)		
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(58,646)	(12,537)	(12,540)	Within Threshold	Within Threshold	
Transfer to Reserves	(578,885)	(49,998)	(58,312)	Within Threshold	(16.63%)	
Inflows from financing activities						
Transfer from Reserves	994,000	0	0	Within Threshold	0%	
Loans Raised	2,000,000	0	0	Within Threshold	0%	
Amount Attributable to Financing Activities	2,356,469	(62,535)	(70,729)	0		
Sub Total	(6,830,623)	(1,356,907)	(1,899,957)	(526,213)		
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,668,000	2,668,000	3,017,674	349,674	13.11%	▲
Amount Raised from General Rates	4,162,623	4,162,623	4,176,562	13,939	Within Threshold	
Sub Total	6,830,623	6,830,623	7,194,236	363,613		
NET SURPLUS/(DEFICIT)	0	5,473,716	5,294,279			

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	ACTUAL YTD	ACTUAL 30/06/2025
<u>Current Assets</u>		
Cash at bank and on Hand	5,689,615	4,829,387
Restricted Cash	27,479	21,909
Restricted Cash Reserves	3,589,008	3,530,696
Trade Receivables	3,453,277	1,891,520
Stock on Hand/Inventory/Biological Assets	389,962	389,962
Other Assets	310,028	310,028
Total Current Assets	13,459,370	10,973,501
<u>Current Liabilities</u>		
Trade Creditors	453,487	(195,462)
Bonds and Deposits	(50,150)	(49,434)
Accrued Wages	(465,855)	(130,889)
Accrued Interest on Loans	(535)	(535)
Accrued Expense	(147,031)	(147,031)
ATO Liabilities	0	0
Contract Liability	(3,744,345)	(3,280,125)
Loan Liability	(12,909)	(25,448)
Finance Lease Liability	(123)	0
Provisions	(510,148)	(510,148)
Total Current Liabilities	(4,477,608)	(4,339,072)
Sub-Total	8,981,763	6,634,429
<u>Adjustments</u>		
LESS Cash Backed Reserves	(3,589,008)	(3,530,696)
LESS Restricted Cash	0	0
LESS Inventory	(389,962)	(389,962)
LESS Accrued Interest Income	0	0
LESS Prepaid Expenses	0	0
ADD: Employee Leave Provisions	0	0
ADD: Accrued Interest on Loans	535	535
ADD: Accrued Salaries & Wages	130,889	130,889
ADD: Accrued Expenses	147,031	147,031
ADD: Current Loan Liability	12,909	25,448
ADD: Current Finance Lease Liability	123	0
Rounding	0	0
Net Current Position	5,294,279	3,017,674

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025

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 Statement of Financial Activity for each months financial statements.

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 Revenue</u>						
Operating Grants & Contributions	731,090	796,075	64,985	Within Threshold	TIMING	Decrease in General Purpose Grant \$11k, Increase in Local Road Grant \$32k, Increase in DFES ESL Grant \$46k.
Fees & Charges	859,847	830,983	(28,864)	Within Threshold	TIMING	Decrease in Surgery Fees received \$29k.
Interest Earnings	98,442	164,301	65,859	67%	TIMING	Increase in interest earned on Municipal Funds invested \$48k, Increase in Reserve Fund interest earned \$21k.
Other Revenue	141,969	234,908	92,939	65%	TIMING	Increase in Workers Comp Reimbursements \$ 20k, Increase in Rylington Sheep sales Income \$ 65k, Increase in Rylington Wool Sales Income \$11k.
<u>Operating Expenses</u>						
Employee Costs	(1,830,776)	(1,571,613)	259,163	14%	TIMING	Increase in Fire Prevention Wages \$ 14k, Increase in Bushfire Risk Planning Wages \$ 14k, Decrease in Wages And Salaries -DR \$ 127k, Decrease in Insurance Workers Comp \$ 12k, Decrease in Superannuation \$ 19k, Increase in Insurance Workers Comp \$ 23k, Increase in Staff Housing Employee cost \$ 22k, Decrease in Labour On Costs \$ 11k, Decrease in Rec Complex Labour On Costs \$ 13k, Decrease in Townsite gardens Labour On Costs \$ 14k, Decrease in Swim Pool Wages & Sal \$ 20k, Increase in Wages And Salaries \$ 17k, Decrease in Road Maint 'Labour \$ 77k, Decrease in Labour On cost \$ 12k, Decrease in Insurance Workers Com \$ 29k, Decrease in Superannuation \$ 21k, Decrease in Annual Leave \$ 34k, Increase in Less PHOW Alloc \$ 324k, Decrease in Wages-mechanic \$ 72k, Increase in Workers Comp Payment \$ 40k, Decrease in Admin Gardens Labour On Cost \$ 11k, Increase in Wages & Sal \$ 78k, Decrease in Salaries for all admin staff \$ 201k, Decrease in Admin Insurance Workers Com \$ 18k, Decrease in Admin Superannuation \$ 59k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

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 Statement of Financial Activity for each months financial statements.

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
Materials & Contracts	(935,055)	(1,111,159)	(176,104)	-19%	TIMING	Decrease in Council chamber expenses \$12k, Increase in Australia Day Function expenses \$13k, Decrease in Election expenses \$16k, Decrease in Bushfire Mitigation expenses \$10k, Increase in Animal Control expenses \$12k, Increase in Ambulance Centre expenses \$15k, Decrease in Early Learning Centre Operating expenses \$15k, Increase in Landfill Disposal Site expenses \$13k, Decrease in Cemetery Operation expenses \$10k, Decrease in Recreation Complex expenses \$11k, Increase in Townsite Garden expenses \$40k, Decrease in Swimming Pool Operating expenses \$35k, Decrease in Road Maintenance and Repair expenses \$57k, Increase in Bridge Maintenance expenses \$195k, Increase in Verge Pruning Expenses \$61k, Decrease in Fuel & Oil expenses \$23k, Increase in Parts & Repair expenses \$34k, Increase in Plant Costs Recovered \$149k, Increase in Rylington Park Fertiliser expenses \$27k.
Utility Charges	(94,568)	(67,569)	26,999	29%	TIMING	Various accounts with minor decreases in expenses under \$10k in value.
Insurance Expenses	(345,405)	(418,634)	(73,229)	-21%	TIMING	Decrease in Medical Indemnity Insurance \$ 13k, Decrease in Insurance - Property 15k, Decrease in Boyup Brook Hall - Operation \$ 11k, Decrease in Halls - Other Public Halls \$ 10k, Decrease in Bridge Insurance \$64k, Increase in Administration - Insurance \$ 399k, Decrease in Public/professional Liability \$ 45k.
Other Expenses	(18,298)	(126,121)	(107,823)	-589%	TIMING	Increase in Warren Blackwood Alliance expenses \$33k, Increase in CRC Library Service Contribution \$22k, Administration allocations not yet processed \$52k
Investing Activities						
Purchase Buildings	(35,790)	(7,212)	28,578	80%	TIMING	Decrease in Dinninup Hall project \$13k, Decrease in Town Hall project \$16.
Purchase Plant and Equipment	(635,000)	(568,459)	66,541	10%	TIMING	Decrease in Heavy Plant (Graders etc) \$ 103k, Increase in Van Purchase \$ 45k.
Infrastructure Assets - Roads	(592,223)	(424,824)	167,399	28%	TIMING	Increase in Boyup Brook-Cranbrook Rd \$166k, Increase in Boyup Brook-Arthur River Rd \$16k, Decrease in Winneup Rd \$242k, Decrease in Winter Grading expenses \$108k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

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 Statement of Financial Activity for each months financial statements.

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
Infrastructure Assets - Other	0	(25,562)	(25,562)	0%	TIMING	Increase in Fire Emergency Water Tanks expense \$13k, Increase in Flaxmill Fence and Water Upgrade expenses \$12k.
Proceeds from Sale of Assets	270,000	334,569	64,569	24%	TIMING	Increase in Sale proceeds from sale of land \$300k, Sale of Plant asset \$15k, Sale Admin Vehicle \$19k.
Non-Operating Grants, Subsidies for the Development of Assets	1,100,760	140,320	(960,440)	-87%	TIMING	Decrease in Evacuation Centre Grant \$760k, Decrease in Regional Road Group Grants \$188k, Decrease in Roads to Recovery Grants \$27k.
Financing Activities						
Transfer to Reserves	(49,998)	(58,312)	Within Threshold	-17%	TIMING	Increase in Transfers to Reserve due to interest earned for period.
Funding						
Opening Surplus	2,668,000	3,017,674	349,674	13%	PERMANENT	Increase in opening surplus due to year end adjustments.

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	2024-2025 ACTUAL	2025-2026 ACTUAL	Variance
	\$	\$	\$
Current assets			
Unrestricted Cash & Cash Equivalents	4,829,766	5,689,616	859,850
Restricted Cash - Reserves	3,530,695	3,589,007	58,312
Restricted Cash - Other	21,530	27,479	5,949
Trade and other receivables	1,894,667	3,453,277	1,558,610
Inventories	389,962	389,962	0
Contract Assets	288,578	288,578	0
Other assets	18,303	21,450	3,147
Total current assets	10,973,501	13,459,369	2,485,868
Non-current assets			
Trade and other receivables	70,717	70,717	(0)
LG House Unit Trust	79,620	79,620	0
Land	4,570,000	4,270,000	(300,000)
Buildings	18,308,594	18,315,806	7,212
Furniture & Equipment	58,212	58,212	0
Plant & Equipment	2,500,254	3,034,144	533,890
Right of use Assets - Plant	39,822	39,822	0
Infrastructure Assets - Roads	92,899,253	93,324,076	424,823
Infrastructure Assets - Bridges	20,519,287	20,519,287	0
Infrastructure Assets - Footpaths	867,098	868,481	1,383
Infrastructure Assets - Recreation	2,211,046	2,211,046	0.00
Infrastructure Assets - Drainage	8,778,017	8,778,017	0
Infrastructure Assets - Parks/Ovals	1,548,034	1,556,835	8,801
Infrastructure Assets - Other	5,964,561	5,990,123	25,562
Total non-current assets	158,414,514	159,116,187	701,673
Total assets	169,388,015	172,575,556	3,187,540
Current liabilities			
Trade and other payables	473,917	159,933	313,984
Bonds and deposits	49,434	50,150	(716)
Contract Liabilities	3,280,125	3,744,344	(464,219)
Interest-bearing loans and borrowings	25,448	12,909	12,539
Finance Lease Liability - Current	0	123	(123)
Provisions	510,148	510,148	0
Total current liabilities	4,339,072	4,477,607	(138,534)
Non-current liabilities			
Interest-bearing loans and borrowings	0	0	0
Finance Lease Liability - Non Current	0	0	0
Provisions	57,663	57,663	0
Total non-current liabilities	57,663	57,663	0
Total liabilities	4,396,735	4,535,270	(138,534)
Net assets	164,991,280	168,040,286	3,049,006
Equity			
Retained surplus	58,054,911	57,996,599	(58,312)
Net Result	0	3,049,006	3,049,006
Reserve - asset revaluation	103,405,674	103,405,674	0
Reserve - Cash backed	3,530,695	3,589,007	58,312
Total equity	164,991,280	168,040,286	3,049,006

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 NOVEMBER 2025**

	2024-2025 ACTUAL \$	2025-2026 BUDGET \$	2025-2026 ACTUAL \$
Cash Flows from operating activities			
Payments			
Employee Costs	(4,554,794)	(4,376,069)	(1,188,479)
Materials & Contracts	(2,444,507)	(3,276,933)	(1,774,708)
Utilities (gas, electricity, water, etc)	(198,612)	(228,431)	(67,569)
Insurance	(335,437)	(41,129)	(418,634)
Interest Expense	(2,779)	(352,150)	(749)
Goods and Services Tax Paid	(200,630)	0	(33,567)
Other Expenses	(370,210)	(432,439)	(126,121)
	(8,106,968)	(8,707,151)	(3,609,828)
Receipts			
Rates	3,912,339	4,181,745	2,831,909
Operating Grants & Subsidies	1,870,588	2,367,396	796,075
Fees and Charges	2,021,445	1,699,830	830,983
Interest Earnings	470,834	358,700	164,301
Goods and Services Tax	128,176	106,341	116,558
Other	794,310	767,534	235,624
	9,197,693	9,481,546	4,975,449
Net Cash flows from Operating Activities	1,090,725	774,395	1,365,621
Cash flows from investing activities			
Payments			
Purchase of Land	0	0	0
Purchase of Buildings	(397,996)	(5,308,516)	(7,212)
Purchase Plant and Equipment	(559,010)	(745,100)	(541,162)
Purchase Furniture and Equipment	(40,640)	(45,000)	0
Purchase Road Infrastructure Assets	(2,362,863)	(2,550,526)	(424,823)
Purchase of Bridges Assets	0	0	0
Purchase of Footpath Assets	(259,723)	0	(1,383)
Purchase Drainage Assets	0	0	0
Purchase Parks & Ovals Assets	(1,545,234)	0	(8,802)
Purchase Recreation Assets	(3,902)	(457,966)	0
Purchase Infrastructure Other Assets	(707,424)	(60,000)	(25,562)
Receipts			
Proceeds from Sale of Assets	165,455	298,500	307,273
Non-Operating grants used for Development of Assets	3,990,043	981,612	272,580
	(1,721,295)	(7,886,996)	(429,092)
Cash flows from financing activities			
Repayment of Debentures	(24,011)	(58,645)	(12,540)
Principal elements of lease payments	(20,360)	0	123
Proceeds from New Debentures	0	2,000,000	0
Net cash flows from financing activities	(44,371)	1,941,355	(12,417)
Net increase/(decrease) in cash held	(674,941)	(5,171,246)	924,111
Cash at the Beginning of Reporting Period	9,056,932	8,381,991	8,381,991
Cash at the End of Reporting Period	8,381,991	3,210,745	9,306,102

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

Notes

	2024-2025 ACTUAL \$	2025-2026 BUDGET \$	2025-2026 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	4,815,104	46,780	5,688,865
Restricted Cash	3,566,137	3,163,215	3,616,487
Cash on Hand	750	750	750
TOTAL CASH	8,381,991	3,210,745	9,306,102
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	488,531	(1,123,526)	3,049,006
Add back Depreciation	4,800,397	4,923,028	0
(Gain)/Loss on Disposal of Assets	(1,243)	0	0
LG House Unit trust	3,551	0	0
Self Supporting Loan Principal Reimbursements	0	0	0
Contributions for the Development of Assets	(3,993,162)	(981,612)	(140,320)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(824)	0	0
(Increase)/Decrease in Receivables	(922,808)	1,277,607	(1,686,436)
Increase/(Decrease) in Accounts Payable	651,837	(73,124)	143,371
Increase/(Decrease) in Contract Liability	0	(25,000)	0
Increase/(Decrease) in Unspent Capital Grants	0	(3,267,613)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	64,446	44,635	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,090,725	774,395	1,365,621

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2025-26 Total Budget	2025-26 YTD Budget	2025-26 YTD Actuals	% of Annual Budget
Law Order & Public Safety								
053401	Other Law - Evacuation Centre Building Capital Expenditure	MWS	BUILD	New	4,915,586	0	5,267	0.1%
051900	Emergency Water Tanks	MWS	BUILD	New	0	0	13,182	0.0%
					4,915,586	0	18,449	
Health								
074400	Medical Centre Building - Renovations and access doors	BMC	BUILD	Renewal	100,000	0	15	0.0%
					100,000	0	15	
Education & Welfare								
081400	Community Resource Centre - Internal renovations	BMC	BUILD	Renewal	25,000	0	0	0.0%
					25,000	0	0	
Recreation & Culture								
LRC017	Boyup Brook Hall Refurbishment	BMC	BUILD	Upgrade	0	0	0	0.0%
LRC021	Wilga Hall - Lighting, Stove, exit lights	BMC	BUILD	Upgrade	6,020	6,020	0	0.0%
LRC022	Dinninup Hall - Painting and verandah roof	BMC	BUILD	Renewal	13,770	13,770	0	0.0%
LRC023	Kulikup Hall - Weatherboard replace, stove exit lights	BMC	BUILD	Renewal	10,710	0	0	0.0%
BU1501	Town Hall Building - Roof	MWS	BUILD	New	80,000	16,000	227	0.3%
BC5500	Swimming Pool Buildings - Solar Upgrade	MWS	BUILD	New	60,000	0	0	0.0%
BC5600	Tennis Club Building - Replace stumps	MWS	BUILD	New	50,000	0	0	0.0%
BR5051	Museum Building - Replace roof & electrical wiring	BMC	BUILD	New	33,660	0	0	0.0%
113903	Sandakan Memorial Improvement	BMC	PARK	Upgrade	0	0	0	0.0%
113907	Plant & Equipment - Parks & Gardens	MWS	P&E	New	120,000	60,000	51,367	42.8%
PKS01	Sandakan Playground Upgrade - Tallison	MWS	PARK	New	427,966	8,559	8,802	2.1%
PKS02	Sandakan Playground Upgrade - CBH Train Shed	MWS	PARK	New	30,000	0	0	0.0%
					832,126	104,349	60,396	
Transport								
123610	Heavy Plant Replacements	MWS	P&E	Renewal	575,000	575,000	472,092	82.1%
RTR009	RTR - Six Mile Road	MWS	ROAD	New	359,375	0	0	0.0%
RTR037	Roads to Recovery - Craigie Road	MWS	ROAD	Renewal	313,750	0	0	0.0%
RRG004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	375,080	250,052	7,792	2.1%
RRG148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	389,522	0	166,266	42.7%
RRG210	Regional Road Group - Boyup Brook Arthur River Road	MWS	ROAD	Upgrade	439,880	0	16,459	3.7%
MU501	Gravel Pits Rehabilitation	MWS	ROAD	Renewal	30,000	0	0	0.0%
121401	Gravel Sheetting Road Projects	MWS	ROAD	Renewal	136,000	0	0	0.0%
121410	Winter Road Grading	MWS	ROAD	Renewal	506,919	342,171	234,307	46.2%
LFC125	LRCI - Glynn St Footpath	MWS	FOOT	New	0	0	1,383	0.0%
					3,125,526	1,167,223	898,299	
Economic Services								
132404	Flaxmill Storage Shed - Gutters	MWS	BUILD	New	13,770	0	0	0.0%
132901	Flaxmill Fence & Water Supply Upgrade (Other Inf)	MWS	OTHER	Upgrade	60,000	0	12,380	20.6%
					73,770	0	12,380	

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2025-26 Total Budget	2025-26 YTD Budget	2025-26 YTD Actuals	% of Annual Budget
Other Property & Services								
146500	Administration Vehicle replacements	MWS	P&E	Renewal	45,000	0	45,000	100.0%
149502	Rylington Park Plant & Equipment	MWS	P&E	New	5,100	0	0	0.0%
146601	ICT Upgrades & Renewals - New Server	DCEO	F&E	New	45,000	0	0	0.0%
					95,100	0	45,000	
Total Capital Expenditure					9,167,108	1,271,572	1,034,539	

SUMMARIES:				
Buildings	5,308,516	35,790	18,691	0.4%
Plant & Equipment	745,100	635,000	568,459	76.3%
Furniture & Equipment	45,000	0	0	0.0%
Road Infrastructure	2,550,526	592,223	424,823	16.7%
Footpath Infrastructure	0	0	1,383	0.0%
Parks & Reserves Infrastructure	457,966	8,559	8,802	1.9%
Other Infrastructure	60,000	0	12,380	20.6%
	9,167,108	1,271,572	1,034,539	11.3%
At No Cost	0	0	0	0.0%
Asset Renewal	1,756,149	930,941	751,414	42.8%
New Asset	6,140,457	84,559	80,228	1.3%
Upgrading Asset	1,270,502	256,072	202,897	16.0%
	9,167,108	1,271,572	1,034,539	11.3%
Chief Executive Officer	0	0	0	0.0%
Deputy CEO	45,000	0	0	0.0%
Manager Works & Services	8,932,948	1,251,782	1,034,524	11.6%
Building Maintenance Coordinator	189,160	19,790	15	0.0%
	9,167,108	1,271,572	1,034,539	11.3%

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 30 NOVEMBER 2025

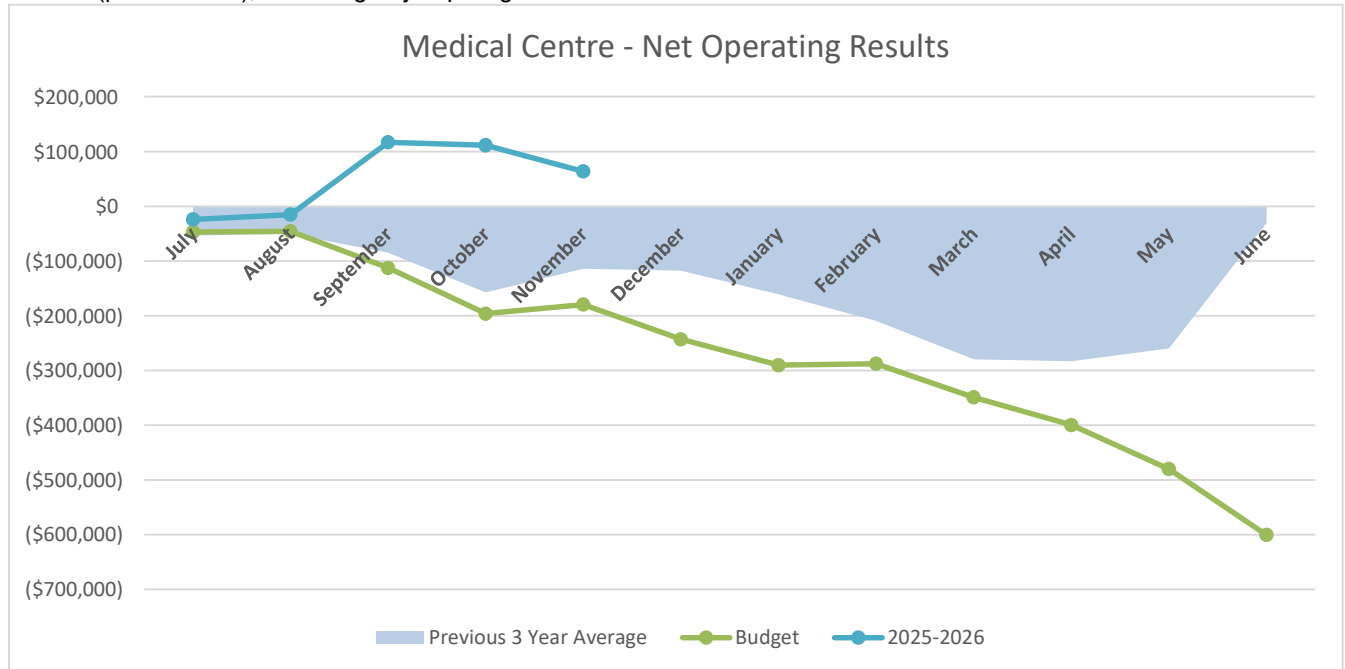
UNSPENT CAPITAL GRANTS							
Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Law, Order & Public Safety							
DFES - Evacuation Centre Grant	266,029	-	(5,267)	260,762	672,529	759,835	5,267
CSRFF - Evacuation Centre/Recreation Centre Grant	-	-	-	-	1,500,000	-	-
Other - Evacuation Centre/Recreation Centre Contributions	-	-	-	-	130,000	-	-
Recreation & Culture							
Talison - Sandakan Playground	137,548	-	(8,802)	128,746	171,868	-	8,802
Transport							
DITRDC - LRCI Phase 2 Grant	3,948	-	-	3,948	-	-	-
MRWA - Boyup Brook-Winnejup Road Grant Job 30000537 22-23	63,200	-	-	63,200	-	-	-
MRWA - Regional Road Group Funding - Boyup Brook Arthur Rd	-	114,000	(16,459)	97,541	285,000	114,000	16,459
MRWA - Regional Road Group Funding - Winnejup Rd	-	98,000	(7,792)	90,208	245,000	98,000	7,792
MRWA - Regional Road Group Funding - Boyup Brook Cranbrook Rd	-	102,000	(102,000)	-	255,000	102,000	102,000
DITRDC - Roads to Recovery Grant	14,891	-	-	14,891	673,128	26,925	-
WALGGC - Special Bridge Funding	1,332,000	-	-	1,332,000	-	-	-
WALGGC - Special Bridge Funding	1,449,997	-	-	1,449,997	-	-	-
WALGGC - Special Bridge Funding	-	194,000	-	194,000	256,700	-	-
Dept of Industry - Airport Grant	-	26,662	-	26,662	-	-	-
Economic Services							
DWER - Water Tanks	-	-	-	-	60,000	-	-
Total Unspent Capital Grants	3,267,613	534,662	(140,320)	3,661,955	4,249,225	1,100,760	140,320
CONTRACT LIABILITIES							
Grant Provider	Liability 1 July 2024	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Law, Order & Public Safety							
DFES - Bushfire Mitigation funding	-	46,518	(9,640)	36,878	-	-	9,640
Education & Welfare							
Regional Childcare Workers Grant	12,512	-	-	12,512	-	-	-
Transport							
Streets Alive Grant	-	13,000	-	13,000	-	-	-
DWER - Stormwater Drain Cleaning Grant	-	20,000	-	20,000	30,000	-	-
Total Contract Liabilities	12,512	79,518	(9,640)	82,390	30,000	-	9,640
TOTAL LIABILITIES & REVENUE	3,280,125	614,180	(149,960)	3,744,345	4,279,225	1,100,760	149,960

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

MAJOR BUSINESS UNITS

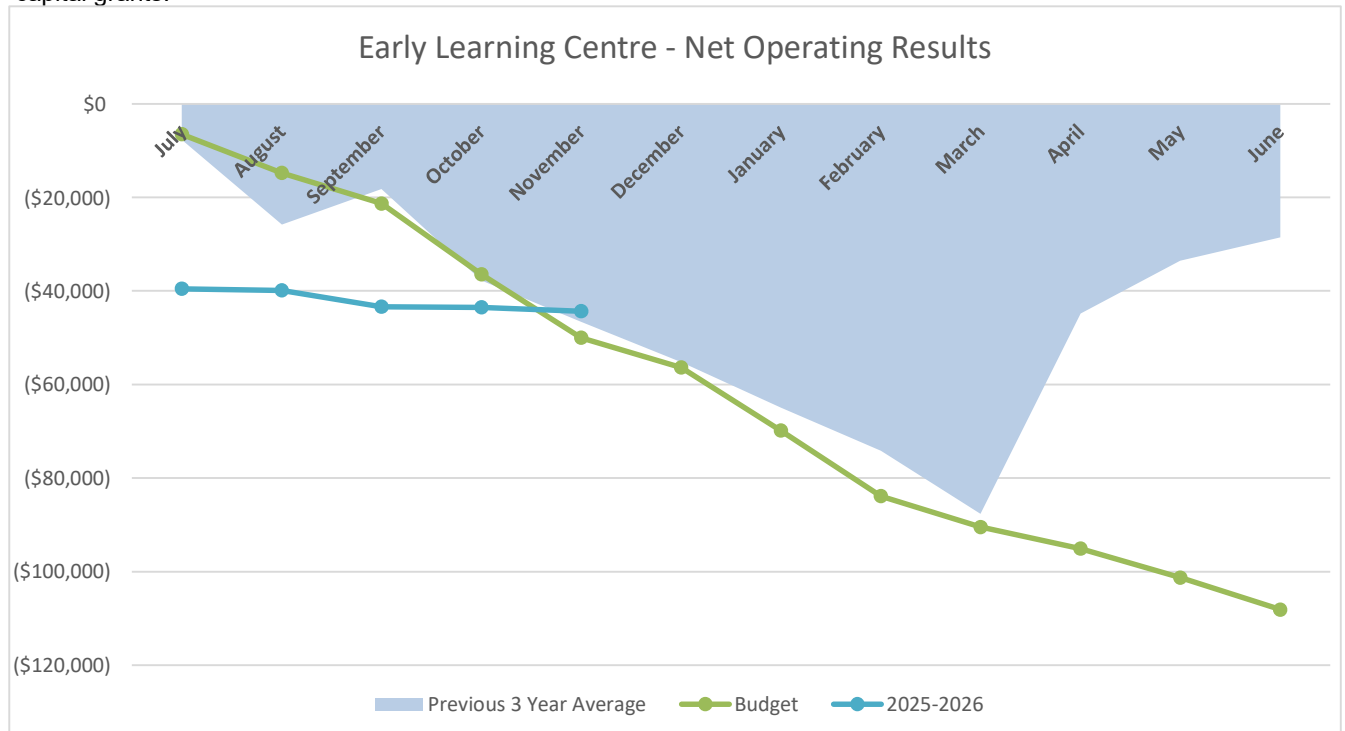
Medical Centre

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.

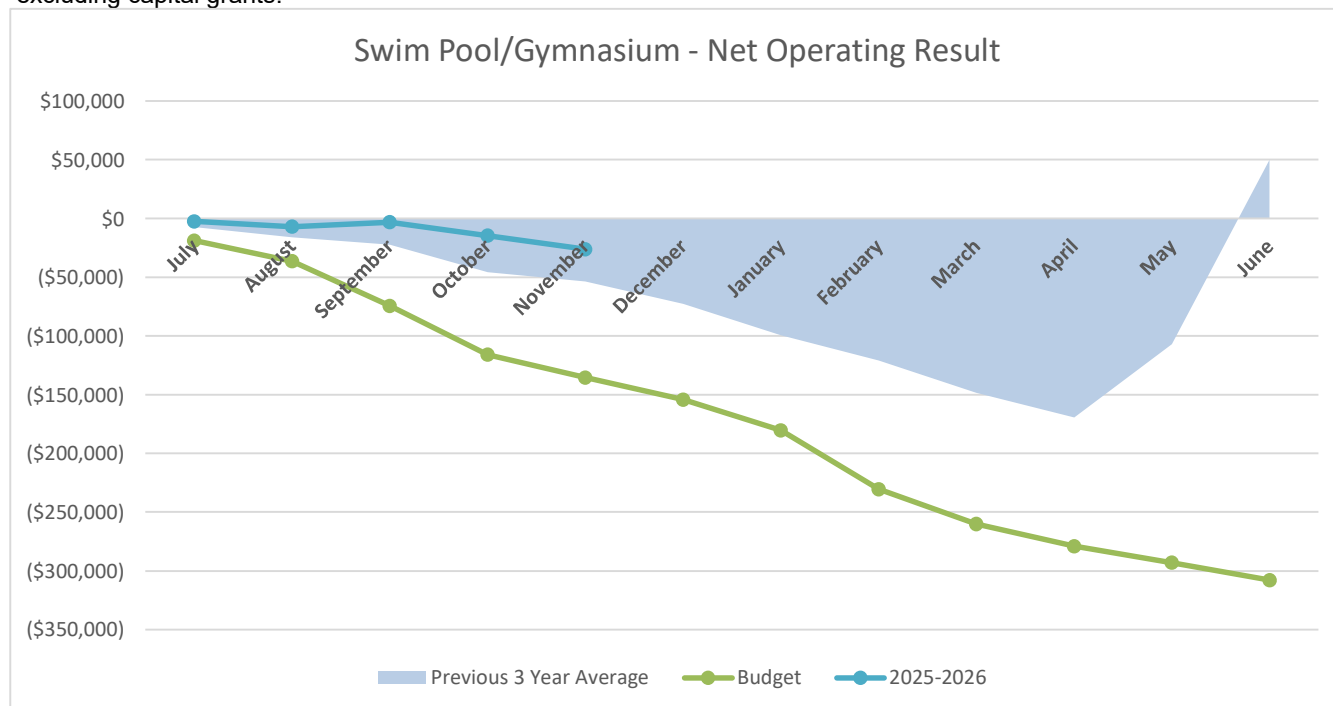


SHIRE OF BOYUP BROOK MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 30 NOVEMBER 2025

MAJOR BUSINESS UNITS

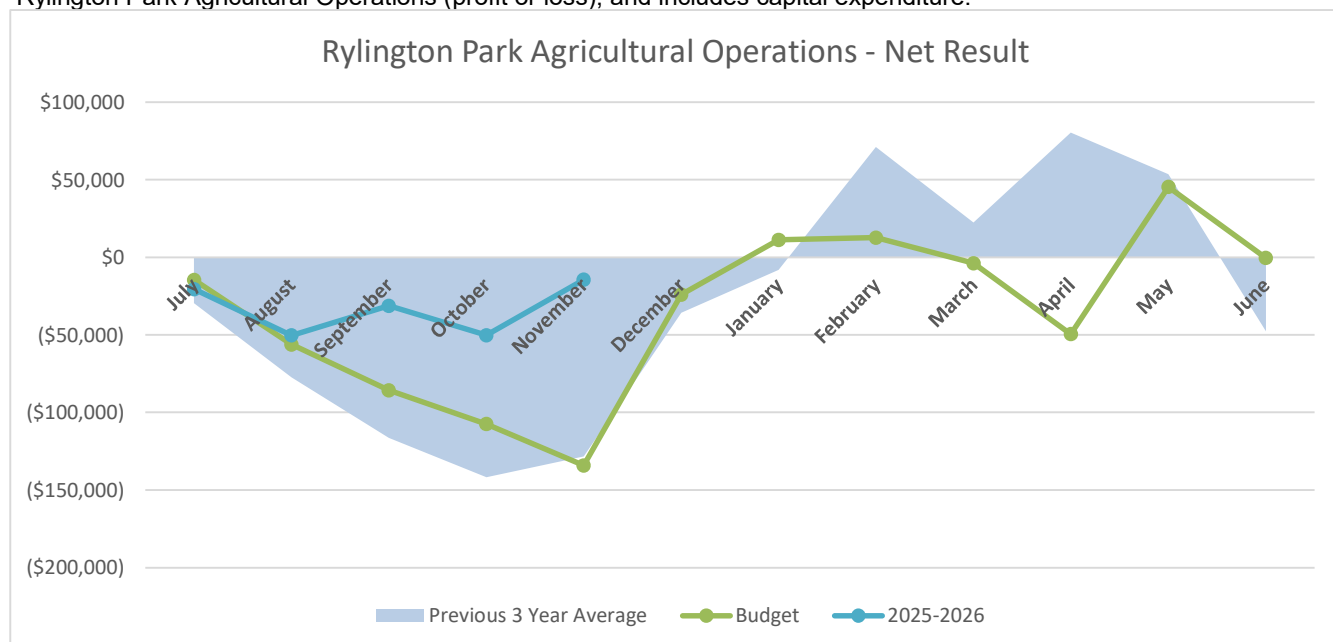
Swimming Pool/Gymnasium

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 NOVEMBER 2025

RESERVES - CASH BACKED	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
Leave Reserve	37,344	617	0	37,961	37,344	1,269	0	38,613
Plant Reserve	386,424	6,382	0	392,806	386,424	63,134	0	449,558
Building Reserve	887,960	14,665	0	902,625	887,960	134,564	(894,000)	128,524
Community Housing Reserve	239,613	3,957	0	243,570	239,613	8,144	0	247,757
Emergency Reserve	13,939	230	0	14,169	13,939	474	0	14,413
Insurance Claim Reserve	16,986	281	0	17,267	16,986	577	0	17,563
Other Recreation Reserve	92,898	1,534	0	94,432	92,898	53,158	0	146,056
Commercial Reserve	504,420	8,331	0	512,751	504,420	17,144	(100,000)	421,564
Bridges Reserve	62,649	1,035	0	63,684	62,649	52,129	0	114,778
Aged Accommodation Reserve	36,216	598	0	36,814	36,216	1,231	0	37,447
Road Contributions Reserve	31,956	528	0	32,484	31,956	1,086	0	33,042
IT/Office Equipment Reserve	148,362	2,450	0	150,812	148,362	30,042	0	178,404
Civic Receptions Reserve	18,739	309	0	19,048	18,739	637	0	19,376
Unspent Grants Reserve	89	1	0	90	89	3	0	92
Unspent Community Grants Reserve	137	2	0	139	137	5	0	142
Rylington Park Working Capital Reserve	258,271	4,266	0	262,537	258,271	8,778	0	267,049
Rylington Park Community Projects Reserve	558,873	9,230	0	568,103	558,873	18,995	0	577,868
Co-Contributions Reserve	156,362	2,582	0	158,944	156,362	105,314	0	261,676
Waste Reserve	20,825	344	0	21,169	20,825	10,708	0	31,533
Rylington Park Scholarship Fund Reserve	6,745	111	0	6,856	6,745	6,729	0	13,474
Asset Design and Development Reserve	51,888	857	0	52,745	51,888	31,764	0	83,652
Sandakan Reserve	0	0	0	0	0	8,000	0	8,000
Playground Reserve	0	0	0	0	0	25,000	0	25,000
	3,530,696	58,310	0	3,589,007	3,530,696	578,885	(994,000)	3,115,581

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

		2025-2026 Actual Principal 1 July 2025	2025-2026 Actual New Loans	2025-2026 Actual Principal Repayments	2025-2026 Actual Interest Repayments	2025-2026 Actual Principal Outstanding	2025-2026 Budget Principal 1 July 2025	2025-2026 Budget New Loans	2025-2026 Budget Principal Repayments	2025-2026 Budget Interest Repayments	2025-2026 Budget Principal Outstanding
LOAN REPAYMENTS		Loan Number									
Law, Order & Public Safety											
Evacuation Centre	118	0	0	0	0	0	0	2,000,000	(33,200)	(40,000)	1,966,800
Housing											
Staff House	115	9,026	0	(4,447)	(265)	4,579	9,026	0	(9,026)	(400)	0
Recreation and culture											
Swimming Pool	114	16,419	0	(8,092)	(484)	8,327	16,419	0	(16,419)	(729)	0
		25,445	0	(12,539)	(749)	12,906	25,445	2,000,000	(58,645)	(41,129)	1,966,800

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PROCEEDS SALE OF ASSETS							
123001	Proceeds Sale of Assets - Plant & Equipment Transport	\$0	(\$15,455)	(\$15,455)	\$0	(\$28,500)	\$0
146016	Proceeds Sale of Assets - Plant & Equipment - Administration	\$0	(\$19,115)	(\$19,115)	\$0	\$0	\$0
092020	Proceeds - Sale of Assets - Land - Other Property	(\$270,000)	(\$300,000)	(\$300,000)	\$0	(\$270,000)	\$0
PROCEEDS FROM SALE OF ASSETS		(\$270,000)	(\$334,569)	(\$334,569)	\$0	(\$298,500)	\$0
Written Down Value							
092600	Written Down Value - Disposal of Assets	\$270,000	\$0	\$0	\$0	\$0	\$298,500
Sub Total - WDV ON DISPOSAL OF ASSET		\$270,000	\$0	\$0	\$0	\$0	\$298,500
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	(\$334,569)	(\$334,569)	\$0	(\$298,500)	\$298,500
Total - OPERATING STATEMENT							
		\$0	(\$334,569)	(\$334,569)	\$0	(\$298,500)	\$298,500

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
031103	Rates Administration Activity Costs	\$57,140	\$0	\$0	\$0	\$0	\$137,192
031101	Collection Costs	\$2,083	\$245	\$0	\$245	\$0	\$5,000
031100	Valuation Charges	\$1,972	\$582	\$0	\$582	\$0	\$20,000
031102	Search Costs	\$48	\$0	\$0	\$0	\$0	\$300
Sub Total - GENERAL RATES OP EXP		\$61,243	\$827	\$0	\$827	\$0	\$162,492
OPERATING INCOME							
031001	Rates - GRV	(\$637,443)	(\$2,724)	(\$2,724)	\$0	(\$637,443)	\$0
031002	Rates - UV	(\$2,932,908)	\$0	\$0	\$0	(\$2,932,908)	\$0
031003	Rates - GRV - Minimum	(\$63,450)	\$0	\$0	\$0	(\$63,450)	\$0
031004	Rates - UV - Minimum	(\$528,822)	\$0	\$0	\$0	(\$528,822)	\$0
031006	Rates - Ex-Gratia Rates	(\$1,688)	(\$1,703)	(\$1,703)	\$0	(\$1,688)	\$0
031013	Rates Administration Fee	\$0	\$0	\$0	\$0	(\$3,000)	\$0
031005	Rates - Instalment Interest	(\$10,500)	\$0	\$0	\$0	(\$10,500)	\$0
031007	Rates - Non Payment Penalty - LG	(\$11,500)	(\$19,039)	(\$19,039)	\$0	(\$25,000)	\$0
031008	Rates - Rate Enquiries	(\$2,240)	(\$5,021)	(\$5,021)	\$0	(\$8,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	\$0	\$0	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	(\$343)	(\$343)	\$0	(\$5,000)	\$0
031011	Rates - Penalty Interest - DFES	(\$600)	\$0	\$0	\$0	(\$600)	\$0
031012	Rates - Rates Interims	\$0	(\$4,173,838)	(\$4,173,838)	\$0	(\$500)	\$0
031016	Rates - Concessions	\$845	\$0	\$0	\$0	\$3,018	\$0
031017	Rates - Deferred Rates - Interest Grant	(\$504)	\$0	\$0	\$0	(\$1,800)	\$0
031104	Rates Written Off	\$14	\$0	\$0	\$0	\$50	\$0
Sub Total - GENERAL RATES OP INC		(\$4,192,796)	(\$4,202,667)	(\$4,202,667)	\$0	(\$4,219,643)	\$0
Total - GENERAL RATES		(\$4,131,553)	(\$4,201,840)	(\$4,202,667)	\$827	(\$4,219,643)	\$162,492

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
032100	General Purpose Funding - Administration Allocated	\$3,789	\$0	\$0	\$0	\$0	\$9,097
032101	General Purpose Funding - Doubtful Debts Expense	\$4,165	\$0	\$0	\$0	\$0	\$10,000
032110	General Purpose Funding - Bad Debts Written Off			\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$7,954	\$0	\$0	\$0	\$0	\$19,097
OPERATING INCOME							
032001	General Purpose Grants Federal Commission (OP)	(\$222,468)	(\$210,854)	(\$210,854)	\$0	(\$444,937)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$190,071)	(\$222,560)	(\$222,560)	\$0	(\$380,142)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Account	(\$38,000)	(\$86,732)	(\$86,732)	\$0	(\$200,000)	\$0
032004	Interest on Investments - Reserves Account	(\$37,200)	(\$58,312)	(\$58,312)	\$0	(\$120,000)	\$0
032005	Interest on Investments - Police Licensing	(\$19)	(\$219)	(\$219)	\$0	(\$100)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	(\$119)	\$0	\$0	\$0	(\$700)	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	\$0	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Deposit	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$487,877)	(\$578,676)	(\$578,676)	\$0	(\$1,145,879)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$479,923)	(\$578,676)	(\$578,676)	\$0	(\$1,145,879)	\$19,097
Total - GENERAL PURPOSE FUNDING		(\$4,611,476)	(\$4,780,516)	(\$4,781,342)	\$827	(\$5,365,522)	\$181,589

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
041100	Members - Sitting Fees.	\$29,264	\$11,124	\$0	\$11,124	\$0	\$70,261
041119	Website Expenses	\$11,400	\$11,400	\$0	\$11,400	\$0	\$11,400
041101	Members - Training Costs	\$3,700	\$1,170	\$0	\$1,170	\$0	\$10,000
041102	Members - Travelling Costs	\$1,665	\$653	\$0	\$653	\$0	\$4,500
041103	Members - Telecommunications Reimbursements	\$3,996	\$1,534	\$0	\$1,534	\$0	\$10,800
041104	Members - Other Expenses	\$4,400	\$182	\$0	\$182	\$0	\$4,400
041105	Members - Conferences/Seminars Costs	\$210	\$0	\$0	\$0	\$0	\$1,000
041106	Members - President's Allowance	\$1,131	\$3,073	\$0	\$3,073	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$231	\$643	\$0	\$643	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$26,598	\$24,077	\$0	\$24,077	\$0	\$28,204
041109	Members - Refreshments & Receptions	\$8,955	\$16,117	\$0	\$16,117	\$0	\$21,500
041109	Australia Day Reception			\$0	\$0	\$0	\$9,085
041110	Members - Bunbury Wellington GOC Projects	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000
041111	Members - Insurance Costs For Members	\$7,782	\$0	\$0	\$0	\$0	\$7,782
041112	Members - Subscriptions	\$10,163	\$9,776	\$0	\$9,776	\$0	\$10,163
041113	Members - Election Expenses	\$16,500	\$0	\$0	\$0	\$0	\$16,500
041114	Members - Donations	\$21,060	\$25,183	\$0	\$25,183	\$0	\$27,000
041118	ICT - Councillors	\$1,150	\$439	\$0	\$439	\$0	\$3,800
041120	Warren Blackwood Alliance Expenses	\$86,332	\$33,200	\$0	\$33,200	\$0	\$86,332
041150	Members - Admin Allocation	\$30,475	\$0	\$0	\$0	\$0	\$73,144
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$267,012	\$140,571	\$0	\$140,571	\$0	\$410,721
OPERATING INCOME							
041001	Members - Reimbursements Income	(\$800)	\$0	\$0	\$0	(\$800)	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
041004	Members - Operating Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$800)	\$0	\$0	\$0	(\$800)	\$0
Total - MEMBERS OF COUNCIL		\$266,212	\$140,571	\$0	\$140,571	(\$800)	\$410,721

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
GOVERNANCE							
OPERATING EXPENDITURE							
042100	Other Governance - Admin Allocated	\$45,715	\$0	\$0	\$0	\$0	\$109,716
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$45,715	\$0	\$0	\$0	\$0	\$109,716
OPERATING INCOME							
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$45,715	\$0	\$0	\$0	\$0	\$109,716
Total - GOVERNANCE		\$311,927	\$140,571	\$0	\$140,571	(\$800)	\$520,437

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
051109	ESL - Insurances Fire Appliances and Personnel	\$41,000	\$0	\$0	\$0	\$0	\$41,000
051112	Fire Prevention And Support	\$8,755	\$20,351	\$0	\$20,351	\$0	\$11,925
051101	Fire Break Inspection Expenses	\$0	\$3,570	\$0	\$3,570	\$0	\$4,500
051102	Fire Hazard Reductions Expenses	\$918	\$1,020	\$0	\$1,020	\$0	\$7,646
051104	Minor Fire Plant & Equipment Purchases non ESL	\$229	\$0	\$0	\$0	\$0	\$550
051105	Fire Plant & Equipment Maintenance - Non ESL	\$464	\$0	\$0	\$0	\$0	\$1,120
051106	ESL - Fire Vehicle Maintenance Costs	\$4,878	\$6,193	\$0	\$6,193	\$0	\$30,488
051107	ESL - Brigade Utilities, rates and taxes	\$400	\$0	\$0	\$0	\$0	\$2,500
051108	ESL - Other Goods & Services relating to Fires	\$0	\$1,074	\$0	\$1,074	\$0	\$15,000
051110	ESL - Fire Plant & Equip over \$1500	\$0	\$0	\$0	\$0	\$0	\$9,375
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$4,200	\$2,410	\$0	\$2,410	\$0	\$12,000
051114	ESL - Land & Building Maintenance	\$240	\$1,343	\$0	\$1,343	\$0	\$1,500
051115	ESL - Clothing and Accessories	\$4,000	\$5,159	\$0	\$5,159	\$0	\$25,000
051116	ESL - Plant and Equipment Maintenance	\$1,280	\$0	\$0	\$0	\$0	\$8,000
051117	BFRC - Bushfire Risk Planning	\$1,615	\$22,080	\$0	\$22,080	\$0	\$22,856
051118	DFES Fire Defence Grant Expenses	\$0	\$0	\$0	\$0	\$0	\$0
051120	Bush Fire - Mitigation Activity Funded	\$14,964	\$9,640	\$0	\$9,640	\$0	\$93,522
051150	Admin Allocation - Fire Control	\$30,475	\$0	\$0	\$0	\$0	\$73,144
051190	Depreciation - Fire Control	\$1,084	\$0	\$0	\$0	\$0	\$2,603
Sub Total - FIRE PREVENTION OP/EXP		\$114,501	\$72,840	\$0	\$72,840	\$0	\$362,729
OPERATING INCOME							
050600	ESL & DFES Non Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0
051001	Fire Infringements/Fines Income	(\$198)	\$0	\$0	\$0	(\$300)	\$0
051002	Sale Of Fire Maps Income	\$0	(\$23)	(\$23)	\$0	(\$100)	\$0
051003	LGIS Fire Reimbursement Income	\$0	\$0	\$0	\$0	\$0	\$0
051004	Operating Grants and Subsidies Income	(\$67,500)	(\$113,912)	(\$113,912)	\$0	(\$135,000)	\$0
051009	Non-Operating Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$67,698)	(\$113,934)	(\$113,934)	\$0	(\$135,400)	\$0
Total - FIRE PREVENTION		\$46,803	(\$41,095)	(\$113,934)	\$72,840	(\$135,400)	\$362,729

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ANIMAL CONTROL							
OPERATING EXPENDITURE							
052100	Ranger Services Operation Costs	\$5,589	\$17,895	\$0	\$17,895	\$0	\$51,811
052005	Trap Hire Refunds	\$50	\$0	\$0	\$0	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
052102	Dog License Discs Costs	\$300	\$0	\$0	\$0	\$0	\$300
052103	Other Control Expenses	\$715	\$64	\$0	\$64	\$0	\$900
052104	Animal Impounding Costs	\$4,000	\$0	\$0	\$0	\$0	\$5,000
052109	Cat License Tags Expense	\$200	\$0	\$0	\$0	\$0	\$200
052110	Ranger Services Salary Super and Employee Costs	\$2,665	\$0	\$0	\$0	\$0	\$3,400
052111	Ranger Services Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
052150	Admin Allocation - Animal Control	\$11,445	\$0	\$0	\$0	\$0	\$27,475
052190	Depreciation	\$3,442	\$0	\$0	\$0	\$0	\$8,260
Sub Total - ANIMAL CONTROL OP/EXP		\$28,406	\$17,959	\$0	\$17,959	\$0	\$97,396
OPERATING INCOME							
052001	Animal Fines & Penalties Income	(\$150)	(\$400)	(\$400)	\$0	(\$250)	\$0
052002	Animal Impounding Fees Income	\$0	(\$800)	(\$800)	\$0	\$0	\$0
052003	Dog Registrations Charges	(\$2,845)	(\$2,415)	(\$2,415)	\$0	(\$5,000)	\$0
052004	Cat Registration Charges	\$0	(\$171)	(\$171)	\$0	\$0	\$0
052006	Animal Control Income - Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$2,995)	(\$3,786)	(\$3,786)	\$0	(\$5,250)	\$0
Total - ANIMAL CONTROL		\$25,411	\$14,172	(\$3,786)	\$17,959	(\$5,250)	\$97,396

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
053100	Local Emergency Management Committee Expenses	\$1,000	\$0	\$0	\$0	\$0	\$1,000
053150	Administration Allocated - Emergency Mgt	\$11,443	\$0	\$0	\$0	\$0	\$27,475
053152	Other Costs	\$32	\$0	\$0	\$0	\$0	\$800
053103	Emergency Management Coordination Expenses	\$3,384	\$0	\$0	\$0	\$0	\$84,601
053104	Interest on Loan - Evacuation Centre	\$0	\$0	\$0	\$0	\$0	\$40,000
053105	Government Guarantee Fee - Loan 118	\$0	\$0	\$0	\$0	\$0	\$7,600
053190	Depreciation	\$22,216	\$0	\$0	\$0	\$0	\$53,320
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$38,075	\$255	\$0	\$255	\$0	\$214,796
OPERATING INCOME							
053002	Non-Operating Grants	(\$759,835)	(\$5,267)	(\$5,267)	\$0	(\$2,302,529)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		(\$759,835)	(\$5,267)	(\$5,267)	\$0	(\$2,302,529)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$721,760)	(\$5,012)	(\$5,267)	\$255	(\$2,302,529)	\$214,796
Total - LAW ORDER & PUBLIC SAFETY		(\$649,546)	(\$31,935)	(\$122,988)	\$91,053	(\$2,443,179)	\$674,921

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
HEALTH -FAMILY AND OTHER HEALTH								
OPERATING EXPENDITURE								
071100	B0101	Family Stop Centre - Operation	\$0	\$1,968	\$0	\$1,968	\$0	\$0
071100	G300	Family Stop Centre - Grounds	\$0	\$0	\$0	\$0	\$0	\$0
071150		Admin Allocated - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	\$0
071190		Depreciation - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH FAMILY STOP OP/EXP			\$0	\$1,968	\$0	\$1,968	\$0	\$0
OPERATING INCOME								
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$0	\$1,968	\$0	\$1,968	\$0	\$0
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
072100		Health Administration Services Expenses	\$42,260	\$40,287	\$0	\$40,287	\$0	\$103,427
072101		Other Health Administration Expenses	\$269	\$0	\$0	\$0	\$0	\$495
072150		Admin Allocation - Other Health	\$7,658	\$0	\$0	\$0	\$0	\$18,379
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$50,186	\$40,287	\$0	\$40,287	\$0	\$122,301
OPERATING INCOME								
072001		Food Stall Permit Charges	(\$1,100)	(\$628)	(\$628)	\$0	(\$1,100)	\$0
072002		Temporary Camping Site Permit Charges	(\$56)	(\$700)	(\$700)	\$0	(\$500)	\$0
072003		Food Business Registration Fee	(\$833)	(\$1,073)	(\$1,073)	\$0	(\$2,000)	\$0
072004		Annual Inspections	\$0	\$0	\$0	\$0	\$0	\$0
072005		Lodging House Registration Fees	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$1,989)	(\$2,401)	(\$2,401)	\$0	(\$3,600)	\$0
Total - HEALTH ADMIN AND INSPECTION			\$48,197	\$37,886	(\$2,401)	\$40,287	(\$3,600)	\$122,301

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES								
OPERATING EXPENDITURE								
074100	B0105	Housing General Practitioner - Medical Service (5 Rogers)	\$8,251	\$3,294	\$0	\$3,294	\$0	\$27,051
074102		Boyup Brook Medical Services Building	\$25,960	\$11,328	\$0	\$11,328		
074102		Medical Centre Building Operational Expenses			\$0	\$0	\$0	\$80,658
074102	B0111	Medical Centre Physio Rooms Maintenance			\$0	\$0	\$0	\$4,765
074102	G315	Medical Centre Gardens & Car Park Maintenance			\$0	\$0	\$0	\$4,840
074101		Medical Services General Operations	\$284	\$2,523	\$0	\$2,523	\$0	\$1,220
074103		Medical Service Employee Costs	\$452,230	\$306,884	\$0	\$306,884	\$0	\$1,170,339
074105		Postage, Printing & Stationery	\$1,814	\$1,190	\$0	\$1,190	\$0	\$5,800
074106		Medical Ctr - Telephones	\$2,874	\$1,824	\$0	\$1,824	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$4,109	\$2,347	\$0	\$2,347	\$0	\$8,111
074108		Medical Ctr - Insurances	\$18,275	\$0	\$0	\$0	\$0	\$18,275
074109		Medical Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0
074110		Medical Ctr - Computer Expenses	\$15,714	\$8,033	\$0	\$8,033	\$0	\$37,036
074111		Medical Ctr - Medical Supplies & Equipt	\$10,204	\$1,277	\$0	\$1,277	\$0	\$24,500
074112		Medical Ctr - Locum Doctor	\$0	\$0	\$0	\$0	\$0	\$20,000
074113		Medical Ctr - Superannuation	\$49,619	\$30,333	\$0	\$30,333	\$0	\$132,566
074114		Medical Ctr - Training	\$7,500	\$0	\$0	\$0	\$0	\$15,000
074115		Medical Ctr - Sundry Expenses	\$2,935	\$425	\$0	\$425	\$0	\$7,350
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$663	\$178	\$0	\$178	\$0	\$2,650
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$1,200
074119		Medical Doubtful Debts Expense	\$1,166	\$0	\$0	\$0	\$0	\$2,800
074120		Medical Ctr - Bank Merchant Fees	\$312	\$131	\$0	\$131	\$0	\$750
074150		Admin Allocated - Boyup Brook Medical Services	\$34,253	\$0	\$0	\$0	\$0	\$82,241
074191		Depreciation - Medical Centre	\$4,237	\$0	\$0	\$0	\$0	\$10,170
074190		Depreciation - Housing GP - 5 Rogers Ave	\$2,917	\$0	\$0	\$0	\$0	\$7,000
074192		Depreciation - Ultrasound Machine	\$298	\$0	\$0	\$0	\$0	\$715
Sub Total - PREVENTIVE SRVS - OP/EXP			\$643,614	\$369,767	\$0	\$369,767	\$0	\$1,703,182
OPERATING INCOME								
074001		Surgery Turnover	(\$462,880)	(\$433,401)	(\$433,401)	\$0	(\$1,100,000)	\$0
074002		Surgery Rental Income	(\$1,091)	(\$1,000)	(\$1,000)	\$0	(\$2,619)	\$0
074003		Medical - Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$463,971)	(\$434,401)	(\$434,401)	\$0	(\$1,102,619)	\$0
Total - PREVENTIVE SERVICES			\$179,644	(\$64,634)	(\$434,401)	\$369,767	(\$1,102,619)	\$1,703,182

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PREVENTIVE SERVICE - OTHER							
OPERATING EXPENDITURE							
073100	Analytical Expenses	\$540	\$486	\$0	\$486	\$0	\$540
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP		\$540	\$486	\$0	\$486	\$0	\$540
Total - PREVENTIVE SERVICES - OTHER		\$540	\$486	\$0	\$486	\$0	\$540
OTHER HEALTH							
OPERATING EXPENDITURE							
075100	Ambulance Centre Operation	\$566	\$15,000	\$0	\$15,000	\$0	\$30,566
075150	Admin Allocated - Other Health	\$7,655	\$0	\$0	\$0	\$0	\$18,379
Sub Total - OTHER HEALTH OP/EXP		\$8,221	\$15,000	\$0	\$15,000	\$0	\$48,945
OPERATING INCOME							
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$8,221	\$15,000	\$0	\$15,000	\$0	\$48,945
Total - HEALTH		\$236,601	(\$9,294)	(\$436,802)	\$427,507	(\$1,106,219)	\$1,874,968

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER EDUCATION							
OPERATING EXPENDITURE							
081100	Community Resource Centre	\$7,306	\$2,167	\$0	\$2,167	\$0	\$11,981
081102	Donations - Other Education	\$1,800	\$0	\$0	\$0	\$0	\$1,800
081103	Early Learning Centre - Employee Costs	\$15,201	\$40,450	\$0	\$40,450	\$0	\$34,643
081104	Early Learning Centre - Operating Costs	\$15,000	\$787	\$0	\$787	\$0	\$30,000
081105	Early Learning Centre Provision of Leave Accrual	\$0	\$0	\$0	\$0	\$0	\$0
081107	Early Learning Centre Building & Grounds						
081107	Early Learning Centre Building Maintenance Expenses	\$3,562	\$927	\$0	\$927	\$0	\$7,586
081107	G316 Early Learning Centre Grounds Maintenance Expenses	\$970	\$0	\$0	\$0	\$0	\$2,210
081150	Admin Allocation - Other Education	\$15,315	\$0	\$0	\$0	\$0	\$36,758
081190	Depreciation - Other Education	\$6,011	\$0	\$0	\$0	\$0	\$14,425
Sub Total - OTHER EDUCATION OP/EXP		\$65,165	\$44,333	\$0	\$44,333	\$0	\$139,403
OPERATING INCOME							
081003	Early Learning Centre - Fees & Charges	\$0	\$0	\$0	\$0	\$0	\$0
081004	Early Learning Centre -Operating Income	\$0	\$0	\$0	\$0	\$0	\$0
081005	Early Learning Centre - Non operating grants	\$0	\$0	\$0	\$0	\$0	\$0
081006	Early Learning Centre - Operating grants, subsidies & contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER EDUCATION		\$65,165	\$44,333	\$0	\$44,333	\$0	\$139,403
AGED & DISABLED							
OPERATING EXPENDITURE							
082100	Support for Seniors Christmas Lunch	\$0	\$1,000	\$0	\$1,000	\$0	\$2,000
082101	Aged Needs Strategy Project	\$2,500	\$0	\$0	\$0	\$0	\$10,000
082103	Disability Access & Inclusion Plans	\$0	\$0	\$0	\$0	\$0	\$0
082150	Admin Allocated - Aged & Disabled	\$7,655	\$0	\$0	\$0	\$0	\$18,379
Sub Total - AGED & DISABLED OP/EXP		\$10,155	\$1,000	\$0	\$1,000	\$0	\$30,379
OPERATING INCOME							
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - AGED & DISABLED		\$10,155	\$1,000	\$0	\$1,000	\$0	\$30,379

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
Budget	Actual		Income	Expenditure	Income	Expenditure		
OTHER WELFARE								
OPERATING EXPENDITURE								
083104	Depreciation	\$375	\$0	\$0	\$0	\$0	\$900	
083150	Admin Allocated - Other Welfare	\$22,895	\$0	\$0	\$0	\$0	\$54,951	
Sub Total - OTHER WELFARE OP/EXP		\$23,270	\$0	\$0	\$0	\$0	\$55,851	
OPERATING INCOME								
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER WELFARE		\$23,270	\$0	\$0	\$0	\$0	\$55,851	
Total - EDUCATION & WELFARE		\$98,590	\$45,333	\$0	\$45,333	\$0	\$225,633	

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
091100	Staff Housing	\$0	\$0	\$0	\$0	\$0	\$0
091130	Interest Paid Loan 115 - Staff House	\$265	\$265	\$0	\$265	\$0	\$400
091190	Depreciation - Staff Housing	\$3,837	\$0	\$0	\$0	\$0	\$9,210
091150	Staff Housing - Less Amt Allocated to Admin.	\$7,655	\$0	\$0	\$0	\$0	\$18,379
Sub Total - STAFF HOUSING OP/EXP		\$11,757	\$265	\$0	\$265	\$0	\$27,989
Total - STAFF HOUSING		\$11,757	\$265	\$0	\$265	\$0	\$27,989

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
HOUSING OTHER							
OPERATING EXPENDITURE							
092101	Boyup Brook Citizens Lodge	\$23,751	\$0	\$0	\$0	\$0	\$25,626
092102	Community Housing - Units Maintenance			\$0	\$6,634		
092102	Unit 24A Proctor Street	\$19,583	\$6,634	\$0	\$0	\$0	\$4,951
092102 BO221	Unit 24B Proctor Street			\$0	\$0	\$0	\$5,937
092102 BO222	Unit 16A Forrest Street Maint			\$0	\$0	\$0	\$8,354
092102 BO223	Unit 16B Forrest Street Maint			\$0	\$0	\$0	\$6,399
092103	Other	\$9,618	\$0	\$0	\$0	\$0	\$21,618
092105	House - 1 Rogers Ave			\$0	\$8,575		
092105 BO224	House - 1 Rogers Ave House Maintenance	\$15,516	\$8,575	\$0	\$0	\$0	\$25,172
092105 GO224	House - 1 Rogers Ave Grounds Maintenance			\$0	\$0	\$0	\$6,860
092107	7 Knapp Street - Operating & Mtce Expense	\$6,707	\$2,298	\$0	\$2,298	\$0	\$9,460
092108	Property Selling Expenses	\$0	\$1,251	\$0	\$1,251	\$0	\$0
092109	Community Housing Maintenance - Grant Funded	\$0	\$0	\$0	\$0	\$0	\$0
092115	Other Housing - Operating & Mtce Expense	\$6,000	\$22,856	\$0	\$22,856	\$0	\$15,000
092140	Loss on Disposal of Asset			\$0	\$0	\$0	\$0
092150	Admin Allocation - Other Housing	\$7,730	\$0	\$0	\$0	\$0	\$18,564
092191	Depreciation - Other Housing	\$4,291	\$0	\$0	\$0	\$0	\$10,300
092192	Depreciation - House - 1 Rogers Ave	\$3,208	\$0	\$0	\$0	\$0	\$7,700
092190	Depreciation - Boyup Brook Citizens Lodge	\$23,332	\$0	\$0	\$0	\$0	\$56,000
Sub Total - HOUSING OTHER OP/EXP		\$119,735	\$41,614	\$0	\$41,614	\$0	\$221,941
HOUSING OPERATING INCOME							
092001	Rent 24A Proctor St	(\$4,625)	(\$4,500)	(\$4,500)	\$0	(\$11,100)	\$0
092002	Rent 24B Proctor St	(\$4,983)	(\$3,420)	(\$3,420)	\$0	(\$11,960)	\$0
092003	Rent 16A Forrest St	(\$5,010)	(\$3,700)	(\$3,700)	\$0	(\$12,025)	\$0
092004	Rent 16B Forrest St	(\$5,037)	(\$4,254)	(\$4,254)	\$0	(\$12,090)	\$0
092007	Housing Reimbursements	(\$1,112)	(\$1,544)	(\$1,544)	\$0	(\$4,000)	\$0
092009	Other Housing: 7 Knapp St	(\$14,124)	(\$14,863)	(\$14,863)	\$0	(\$33,900)	\$0
092011	Community Housing Maintenance Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HOUSING OTHER OP/INC		(\$34,891)	(\$32,280)	(\$32,280)	\$0	(\$85,075)	\$0
Total - HOUSING OTHER		\$84,844	\$9,334	(\$32,280)	\$41,614	(\$85,075)	\$221,941
Total - HOUSING		\$96,601	\$9,599	(\$32,280)	\$41,879	(\$85,075)	\$249,930

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
101100	Refuse Collection Boyup Brook Townsite Expense	\$26,371	\$20,333	\$0	\$20,333	\$0	\$63,293
101101	Recycling Collection Boyup Brook Town Site	\$19,072	\$19,377	\$0	\$19,377	\$0	\$45,775
101106	Transfer Station Employee Costs	\$22,238	\$11,951	\$0	\$11,951	\$0	\$49,345
101102	B0400 Boyup Brook Transfer Station Costs	\$34,247	\$23,058	\$0	\$23,058	\$0	\$72,950
101103	Land Fill Disposal Site	\$16,689	\$15,036	\$0	\$15,036	\$0	\$34,600
101104	Townsite Street Bins Collection	\$5,461	\$3,558	\$0	\$3,558	\$0	\$12,540
101107	Drum Muster Expenses	\$500	\$214	\$0	\$214	\$0	\$500
101108	BB Transfer Station Superannuation	\$1,201	\$0	\$0	\$0	\$0	\$2,620
101119	Waste Bin Maintenance and Delivery	\$2,173	\$279	\$0	\$279	\$0	\$6,884
101150	Admin Allocated - Waste Management	\$15,232	\$0	\$0	\$0	\$0	\$36,572
101190	Depreciation - Waste Management	\$10,839	\$0	\$0	\$0	\$0	\$26,015
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$154,024	\$93,806	\$0	\$93,806	\$0	\$351,094
SANITATION OPERATING INCOME							
101001	Refuse Collection Charges	(\$238,965)	(\$245,836)	(\$245,836)	\$0	(\$238,965)	\$0
101002	Waste Disposal Charges	(\$950)	(\$4,526)	(\$4,526)	\$0	(\$950)	\$0
101003	Recycling Scheme Income	(\$500)	(\$6,454)	(\$6,454)	\$0	(\$1,000)	\$0
101004	Scrap Metal Income	\$0	(\$1,450)	(\$1,450)	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$240,415)	(\$258,265)	(\$258,265)	\$0	(\$240,915)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$86,391)	(\$164,459)	(\$258,265)	\$93,806	(\$240,915)	\$351,094

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
EFFLUENT DRAINAGE SYSTEM							
OPERATING EXPENDITURE							
103100	Septic Tank Inspection Expenses	\$200	\$0	\$0	\$0	\$0	\$200
103101	Liquid Waste Disposal Site (Stanton Road)	\$1,990	\$1,490	\$0	\$1,490	\$0	\$1,990
Sub Total - SEWERAGE OP/EXP		\$2,190	\$1,490	\$0	\$1,490	\$0	\$2,190
OPERATING INCOME							
103002	Septic Licence Fees	(\$1,628)	\$0	\$0	\$0	(\$2,200)	\$0
Sub Total - SEWERAGE OP/INC		(\$1,628)	(\$1,352)	(\$1,352)	\$0	(\$2,200)	\$0
Total - SEWERAGE		\$562	\$138	(\$1,352)	\$1,490	(\$2,200)	\$2,190
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
107100	Landcare Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$0	\$0	\$0	\$0	\$0	\$0

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
105100	Town Planning Admin & Control	\$9,938	\$8,492	\$0	\$8,492	\$0	\$36,259
105101	Admin Allocation - Town Planning	\$15,238	\$0	\$0	\$0	\$0	\$36,572
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$25,176	\$8,492	\$0	\$8,492	\$0	\$72,831
OPERATING INCOME							
105001	Planning Application Fees	(\$1,383)	(\$9,473)	(\$9,473)	\$0	(\$2,900)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$1,383)	(\$9,473)	(\$9,473)	\$0	(\$2,900)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$23,793	(\$981)	(\$9,473)	\$8,492	(\$2,900)	\$72,831

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
106101	Cemetery - Operation	\$15,535	\$4,587	\$0	\$4,587		
106101	B0420 Cemetery - Operation		\$0	\$0	\$0	\$0	\$38,489
106101	B0421 Niche Wall Plaques Operations	\$0	\$0	\$0	\$0	\$0	\$4,160
106101	G314 Cemetery Grounds	\$19,634	\$0	\$0	\$0	\$0	\$35,700
106102	Public Toilets - Operation		\$5,845	\$0	\$5,845	\$0	\$0
106102	B0450 Toilets - Lions Park Costs	\$970	\$0	\$0	\$0	\$0	\$3,160
106102	B0451 Toilets - Tourist Centre Costs	\$4,398	\$0	\$0	\$0	\$0	\$10,832
106102	B0452 Toilets - Town Hall (External) Costs	\$2,148	\$0	\$0	\$0	\$0	\$10,690
106102	B0453 Toilets - Wilga Hall Costs	\$50	\$0	\$0	\$0	\$0	\$50
106102	B0454 Toilets - Tone Bridge Reserve Costs	\$725	\$0	\$0	\$0	\$0	\$1,740
106103	Street Furniture	\$0	\$0	\$0	\$0	\$0	\$1,130
106150	Admin Allocation - Other Community Amenities	\$7,658	\$0	\$0	\$0	\$0	\$18,379
106151	Admin Allocation - Cemetery	\$851	\$0	\$0	\$0	\$0	\$2,042
106191	Depreciation - Public Toilets	\$71	\$0	\$0	\$0	\$0	\$170
106192	Depreciation - Other Community Service's	\$1,152	\$0	\$0	\$0	\$0	\$2,765
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$53,192	\$10,433	\$0	\$10,433	\$0	\$129,307
OPERATING INCOME							
106001	Cemetery Burial Fees	(\$10,000)	(\$864)	(\$864)	\$0	(\$10,000)	\$0
106002	License/Other Fees BB Cemetery	(\$575)	(\$767)	(\$767)	\$0	(\$2,500)	\$0
106003	Cemetery - Reservation Fees	(\$115)	(\$91)	(\$91)	\$0	(\$500)	\$0
106004	Niche Wall Fees	\$0	\$0	\$0	\$0	(\$800)	\$0
106005	Non-Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$10,690)	(\$1,722)	(\$1,722)	\$0	(\$13,800)	\$0
Total - OTHER COMMUNITY AMENITIES		\$42,502	\$8,711	(\$1,722)	\$10,433	(\$13,800)	\$129,307
Total - COMMUNITY AMENITIES		(\$19,534)	(\$156,591)	(\$270,812)	\$114,220	(\$259,815)	\$555,422

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
111100	Boyup Brook Hall - Operation	\$27,420	\$7,702	\$0	\$7,702	\$0	\$51,030
111102	Halls - Other Public Halls	\$16,590	\$14,878	\$0	\$14,878	\$0	\$26,589
111103	Hall Hire Bonds Refunded	\$0	\$582	\$0	\$582	\$0	\$0
111150	Admin Allocation - Public Halls	\$15,238	\$0	\$0	\$0	\$0	\$36,572
111190	Depreciation - Public Halls	\$42,349	\$0	\$0	\$0	\$0	\$101,643
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$101,597	\$23,161	\$0	\$23,161	\$0	\$215,834
OPERATING INCOME							
111001	Hall Hire Fees	\$0	(\$747)	(\$747)	\$0	\$0	\$0
111002	Hall Hire Bonds	\$0	(\$182)	(\$182)	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		\$0	(\$928)	(\$928)	\$0	\$0	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$101,597	\$22,233	(\$928)	\$23,161	\$0	\$215,834

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
113100	Recreation Complex	\$67,907	\$25,703	\$0	\$25,703	\$0	\$122,745
113109	Walk Trails	\$1,968	\$180	\$0	\$180	\$0	\$7,873
113110	Townsite Gardens	\$45,736	\$54,725	\$0	\$54,725	\$0	\$105,900
113112	Reserves and Parks Operations	\$24,915	\$15,258	\$0	\$15,258	\$0	\$57,853
113119	Other Recreation Facilities	\$14,180	\$8,239	\$0	\$8,239		
113119 B0595	Pistol Club			\$0	\$0	\$0	\$1,749
113119 B0600	Skate Park Buildings & Ramps			\$0	\$0	\$0	\$2,245
113119 B0620	Tone Bridge Country Club			\$0	\$0	\$0	\$3,728
113119 B0625	Dinninup UBAS Complex Buildings			\$0	\$0	\$0	\$8,904
113119 B0630	Mayanup Progress Association Complex Buildings			\$0	\$0	\$0	\$3,282
113119 G306	Dinninup UBAS Complex Grounds			\$0	\$0	\$0	\$4,920
113119 G307	Mayanup Progress Association Grounds			\$0	\$0	\$0	\$405
113120 B0605	War Memorial	\$2,495	\$574	\$0	\$574	\$0	\$6,715
113121	Kidsport Program by Sports/Rec	\$0	\$0	\$0	\$0	\$0	\$0
113150	Admin Allocation - Other Recreation	\$25,834	\$0	\$0	\$0	\$0	\$62,005
113124	Support for UBAS	\$12,720	\$5,864	\$0	\$5,864	\$0	\$12,720
113122	Support for ANZAC Day	\$0	\$0	\$0	\$0	\$0	\$15,292
113125	Support for Others	\$23,192	\$29,136	\$0	\$29,136	\$0	\$52,950
113140	Sundry Plant Items	\$0	\$3,419	\$0	\$3,419	\$0	\$12,000
113190	Depreciation - Other Recreation	\$110,717	\$0	\$0	\$0	\$0	\$265,731
113191	Depreciation - Parks & Gardens	\$29,847	\$0	\$0	\$0	\$0	\$71,635
113192	Depreciation: Plant & Equipment	\$3,177	\$0	\$0	\$0	\$0	\$7,625
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$362,689	\$143,097	\$0	\$143,097	\$0	\$826,277
OPERATING INCOME							
113003	Rec Ground Use Hire Fees	(\$3,500)	(\$4,057)	(\$4,057)	\$0	(\$3,500)	\$0
113002	Reimbursements - Other Rec	\$0	\$0	\$0	\$0	\$0	\$0
113005	Operating Grants: State Government	\$0	\$0	\$0	\$0	\$0	\$0
113022	Recreation - Capital Grants & Contributions	\$0	(\$8,802)	(\$8,802)	\$0	(\$171,868)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,500)	(\$12,859)	(\$12,859)	\$0	(\$175,368)	\$0
Total - OTHER RECREATION & SPORT		\$359,189	\$130,239	(\$12,859)	\$143,097	(\$175,368)	\$826,277

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
112100	Swimming Pool & Gymnasium General Operations	\$58,187	\$19,287	\$0	\$19,287	\$0	\$104,450
112101	Swimming Pool Building Costs	\$35,398	\$17,367	\$0	\$17,367	\$0	\$68,531
112102	Swimming Pool Employee Costs	\$37,456	\$5,282	\$0	\$5,282	\$0	\$104,250
112103	Interest on Loan 114 - upgrade pool bowl	\$1,371	\$484	\$0	\$484	\$0	\$729
112104	Swimming Pool Employee Superannuation	\$3,678	\$1,201	\$0	\$1,201	\$0	\$10,660
112108	Gym Employee Costs	\$1,035	\$950	\$0	\$950	\$0	\$3,000
112109	Interest Paid Gym Lease	\$0	\$0	\$0	\$0	\$0	\$0
112150	Admin Allocation - Swimming Pool	\$16,856	\$0	\$0	\$0	\$0	\$40,471
112190	Depreciation - Swimming Pool	\$9,321	\$0	\$0	\$0	\$0	\$22,373
112191	Depreciation - Right of Use Asset P&E	\$2,458	\$0	\$0	\$0	\$0	\$5,899
Sub Total - SWIMMING POOL OP/EXP		\$165,761	\$44,571	\$0	\$44,571	\$0	\$360,363
OPERATING INCOME							
112001	Swimming Lesson Fees	\$0	\$0	\$0	\$0	\$0	\$0
112003	Pool Daily Admission Fees	(\$1,808)	(\$723)	(\$723)	\$0	(\$9,500)	\$0
112004	Season Tickets Fees	(\$9,650)	(\$11,016)	(\$11,016)	\$0	(\$19,300)	\$0
112005	Pool Hire Fees	\$0	\$0	\$0	\$0	\$0	\$0
112006	Gym Equipment Hire Fees	(\$12,690)	(\$5,902)	(\$5,902)	\$0	(\$12,690)	\$0
112007	Pool Teaching Programme Fees	(\$4,560)	(\$641)	(\$641)	\$0	(\$6,000)	\$0
112008	Vacation Swimming Passes	(\$1,665)	\$0	\$0	\$0	(\$5,000)	\$0
112009	Capital Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
1121001	Gymnasium Fees	\$0	\$0	\$0	\$0		
Sub Total - SWIMMING POOL OP/INC		(\$30,373)	(\$18,282)	(\$18,282)	\$0	(\$52,490)	\$0
Total - SWIMMING POOL		\$135,388	\$26,289	(\$18,282)	\$44,571	(\$52,490)	\$360,363

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TELEVISION & RADIO REBROADCASTING							
OPERATING EXPENDITURE							
114005	Telecommunications Tower	\$2,808	\$0	\$0	\$0	\$0	\$5,441
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$2,808	\$0	\$0	\$0	\$0	\$5,441
OPERATING INCOME							
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	(\$10,241)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$10,241)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$0
Total - TV & RADIO REBROADCASTING		(\$7,433)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$5,441
LIBRARIES							
OPERATING EXPENDITURE							
115100	Library Operations	\$1,255	\$22,500	\$0	\$22,500	\$0	\$46,705
115101	State Library Grant Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
115150	Admin Allocation - Libraries	\$41,923	\$0	\$0	\$0	\$0	\$100,619
Sub Total - LIBRARIES OP/EXP		\$43,178	\$22,500	\$0	\$22,500	\$0	\$147,324
OPERATING INCOME							
115001	State Library Grant Income	\$0	(\$397)	(\$397)	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		\$0	(\$397)	(\$397)	\$0	\$0	\$0
Total - LIBRARIES		\$43,178	\$22,103	(\$397)	\$22,500	\$0	\$147,324

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER CULTURE							
OPERATING EXPENDITURE							
116100	Museum	\$12,233	\$6,584	\$0	\$6,584	\$0	\$15,191
116101	Craft Hut	\$2,172	\$747	\$0	\$747	\$0	\$3,839
116102	Support for Sandakan (Ceremony)	\$7,380	\$6,883	\$0	\$6,883	\$0	\$8,830
116103	Other Culture - Community Expenses	\$12,000	\$10,119	\$0	\$10,119	\$0	\$12,000
116104	Other Culture - Grant Expenditure	\$0	\$5,566	\$0	\$5,566	\$0	\$0
116150	Admin Allocated - Other Culture	\$7,658	\$0	\$0	\$0	\$0	\$18,379
116190	Depreciation - Other Culture	\$10,118	\$0	\$0	\$0	\$0	\$24,285
Sub Total - OTHER CULTURE OP/EXP		\$51,561	\$29,899	\$0	\$29,899	\$0	\$82,524
OPERATING INCOME							
116001	Reimbursements - Other Culture	\$0	\$0	\$0	\$0	\$0	\$0
116002	Other Culture - Operating Grants, Subsidies & Contributions	\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0
Total - OTHER CULTURE		\$51,561	\$27,899	(\$2,000)	\$29,899	\$0	\$82,524
Total - RECREATION AND CULTURE		\$683,479	\$218,266	(\$44,963)	\$263,229	(\$238,099)	\$1,637,763

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION							
OPERATING EXPENDITURE							
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
121001	RRG Project Grants	(\$314,000)	(\$126,251)	(\$126,251)	\$0	(\$785,000)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$251,051)	(\$246,353)	(\$246,353)	\$0	(\$251,051)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$26,925)	\$0	\$0	\$0	(\$673,128)	\$0
121004	Capital Grants Other & Road Contributions	\$0	\$0	\$0	\$0	\$0	\$0
121007	Special Bridge Funding	\$0	\$0	\$0	\$0	(\$256,700)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$591,976)	(\$372,604)	(\$372,604)	\$0	(\$1,965,879)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$591,976)	(\$372,604)	(\$372,604)	\$0	(\$1,965,879)	\$0

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
122100	B0695	Depot Building - Building Costs	\$15,551	\$9,000	\$0	\$9,000	\$0	\$53,466
122101	OPSDPT	Depot General Operations	\$9,113	\$12,428	\$0	\$12,428	\$0	\$29,790
122103		Road Maintenance & Repairs	\$248,549	\$116,973	\$0	\$116,973	\$0	\$482,402
122104		Roads Vegetation Clearing Offset Costs	\$446	\$0	\$0	\$0	\$0	\$3,914
122107		Maintenance Grading	\$29,086	\$1,099	\$0	\$1,099	\$0	\$214,500
122105		Repairs & Maint - Bridges	\$66,369	\$205,970	\$0	\$205,970	\$0	\$589,034
122106		Shire Radio Network Costs	\$40	\$89	\$0	\$89	\$0	\$5,280
122108		Drains & Culverts	\$12,076	\$14,495	\$0	\$14,495	\$0	\$100,800
122109		Verge Pruning	\$8,675	\$68,712	\$0	\$68,712	\$0	\$122,700
122110		Verge Spraying	\$4,738	\$10,032	\$0	\$10,032	\$0	\$30,867
122111		Crossovers Maintenance	\$0	\$38	\$0	\$38	\$0	\$7,820
122112		Town Services Drainage	\$1,933	\$770	\$0	\$770	\$0	\$65,900
122113		Town Services - Footpaths	\$0	\$460	\$0	\$460	\$0	\$4,700
122114		Town Services Road Repairs	\$21,636	\$2,431	\$0	\$2,431	\$0	\$41,220
122115		Town Services - Tree Pruning	\$16,204	\$17,057	\$0	\$17,057	\$0	\$39,600
122116		Street Lighting	\$10,669	\$14,112	\$0	\$14,112	\$0	\$32,000
122117		Traffic Signs	\$107	\$3,674	\$0	\$3,674	\$0	\$7,450
122120		Roman Road Data Pickup	\$13,007	\$8,611	\$0	\$8,611	\$0	\$13,645
122121		Town Services - Verge Spraying	\$13,674	\$3,747	\$0	\$3,747	\$0	\$29,540
122122		Road Sweeping	\$3,781	\$3,646	\$0	\$3,646	\$0	\$15,125
122123		Emergency Services	\$14,928	\$498	\$0	\$498	\$0	\$35,000
122125		Bridge Contribution Expenditure	\$0	\$0	\$0	\$0	\$0	\$8,000
122126		Streetscaping Expenses	\$4,169	\$92	\$0	\$92	\$0	\$23,000
122127		Consulting Engineer Expenses	\$14,499	\$5,873	\$0	\$5,873	\$0	\$58,000
122131		Rural Street Addressing	\$916	\$797	\$0	\$797	\$0	\$3,960
122150		Admin Allocated - Road Maintenance	\$190,587	\$0	\$0	\$0	\$0	\$457,428
122190		Depreciation - Transport Other	\$5,691	\$0	\$0	\$0	\$0	\$13,660
122191		Depreciation - Infrastructure	\$15,160	\$0	\$0	\$0	\$0	\$36,385
122192		Depreciation Roads	\$1,002,721	\$0	\$0	\$0	\$0	\$2,406,626
122193		Depreciation - Bridges	\$381,695	\$0	\$0	\$0	\$0	\$916,104
122194		Depreciation - Footpaths	\$5,776	\$0	\$0	\$0	\$0	\$13,862
122195		Depreciation - Drainage	\$113,237	\$0	\$0	\$0	\$0	\$271,780
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			\$2,225,032	\$512,592	\$0	\$512,592	\$0	\$6,133,558

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING INCOME - STREETS, ROADS, DEPOTS							
122001	Reimbursements - Roads Mtce	\$0	(\$46)	(\$46)	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items	\$0	\$0	\$0	\$0	\$0	\$0
122005	Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0	(\$30,000)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		\$0	(\$46)	(\$46)	\$0	(\$30,000)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$2,225,032	\$512,546	(\$46)	\$512,592	(\$30,000)	\$6,133,558

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ROAD PLANT PURCHASES							
OPERATING EXPENDITURE							
123119	Minor Equipment and Sundry Items	\$1,250	\$2,545	\$0	\$2,545	\$0	\$5,000
123120	Plant Auction Selling Expenses	\$0	\$1,092	\$0	\$1,092	\$0	\$5,500
123140	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/EXP		\$1,250	\$3,636	\$0	\$3,636	\$0	\$10,500
OPERATING INCOME - ROAD PLANT PURCHASES							
122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - ROAD PLANT PURCHASES		\$1,250	\$3,636	\$0	\$3,636	\$0	\$10,500
TRAFFIC CONTROL							
OPERATING EXPENDITURE							
125150	Administration Allocated - Traffic Control	\$57,161	\$0	\$0	\$0	\$0	\$137,192
Sub Total - TRAFFIC CONTROL OP/EXP		\$57,161	\$0	\$0	\$0	\$0	\$137,192
OPERATING INCOME							
125001	Licensing Service	(\$11,940)	(\$14,905)	(\$14,905)	\$0	(\$30,000)	\$0
125002	Motor Vehicle Plates	(\$123)	(\$168)	(\$168)	\$0	(\$400)	\$0
125005	Sundry Receipts - Heavy Haulage Permits etc	(\$1,426)	(\$105)	(\$105)	\$0	(\$2,000)	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$13,489)	(\$15,178)	(\$15,178)	\$0	(\$32,400)	\$0
Total - TRAFFIC CONTROL		\$43,672	(\$15,178)	(\$15,178)	\$0	(\$32,400)	\$137,192

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
AERODROMES								
OPERATING EXPENDITURE								
126100		Airstrip Maintenance	\$1,715	\$2,065	\$0	\$2,065		
126100	B0650	Airstrip Building Operation			\$0	\$0	\$0	\$676
126100	B0652	Airstrip Runway & Surrounds			\$0	\$0	\$0	\$5,675
126190		Depreciation - Airport	\$16,167	\$0	\$0	\$0	\$0	\$38,803
Sub Total - AERODROMES OP/EXP			\$17,882	\$2,065	\$0	\$2,065	\$0	\$45,154
OPERATING INCOME								
126001		Hire Charges - Hangar	\$0	\$0	\$0	\$0	\$0	\$0
126003		Non-Operating Grants & Subsidies	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROMES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROMES			\$17,882	\$2,065	\$0	\$2,065	\$0	\$45,154
Total - TRANSPORT			\$1,695,861	\$130,466	(\$387,828)	\$518,294	(\$2,028,279)	\$6,326,404

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
132110	Tourist Bay	\$424	\$0	\$0	\$0	\$0	\$2,120
132103	Community Development Officer	\$27,627	\$59,999	\$0	\$59,999	\$0	\$117,914
132104	Tourist Centre Operations	\$34,327	\$9,865	\$0	\$9,865	\$0	\$25,000
132104	B0660 Tourist Centre Building			\$0	\$0	\$0	\$23,244
132104	G304 Tourist Centre Grounds & Gardens			\$0	\$0	\$0	\$18,100
132106	Promotion Activities	\$1,824	\$265	\$0	\$265	\$0	\$5,100
132107	OPFMIL Flax Mill Complex General Operations	\$22,900	\$22,775	\$0	\$22,775	\$0	\$52,501
132108	Caravan Park/Flax Mill Complex Building Operation	\$55,910	\$24,427	\$0	\$24,427		
132108	B0665 Caravan Park Building Operations			\$0	\$0	\$0	\$27,725
132108	B0666 Caravan Park Overflow Area			\$0	\$0	\$0	\$16,145
132108	B0667 Flaxmill Building Operations			\$0	\$0	\$0	\$38,038
132108	B0669 Country Music Festival			\$0	\$0	\$0	\$12,570
132108	B0670 Flaxmill Storage Shed (Large)			\$0	\$0	\$0	\$1,290
132108	B0671 Flaxmill Storage Shed (Open)			\$0	\$0	\$0	\$390
132108	G305 Caravan Park/Flaxmill Grounds Maintenance			\$0	\$0	\$0	\$20,430
132108	G313 Caravan Park Overflow Grounds Maint			\$0	\$0	\$0	\$2,720
132111	Carnaby Beetle Collection	\$110	\$0	\$0	\$0	\$0	\$110
132116	CDO Vehicle Op Costs GEN	\$0	\$0	\$0	\$0	\$0	\$0
132150	Admin Allocated Tourism	\$26,685	\$0	\$0	\$0	\$0	\$64,047
132151	Admin Allocated Caravan Pk	\$7,658	\$0	\$0	\$0	\$0	\$18,379
132190	Depreciation - Tourism/Area Promotion	\$6,356	\$0	\$0	\$0	\$0	\$15,255
132191	Depreciation - Caravan Pk/Flax	\$16,244	\$0	\$0	\$0	\$0	\$38,988
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$200,064	\$117,331	\$0	\$117,331	\$0	\$500,066
OPERATING INCOME							
132002	Caravan Park & Complex Fees & Charges	(\$29,536)	(\$41,178)	(\$41,178)	\$0	(\$95,000)	\$0
132003	Flax Mill Sheds Storage Charges	(\$4,813)	(\$3,927)	(\$3,927)	\$0	(\$13,000)	\$0
132006	Event - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
132007	Other Income	(\$959)	(\$2,123)	(\$2,123)	\$0	(\$4,000)	\$0
132010	Non-Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0	(\$60,000)	\$0
132011	Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$35,307)	(\$47,228)	(\$47,228)	\$0	(\$172,000)	\$0
Total - TOURISM & AREA PROMOTION		\$164,758	\$70,103	(\$47,228)	\$117,331	(\$172,000)	\$500,066

SHIRE OF BOYUP BROOK

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 30 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDING CONTROL							
OPERATING EXPENDITURE							
133100	Building Control	\$9,404	\$8,278	\$0	\$8,278	\$0	\$22,570
133101	Building Control - Other Costs	\$0	\$78	\$0	\$78	\$0	\$2,000
133102	Building Control Superannuation	\$0	\$0	\$0	\$0	\$0	\$0
133103	Building Control - BMO	\$2,211	\$0	\$0	\$0	\$0	\$3,080
133150	Admin Allocated - Building Control Expenses	\$7,658	\$0	\$0	\$0	\$0	\$18,379
Sub Total - BUILDING CONTROL OP/EXP		\$19,272	\$8,356	\$0	\$8,356	\$0	\$46,029
BUILDING CONTROL OP/INC							
133001	Building Licences (UFEE)	(\$3,762)	(\$6,219)	(\$6,219)	\$0	(\$6,500)	\$0
133002	BCITF Levy - Commission	(\$52)	(\$50)	(\$50)	\$0	(\$90)	\$0
133003	Builders Services Levy - Commission	(\$87)	(\$60)	(\$60)	\$0	(\$150)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$3,900)	(\$6,329)	(\$6,329)	\$0	(\$6,740)	\$0
Total - BUILDING CONTROL		\$15,372	\$2,027	(\$6,329)	\$8,356	(\$6,740)	\$46,029

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SALEYARDS & MARKETS							
OPERATING EXPENDITURE							
134100	Saleyards	\$1,240	\$2,951	\$0	\$2,951	\$0	\$2,800
134190	Depreciation - Saleyards & Markets	\$9,135	\$0	\$0	\$0	\$0	\$21,925
Sub Total - SALEYARDS & MARKETS OP/EXP		\$10,375	\$2,951	\$0	\$2,951	\$0	\$24,725
OPERATING INCOME							
134001	Reimbursements - Saleyards	(\$540)	\$0	\$0	\$0	(\$900)	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		(\$540)	\$0	\$0	\$0	(\$900)	\$0
Total - SALEYARDS & MARKETS		\$9,835	\$2,951	\$0	\$2,951	(\$900)	\$24,725

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
135100	Standpipes Expenses	\$9,256	\$1,116	\$0	\$1,116	\$0	\$28,256
135102	Economic Development Projects	\$1,500	\$0	\$0	\$0	\$0	\$7,500
135103	Country Music Festival Expenses	\$11,200	\$2,500	\$0	\$2,500	\$0	\$11,200
135105	Abel Street Shop	\$12,763	\$2,898	\$0	\$2,898	\$0	\$18,769
135150	Admin Allocated - Other Economic Development	\$7,658	\$0	\$0	\$0	\$0	\$18,379
135190	Depreciation - Develop/Facilities	\$1,463	\$0	\$0	\$0	\$0	\$3,511
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$43,839	\$6,514	\$0	\$6,514	\$0	\$87,615
OPERATING INCOME							
135001	Standpipe Water	(\$4,415)	(\$2,061)	(\$2,061)	\$0	(\$25,000)	\$0
135005	Abel Street Shop Rental	(\$6,500)	(\$2,355)	(\$2,355)	\$0	(\$15,600)	\$0
135006	Non-Operating Grants & Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$10,915)	(\$4,416)	(\$4,416)	\$0	(\$40,600)	\$0
Total - OTHER ECONOMIC SERVICES		\$32,924	\$2,098	(\$4,416)	\$6,514	(\$40,600)	\$87,615
Total - ECONOMIC SERVICES		\$222,889	\$77,179	(\$57,973)	\$135,153	(\$220,240)	\$658,435

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
141100	Private Works - Costs	\$1,446	\$0	\$0	\$0	\$0	\$3,100
Sub Total - PRIVATE WORKS OP/EXP		\$1,446	\$0	\$0	\$0	\$0	\$3,100
OPERATING INCOME							
141001	Private Works - Recoup Charges	(\$1,732)	\$0	\$0	\$0	(\$3,100)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,732)	\$0	\$0	\$0	(\$3,100)	\$0
Total - PRIVATE WORKS		(\$286)	\$0	\$0	\$0	(\$3,100)	\$3,100

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
143100	Supervision	\$98,099	\$130,049	\$0	\$130,049	\$0	\$366,863
143101	Consultant Engineer	\$0	\$0	\$0	\$0	\$0	\$0
143102	Works Manager Vehicle Op Costs	\$1,763	\$0	\$0	\$0	\$0	\$10,000
143103	FBT Works Staff	\$1,375	\$5,529	\$0	\$5,529	\$0	\$5,500
143104	Insurance on Works	\$45,217	\$16,422	\$0	\$16,422	\$0	\$45,217
143105	Superannuation of Workmen	\$78,685	\$57,819	\$0	\$57,819	\$0	\$204,059
143106	PWOH Leave - Depot	\$83,811	\$50,279	\$0	\$50,279	\$0	\$288,309
143107	Protective Clothing	\$0	\$499	\$0	\$499	\$0	\$12,000
143108	Uniforms	\$750	\$679	\$0	\$679	\$0	\$1,500
143109	Training & Meeting Expenses	\$10,749	\$11,889	\$0	\$11,889	\$0	\$51,850
143110	Occupational Health & Safety	\$15,593	\$18,659	\$0	\$18,659	\$0	\$66,130
143111	Other Expenses	\$14	\$0	\$0	\$0	\$0	\$1,115
143113	Waste Oil Disposal Costs	\$0	\$0	\$0	\$0	\$0	\$500
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$9,780
143116	Conferences and Training Courses (MOW)	\$0	\$0	\$0	\$0	\$0	\$2,500
143117	Works Manager Housing	\$0	\$0	\$0	\$0	\$0	\$0
143150	Admin Allocated - Works Overhead	\$15,238	\$0	\$0	\$0	\$0	\$36,572
143180	LESS PWOH ALLOCATED - PROJECTS	(\$351,295)	(\$27,172)	\$0	(\$27,172)	\$0	(\$1,101,895)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$264,651	\$0	\$264,651	\$0	\$0
OPERATING INCOME							
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$264,651	\$0	\$264,651	\$0	\$0

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
144100	Repair Wages	\$78,251	\$0	\$0	\$0	\$0	\$126,825
144101	Fuel & Oil	\$110,280	\$87,575	\$0	\$87,575	\$0	\$240,000
144102	Tyres & Tubes	\$3,655	\$0	\$0	\$0	\$0	\$23,000
144103	Parts and Repairs	\$15,073	\$57,038	\$0	\$57,038	\$0	\$110,750
144104	Licenses	\$700	\$1,013	\$0	\$1,013	\$0	\$14,000
144105	Insurance	\$41,360	\$0	\$0	\$0	\$0	\$41,360
144106	Blades & Points	\$3,750	\$1,074	\$0	\$1,074	\$0	\$15,000
144107	Expendable Tools	\$3,750	\$2,968	\$0	\$2,968	\$0	\$9,000
144110	Superannuation - Mechanic	\$6,607	\$0	\$0	\$0	\$0	\$10,709
144150	Admin Allocated POC	\$4,564	\$0	\$0	\$0	\$0	\$10,953
144190	Depreciation - Plant	\$147,500	\$0	\$0	\$0	\$0	\$354,015
144180	LESS POC ALLOCATED - PROJECTS	(\$415,490)	(\$266,378)	\$0	(\$266,378)	\$0	(\$955,612)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$116,174)	\$0	(\$116,174)	\$0	\$0
OPERATING INCOME							
144001	Diesel Rebate	(\$17,850)	(\$13,767)	(\$13,767)	\$0	(\$35,000)	\$0
144002	Reimbursements - Operating	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$17,850)	(\$13,767)	(\$13,767)	\$0	(\$35,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$17,850)	(\$129,942)	(\$13,767)	(\$116,174)	(\$35,000)	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 30 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES							
OPERATING EXPENDITURE							
145100	Gross Total Salaries and Wages	\$1,806,375	\$0	\$0	\$0	\$0	\$4,335,474
145130	LESS SALS/WAGES ALLOCATED	(\$1,806,375)	\$0	\$0	\$0	\$0	(\$4,335,474)
145101	Workers Compensation Expenses	\$0	\$39,503	\$0	\$39,503	\$0	\$84,500
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$39,503	\$0	\$39,503	\$0	\$84,500
OPERATING INCOME							
145001	Reimbursements - Administration	\$0	\$0	\$0	\$0	\$0	\$0
143001	Workers Compensation Reimbursements	\$0	(\$20,021)	(\$20,021)	\$0	(\$84,500)	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	(\$20,021)	(\$20,021)	\$0	(\$84,500)	\$0
Total - SALARIES AND WAGES		\$0	\$19,482	(\$20,021)	\$39,503	(\$84,500)	\$84,500

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 30 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ADMINISTRATION							
OPERATING EXPENDITURE							
146100	Advertising	\$2,111	\$3,944	\$0	\$3,944	\$0	\$11,400
146101	Audit Fees	\$2,750	\$0	\$0	\$0	\$0	\$55,000
146102	Bank Fees	\$2,146	\$592	\$0	\$592	\$0	\$4,000
146103	Administration Building Costs	\$37,596	\$17,479	\$0	\$17,479		
146103	B0690 Admin Building Operations			\$0	\$0	\$0	\$60,513
146103	G308 Admin Building Gardens Maintenance			\$0	\$0	\$0	\$12,000
146105	Administration Staff Employee Costs	\$549,239	\$388,416	\$0	\$388,416	\$0	\$975,306
146106	Consultants	\$41,000	\$33,094	\$0	\$33,094	\$0	\$132,750
146108	Insurance	\$18,836	\$418,319	\$0	\$418,319	\$0	\$18,836
146109	Legal Expenses	\$12,200	\$11,674	\$0	\$11,674	\$0	\$25,000
146110	IT System Operation & maintenance	\$142,311	\$134,810	\$0	\$134,810	\$0	\$230,954
146111	Office Equipment Maintenance	\$2,500	\$364	\$0	\$364	\$0	\$5,000
146112	Administration - Postage & Freight	\$2,055	\$2,407	\$0	\$2,407	\$0	\$5,500
146113	Printing and Stationery	\$7,896	\$3,222	\$0	\$3,222	\$0	\$12,700
146114	Administration Vehicle Costs	\$5,242	\$0	\$0	\$0	\$0	\$8,700
146115	Administration - Fringe Benefits Tax	\$7,500	\$12,127	\$0	\$12,127	\$0	\$15,000
146117	Employers Indemnity Insurance	\$45,266	\$0	\$0	\$0	\$0	\$45,266
146118	Subscriptions	\$13,485	\$13,249	\$0	\$13,249	\$0	\$13,485
146119	Administration Staff Housing	\$0	\$0	\$0	\$0	\$0	\$0
146120	Uniform Allowance	\$990	\$427	\$0	\$427	\$0	\$3,000
146121	Telephones	\$2,708	\$1,449	\$0	\$1,449	\$0	\$6,500
146122	Minor Furniture & Equip under \$5,000	\$4,600	\$0	\$0	\$0	\$0	\$15,000
146123	Conferences/Training/Professional Development	\$9,553	\$5,934	\$0	\$5,934	\$0	\$19,600
146124	Superannuation	\$58,899	\$0	\$0	\$0	\$0	\$135,963
146125	Admin Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
146126	Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$725
146128	Administration - OSH	\$4,870	\$10,736	\$0	\$10,736	\$0	\$9,800
146130	Administration - Bank Merchant Fees	\$3,100	\$3,642	\$0	\$3,642	\$0	\$6,200
146190	Depreciation - Administration	\$11,770	\$0	\$0	\$0	\$0	\$28,250
146150	Less Administration Costs Alloc	(\$988,623)	\$0	\$0	\$0	\$0	(\$1,856,448)
Sub Total - ADMINISTRATION OP/EXP		\$0	\$1,139,406	\$0	\$1,139,406	\$0	\$0

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING INCOME - ADMINISTRATION							
146001	Reimbursements - Administration	\$0	(\$128)	(\$128)	\$0	(\$200)	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/INC		\$0	(\$128)	(\$128)	\$0	(\$200)	\$0
Total - ADMINISTRATION		\$0	\$1,139,278	(\$128)	\$1,139,406	(\$200)	\$0
UNCLASSIFIED							
OPERATING EXPENDITURE							
149001	Rylington Park Operational Expenses	\$87,081	\$53,569	\$0	\$53,569	\$0	\$179,470
149002	Rylington Park Asset Depreciation	\$21,478	\$0	\$0	\$0	\$0	\$51,550
149005	Rylington Stock Program Expenses	\$60,270	\$58,290	\$0	\$58,290	\$0	\$121,993
149006	Rylington Crop Program Expenses	\$58,687	\$64,861	\$0	\$64,861	\$0	\$202,170
149007	Rylington Education Program Expenses	\$10,684	\$4,193	\$0	\$4,193	\$0	\$29,401
149008	Rylington Events Program Expenses	\$4,667	\$9,480	\$0	\$9,480	\$0	\$24,000
Sub Total - UNCLASSIFIED OP/EXP		\$242,867	\$190,393	\$0	\$190,393	\$0	\$608,584
OPERATING INCOME							
147100	Revaluation Profit on Local Govt House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
149101	Rylington Park Other Income	\$0	\$0	\$0	\$0	\$0	\$0
149104	Rylington Park Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
149105	Rylington Stock Program Income	(\$86,505)	(\$163,526)	(\$163,526)	\$0	(\$343,900)	\$0
149106	Rylington Crop Program Income	(\$14,999)	(\$1,648)	(\$1,648)	\$0	(\$225,674)	\$0
149107	Rylington Education Program Income	(\$6,665)	(\$6,655)	(\$6,655)	\$0	(\$16,000)	\$0
149108	Rylington Event Program Income	(\$600)	(\$4,118)	(\$4,118)	\$0	(\$22,560)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$108,769)	(\$175,947)	(\$175,947)	\$0	(\$608,134)	\$0
Total - UNCLASSIFIED		\$134,098	\$14,446	(\$175,947)	\$190,393	(\$608,134)	\$608,584
Total - OTHER PROPERTY AND SERVICES		\$115,962	\$1,307,915	(\$209,863)	\$1,517,779	(\$730,934)	\$696,184

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
300101	Transfer to Reserves	\$49,998	\$58,312	\$0	\$58,312	\$0	\$578,885
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$49,998	\$58,312	\$0	\$58,312	\$0	\$578,885
INCOME							
300102	Transfer from Reserves	\$0	\$0	\$0	\$0	(\$994,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		\$0	\$0	\$0	\$0	(\$994,000)	\$0
Total - FUND TRANSFER		\$49,998	\$58,312	\$0	\$58,312	(\$994,000)	\$578,885
000000	(Surplus) / Deficit - Carried Forward	(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0
Sub Total - SURPLUS C/FWD		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0
Total - SURPLUS		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0
NEW LONG TERM LOANS							
INCOME							
053200	New Loan - Evacuation Centre	\$0	\$0	\$0	\$0	(\$2,000,000)	\$0
Sub Total - LONG TERM LOANS		\$0	\$0	\$0	\$0	(\$2,000,000)	\$0
Total - DEFERRED ASSETS		\$0	\$0	\$0	\$0	(\$2,000,000)	\$0

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 30 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
146800	Principal Repayment on Loans	\$12,537	\$12,540	\$0	\$12,540	\$0	\$58,646
146801	Principal Repayments - Finance Leases	\$0	(\$123)	\$0	(\$123)	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$12,537	\$12,417	\$0	\$12,417	\$0	\$58,646
CAPITAL INCOME							
Sub Total - LOANS RAISED		\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$12,537	\$12,417	\$0	\$12,417	\$0	\$58,646
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
000000	Depreciation Written Back	(\$2,051,177)	\$0	\$0	\$0	\$0	(\$4,923,028)
000000	Realisation Value of Assets Sold Written Back	(\$270,000)	\$0	\$0	\$0	\$0	(\$298,500)
000000	Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
000000	Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on Loans	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on investments	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Stock On Hand	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Wages	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Employee Benefits (Current)	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in LG House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
000000	Long Service Leave - Non Cash	\$0	\$0	\$0	\$0	\$0	(\$44,635)
000000	Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		(\$2,321,177)	\$0	\$0	\$0	\$0	(\$5,266,163)
Total - OPERATING ACTIVITIES EXCLUDED		(\$2,321,177)	\$0	\$0	\$0	\$0	(\$5,266,163)

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 30 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
FURNITURE & EQUIPMENT							
GOVERNANCE - CAPITAL EXPENDITURE							
042402	Furniture & Equipment - Capital Renewals	\$0	\$0				
041401	Members Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE		\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE AND EQUIPMENT							
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE							
146601	ICT Upgrades & Renewals Capital	\$0	\$0	\$0	\$0	\$0	\$45,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$45,000
Total - OTHER PROPERTY		\$0	\$0	\$0	\$0	\$0	\$45,000
Total - FURNITURE AND EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$45,000

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 30 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDINGS							
LAW ORDER AND PUBLIC SAFETY - CAPITAL EXPENDITURE							
053401	Other Law - Evacuation Centre Building Capital Expenditure	\$0	\$5,267	\$0	\$5,267	\$0	\$4,915,586
Sub Total - CAPITAL WORKS		\$0	\$5,267	\$0	\$5,267	\$0	\$4,915,586
TOTAL - LAW ORDER AND PUBLIC SAFETY		\$0	\$5,267	\$0	\$5,267	\$0	\$4,915,586
BUILDINGS							
HEALTH - CAPITAL EXPENDITURE							
CAPITAL EXPENDITURE							
074400	Medical Centre Building Capital	\$0	\$15	\$0	\$15	\$0	\$100,000
Sub Total - CAPITAL WORKS		\$0	\$332	\$0	\$332	\$0	\$100,000
TOTAL - HEALTH		\$0	\$332	\$0	\$332	\$0	\$100,000
BUILDINGS							
EDUCATION & WELFARE - CAPITAL EXPENDITURE							
081400	Land & Buildings - CRC Capital Renewal	\$0	\$0	\$0	\$0	\$0	\$25,000
081401	Buildings - Early Learning Centre Capital	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$25,000
TOTAL - EDUCATION & WELFARE		\$0	\$0	\$0	\$0	\$0	\$25,000

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 30 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS								
COMMUNITY AMENITIES - CAPITAL EXPENDITURE								
101410		Transfer Station Buildings	\$0	\$317	\$0	\$317	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$317	\$0	\$317	\$0	\$0
Total - COMMUNITY AMENITIES			\$0	\$317	\$0	\$317	\$0	\$0
BUILDINGS								
RECREATION AND CULTURE - CAPITAL EXPENDITURE								
111400		Other Halls - Land & Buildings (L&B)						
111400	LRC022	Dinninup Hall Refurbishment	\$13,770	\$0	\$0	\$0	\$0	\$13,770
111400	LRC021	Wilga Hall Refurbishment	\$6,020	\$0	\$0	\$0	\$0	\$6,020
111400	LRC023	Kulikup Hall Refurbishment	\$0	\$0	\$0	\$0	\$0	\$10,710
111403		Town Hall - Building Upgrades & Refurbishments						
111403	BU1501	Town Hall Building Capital Expenditure	\$16,000	\$227	\$0	\$227	\$0	\$80,000
112400		Swimming Pool Buildings Capital						
112400	BC5500	Swimming Pool Buildings Capital	\$0	\$0	\$0	\$0	\$0	\$60,000
113900		Rec (Inc Music Park) & Sport Buildings	\$0	\$317	\$0	\$317	\$0	\$0
116400		Other Culture Buildings Capital Expenditure						
116400	BR5051	Museum Building	\$0	\$0	\$0	\$0	\$0	\$33,660
New	BC5600	Tennis Club Building	\$0	\$0	\$0	\$0	\$0	\$50,000
Sub Total - CAPITAL WORKS			\$35,790	\$544	\$0	\$544	\$0	\$254,160
Total - RECREATION AND CULTURE			\$35,790	\$544	\$0	\$544	\$0	\$254,160
BUILDINGS								
ECONOMIC SERVICES - CAPITAL EXPENDITURE								
132400		Tourist Centre - Building Capital Expenditure	\$0	\$317	\$0	\$317	\$0	\$0
132404		Flaxmill Buildings Capital Expenditure						
132404	New	Flaxmill Storage Shed	\$0	\$0	\$0	\$0	\$0	\$13,770
Sub Total - CAPITAL WORKS			\$0	\$317	\$0	\$317	\$0	\$13,770
Total - ECONOMIC SERVICES			\$0	\$317	\$0	\$317	\$0	\$13,770

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDINGS							
OTHER PROPERTY AND SERVICES - CAPITAL EXPENDITURE							
146605	Administration Building Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
149503	Rylington Park House Capital	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER PROPERTY AND SERVICES		\$0	\$0	\$0	\$0	\$0	\$0
Total - BUILDINGS		\$35,790	\$7,212	\$0	\$7,212	\$0	\$5,308,516

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE							
051600	ESL Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - LAW ORDER & PUBLIC SAFETY		\$0	\$0	\$0	\$0	\$0	\$0
PLANT AND EQUIPMENT							
RECREATION AND CULTURE - CAPITAL EXPENDITURE							
113907	Plant & Equipment - Parks & Gardens	\$60,000	\$51,367	\$0	\$51,367	\$0	\$120,000
Sub Total - CAPITAL WORKS		\$60,000	\$51,367	\$0	\$51,367	\$0	\$120,000
Total - RECREATION AND CULTURE		\$60,000	\$51,367	\$0	\$51,367	\$0	\$120,000
PLANT AND EQUIPMENT							
TRANSPORT - CAPITAL EXPENDITURE							
123610	Heavy Plant (Graders etc) Purchases	\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000
Sub Total - CAPITAL WORKS		\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000
Total - TRANSPORT		\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE							
146500	Utility Van Purchase	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000
149502	Rylington Park Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$5,100
Sub Total - CAPITAL WORKS		\$0	\$45,000	\$0	\$45,000	\$0	\$50,100
Total - OTHER PROPERTY & SERVICES		\$0	\$45,000	\$0	\$45,000	\$0	\$50,100
Total - PLANT AND EQUIPMENT		\$635,000	\$568,459	\$0	\$568,459	\$0	\$745,100

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL								
TRANSPORT - ROAD CONSTRUCTION CAPITAL EXPENDITURE								
121403		ROADS TO RECOVERY PROJECTS						
121403	RTR009	RTR - Six Mile Road	\$0	\$0	\$0	\$0	\$0	\$359,375
121403	RTR037	RTR - Craigie Road	\$0	\$0	\$0	\$0	\$0	\$313,750
121404		REGIONAL ROAD GROUP						
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$0	\$166,266	\$0	\$166,266	\$0	\$389,522
121404	RRG210	RRG Boyup Brook-Arthur River Rd	\$0	\$16,459	\$0	\$16,459	\$0	\$439,880
121404	RRG004	RRG Winnejup Road	\$250,052	\$7,792	\$0	\$7,792	\$0	\$375,080
121400		MUNICIPAL ROAD PROJECTS					\$0	\$0
121400	MU501	Muni - Gravel Pit Rehabilitation	\$0	\$0	\$0	\$0	\$0	\$30,000
121401		Municipal Funded Gravel Sheetting Road Projects	\$0	\$0	\$0	\$0	\$0	\$136,000
121402	LRC148	LRCI 1 - Boyup Brook-Cranbrook Road	\$0	\$0	\$0	\$0	\$0	\$0
121410		Municipal Funded - Winter Grading	\$342,171	\$234,307	\$0	\$234,307	\$0	\$506,919
Sub Total - CAPITAL WORKS			\$592,223	\$424,823	\$0	\$424,823	\$0	\$2,550,526
Total - ROADS			\$592,223	\$424,823	\$0	\$424,823	\$0	\$2,550,526
Total - INFRASTRUCTURE ASSETS ROADS			\$592,223	\$424,823	\$0	\$424,823	\$0	\$2,550,526

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
FOOTPATHS							
TRANSPORT - CAPITAL EXPENDITURE							
121702	LFC125 LRCl - Glynn St Footpath	\$0	\$1,383	\$0	\$1,383	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$1,383	\$0	\$1,383	\$0	\$0
Total - TRANSPORT - FOOTPATHS		\$0	\$1,383	\$0	\$1,383	\$0	\$0
Total - FOOTPATH ASSETS		\$0	\$1,383	\$0	\$1,383	\$0	\$0

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
PARKS & GARDENS INFRASTRUCTURE								
RECREATION - CAPITAL EXPENDITURE								
113909		Parks & Gardens Infrastructure						
113909	PKS01	Sandakan Playground Upgrade - Tallison	\$8,559	\$8,802	\$0	\$8,802	\$0	\$427,966
113909	PKS02	Sandakan Playground Upgrade - CBH Train Shed	\$0	\$0	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS			\$8,559	\$8,802	\$0	\$8,802	\$0	\$457,966
Total - OTHER SPORT & RECREATION - PARKS & OVALS			\$8,559	\$8,802	\$0	\$8,802	\$0	\$457,966
Total - PARKS & OVALS ASSETS			\$8,559	\$8,802	\$0	\$8,802	\$0	\$457,966

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 NOVEMBER 2025		CURRENT YEAR YTD ACTUALS 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE ASSETS - OTHER							
LAW, ORDER & PUBLIC SAFETY							
051900	Other Law - Other Infrastructure Emergency Water Tanks	\$0	\$13,182	\$0	\$13,182	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$13,182	\$0	\$13,182	\$0	\$0
Total - LAW, ORDER & PUBLIC SAFETY		\$0	\$13,182	\$0	\$13,182	\$0	\$0
INFRASTRUCTURE OTHER							
ECONOMIC SERVICES - CAPITAL EXPENDITURE							
132901	Flaxmill Fence & Water Supply Upgrade	\$0	\$12,380	\$0	\$12,380	\$0	\$60,000
135402	Standpipe Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$12,380	\$0	\$12,380	\$0	\$60,000
Total - ECONOMIC SERVICES		\$0	\$12,380	\$0	\$12,380	\$0	\$60,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$25,562	\$0	\$25,562	\$0	\$60,000
GRAND TOTALS		(\$5,473,716)	(\$5,294,278)	(\$9,697,095)	\$4,402,816	(\$18,438,662)	\$18,438,662



Attachment 10.3.4A

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

31 DECEMBER 2025

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**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 DECEMBER 2025

Prepared by: Darren Long (Finance Consultant)

Reviewed by: Malcolm Armstrong (Manager Financial Services)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Shire currently has no monies held in Trust.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

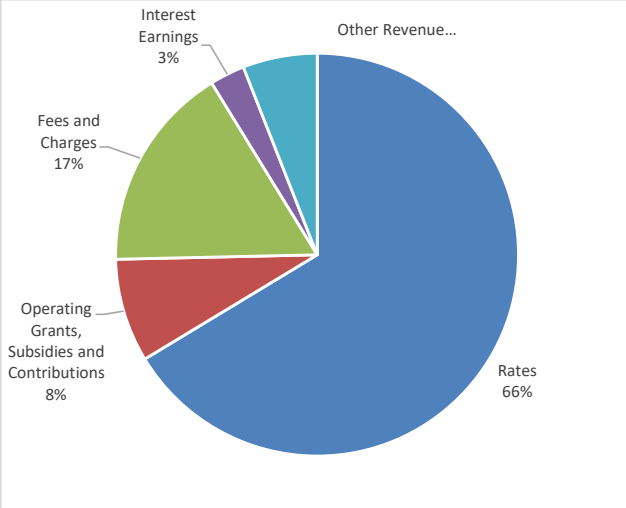
ROUNDING OFF FIGURES

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

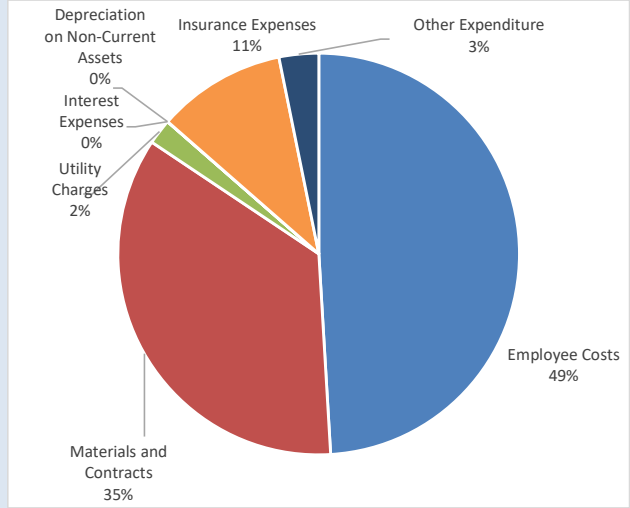
**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

SUMMARY GRAPHS

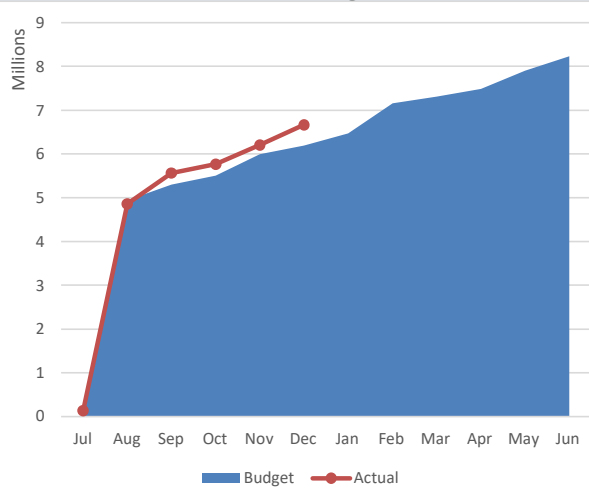
OPERATING REVENUE



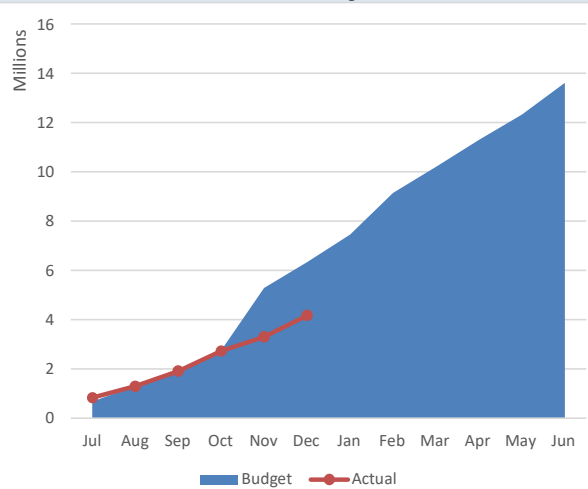
OPERATING EXPENSES



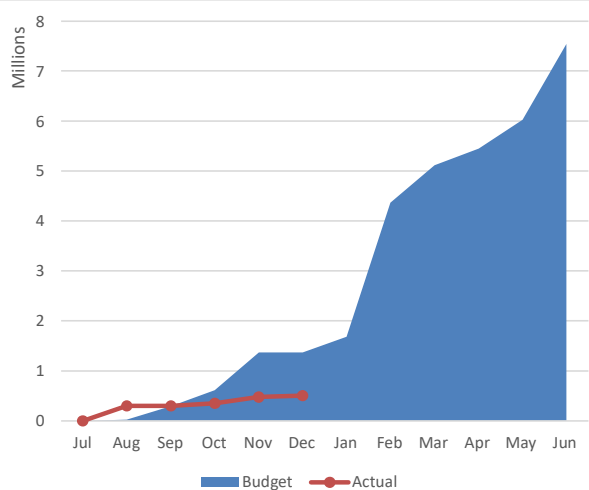
OPERATING REVENUE - Budget-v-YTD Actual



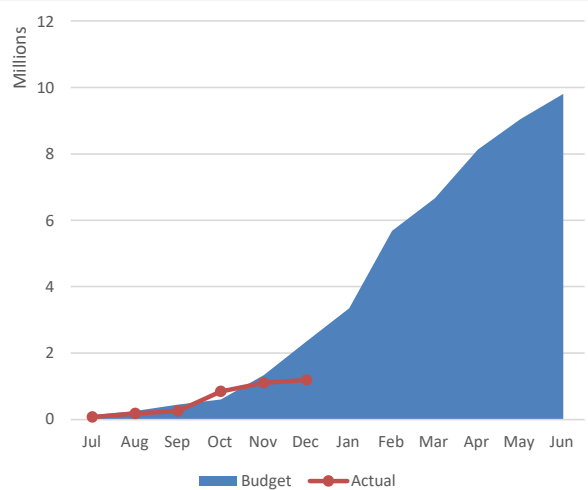
OPERATING EXPENSES - Budget-v-YTD Actual



CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food and water quality, pest control, immunisation services, child health services and health education.
EDUCATION AND WELFARE To meet the needs of the community in these areas.	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
HOUSING To help ensure adequate housing.	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
COMMUNITY AMENITIES Provide services required by the community.	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control Shire's overhead operating accounts.	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$		\$
General Purpose Funding	(181,589)	(82,863)	(977)
Governance	(520,437)	(349,730)	(144,935)
Law, Order, Public Safety	(634,921)	(235,360)	(108,780)
Health	(1,874,968)	(852,229)	(556,225)
Education and Welfare	(225,633)	(116,772)	(49,498)
Housing	(249,530)	(143,197)	(58,654)
Community Amenities	(555,422)	(270,369)	(139,287)
Recreation and Culture	(1,637,034)	(868,628)	(346,163)
Transport	(6,326,404)	(2,788,967)	(790,626)
Economic Services	(658,435)	(335,600)	(167,375)
Other Property and Services	(696,184)	(288,959)	(1,803,422)
Total Operating Expenditure	(13,560,557)	(6,332,675)	(4,165,942)
REVENUE			
General Purpose Funding	5,365,522	4,762,139	4,800,654
Governance	800	800	0
Law, Order, Public Safety	140,650	70,961	119,011
Health	1,106,219	525,728	670,769
Education and Welfare	0	0	126
Housing	85,075	42,022	43,867
Community Amenities	259,815	254,368	273,901
Recreation and Culture	66,231	52,672	46,725
Transport	313,451	141,100	266,796
Economic Services	160,240	58,178	71,926
Other Property & Services	730,934	282,374	370,013
Total Operating Revenue	8,228,937	6,190,341	6,663,787
Sub-Total	(5,331,620)	(142,333)	2,497,845
FINANCE COSTS			
Law, Order & Public Safety	(40,000)	0	0
Housing	(400)	(265)	(265)
Recreation & Culture	(729)	(1,371)	(484)
Total Finance Costs	(41,129)	(1,636)	(749)
NON-OPERATING REVENUE			
Law, Order & Public Safety	2,302,529	759,835	5,267
Recreation & Culture	171,868	0	8,802
Transport	1,714,828	340,925	155,331
Economic Services	60,000	0	0
Total Non-Operating Revenue	4,249,225	1,100,760	169,400
PROFIT/(LOSS) ON SALE OF ASSETS			
Transport Profit	0	0	0
Transport Loss	0	0	0
Total Profit/(Loss)	0	0	0
NET RESULT	(1,123,523)	956,791	2,666,496
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,123,523)	956,791	2,666,496

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
Expenses			
Employee Costs	(4,347,580)	(1,961,488)	(2,043,696)
Materials and Contracts	(3,276,854)	(1,197,077)	(1,472,894)
Utility Charges	(228,510)	(112,119)	(84,760)
Depreciation on Non-Current Assets	(4,923,028)	(2,461,410)	0
Interest Expenses	(41,129)	(1,636)	(749)
Insurance Expenses	(352,150)	(345,738)	(432,199)
Other Expenditure	(432,434)	(254,842)	(132,393)
Total Operating Expenses	(13,601,685)	(6,334,311)	(4,166,691)
Revenue			
Rates	4,161,743	4,163,268	4,420,914
Operating Grants, Subsidies and Contributions	1,241,130	605,565	552,722
Fees and Charges	1,699,830	942,960	1,106,888
Interest Earnings	358,700	179,612	186,684
Other Revenue	767,534	298,937	396,579
Total Operating Revenue	8,228,937	6,190,341	6,663,787
Sub-Total	(5,372,748)	(143,969)	2,497,096
Non-Operating Grants, Subsidies & Contributions	4,249,225	1,100,760	169,400
Profit on Asset Disposals	0	0	0
Loss on Asset Disposals	0	0	0
	4,249,225	1,100,760	169,400
Net Result	(1,123,523)	956,791	2,666,496
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,123,523)	956,791	2,666,496

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE	\$	\$	\$			
Ex-Gratia Rates & Write-offs	(880)	645	1703	Within Threshold	164.08%	
Operating Grants, Subsidies and Contributions	1,241,130	605,565	552,722	(52,843)	Within Threshold	
Fees and Charges	1,699,830	942,960	1,106,889	163,929	17.38%	
Interest Earnings	358,700	179,612	186,684	Within Threshold	Within Threshold	
Other Revenue	767,534	298,937	396,579	97,642	32.66%	
Profit on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Revenue	4,066,314	2,027,718	2,244,577	208,728		
LESS OPERATING EXPENDITURE						
Employee Costs	(4,347,580)	(1,961,488)	(2,043,696)	(82,208)	Within Threshold	
Materials and Contracts	(3,276,854)	(1,197,077)	(1,472,894)	(275,817)	(23.04%)	
Utility Charges	(228,510)	(112,119)	(84,760)	27,359	24.40%	
Depreciation on Non-Current Assets	(4,923,028)	(2,461,410)	0	2,461,410	100.00%	
Interest Expenses	(41,129)	(1,636)	(748)	Within Threshold	(54.28%)	
Insurance Expenses	(352,150)	(345,738)	(432,199)	(86,461)	25.01%	
Other Expenditure	(432,435)	(254,842)	(132,393)	122,449	(48.05%)	
Loss on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Expenses	(13,601,686)	(6,334,311)	(4,166,690)	2,166,733		
Sub-Total	(9,535,372)	(4,306,592)	(1,922,113)	2,375,461		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	Within Threshold	0%	
Depreciation Written Back	4,923,028	2,461,410	0	(2,461,410)	(100.00%)	
Operating Activities Excluded from Budget	4,967,663	2,461,410	0	(2,461,410)		
Sub Total	(4,567,709)	(1,845,182)	(1,922,113)	(85,949)		
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase of Land	0	0	0	Within Threshold	0%	
Purchase Buildings	(5,308,516)	(685,009)	(7,912)	677,097	98.84%	
Purchase Plant and Equipment	(745,100)	(695,000)	(568,459)	126,541	18.21%	
Purchase Furniture and Equipment	(45,000)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Roads	(2,550,526)	(807,093)	(504,780)	302,313	37.46%	
Infrastructure Assets - Footpaths	0	0	(1,383)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(457,966)	(85,593)	(8,802)	76,791	89.72%	
Infrastructure Assets - Other	(60,000)	0	(25,562)	(25,562)	0%	
Inflows from investing activities						
Proceeds from Sale of Assets	298,500	270,000	334,569	64,569	23.91%	
Contributions for the Development of Assets	4,249,225	1,100,760	169,400	(931,360)	(84.61%)	
Amount Attributable to Investing Activities	(4,619,383)	(901,935)	(612,929)	290,389		
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(58,646)	(12,537)	(12,540)	Within Threshold	Within Threshold	
Transfer to Reserves	(578,885)	(59,998)	(62,719)	Within Threshold	Within Threshold	
Inflows from financing activities						
Loans Raised	2,000,000	0	0	Within Threshold	0%	
Transfer from Reserves	994,000	0	0	Within Threshold	0%	
Amount Attributable to Financing Activities	2,356,469	(72,535)	(75,136)	0		
Sub Total	(6,830,623)	(2,819,652)	(2,610,178)	204,440		
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,668,000	2,668,000	3,017,674	349,674	13.11%	▲
Amount Raised from General Rates	4,162,623	4,162,623	4,419,211	256,588	Within Threshold	
Closing Funds	0	0	0	Within Threshold	0%	
NET SURPLUS/(DEFICIT)	0	4,010,971	4,826,707			

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	1,202,899	599,516	381,443	(218,073)	(36.37%)	▼
Governance	800	800	0	Within Threshold	(100.00%)	
Law, Order Public Safety	140,650	70,961	119,011	48,050	67.71%	▲
Health	1,106,219	525,728	670,769	145,041	27.59%	▲
Education and Welfare	0	0	126	Within Threshold	0%	
Housing	85,075	42,022	43,867	Within Threshold	Within Threshold	
Community Amenities	259,815	254,368	273,901	19,533	Within Threshold	
Recreation and Culture	66,231	52,672	46,725	Within Threshold	(11.29%)	
Transport	313,451	141,100	266,795	125,695	89.08%	▲
Economic Services	160,240	58,178	71,926	13,748	23.63%	▲
Other Property and Services	730,934	282,374	370,013	87,639	31.04%	▲
Total Operating Revenue	4,066,314	2,027,718	2,244,576	221,634		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(181,589)	(82,863)	(977)	81,886	(98.82%)	
Governance	(520,437)	(349,730)	(144,935)	204,795	58.56%	
Law, Order, Public Safety	(674,921)	(235,360)	(108,780)	126,580	53.78%	
Health	(1,874,968)	(852,229)	(556,225)	296,004	34.73%	
Education and Welfare	(225,633)	(116,772)	(49,498)	67,274	57.61%	
Housing	(249,930)	(143,462)	(58,919)	84,543	58.93%	
Community Amenities	(555,422)	(270,369)	(139,287)	131,082	48.48%	
Recreation and Culture	(1,637,763)	(869,999)	(346,646)	523,353	60.16%	
Transport	(6,326,404)	(2,788,967)	(790,625)	1,998,342	71.65%	
Economic Services	(658,435)	(335,600)	(167,375)	168,225	50.13%	
Other Property & Services	(696,184)	(288,959)	(1,803,422)	(1,514,463)	(524.11%)	
Total operating Expenses	(13,601,686)	(6,334,311)	(4,166,689)	2,167,622		
Sub-Total	(9,535,372)	(4,306,592)	(1,922,113)	2,389,255		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Stock On Hand	0	0	0	Within Threshold	0%	
Movement in Accrued Expenses	0	0	0	Within Threshold	0%	
Depreciation Written Back	4,923,028	2,461,410	0	(2,461,410)	(100.00%)	
Operating Activities Excluded from Budget	4,967,663	2,461,410	0	(2,461,410)		
Sub Total	(4,567,709)	(1,845,182)	(1,922,113)	(72,155)		
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(5,308,516)	(685,009)	(7,912)	677,097	98.84%	
Purchase Plant and Equipment	(745,100)	(695,000)	(568,459)	126,541	18.21%	
Purchase Furniture and Equipment	(45,000)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Roads	(2,550,526)	(807,093)	(504,780)	302,313	(37.46%)	
Infrastructure Assets - Footpaths	0	0	(1,383)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(457,966)	(85,593)	(8,802)	76,791	89.72%	
Infrastructure Assets - Recreation	0	0	0	Within Threshold	0.00%	
Infrastructure Assets - Other	(60,000)	0	(25,562)	(25,562)	0%	▼
Inflows from investing activities						
Proceeds from Sale of Assets	298,500	270,000	334,569	64,569	23.91%	▲
Contributions for the Development of Assets	4,249,225	1,100,760	169,400	(931,360)	(84.61%)	
Amount Attributable to Investing Activities	(4,619,383)	(901,935)	(612,929)	290,389		
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(58,646)	(12,537)	(12,540)	Within Threshold	Within Threshold	
Transfer to Reserves	(578,885)	(59,998)	(62,719)	Within Threshold	Within Threshold	
Inflows from financing activities						
Transfer from Reserves	994,000	0	0	Within Threshold	0%	
Loans Raised	2,000,000	0	0	Within Threshold	0%	
Amount Attributable to Financing Activities	2,356,469	(72,535)	(75,136)	0		
Sub Total	(6,830,623)	(2,819,652)	(2,610,178)	218,234		
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,668,000	2,668,000	3,017,674	349,674	13.11%	▲
Amount Raised from General Rates	4,162,623	4,162,623	4,419,211	256,588	Within Threshold	
Sub Total	6,830,623	6,830,623	7,436,885	606,262		
NET SURPLUS/(DEFICIT)	0	4,010,971	4,826,707			

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 DECEMBER 2025

	ACTUAL YTD	ACTUAL 30/06/2025
<u>Current Assets</u>		
Cash at bank and on Hand	6,451,793	4,829,387
Restricted Cash	18,718	21,909
Restricted Cash Reserves	3,593,414	3,530,696
Trade Receivables	2,327,178	1,891,520
Stock on Hand/Inventory/Biological Assets	389,962	389,962
Other Assets	21,450	21,450
Contract Assets	288,578	288,578
Total Current Assets	13,091,094	10,973,501
<u>Current Liabilities</u>		
Trade Creditors	354,815	(195,462)
Bonds and Deposits	(41,127)	(49,434)
Accrued Wages	(465,855)	(130,889)
Accrued Interest on Loans	(535)	(535)
Accrued Expense	(147,031)	(147,031)
ATO Liabilities	0	0
Contract Liability	(3,749,585)	(3,280,125)
Loan Liability	(12,909)	(25,448)
Finance Lease Liability	(123)	0
Provisions	(510,148)	(510,148)
Total Current Liabilities	(4,572,497)	(4,339,072)
Sub-Total	8,518,597	6,634,429
<u>Adjustments</u>		
LESS Cash Backed Reserves	(3,593,414)	(3,530,696)
LESS Restricted Cash	0	0
LESS Inventory	(389,962)	(389,962)
LESS Accrued Interest Income	0	0
LESS Prepaid Expenses	0	0
ADD: Employee Leave Provisions	0	0
ADD: Accrued Interest on Loans	535	535
ADD: Accrued Salaries & Wages	130,889	130,889
ADD: Accrued Expenses	147,031	147,031
ADD: Current Loan Liability	12,909	25,448
ADD: Current Finance Lease Liability	123	0
Rounding	0	0
Net Current Position	4,826,707	3,017,674

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2025**

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 Statement of Financial Activity for each months financial statements.

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 Revenue</u>						
Fees & Charges	942,960	1,106,889	163,929	17%	TIMING	Increase in Surgery Fee \$ 145k, Increase in Planning Fees \$10k, Increase in Caravan Park Fees \$19k.
Interest Earnings	179,612	186,684	Within Threshold	Within Threshold	TIMING	Decrease in Rates Instalment Interest \$11k, Decrease in Municipal Fund Interest \$11k, Increase in Reserve fund interest \$26k.
Other Revenue	298,937	396,579	97,642	33%	TIMING	Increase in workers comp Reimbursement \$ 43k, Decrease in Rylington sheep sales Income \$ 200k, Decrease in Grain Income Canola \$134k, Decrease in Rylington Grain Income Oats \$18k.
<u>Operating Expenses</u>						
Employee Costs	(1,961,488)	(2,043,696)	(82,208)	Within Threshold	TIMING	Increase in Fire Prevention Wages \$ 18k, Increase in Bushfire Risk Planning \$ 18k, Decrease in Salaries EMO \$ 17k, Decrease in Wages Reception \$ 47k, Decrease in Salaries Practice Mgr & Nurses \$ 65k, Decrease in Insurance Workers Comp \$ 12k, Decrease in Superannuation \$ 18k, Decrease in Training \$ 15k, Increase in Early Learning Centre Wages \$ 20k, Increase in Staff Housing Employee Costs \$ 23k, Decrease in Labour On Costs \$ 13k, Decrease in Rec Complex Labour \$ 13k, Decrease in Townsite gardens Labour \$ 16k, Increase in Wages and Salaries \$ 11k, Decrease in Swim Pool Wages \$ 14k, Decrease in Road Maint \$ 84k, Decrease in Labour Cost \$ 18k, Increase in Supervisor Wages \$ 41k, Decrease in Public Holidays \$ 24k, Decrease in Sick Leave \$ 24k, Increase in Less PHOW Allocated \$ 337, Decrease in Wages Mechanic \$ 73k, Increase in Salaries for all Administration staff \$ 37k, Increase in Admin Superannuation \$74k, Decrease in Admin Insurance Workers Comp \$ 18k, Decrease in Admin Superannuation \$ 71k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2025**

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 Statement of Financial Activity for each months financial statements.

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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
Materials & Contracts	(1,197,077)	(1,472,894)	(275,817)	-23%	TIMING	Increase in Materials \$ 18k, Decrease in Services-Tv Screens \$ 12k, Increase in Australia Day Function \$ 19k, Increase in Material-WAEC \$ 17k, Decrease in Services \$ 10k, Increase in Services -Vet Expenses \$ 21k , Increase in Ambulance Centre \$ 15k, Increase in Refuse Collection Boyup Brook \$ 25k, Decrease in Contractor Collection costs \$ 32k, Increase in Recycling Collection \$ 24k, Decrease in Contractor Collection Costs \$ 23k, Increase in General Services \$ 31k, Decrease in Plant recovery \$ 12k, Decrease in Material - Maintenance & Repairs \$ 25k, Decrease in Plant recovery \$ 71k, Increase in Material- General \$133k, Increase in Services Bridge Maintenance \$ 236k, Increase in Plant Operating Costs Recovered \$150k, Decrease in Audit Fees \$ 55k, Increase in Services- Budget Assistance \$ 33k, Decrease in Services Annual Assistance \$ 20k, Increase in Materials- Minor Equipment \$ 65k, Decrease Services- Ready Tech Support \$ 37k, Decrease in Services - Magiq Annual Support \$ 40k, Decrease in Services Software Licencing 43k, Increase in Services - Fertiliser Purchases \$ 22k, Decrease in Services Contract Freight & Cartage 12k.
Utility Charges	(112,119)	(84,760)	27,359	24%	TIMING	Decrease in Standpipe Water \$12k, Various accounts with minor decreases in expenses under \$10k in value.
Depreciation on Assets	(2,461,410)	0	2,461,410	100%	TIMING	Depreciation not yet raised.
Insurance Expenses	(345,738)	(432,199)	(86,461)	25%	TIMING	Increase in insurance premiums of \$86k.
Other Expenses	(254,842)	(132,393)	122,449	-48%	TIMING	Increase in Admin Allocation \$141k, Decrease in Councillor Sitting Fees \$24k, Decrease Warren Blackwood Alliance Contribution \$53k,

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2025**

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 Statement of Financial Activity for each months financial statements.

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Investing Activities						
Purchase Buildings	(685,009)	(7,912)	677,097	99%	TIMING	Decrease in Evacuation Centre Building \$486k, Decrease in Dinninup Hall Refurbishment \$14k, Decrease in Town Hall Building \$ 80k, Decrease in Swimming Pool Buildings \$ 60k.
Purchase Plant and Equipment	(695,000)	(568,459)	126,541	18%	TIMING	Decrease in Parks Equipment \$69k, Decrease in Heavy Plant \$ 103k, Increase in Utility Van Purchase \$ 45k.
Infrastructure Assets - Roads	(807,093)	(504,780)	302,313	37%	TIMING	Decrease in Six Mile Road \$ 89, Increase in Boyup Brook-Cranbrook Rd \$ 217k, Increase in Boyup Brook-Arthur River Rd \$ 43k, Decrease in Winnejump Road \$ 365k, Decrease in Municipal Funded - winter grading \$107k.
Infrastructure Assets - Other	0	(25,562)	(25,562)	0%	TIMING	Increase in Other Infrastructure Emergency Water Tanks \$ 13k, Increase in Flaxmill Fence & Water Supply Upgrade \$ 12k.
Proceeds from Sale of Assets	270,000	334,569	64,569	24%	TIMING	Sale of land occurred earlier than anticipated.
Non-Operating Grants, Subsidies for the Development of Assets	1,100,760	169,400	(931,360)	-85%	TIMING	Decrease in Evacuation Centre Grant \$755k, Increase in Sandakan Playground Grant \$9k, Decrease in Regional Road Group Grants \$185k

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2024-2025 ACTUAL	2025-2026 ACTUAL	Variance
	\$	\$	\$
Current assets			
Unrestricted Cash & Cash Equivalents	5,738,093	6,451,794	713,701
Restricted Cash - Reserves	3,530,695	3,593,414	62,719
Restricted Cash - Other	21,530	18,718	(2,812)
Trade and other receivables	1,847,940	2,327,179	479,239
Inventories	389,962	389,962	0
Contract Assets	288,578	288,578	0
Other assets	21,450	21,450	0
Total current assets	11,838,248	13,091,095	1,252,847
Non-current assets			
Trade and other receivables	70,717	70,717	0
LG House Unit Trust	79,620	79,620	0
Land	4,570,000	4,270,000	(300,000)
Buildings	18,308,594	18,316,506	7,912
Furniture & Equipment	58,212	58,212	0
Plant & Equipment	2,500,254	3,034,144	533,890
Right of use Assets - Plant	39,822	39,822	0
Infrastructure Assets - Roads	92,899,253	93,404,032	504,779
Infrastructure Assets - Bridges	20,519,287	20,519,287	(0)
Infrastructure Assets - Footpaths	867,098	868,482	1,384
Infrastructure Assets - Recreation	2,214,948	2,219,848	4,900
Infrastructure Assets - Drainage	8,778,017	8,778,017	0
Infrastructure Assets - Parks/Ovals	1,544,132	1,548,034	3,902
Infrastructure Assets - Other	5,964,561	5,990,124	25,563
Total non-current assets	158,414,514	159,196,845	782,331
Total assets	170,252,762	172,287,940	2,035,178
Current liabilities			
Trade and other payables	1,338,664	258,607	1,080,057
Bonds and deposits	49,434	41,127	8,307
Contract Liabilities	3,280,125	3,749,585	(469,460)
Interest-bearing loans and borrowings	25,448	12,909	12,539
Finance Lease Liability - Current	0	123	(123)
Provisions	510,148	510,148	0
Total current liabilities	5,203,819	4,572,499	631,320
Non-current liabilities			
Interest-bearing loans and borrowings	0	0	0
Finance Lease Liability - Non Current	0	0	0
Provisions	57,663	57,663	0
Total non-current liabilities	57,663	57,663	0
Total liabilities	5,261,482	4,630,162	631,320
Net assets	164,991,280	167,657,778	2,666,498
Equity			
Retained surplus	57,167,627	57,992,193	824,566
Net Result	887,284	2,666,497	1,779,213
Reserve - asset revaluation	103,405,674	103,405,674	0
Reserve - Cash backed	3,530,695	3,593,414	62,719
Total equity	164,991,280	167,657,778	2,666,498

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

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 DECEMBER 2025**

	2024-2025 ACTUAL \$	2025-2026 BUDGET \$	2025-2026 ACTUAL \$
Cash Flows from operating activities			
Payments			
Employee Costs	(4,554,794)	(4,376,069)	(1,613,588)
Materials & Contracts	(2,444,507)	(3,276,933)	(2,111,879)
Utilities (gas, electricity, water, etc)	(198,612)	(228,431)	(84,760)
Insurance	(335,437)	(41,129)	(432,199)
Interest Expense	(2,779)	(352,150)	(749)
Goods and Services Tax Paid	(200,630)	0	(22,952)
Other Expenses	(370,210)	(432,439)	(132,393)
	(8,106,968)	(8,707,151)	(4,398,519)
Receipts			
Rates	3,912,339	4,181,745	3,180,518
Operating Grants & Subsidies	1,870,588	2,367,396	552,722
Fees and Charges	2,021,445	1,699,830	1,106,888
Interest Earnings	470,834	358,700	186,684
Goods and Services Tax	128,176	106,341	126,559
Other	794,310	767,534	404,790
	9,197,693	9,481,546	5,558,161
Net Cash flows from Operating Activities	1,090,725	774,395	1,159,642
Cash flows from investing activities			
Payments			
Purchase of Land	0	0	0
Purchase of Buildings	(397,996)	(5,308,516)	(7,912)
Purchase Plant and Equipment	(559,010)	(745,100)	(568,459)
Purchase Furniture and Equipment	(40,640)	(45,000)	0
Purchase Road Infrastructure Assets	(2,362,863)	(2,550,526)	(504,779)
Purchase of Bridges Assets	0	0	0
Purchase of Footpath Assets	(259,723)	0	(1,383)
Purchase Drainage Assets	0	0	0
Purchase Parks & Ovals Assets	(1,545,234)	0	(8,802)
Purchase Recreation Assets	(3,902)	(457,966)	0
Purchase Infrastructure Other Assets	(707,424)	(60,000)	(25,562)
Receipts			
Proceeds from Sale of Assets	165,455	298,500	334,569
Non-Operating grants used for Development of Assets	3,990,043	981,612	1,317,038
	(1,721,295)	(7,886,996)	534,710
Cash flows from financing activities			
Repayment of Debentures	(24,011)	(58,645)	(12,540)
Principal elements of lease payments	(20,360)	0	123
Proceeds from New Debentures	0	2,000,000	0
Net cash flows from financing activities	(44,371)	1,941,355	(12,417)
Net increase/(decrease) in cash held	(674,941)	(5,171,246)	1,681,935
Cash at the Beginning of Reporting Period	9,056,932	8,381,991	8,381,991
Cash at the End of Reporting Period	8,381,991	3,210,745	10,063,926

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 DECEMBER 2025**

Notes

	2024-2025 ACTUAL \$	2025-2026 BUDGET \$	2025-2026 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	4,815,104	46,780	6,451,044
Restricted Cash	3,566,137	3,163,215	3,612,132
Cash on Hand	750	750	750
TOTAL CASH	8,381,991	3,210,745	10,063,926
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	488,531	(1,123,526)	2,666,496
Add back Depreciation	4,800,397	4,923,028	0
(Gain)/Loss on Disposal of Assets	(1,243)	0	0
LG House Unit trust	3,551	0	0
Self Supporting Loan Principal Reimbursements	0	0	0
Contributions for the Development of Assets	(3,993,162)	(981,612)	(169,400)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(824)	0	0
(Increase)/Decrease in Receivables	(922,808)	1,277,607	(1,583,297)
Increase/(Decrease) in Accounts Payable	651,837	(73,124)	245,842
Increase/(Decrease) in Contract Liability	0	(25,000)	0
Increase/(Decrease) in Unspent Capital Grants	0	(3,267,613)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	64,446	44,635	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,090,725	774,395	1,159,642

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2025

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2025-26 Total Budget	2025-26 YTD Budget	2025-26 YTD Actuals	% of Annual Budget
Law Order & Public Safety								
053401	Other Law - Evacuation Centre Building Capital Expenditure	MWS	BUILD	New	4,915,586	491,559	5,267	0.1%
051900	Emergency Water Tanks	MWS	OTHER	New	0	0	13,182	0.0%
					4,915,586	491,559	18,449	
Health								
074401	5 Rogers Avenue	BMC	BUILD	Renewal	0	0	317	0.0%
074400	Medical Centre Building - Renovations and access doors	BMC	BUILD	Renewal	100,000	0	15	0.0%
					100,000	0	332	
Education & Welfare								
081400	Community Resource Centre - Internal renovations	BMC	BUILD	Renewal	25,000	0	0	0.0%
					0	0	0	
Community Amenities								
101410	Transfer Station buildings	MWS	BUILD	Upgrade	0	0	1,017	0.0%
					0	0	1,017	
Recreation & Culture								
LRC017	Boyup Brook Hall Refurbishment	BMC	BUILD	Upgrade	0	0	0	0.0%
LRC021	Wilga Hall - Lighting, Stove, exit lights	BMC	BUILD	Upgrade	6,020	6,020	0	0.0%
LRC022	Dinninup Hall - Painting and verandah roof	BMC	BUILD	Renewal	13,770	13,770	0	0.0%
LRC023	Kulikup Hall - Weatherboard replace, stove exit lights	BMC	BUILD	Renewal	10,710	0	0	0.0%
BU1501	Town Hall Building - Roof	MWS	BUILD	New	80,000	80,000	227	0.3%
BC5500	Swimming Pool Buildings - Solar Upgrade	MWS	BUILD	New	60,000	60,000	0	0.0%
BC5600	Tennis Club Building - Replace stumps	MWS	BUILD	New	50,000	0	0	0.0%
BR5051	Museum Building - Replace roof & electrical wiring	BMC	BUILD	New	33,660	33,660	0	0.0%
113900	Music Park and Sports Buildings	BMC	BUILD	New	0	0	317	0.0%
113907	Plant & Equipment - Parks & Gardens	MWS	P&E	New	120,000	120,000	51,367	42.8%
PKS01	Sandakan Playground Upgrade - Tallison	MWS	PARK	New	427,966	85,593	8,802	2.1%
PKS02	Sandakan Playground Upgrade - CBH Train Shed	MWS	PARK	New	30,000	0	0	0.0%
					832,126	399,043	60,713	
Transport								
123610	Heavy Plant Replacements	MWS	P&E	Renewal	575,000	575,000	472,092	82.1%
RTR009	RTR - Six Mile Road	MWS	ROAD	New	359,375	89,844	0	0.0%
RTR037	Roads to Recovery - Craigie Road	MWS	ROAD	Renewal	313,750	0	0	0.0%
RRG004	Regional Road Group - Winneup Road	MWS	ROAD	Upgrade	375,080	375,078	10,433	2.8%
RRG148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	389,522	0	217,142	55.7%
RRG210	Regional Road Group - Boyup Brook Arthur River Road	MWS	ROAD	Upgrade	439,880	0	42,898	9.8%
MU501	Gravel Pits Rehabilitation	MWS	ROAD	Renewal	30,000	0	0	0.0%
121401	Gravel Sheetting Road Projects	MWS	ROAD	Renewal	136,000	0	0	0.0%
121410	Winter Road Grading	MWS	ROAD	Renewal	506,919	342,171	234,307	46.2%
LFC125	LRCI - Glynn St Footpath	MWS	FOOT	New	0	0	1,383	0.0%
122895	Depot Buildings	BMC	BUILD	New	0	0	435	0.0%
					3,125,526	1,382,093	978,690	
Economic Services								
132400	Tourist Centre Building	BMC	BUILD	New	0	0	317	0.0%
132404	Flaxmill Storage Shed - Gutters	MWS	BUILD	New	13,770	0	0	0.0%
132901	Flaxmill Fence & Water Supply Upgrade (Other Inf)	MWS	OTHER	Upgrade	60,000	0	12,380	20.6%
					73,770	0	12,697	

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2025**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2025-26 Total Budget	2025-26 YTD Budget	2025-26 YTD Actuals	% of Annual Budget
Other Property & Services								
146500	Administration Vehicle replacements	MWS	P&E	Renewal	45,000	0	45,000	100.0%
149502	Rylington Park Plant & Equipment	MWS	P&E	New	5,100	0	0	0.0%
146601	ICT Upgrades & Renewals - New Server	DCEO	F&E	New	45,000	0	0	0.0%
					95,100	0	45,000	
Total Capital Expenditure					9,167,108	2,272,695	1,116,897	

SUMMARIES:				
Buildings	5,308,516	685,009	7,912	0.1%
Plant & Equipment	745,100	695,000	568,459	76.3%
Furniture & Equipment	45,000	0	0	0.0%
Road Infrastructure	2,550,526	807,093	504,779	19.8%
Footpath Infrastructure	0	0	1,383	0.0%
Bridge Infrastructure	0	0	0	0.0%
Drainage Infrastructure	0	0	0	0.0%
Parks & Reserves Infrastructure	457,966	85,593	8,802	1.9%
Recreation Infrastructure	0	0	0	0.0%
Other Infrastructure	60,000	0	25,562	42.6%
	9,167,108	2,272,695	1,116,897	12.2%
At No Cost	0	0	0	0.0%
Asset Renewal	1,756,149	930,941	751,731	42.8%
New Asset	6,140,457	960,656	81,297	1.3%
Upgrading Asset	1,270,502	381,098	283,870	22.3%
	9,167,108	2,272,695	1,116,897	12.2%
Chief Executive Officer	0	0	0	0.0%
Deputy CEO	45,000	0	0	0.0%
Manager Works & Services	8,932,948	2,219,245	1,115,496	12.5%
Building Maintenance Coordinator	189,160	53,450	1,401	0.7%
	9,167,108	2,272,695	1,116,897	12.2%

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 31 DECEMBER 2025

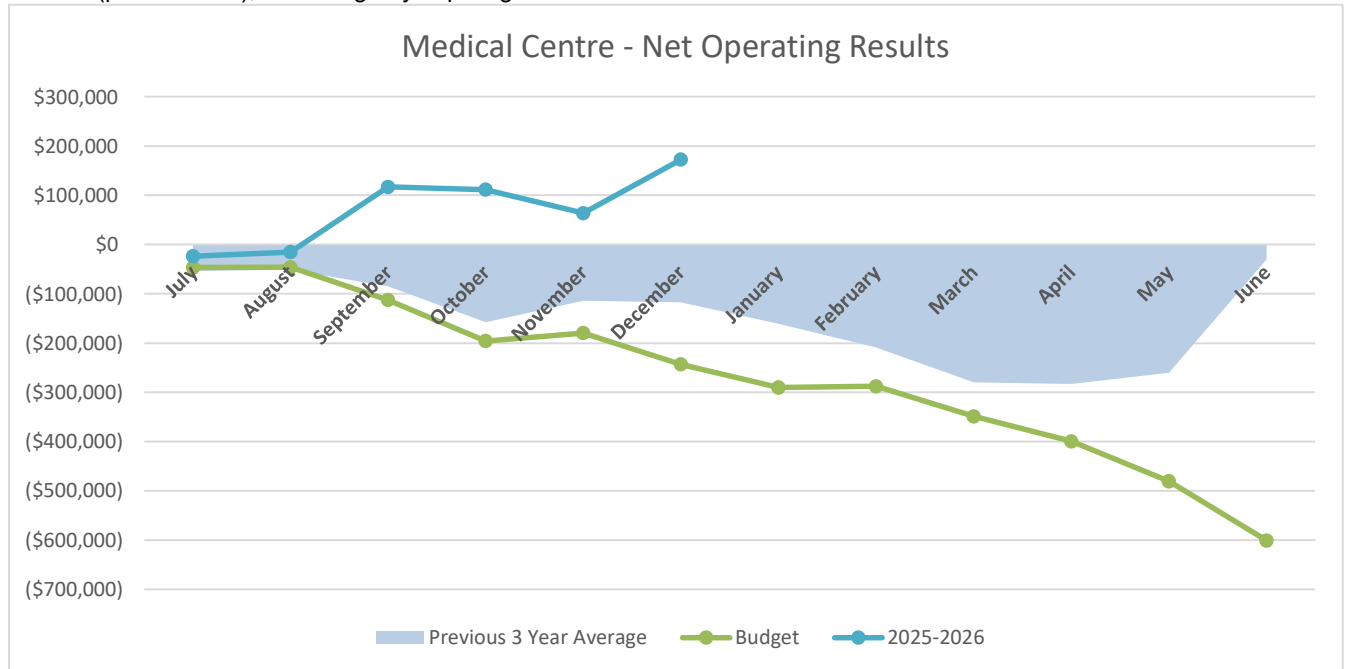
UNSPENT CAPITAL GRANTS							
Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Law, Order & Public Safety							
DFES - Evacuation Centre Grant	266,029	-	(5,267)	260,762	672,529	759,835	5,267
CSRFF - Evacuation Centre/Recreation Centre Grant	-	-	-	-	1,500,000	-	-
Other - Evacuation Centre/Recreation Centre Contributions	-	-	-	-	130,000	-	-
Recreation & Culture							
Talison - Sandakan Playground	137,548	34,320	(8,802)	163,066	171,868	-	8,802
Transport							
DITRDC - LRCI Phase 2 Grant	3,948	-	-	3,948	-	-	-
MRWA - Boyup Brook-Winnejup Road Grant Job 30000537 22-23	63,200	-	-	63,200	-	-	-
MRWA - Regional Road Group Funding - Boyup Brook Arthur Rd	-	114,000	(42,898)	71,102	285,000	114,000	45,539
MRWA - Regional Road Group Funding - Winnejup Rd	-	98,000	(10,433)	87,567	245,000	98,000	7,792
MRWA - Regional Road Group Funding - Boyup Brook Cranbrook Rd	-	102,000	(102,000)	-	255,000	102,000	102,000
DITRDC - Roads to Recovery Grant	14,891	-	-	14,891	673,128	26,925	-
WALGGC - Special Bridge Funding	1,332,000	-	-	1,332,000	-	-	-
WALGGC - Special Bridge Funding	1,449,997	-	-	1,449,997	-	-	-
WALGGC - Special Bridge Funding	-	194,000	-	194,000	256,700	-	-
Dept of Industry - Airport Grant	-	26,662	-	26,662	-	-	-
Economic Services							
DWER - Water Tanks	-	-	-	-	60,000	-	-
Total Unspent Capital Grants	3,267,613	568,982	(169,400)	3,667,195	4,249,225	1,100,760	169,400
CONTRACT LIABILITIES							
Grant Provider	Liability 1 July 2024	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Law, Order & Public Safety							
DFES - Bushfire Mitigation funding	-	46,518	(9,640)	36,878	-	-	9,640
Education & Welfare							
Regional Childcare Workers Grant	12,512	-	-	12,512	-	-	-
Transport							
Streets Alive Grant	-	13,000	-	13,000	-	-	-
DWER - Stormwater Drain Cleaning Grant	-	20,000	-	20,000	30,000	-	-
Total Contract Liabilities	12,512	79,518	(9,640)	82,390	30,000	-	9,640
TOTAL LIABILITIES & REVENUE	3,280,125	648,500	(179,040)	3,749,585	4,279,225	1,100,760	179,040

SHIRE OF BOYUP BROOK MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 DECEMBER 2025

MAJOR BUSINESS UNITS

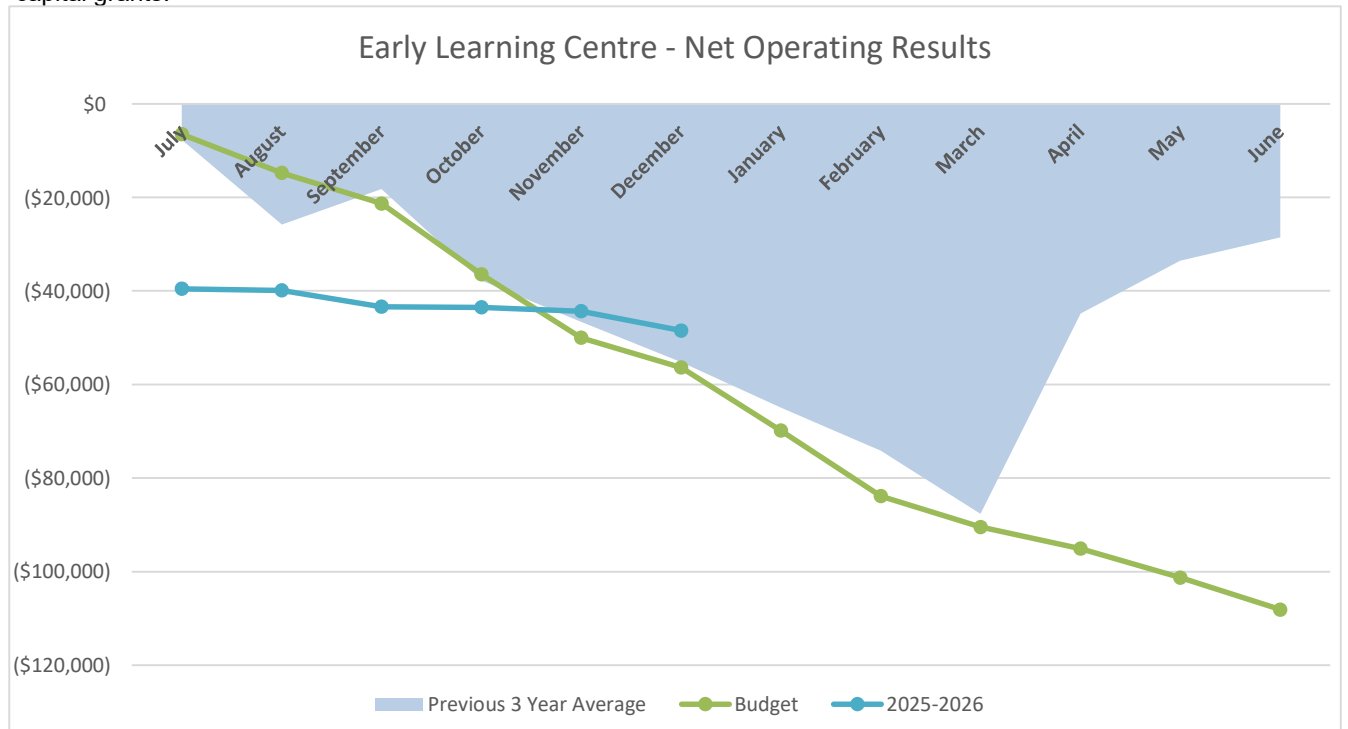
Medical Centre

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.

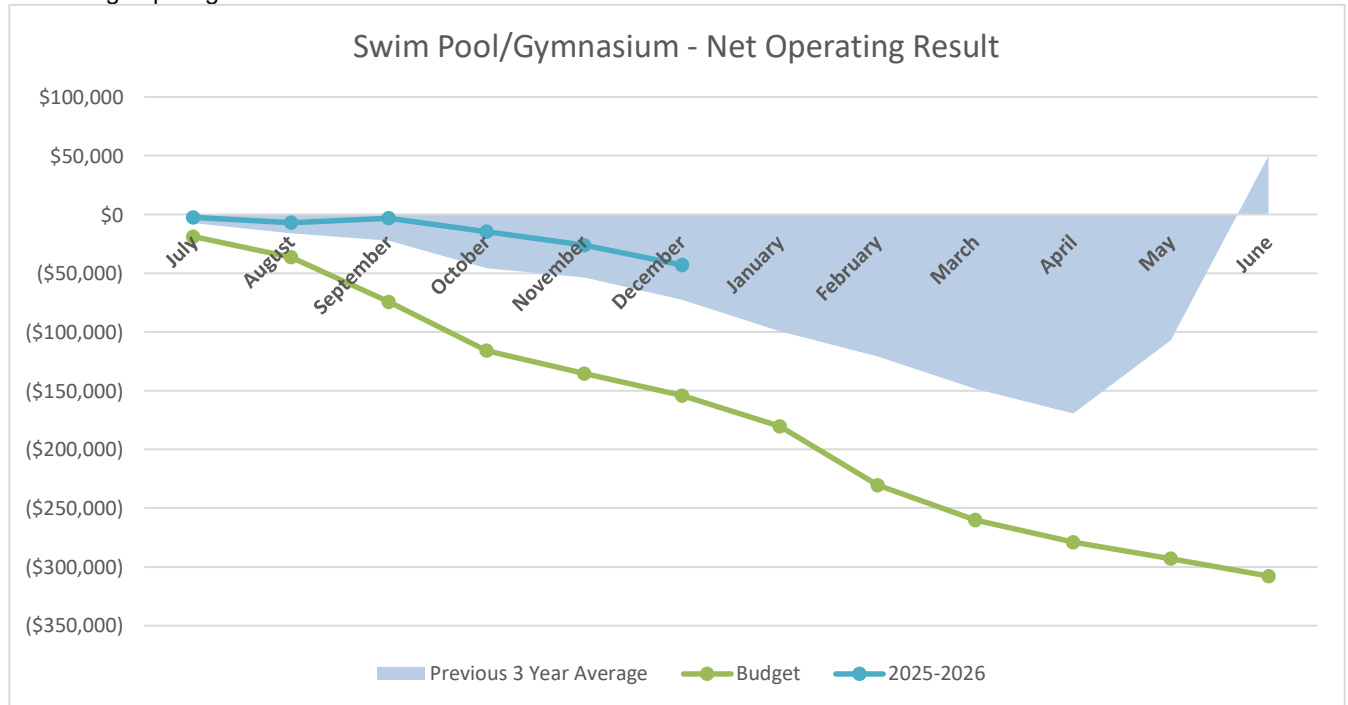


**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2025**

MAJOR BUSINESS UNITS

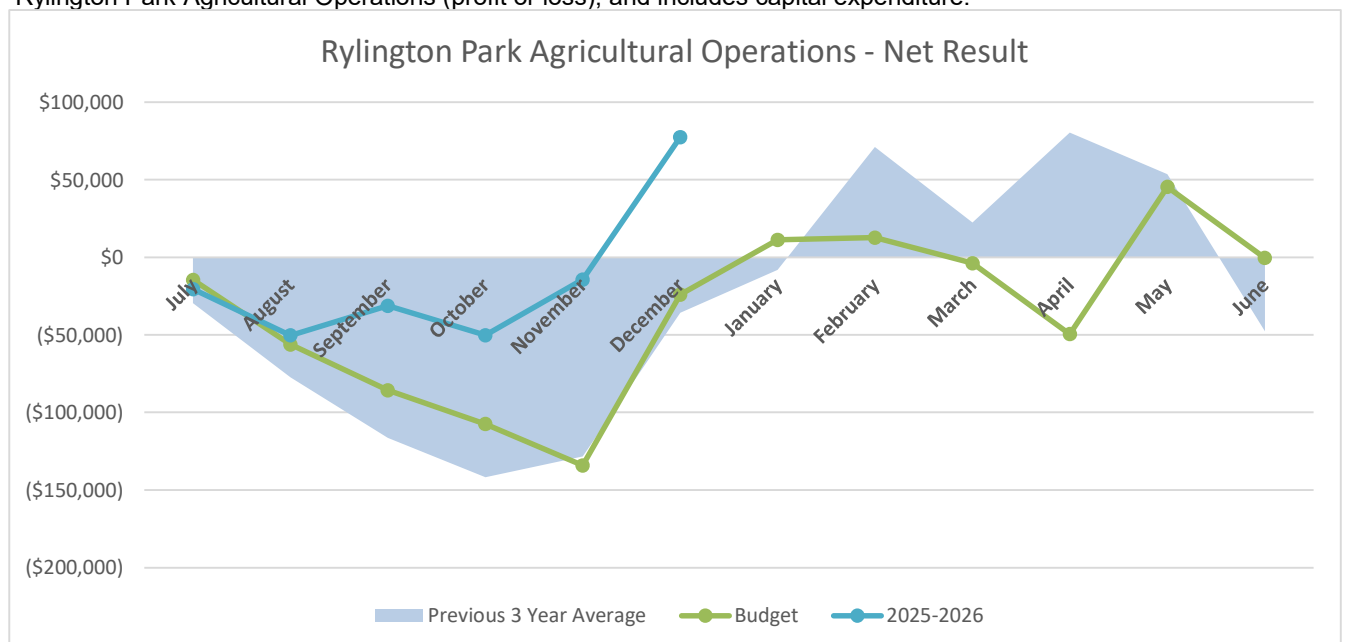
Swimming Pool/Gymnasium

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 31 DECEMBER 2025

	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
RESERVES - CASH BACKED								
Leave Reserve	37,344	663	0	38,007	37,344	1,269	0	38,613
Plant Reserve	386,424	6,865	0	393,289	386,424	63,134	0	449,558
Building Reserve	887,960	15,774	0	903,734	887,960	134,564	(894,000)	128,524
Community Housing Reserve	239,613	4,256	0	243,869	239,613	8,144	0	247,757
Emergency Reserve	13,939	248	0	14,187	13,939	474	0	14,413
Insurance Claim Reserve	16,986	302	0	17,288	16,986	577	0	17,563
Other Recreation Reserve	92,898	1,650	0	94,548	92,898	53,158	0	146,056
Commercial Reserve	504,420	8,960	0	513,380	504,420	17,144	(100,000)	421,564
Bridges Reserve	62,649	1,113	0	63,762	62,649	52,129	0	114,778
Aged Accommodation Reserve	36,216	643	0	36,859	36,216	1,231	0	37,447
Road Contributions Reserve	31,956	568	0	32,524	31,956	1,086	0	33,042
IT/Office Equipment Reserve	148,362	2,635	0	150,997	148,362	30,042	0	178,404
Civic Receptions Reserve	18,739	333	0	19,072	18,739	637	0	19,376
Unspent Grants Reserve	89	2	0	90	89	3	0	92
Unspent Community Grants Reserve	137	2	0	139	137	5	0	142
Rylington Park Working Capital Reserve	258,271	4,588	0	262,859	258,271	8,778	0	267,049
Rylington Park Community Projects Reserve	558,873	9,927	0	568,800	558,873	18,995	0	577,868
Co-Contributions Reserve	156,362	2,778	0	159,140	156,362	105,314	0	261,676
Waste Reserve	20,825	370	0	21,195	20,825	10,708	0	31,533
Rylington Park Scholarship Fund Reserve	6,745	120	0	6,865	6,745	6,729	0	13,474
Asset Design and Development Reserve	51,888	922	0	52,810	51,888	31,764	0	83,652
Sandakan Reserve	0	0	0	0	0	8,000	0	8,000
Playground Reserve	0	0	0	0	0	25,000	0	25,000
	3,530,695	62,719	0	3,593,414	3,530,696	578,885	(994,000)	3,115,581

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2025**

		2025-2026 Actual Principal 1 July 2025	2025-2026 Actual New Loans	2025-2026 Actual Principal Repayments	2025-2026 Actual Interest Repayments	2025-2026 Actual Principal Outstanding	2025-2026 Budget Principal 1 July 2025	2025-2026 Budget New Loans	2025-2026 Budget Principal Repayments	2025-2026 Budget Interest Repayments	2025-2026 Budget Principal Outstanding
LOAN REPAYMENTS		Loan Number									
Law, Order & Public Safety											
Evacuation Centre	118	0	0	0	0	0	0	2,000,000	(33,200)	(40,000)	1,966,800
Housing											
Staff House	115	9,026	0	(4,448)	(265)	4,578	9,026	0	(9,026)	(400)	0
Recreation and culture											
Swimming Pool	114	16,419	0	(8,092)	(484)	8,327	16,419	0	(16,419)	(729)	0
		25,445	0	(12,540)	(749)	12,905	25,445	2,000,000	(58,645)	(41,129)	1,966,800

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PROCEEDS SALE OF ASSETS							
123001	Proceeds Sale of Plant Assets	\$0	(\$15,455)	(\$15,455)	\$0	(\$28,500)	\$0
146016	Proceeds Sale of Assets - Administration Plant Equipment	\$0	(\$19,115)	(\$19,115)	\$0	\$0	\$0
092020	Proceeds - Sale of Land Assets	\$0	(\$300,000)	(\$300,000)	\$0	(\$270,000)	\$0
PROCEEDS FROM SALE OF ASSETS		(\$270,000)	(\$334,569)	(\$334,569)	\$0	(\$298,500)	\$0
Written Down Value							
092600	Written Down Value - Disposal of Assets	\$270,000	\$0	\$0	\$0	\$0	\$298,500
Sub Total - WDV ON DISPOSAL OF ASSET		\$270,000	\$0	\$0	\$0	\$0	\$298,500
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	(\$334,569)	(\$334,569)	\$0	(\$298,500)	\$298,500
Total - OPERATING STATEMENT		\$0	(\$334,569)	(\$334,569)	\$0	(\$298,500)	\$298,500

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
031103	Rates Administration Activity Costs	\$68,569	\$0	\$0	\$0	\$0	\$137,192
031101	Collection Costs	\$2,499	\$395	\$0	\$395	\$0	\$5,000
031100	Valuation Charges	\$2,203	\$582	\$0	\$582	\$0	\$20,000
031102	Search Costs	\$48	\$0	\$0	\$0	\$0	\$300
Sub Total - GENERAL RATES OP EXP		\$73,319	\$977	\$0	\$977	\$0	\$162,492
OPERATING INCOME							
031001	Rates - GRV	(\$637,443)	(\$292)	(\$292)	\$0	(\$637,443)	\$0
031002	Rates - UV	(\$2,932,908)	\$0	\$0	\$0	(\$2,932,908)	\$0
031003	Rates - GRV - Minimum	(\$63,450)	\$0	\$0	\$0	(\$63,450)	\$0
031004	Rates - UV - Minimum	(\$528,822)	\$0	\$0	\$0	(\$528,822)	\$0
031006	Rates - Ex-Gratia Rates	(\$1,688)	(\$1,703)	(\$1,703)	\$0	(\$1,688)	\$0
031013	Rates Administration Fee	\$0	\$0	\$0	\$0	(\$3,000)	\$0
031005	Rates - Instalment Interest	(\$10,500)	\$0	\$0	\$0	(\$10,500)	\$0
031007	Rates - Non Payment Penalty - LG	(\$14,250)	(\$18,326)	(\$18,326)	\$0	(\$25,000)	\$0
031008	Rates - Rate Enquiries	(\$2,720)	(\$5,671)	(\$5,671)	\$0	(\$8,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	\$0	\$0	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	\$930	\$930	\$0	(\$5,000)	\$0
031011	Rates - Penalty Interest - DFES	(\$600)	\$0	\$0	\$0	(\$600)	\$0
031012	Rates - Rates Interims	\$0	(\$4,173,838)	(\$4,173,838)	\$0	(\$500)	\$0
031016	Rates - Concessions	\$1,026	\$0	\$0	\$0	\$3,018	\$0
031017	Rates - Deferred Rates - Interest Grant	(\$612)	\$0	\$0	\$0	(\$1,800)	\$0
031104	Rates Written Off	\$17	\$0	\$0	\$0	\$50	\$0
Sub Total - GENERAL RATES OP INC		(\$4,195,950)	(\$4,198,901)	(\$4,198,901)	\$0	(\$4,219,643)	\$0
Total - GENERAL RATES		(\$4,122,631)	(\$4,197,924)	(\$4,198,901)	\$977	(\$4,219,643)	\$162,492

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
032100	General Purpose Funding - Administration Allocated	\$4,547	\$0	\$0	\$0	\$0	\$9,097
032101	General Purpose Funding - Doubtful Debts Expense	\$4,998	\$0	\$0	\$0	\$0	\$10,000
032110	General Purpose Funding - Bad Debts Written Off			\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$9,545	\$0	\$0	\$0	\$0	\$19,097
OPERATING INCOME							
032001	General Purpose Grants Federal Commission (OP)	(\$222,468)	(\$210,854)	(\$210,854)	\$0	(\$444,937)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$190,071)	(\$222,560)	(\$222,560)	\$0	(\$380,142)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Account	(\$116,000)	(\$105,217)	(\$105,217)	\$0	(\$200,000)	\$0
032004	Interest on Investments - Reserves Account	(\$37,200)	(\$62,719)	(\$62,719)	\$0	(\$120,000)	\$0
032005	Interest on Investments - Police Licensing	(\$58)	(\$263)	(\$263)	\$0	(\$100)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	(\$392)	(\$141)	(\$141)	\$0	(\$700)	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	\$0	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Deposit	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$566,189)	(\$601,753)	(\$601,753)	\$0	(\$1,145,879)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$556,644)	(\$601,753)	(\$601,753)	\$0	(\$1,145,879)	\$19,097
Total - GENERAL PURPOSE FUNDING		(\$4,679,275)	(\$4,799,677)	(\$4,800,654)	\$977	(\$5,365,522)	\$181,589

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
041100	Members - Sitting Fees.	\$35,116	\$11,124	\$0	\$11,124	\$0	\$70,261
041119	Website Expenses	\$11,400	\$11,400	\$0	\$11,400	\$0	\$11,400
041101	Members - Training Costs	\$6,900	\$1,170	\$0	\$1,170	\$0	\$10,000
041102	Members - Travelling Costs	\$3,105	\$653	\$0	\$653	\$0	\$4,500
041103	Members - Telecommunications Reimbursements	\$7,452	\$1,534	\$0	\$1,534	\$0	\$10,800
041104	Members - Other Expenses	\$4,400	\$344	\$0	\$344	\$0	\$4,400
041105	Members - Conferences/Seminars Costs	\$690	\$0	\$0	\$0	\$0	\$1,000
041106	Members - President's Allowance	\$4,934	\$3,073	\$0	\$3,073	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$1,259	\$643	\$0	\$643	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$26,942	\$24,411	\$0	\$24,411	\$0	\$28,204
041109	Members - Refreshments & Receptions	\$10,746	\$19,906	\$0	\$19,906	\$0	\$21,500
041109	Australia Day Reception			\$0	\$0	\$0	\$9,085
041110	Members - Bunbury Wellington GOC Projects	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000
041111	Members - Insurance Costs For Members	\$7,782	\$0	\$0	\$0	\$0	\$7,782
041112	Members - Subscriptions	\$10,163	\$9,776	\$0	\$9,776	\$0	\$10,163
041113	Members - Election Expenses	\$16,500	\$0	\$0	\$0	\$0	\$16,500
041114	Members - Donations	\$21,330	\$25,183	\$0	\$25,183	\$0	\$27,000
041118	ICT - Councillors	\$1,250	\$518	\$0	\$518	\$0	\$3,800
041120	Warren Blackwood Alliance Expenses	\$86,332	\$33,200	\$0	\$33,200	\$0	\$86,332
041150	Members - Admin Allocation	\$36,570	\$0	\$0	\$0	\$0	\$73,144
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$294,872	\$144,935	\$0	\$144,935	\$0	\$410,721
OPERATING INCOME							
041001	Members - Reimbursements Income	(\$800)	\$0	\$0	\$0	(\$800)	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
041004	Members - Operating Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$800)	\$0	\$0	\$0	(\$800)	\$0
Total - MEMBERS OF COUNCIL		\$294,072	\$144,935	\$0	\$144,935	(\$800)	\$410,721

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
GOVERNANCE							
OPERATING EXPENDITURE							
042100	Other Governance - Admin Allocated	\$54,858	\$0	\$0	\$0	\$0	\$109,716
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$54,858	\$0	\$0	\$0	\$0	\$109,716
OPERATING INCOME							
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$54,858	\$0	\$0	\$0	\$0	\$109,716
Total - GOVERNANCE		\$348,930	\$144,935	\$0	\$144,935	(\$800)	\$520,437

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		CURRENT YEAR		ADOPTED BUDGET	
		31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	2025-2026	2025-2026
		Budget	Actual	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
051109	ESL - Insurances Fire Appliances and Personnel	\$41,000	\$0	\$0	\$0	\$0	\$41,000
051112	Fire Prevention And Support	\$11,320	\$30,389	\$0	\$30,389	\$0	\$11,925
051101	Fire Break Inspection Expenses	\$3,375	\$3,570	\$0	\$3,570	\$0	\$4,500
051102	Fire Hazard Reductions Expenses	\$1,070	\$1,020	\$0	\$1,020	\$0	\$7,646
051104	Minor Fire Plant & Equipment Purchases non ESL	\$275	\$0	\$0	\$0	\$0	\$550
051105	Fire Plant & Equipment Maintenance - Non ESL	\$557	\$0	\$0	\$0	\$0	\$1,120
051106	ESL - Fire Vehicle Maintenance Costs	\$4,878	\$6,193	\$0	\$6,193	\$0	\$30,488
051107	ESL - Brigade Utilities, rates and taxes	\$400	\$0	\$0	\$0	\$0	\$2,500
051108	ESL - Other Goods & Services relating to Fires	\$0	\$1,174	\$0	\$1,174	\$0	\$15,000
051110	ESL - Fire Plant & Equip over \$1500	\$9,375	\$0	\$0	\$0	\$0	\$9,375
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$4,200	\$2,410	\$0	\$2,410	\$0	\$12,000
051114	ESL - Land & Building Maintenance	\$240	\$1,343	\$0	\$1,343	\$0	\$1,500
051115	ESL - Clothing and Accessories	\$4,000	\$5,159	\$0	\$5,159	\$0	\$25,000
051116	ESL - Plant and Equipment Maintenance	\$1,280	\$0	\$0	\$0	\$0	\$8,000
051117	BFRC - Bushfire Risk Planning	\$6,180	\$25,369	\$0	\$25,369	\$0	\$22,856
051118	DFES Fire Defence Grant Expenses	\$0	\$0	\$0	\$0	\$0	\$0
051120	Bush Fire - Mitigation Activity Funded	\$14,964	\$9,640	\$0	\$9,640	\$0	\$93,522
051150	Admin Allocation - Fire Control	\$36,570	\$0	\$0	\$0	\$0	\$73,144
051190	Depreciation - Fire Control	\$1,301	\$0	\$0	\$0	\$0	\$2,603
Sub Total - FIRE PREVENTION OP/EXP		\$140,985	\$86,267	\$0	\$86,267	\$0	\$362,729
OPERATING INCOME							
050600	ESL & DFES Non Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0
051001	Fire Infringements/Fines Income	(\$300)	(\$750)	(\$750)	\$0	(\$300)	\$0
051002	Sale Of Fire Maps Income	\$0	(\$23)	(\$23)	\$0	(\$100)	\$0
051003	LGIS Fire Reimbursement Income	\$0	\$0	\$0	\$0	\$0	\$0
051004	Operating Grants and Subsidies Income	(\$67,500)	(\$113,912)	(\$113,912)	\$0	(\$135,000)	\$0
051009	Non-Operating Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$67,800)	(\$114,684)	(\$114,684)	\$0	(\$135,400)	\$0
Total - FIRE PREVENTION		\$73,185	(\$28,417)	(\$114,684)	\$86,267	(\$135,400)	\$362,729

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ANIMAL CONTROL							
OPERATING EXPENDITURE							
052100	Ranger Services Operation Costs	\$5,644	\$21,989	\$0	\$21,989	\$0	\$51,811
052005	Trap Hire Refunds	\$50	\$0	\$0	\$0	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
052102	Dog License Discs Costs	\$300	\$0	\$0	\$0	\$0	\$300
052103	Other Control Expenses	\$732	\$64	\$0	\$64	\$0	\$900
052104	Animal Impounding Costs	\$4,000	\$0	\$0	\$0	\$0	\$5,000
052109	Cat License Tags Expense	\$200	\$0	\$0	\$0	\$0	\$200
052110	Ranger Services Salary Super and Employee Costs	\$2,846	\$0	\$0	\$0	\$0	\$3,400
052111	Ranger Services Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
052150	Admin Allocation - Animal Control	\$13,734	\$0	\$0	\$0	\$0	\$27,475
052190	Depreciation	\$4,130	\$0	\$0	\$0	\$0	\$8,260
Sub Total - ANIMAL CONTROL OP/EXP		\$31,636	\$22,053	\$0	\$22,053	\$0	\$97,396
OPERATING INCOME							
052001	Animal Fines & Penalties Income	(\$150)	(\$400)	(\$400)	\$0	(\$250)	\$0
052002	Animal Impounding Fees Income	\$0	(\$800)	(\$800)	\$0	\$0	\$0
052003	Dog Registrations Charges	(\$3,011)	(\$2,955)	(\$2,955)	\$0	(\$5,000)	\$0
052004	Cat Registration Charges	\$0	(\$171)	(\$171)	\$0	\$0	\$0
052006	Animal Control Income - Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$3,161)	(\$4,326)	(\$4,326)	\$0	(\$5,250)	\$0
Total - ANIMAL CONTROL		\$28,475	\$17,726	(\$4,326)	\$22,053	(\$5,250)	\$97,396

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
053100	Local Emergency Management Committee Expenses	\$1,000	\$96	\$0	\$96	\$0	\$1,000
053150	Administration Allocated - Emergency Mgt	\$13,732	\$0	\$0	\$0	\$0	\$27,475
053102	Emergency Services Planning	\$0	\$365	\$0	\$365	\$0	\$0
053152	Other Costs	\$200	\$0	\$0	\$0	\$0	\$800
053103	Emergency Management Coordination Expenses	\$21,149	\$0	\$0	\$0	\$0	\$84,601
053104	Interest on Loan - Evacuation Centre	\$0	\$0	\$0	\$0	\$0	\$40,000
053105	Government Guarantee Fee - Loan 118	\$0	\$0	\$0	\$0	\$0	\$7,600
053190	Depreciation	\$26,659	\$0	\$0	\$0	\$0	\$53,320
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$62,740	\$461	\$0	\$461	\$0	\$214,796
OPERATING INCOME							
053002	Non-Operating Grants	(\$759,835)	(\$5,267)	(\$5,267)	\$0	(\$2,302,529)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		(\$759,835)	(\$5,267)	(\$5,267)	\$0	(\$2,302,529)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$697,095)	(\$4,806)	(\$5,267)	\$461	(\$2,302,529)	\$214,796
Total - LAW ORDER & PUBLIC SAFETY		(\$595,436)	(\$15,497)	(\$124,278)	\$108,780	(\$2,443,179)	\$674,921

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
HEALTH -FAMILY AND OTHER HEALTH								
OPERATING EXPENDITURE								
071100	B0101	Family Stop Centre - Operation	\$0	\$2,268	\$0	\$2,268	\$0	\$0
071100	G300	Family Stop Centre - Grounds	\$0	\$0	\$0	\$0	\$0	\$0
071150		Admin Allocated - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	\$0
071190		Depreciation - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH FAMILY STOP OP/EXP			\$0	\$2,268	\$0	\$2,268	\$0	\$0
OPERATING INCOME								
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$0	\$2,268	\$0	\$2,268	\$0	\$0
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
072100		Health Administration Services Expenses	\$50,711	\$43,743	\$0	\$43,743	\$0	\$103,427
072101		Other Health Administration Expenses	\$311	\$75	\$0	\$75	\$0	\$495
072150		Admin Allocation - Other Health	\$9,189	\$0	\$0	\$0	\$0	\$18,379
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$60,212	\$43,818	\$0	\$43,818	\$0	\$122,301
OPERATING INCOME								
072001		Food Stall Permit Charges	(\$1,100)	(\$674)	(\$674)	\$0	(\$1,100)	\$0
072002		Temporary Camping Site Permit Charges	(\$56)	(\$700)	(\$700)	\$0	(\$500)	\$0
072003		Food Business Registration Fee	(\$873)	(\$1,073)	(\$1,073)	\$0	(\$2,000)	\$0
072004		Annual Inspections	\$0	\$0	\$0	\$0	\$0	\$0
072005		Lodging House Registration Fees	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$2,029)	(\$2,447)	(\$2,447)	\$0	(\$3,600)	\$0
Total - HEALTH ADMIN AND INSPECTION			\$58,183	\$41,372	(\$2,447)	\$43,818	(\$3,600)	\$122,301

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

G/L	JOB		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	2025-2026	2025-2026
			Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES								
OPERATING EXPENDITURE								
074100	B0105	Housing General Practitioner - Medical Service (5 Rogers)	\$9,320	\$3,796	\$0	\$3,796	\$0	\$27,051
074102		Boyup Brook Medical Services Building	\$28,907	\$12,968	\$0	\$12,968		
074102		Medical Centre Building Operational Expenses			\$0	\$0	\$0	\$80,658
074102	BO111	Medical Centre Physio Rooms Maintenance			\$0	\$0	\$0	\$4,765
074102	G315	Medical Centre Gardens & Car Park Maintenance			\$0	\$0	\$0	\$4,840
074101		Medical Services General Operations	\$303	\$2,523	\$0	\$2,523	\$0	\$1,220
074103		Medical Service Employee Costs	\$536,470	\$413,494	\$0	\$413,494	\$0	\$1,170,339
074105		Postage, Printing & Stationery	\$2,641	\$1,586	\$0	\$1,586	\$0	\$5,800
074106		Medical Ctr - Telephones	\$3,449	\$2,036	\$0	\$2,036	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$5,684	\$2,347	\$0	\$2,347	\$0	\$8,111
074108		Medical Ctr - Insurances	\$18,275	\$0	\$0	\$0	\$0	\$18,275
074109		Medical Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0
074110		Medical Ctr - Computer Expenses	\$18,181	\$11,561	\$0	\$11,561	\$0	\$37,036
074111		Medical Ctr - Medical Supplies & Equip	\$12,245	\$2,283	\$0	\$2,283	\$0	\$24,500
074112		Medical Ctr - Locum Doctor	\$0	\$0	\$0	\$0	\$0	\$20,000
074113		Medical Ctr - Superannuation	\$59,549	\$41,055	\$0	\$41,055	\$0	\$132,566
074114		Medical Ctr - Training	\$15,000	\$0	\$0	\$0	\$0	\$15,000
074115		Medical Ctr - Sundry Expenses	\$3,556	\$583	\$0	\$583	\$0	\$7,350
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$1,325	\$178	\$0	\$178	\$0	\$2,650
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$1,200
074119		Medical Doubtful Debts Expense	\$1,399	\$0	\$0	\$0	\$0	\$2,800
074120		Medical Ctr - Bank Merchant Fees	\$375	\$244	\$0	\$244	\$0	\$750
074150		Admin Allocated - Boyup Brook Medical Services	\$41,104	\$0	\$0	\$0	\$0	\$82,241
074191		Depreciation - Medical Centre	\$5,084	\$0	\$0	\$0	\$0	\$10,170
074190		Depreciation - Housing GP - 5 Rogers Ave	\$3,500	\$0	\$0	\$0	\$0	\$7,000
074192		Depreciation - Ultrasound Machine	\$358	\$0	\$0	\$0	\$0	\$715
Sub Total - PREVENTIVE SRVS - OP/EXP			\$766,725	\$494,653	\$0	\$494,653	\$0	\$1,703,182
OPERATING INCOME								
074001		Surgery Turnover	(\$522,390)	(\$667,323)	(\$667,323)	\$0	(\$1,100,000)	\$0
074002		Surgery Rental Income	(\$1,309)	(\$1,000)	(\$1,000)	\$0	(\$2,619)	\$0
074003		Medical - Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$523,699)	(\$668,323)	(\$668,323)	\$0	(\$1,102,619)	\$0
Total - PREVENTIVE SERVICES			\$243,026	(\$173,670)	(\$668,323)	\$494,653	(\$1,102,619)	\$1,703,182

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PREVENTIVE SERVICE - OTHER							
OPERATING EXPENDITURE							
073100	Analytical Expenses	\$540	\$486	\$0	\$486	\$0	\$540
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP		\$540	\$486	\$0	\$486	\$0	\$540
Total - PREVENTIVE SERVICES - OTHER		\$540	\$486	\$0	\$486	\$0	\$540
OTHER HEALTH							
OPERATING EXPENDITURE							
075100	Ambulance Centre Operation	\$15,566	\$15,000	\$0	\$15,000	\$0	\$30,566
075150	Admin Allocated - Other Health	\$9,186	\$0	\$0	\$0	\$0	\$18,379
Sub Total - OTHER HEALTH OP/EXP		\$24,752	\$15,000	\$0	\$15,000	\$0	\$48,945
OPERATING INCOME							
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$24,752	\$15,000	\$0	\$15,000	\$0	\$48,945
Total - HEALTH		\$326,501	(\$114,544)	(\$670,769)	\$556,225	(\$1,106,219)	\$1,874,968

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER EDUCATION							
OPERATING EXPENDITURE							
081100	Community Resource Centre	\$9,294	\$2,748	\$0	\$2,748	\$0	\$11,981
081101	Rylington Park Farm Complex	\$0	\$0	\$0	\$0	\$0	\$0
081102	Donations - Other Education	\$1,800	\$0	\$0	\$0	\$0	\$1,800
081103	Early Learning Centre - Employee Costs	\$17,755	\$40,450	\$0	\$40,450	\$0	\$34,643
081104	Early Learning Centre - Operating Costs	\$15,000	\$4,372	\$0	\$4,372	\$0	\$30,000
081107	Early Learning Centre Building & Grounds						
081107	Early Learning Centre Building Maintenance Expenses	\$4,090	\$927	\$0	\$927	\$0	\$7,586
081107	G316 Early Learning Centre Grounds Maintenance Expenses	\$1,133	\$0	\$0	\$0	\$0	\$2,210
081150	Admin Allocation - Other Education	\$18,378	\$0	\$0	\$0	\$0	\$36,758
081190	Depreciation - Other Education	\$7,213	\$0	\$0	\$0	\$0	\$14,425
Sub Total - OTHER EDUCATION OP/EXP		\$74,662	\$48,498	\$0	\$48,498	\$0	\$139,403
OPERATING INCOME							
081004	Early Learning Centre -Operating Income	\$0	(\$17)	(\$17)	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		\$0	(\$17)	(\$17)	\$0	\$0	\$0
Total - OTHER EDUCATION		\$74,662	\$48,481	(\$17)	\$48,498	\$0	\$139,403
AGED & DISABLED							
OPERATING EXPENDITURE							
082100	Support for Seniors Christmas Lunch	\$0	\$1,000	\$0	\$1,000	\$0	\$2,000
082101	Aged Needs Strategy Project	\$5,000	\$0	\$0	\$0	\$0	\$10,000
082103	Disability Access & Inclusion Plans	\$0	\$0	\$0	\$0	\$0	\$0
082150	Admin Allocated - Aged & Disabled	\$9,186	\$0	\$0	\$0	\$0	\$18,379
Sub Total - AGED & DISABLED OP/EXP		\$14,186	\$1,000	\$0	\$1,000	\$0	\$30,379
OPERATING INCOME							
082110	Operating Grants and Contributions - Other	\$0	(\$109)	(\$109)	\$0	\$0	\$0
Sub Total - AGED & DISABLED OP/INC		\$0	(\$109)	(\$109)	\$0	\$0	\$0
Total - AGED & DISABLED		\$14,186	\$891	(\$109)	\$1,000	\$0	\$30,379

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER WELFARE							
OPERATING EXPENDITURE							
083104	Depreciation	\$450	\$0	\$0	\$0	\$0	\$900
083150	Admin Allocated - Other Welfare	\$27,474	\$0	\$0	\$0	\$0	\$54,951
Sub Total - OTHER WELFARE OP/EXP		\$27,924	\$0	\$0	\$0	\$0	\$55,851
OPERATING INCOME							
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$27,924	\$0	\$0	\$0	\$0	\$55,851
Total - EDUCATION & WELFARE		\$116,772	\$49,372	(\$126)	\$49,498	\$0	\$225,633

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
091100	Staff Housing	\$0	\$0	\$0	\$0	\$0	\$0
091130	Interest Paid Loan 115 - Staff House	\$265	\$265	\$0	\$265	\$0	\$400
091190	Depreciation - Staff Housing	\$4,604	\$0	\$0	\$0	\$0	\$9,210
091150	Staff Housing - Less Amt Allocated to Admin.	\$9,186	\$0	\$0	\$0	\$0	\$18,379
Sub Total - STAFF HOUSING OP/EXP		\$14,055	\$265	\$0	\$265	\$0	\$27,989
Total - STAFF HOUSING		\$14,055	\$265	\$0	\$265	\$0	\$27,989

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		CURRENT YEAR		ADOPTED BUDGET	
		31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	2025-2026	2025-2026
		Budget	Actual	Income	Expenditure	Income	Expenditure
HOUSING OTHER							
OPERATING EXPENDITURE							
092101	Boyup Brook Citizens Lodge	\$24,376	\$685	\$0	\$685	\$0	\$25,626
092102	Community Housing - Units Maintenance			\$0	\$8,752		
092102	Unit 24A Proctor Street	\$20,445	\$8,752	\$0	\$0	\$0	\$4,951
092102 BO221	Unit 24B Proctor Street			\$0	\$0	\$0	\$5,937
092102 BO222	Unit 16A Forrest Street Maint			\$0	\$0	\$0	\$8,354
092102 BO223	Unit 16B Forrest Street Maint			\$0	\$0	\$0	\$6,399
092103	Other	\$9,618	\$2,950	\$0	\$2,950	\$0	\$21,618
092105	House - 1 Rogers Ave			\$0	\$16,966		
092105 BO224	House - 1 Rogers Ave House Maintenance	\$15,941	\$16,966	\$0	\$0	\$0	\$25,172
092105 GO224	House - 1 Rogers Ave Grounds Maintenance			\$0	\$0	\$0	\$6,860
092107	7 Knapp Street - Operating & Mtce Expense	\$6,755	\$2,484	\$0	\$2,484	\$0	\$9,460
092108	Property Selling Expenses	\$0	\$1,251	\$0	\$1,251	\$0	\$0
092109	Community Housing Maintenance - Grant Funded	\$0	\$0	\$0	\$0	\$0	\$0
092115	Other Housing - Operating & Mtce Expense	\$6,000	\$25,565	\$0	\$25,565	\$0	\$15,000
092140	Loss on Disposal of Asset			\$0	\$0	\$0	\$0
092150	Admin Allocation - Other Housing	\$9,276	\$0	\$0	\$0	\$0	\$18,564
092191	Depreciation - Other Housing	\$5,149	\$0	\$0	\$0	\$0	\$10,300
092192	Depreciation - House - 1 Rogers Ave	\$3,850	\$0	\$0	\$0	\$0	\$7,700
092190	Depreciation - Boyup Brook Citizens Lodge	\$27,998	\$0	\$0	\$0	\$0	\$56,000
Sub Total - HOUSING OTHER OP/EXP		\$129,407	\$58,654	\$0	\$58,654	\$0	\$221,941
HOUSING OPERATING INCOME							
092001	Rent 24A Proctor St	(\$5,550)	(\$6,500)	(\$6,500)	\$0	(\$11,100)	\$0
092002	Rent 24B Proctor St	(\$5,980)	(\$5,320)	(\$5,320)	\$0	(\$11,960)	\$0
092003	Rent 16A Forrest St	(\$6,012)	(\$6,050)	(\$6,050)	\$0	(\$12,025)	\$0
092004	Rent 16B Forrest St	(\$6,045)	(\$6,579)	(\$6,579)	\$0	(\$12,090)	\$0
092007	Housing Reimbursements	(\$1,486)	(\$1,544)	(\$1,544)	\$0	(\$4,000)	\$0
092009	Other Housing: 7 Knapp St	(\$16,949)	(\$17,874)	(\$17,874)	\$0	(\$33,900)	\$0
092011	Community Housing Maintenance Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HOUSING OTHER OP/INC		(\$42,022)	(\$43,867)	(\$43,867)	\$0	(\$85,075)	\$0
Total - HOUSING OTHER		\$87,386	\$14,787	(\$43,867)	\$58,654	(\$85,075)	\$221,941
Total - HOUSING		\$101,440	\$15,052	(\$43,867)	\$58,919	(\$85,075)	\$249,930

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
101100	Refuse Collection Boyup Brook Townsite Expense	\$31,645	\$24,851	\$0	\$24,851	\$0	\$63,293
101101	Recycling Collection Boyup Brook Town Site	\$22,887	\$23,534	\$0	\$23,534	\$0	\$45,775
101106	Transfer Station Employee Costs	\$25,150	\$15,216	\$0	\$15,216	\$0	\$49,345
101102	B0400 Boyup Brook Transfer Station Costs	\$38,378	\$29,137	\$0	\$29,137	\$0	\$72,950
101103	Land Fill Disposal Site	\$17,365	\$16,869	\$0	\$16,869	\$0	\$34,600
101104	Townsite Street Bins Collection	\$6,367	\$4,348	\$0	\$4,348	\$0	\$12,540
101107	Drum Muster Expenses	\$500	\$214	\$0	\$214	\$0	\$500
101108	BB Transfer Station Superannuation	\$1,390	\$0	\$0	\$0	\$0	\$2,620
101119	Waste Bin Maintenance and Delivery	\$2,589	\$1,021	\$0	\$1,021	\$0	\$6,884
101150	Admin Allocated - Waste Management	\$18,279	\$0	\$0	\$0	\$0	\$36,572
101190	Depreciation - Waste Management	\$13,008	\$0	\$0	\$0	\$0	\$26,015
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$177,556	\$115,189	\$0	\$115,189	\$0	\$351,094
SANITATION OPERATING INCOME							
101001	Refuse Collection Charges	(\$238,965)	(\$246,744)	(\$246,744)	\$0	(\$238,965)	\$0
101002	Waste Disposal Charges	(\$950)	(\$4,778)	(\$4,778)	\$0	(\$950)	\$0
101003	Recycling Scheme Income	(\$500)	(\$6,454)	(\$6,454)	\$0	(\$1,000)	\$0
101004	Scrap Metal Income	\$0	(\$1,450)	(\$1,450)	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$240,415)	(\$259,425)	(\$259,425)	\$0	(\$240,915)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$62,859)	(\$144,236)	(\$259,425)	\$115,189	(\$240,915)	\$351,094

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
EFFLUENT DRAINAGE SYSTEM							
OPERATING EXPENDITURE							
103100	Septic Tank Inspection Expenses	\$200	\$0	\$0	\$0	\$0	\$200
103101	Liquid Waste Disposal Site (Stanton Road)	\$1,990	\$1,490	\$0	\$1,490	\$0	\$1,990
Sub Total - SEWERAGE OP/EXP		\$2,190	\$1,490	\$0	\$1,490	\$0	\$2,190
OPERATING INCOME							
103001	Septic Tank - Inspection Fees	\$0	(\$1,781)	(\$1,781)	\$0	\$0	\$0
103002	Septic Licence Fees	(\$1,628)	\$0	\$0	\$0	(\$2,200)	\$0
Sub Total - SEWERAGE OP/INC		(\$1,628)	(\$1,781)	(\$1,781)	\$0	(\$2,200)	\$0
Total - SEWERAGE		\$562	(\$291)	(\$1,781)	\$1,490	(\$2,200)	\$2,190
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
107100	Landcare Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$0	\$0	\$0	\$0	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
105100	Town Planning Admin & Control	\$13,320	\$10,252	\$0	\$10,252	\$0	\$36,259
105101	Admin Allocation - Town Planning	\$18,285	\$0	\$0	\$0	\$0	\$36,572
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$31,606	\$10,252	\$0	\$10,252	\$0	\$72,831
OPERATING INCOME							
105001	Planning Application Fees	(\$1,635)	(\$10,273)	(\$10,273)	\$0	(\$2,900)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$1,635)	(\$10,273)	(\$10,273)	\$0	(\$2,900)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$29,971	(\$21)	(\$10,273)	\$10,252	(\$2,900)	\$72,831

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		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	2025-2026	2025-2026
			Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES								
OPERATING EXPENDITURE								
106101		Cemetery - Operation	\$17,900	\$5,013	\$0	\$5,013		
106101	B0420	Cemetery - Operation		\$0	\$0	\$0	\$0	\$38,489
106101	B0421	Niche Wall Plaques Operations	\$0	\$0	\$0	\$0	\$0	\$4,160
106101	G314	Cemetery Grounds	\$19,634	\$0	\$0	\$0	\$0	\$35,700
106102		Public Toilets - Operation		\$7,343	\$0	\$7,343		
106102	B0450	Toilets - Lions Park Costs	\$1,162	\$0	\$0	\$0	\$0	\$3,160
106102	B0451	Toilets - Tourist Centre Costs	\$5,024	\$0	\$0	\$0	\$0	\$10,832
106102	B0452	Toilets - Town Hall (External) Costs	\$2,700	\$0	\$0	\$0	\$0	\$10,690
106102	B0453	Toilets - Wilga Hall Costs	\$50	\$0	\$0	\$0	\$0	\$50
106102	B0454	Toilets - Tone Bridge Reserve Costs	\$870	\$0	\$0	\$0	\$0	\$1,740
106103		Street Furniture	\$0	\$0	\$0	\$0	\$0	\$1,130
106150		Admin Allocation - Other Community Amenities	\$9,189	\$0	\$0	\$0	\$0	\$18,379
106151		Admin Allocation - Cemetery	\$1,021	\$0	\$0	\$0	\$0	\$2,042
106191		Depreciation - Public Toilets	\$85	\$0	\$0	\$0	\$0	\$170
106192		Depreciation - Other Community Service's	\$1,382	\$0	\$0	\$0	\$0	\$2,765
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$59,017	\$12,356	\$0	\$12,356	\$0	\$129,307
OPERATING INCOME								
106001		Cemetery Burial Fees	(\$10,000)	(\$1,214)	(\$1,214)	\$0	(\$10,000)	\$0
106002		License/Other Fees BB Cemetery	(\$575)	(\$1,117)	(\$1,117)	\$0	(\$2,500)	\$0
106003		Cemetery - Reservation Fees	(\$115)	(\$91)	(\$91)	\$0	(\$500)	\$0
106004		Niche Wall Fees	\$0	\$0	\$0	\$0	(\$800)	\$0
106005		Non-Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$10,690)	(\$2,422)	(\$2,422)	\$0	(\$13,800)	\$0
Total - OTHER COMMUNITY AMENITIES			\$48,327	\$9,935	(\$2,422)	\$12,356	(\$13,800)	\$129,307
Total - COMMUNITY AMENITIES			\$16,001	(\$134,613)	(\$273,901)	\$139,287	(\$259,815)	\$555,422

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
111100	Boyup Brook Hall - Operation	\$29,022	\$10,776	\$0	\$10,776	\$0	\$51,030
111102	Halls - Other Public Halls	\$16,890	\$15,202	\$0	\$15,202	\$0	\$26,589
111103	Hall Hire Bonds Refunded	\$0	\$582	\$0	\$582	\$0	\$0
111150	Admin Allocation - Public Halls	\$18,285	\$0	\$0	\$0	\$0	\$36,572
111190	Depreciation - Public Halls	\$50,819	\$0	\$0	\$0	\$0	\$101,643
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$115,016	\$26,560	\$0	\$26,560	\$0	\$215,834
OPERATING INCOME							
111001	Hall Hire Fees	\$0	(\$779)	(\$779)	\$0	\$0	\$0
111002	Hall Hire Bonds	\$0	(\$182)	(\$182)	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		\$0	(\$960)	(\$960)	\$0	\$0	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$115,016	\$25,600	(\$960)	\$26,560	\$0	\$215,834

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		31 DECEMBER 2025		2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
113100	Recreation Complex	\$74,430	\$38,088	\$0	\$38,088	\$0	\$122,745
113109	Walk Trails	\$3,937	\$283	\$0	\$283	\$0	\$7,873
113110	Townsite Gardens	\$62,043	\$66,948	\$0	\$66,948	\$0	\$105,900
113112	Reserves and Parks Operations	\$28,764	\$20,123	\$0	\$20,123	\$0	\$57,853
113119	Other Recreation Facilities	\$15,845	\$10,720	\$0	\$10,720		
113119 B0595	Pistol Club			\$0	\$0	\$0	\$1,749
113119 B0600	Skate Park Buildings & Ramps			\$0	\$0	\$0	\$2,245
113119 B0620	Tone Bridge Country Club			\$0	\$0	\$0	\$3,728
113119 B0625	Dinninup UBAS Complex Buildings			\$0	\$0	\$0	\$8,904
113119 B0630	Mayanup Progress Association Complex Buildings			\$0	\$0	\$0	\$3,282
113119 G306	Dinninup UBAS Complex Grounds			\$0	\$0	\$0	\$4,920
113119 G307	Mayanup Progress Association Grounds			\$0	\$0	\$0	\$405
113120 B0605	War Memorial	\$2,955	\$1,226	\$0	\$1,226	\$0	\$6,715
113121	Kidsport Program by Sports/Rec	\$0	\$0	\$0	\$0	\$0	\$0
113150	Admin Allocation - Other Recreation	\$31,001	\$0	\$0	\$0	\$0	\$62,005
113124	Support for UBAS	\$12,720	\$5,864	\$0	\$5,864	\$0	\$12,720
113122	Support for ANZAC Day	\$0	\$0	\$0	\$0	\$0	\$15,292
113125	Support for Others	\$25,278	\$43,690	\$0	\$43,690	\$0	\$52,950
113140	Sundry Plant Items	\$0	\$5,855	\$0	\$5,855	\$0	\$12,000
113190	Depreciation - Other Recreation	\$132,860	\$0	\$0	\$0	\$0	\$265,731
113191	Depreciation - Parks & Gardens	\$35,816	\$0	\$0	\$0	\$0	\$71,635
113192	Depreciation: Plant & Equipment	\$3,812	\$0	\$0	\$0	\$0	\$7,625
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$429,461	\$192,796	\$0	\$192,796	\$0	\$826,277
OPERATING INCOME							
113003	Rec Ground Use Hire Fees	(\$3,500)	(\$4,057)	(\$4,057)	\$0	(\$3,500)	\$0
113002	Reimbursements - Other Rec	\$0	\$0	\$0	\$0	\$0	\$0
113005	Operating Grants: State Government	\$0	\$0	\$0	\$0	\$0	\$0
113022	Recreation - Capital Grants & Contributions	\$0	(\$8,802)	(\$8,802)	\$0	(\$171,868)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,500)	(\$12,859)	(\$12,859)	\$0	(\$175,368)	\$0
Total - OTHER RECREATION & SPORT		\$425,961	\$179,938	(\$12,859)	\$192,796	(\$175,368)	\$826,277

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
112100	Swimming Pool & Gymnasium General Operations	\$66,542	\$27,508	\$0	\$27,508	\$0	\$104,450
112101	Swimming Pool Building Costs	\$37,234	\$19,744	\$0	\$19,744	\$0	\$68,531
112102	Swimming Pool Employee Costs	\$47,352	\$20,409	\$0	\$20,409	\$0	\$104,250
112103	Interest on Loan 114 - upgrade pool bowl	\$1,371	\$484	\$0	\$484	\$0	\$729
112104	Swimming Pool Employee Superannuation	\$4,865	\$2,425	\$0	\$2,425	\$0	\$10,660
112108	Gym Employee Costs	\$1,369	\$1,219	\$0	\$1,219	\$0	\$3,000
112109	Interest Paid Gym Lease	\$0	\$0	\$0	\$0	\$0	\$0
112150	Admin Allocation - Swimming Pool	\$20,227	\$0	\$0	\$0	\$0	\$40,471
112190	Depreciation - Swimming Pool	\$11,185	\$0	\$0	\$0	\$0	\$22,373
112191	Depreciation - Right of Use Asset P&E	\$2,950	\$0	\$0	\$0	\$0	\$5,899
Sub Total - SWIMMING POOL OP/EXP		\$193,096	\$71,789	\$0	\$71,789	\$0	\$360,363
OPERATING INCOME							
112001	Swimming Lesson Fees	\$0	\$0	\$0	\$0	\$0	\$0
112003	Pool Daily Admission Fees	(\$3,761)	(\$3,220)	(\$3,220)	\$0	(\$9,500)	\$0
112004	Season Tickets Fees	(\$13,510)	(\$15,795)	(\$15,795)	\$0	(\$19,300)	\$0
112005	Pool Hire Fees	\$0	\$0	\$0	\$0	\$0	\$0
112006	Gym Equipment Hire Fees	(\$12,690)	(\$8,026)	(\$8,026)	\$0	(\$12,690)	\$0
112007	Pool Teaching Programme Fees	(\$5,640)	(\$1,020)	(\$1,020)	\$0	(\$6,000)	\$0
112008	Vacation Swimming Passes	(\$3,330)	(\$752)	(\$752)	\$0	(\$5,000)	\$0
112009	Capital Grants and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
1121001	Gymnasium Fees	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$38,931)	(\$28,813)	(\$28,813)	\$0	(\$52,490)	\$0
Total - SWIMMING POOL		\$154,165	\$42,975	(\$28,813)	\$71,789	(\$52,490)	\$360,363

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TELEVISION & RADIO REBROADCASTING							
OPERATING EXPENDITURE							
114005	Telecommunications Tower	\$3,105	\$0	\$0	\$0	\$0	\$5,441
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$3,105	\$0	\$0	\$0	\$0	\$5,441
OPERATING INCOME							
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	(\$10,241)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$10,241)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$0
Total - TV & RADIO REBROADCASTING		(\$7,136)	(\$10,497)	(\$10,497)	\$0	(\$10,241)	\$5,441
LIBRARIES							
OPERATING EXPENDITURE							
115100	Library Operations	\$23,830	\$22,700	\$0	\$22,700	\$0	\$46,705
115101	State Library Grant Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
115150	Admin Allocation - Libraries	\$50,307	\$0	\$0	\$0	\$0	\$100,619
Sub Total - LIBRARIES OP/EXP		\$74,137	\$22,700	\$0	\$22,700	\$0	\$147,324
OPERATING INCOME							
115001	State Library Grant Income	\$0	(\$397)	(\$397)	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		\$0	(\$397)	(\$397)	\$0	\$0	\$0
Total - LIBRARIES		\$74,137	\$22,303	(\$397)	\$22,700	\$0	\$147,324

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER CULTURE							
OPERATING EXPENDITURE							
116100	Museum	\$12,233	\$8,047	\$0	\$8,047	\$0	\$15,191
116101	Craft Hut	\$2,239	\$747	\$0	\$747	\$0	\$3,839
116102	Support for Sandakan (Ceremony)	\$7,380	\$6,883	\$0	\$6,883	\$0	\$8,830
116103	Other Culture - Community Expenses	\$12,000	\$11,559	\$0	\$11,559	\$0	\$12,000
116104	Streets Alive Grant Expenditure	\$0	\$5,566	\$0	\$5,566	\$0	\$0
116150	Admin Allocated - Other Culture	\$9,189	\$0	\$0	\$0	\$0	\$18,379
116190	Depreciation - Other Culture	\$12,142	\$0	\$0	\$0	\$0	\$24,285
Sub Total - OTHER CULTURE OP/EXP		\$55,183	\$32,802	\$0	\$32,802	\$0	\$82,524
OPERATING INCOME							
116001	Reimbursements - Other Culture	\$0	\$0	\$0	\$0	\$0	\$0
116002	Other Culture - Operating Grants, Subsidies & Contributions	\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0
Total - OTHER CULTURE		\$55,183	\$30,802	(\$2,000)	\$32,802	\$0	\$82,524
Total - RECREATION AND CULTURE		\$817,326	\$291,120	(\$55,527)	\$346,646	(\$238,099)	\$1,637,763

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION							
OPERATING EXPENDITURE							
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
121001	RRG Project Grants	(\$314,000)	(\$155,331)	(\$155,331)	\$0	(\$785,000)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$125,526)	(\$246,353)	(\$246,353)	\$0	(\$251,051)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$26,925)	\$0	\$0	\$0	(\$673,128)	\$0
121004	Capital Grants Other & Road Contributions	\$0	\$0	\$0	\$0	\$0	\$0
121007	Special Bridge Funding	\$0	\$0	\$0	\$0	(\$256,700)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$466,451)	(\$401,684)	(\$401,684)	\$0	(\$1,965,879)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$466,451)	(\$401,684)	(\$401,684)	\$0	(\$1,965,879)	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

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

G/L	JOB		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	31 DECEMBER 2025	2025-2026	2025-2026
			Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
122100	B0695	Depot Building - Building Costs	\$17,669	\$13,512	\$0	\$13,512	\$0	\$53,466
122101	OPSDPT	Depot General Operations	\$10,196	\$14,875	\$0	\$14,875	\$0	\$29,790
122103		Road Maintenance & Repairs	\$303,042	\$154,388	\$0	\$154,388	\$0	\$482,402
122104		Roads Vegetation Clearing Offset Costs	\$665	\$0	\$0	\$0	\$0	\$3,914
122107		Maintenance Grading	\$43,372	\$1,803	\$0	\$1,803	\$0	\$214,500
122105		Repairs & Maint - Bridges	\$66,457	\$380,907	\$0	\$380,907	\$0	\$589,034
122106		Shire Radio Network Costs	\$41	\$89	\$0	\$89	\$0	\$5,280
122108		Drains & Culverts	\$16,763	\$15,473	\$0	\$15,473	\$0	\$100,800
122109		Verge Pruning	\$44,062	\$101,904	\$0	\$101,904	\$0	\$122,700
122110		Verge Spraying	\$4,917	\$10,032	\$0	\$10,032	\$0	\$30,867
122111		Crossovers Maintenance	\$0	\$1,285	\$0	\$1,285	\$0	\$7,820
122112		Town Services Drainage	\$1,933	\$770	\$0	\$770	\$0	\$65,900
122113		Town Services - Footpaths	\$1,030	\$460	\$0	\$460	\$0	\$4,700
122114		Town Services Road Repairs	\$25,194	\$3,523	\$0	\$3,523	\$0	\$41,220
122115		Town Services - Tree Pruning	\$17,301	\$17,057	\$0	\$17,057	\$0	\$39,600
122116		Street Lighting	\$13,379	\$17,009	\$0	\$17,009	\$0	\$32,000
122117		Traffic Signs	\$404	\$4,101	\$0	\$4,101	\$0	\$7,450
122120		Roman Road Data Pickup	\$13,007	\$8,611	\$0	\$8,611	\$0	\$13,645
122121		Town Services - Verge Spraying	\$13,674	\$5,146	\$0	\$5,146	\$0	\$29,540
122122		Road Sweeping	\$3,781	\$3,646	\$0	\$3,646	\$0	\$15,125
122123		Emergency Services	\$15,652	\$498	\$0	\$498	\$0	\$35,000
122125		Bridge Contribution Expenditure	\$0	\$0	\$0	\$0	\$0	\$8,000
122126		Streetscaping Expenses	\$5,216	\$92	\$0	\$92	\$0	\$23,000
122127		Consulting Engineer Expenses	\$19,332	\$10,571	\$0	\$10,571	\$0	\$58,000
122131		Rural Street Addressing	\$1,831	\$797	\$0	\$797	\$0	\$3,960
122150		Admin Allocated - Road Maintenance	\$228,705	\$0	\$0	\$0	\$0	\$457,428
122190		Depreciation - Transport Other	\$6,829	\$0	\$0	\$0	\$0	\$13,660
122191		Depreciation - Infrastructure	\$18,192	\$0	\$0	\$0	\$0	\$36,385
122192		Depreciation Roads	\$1,203,265	\$0	\$0	\$0	\$0	\$2,406,626
122193		Depreciation - Bridges	\$458,034	\$0	\$0	\$0	\$0	\$916,104
122194		Depreciation - Footpaths	\$6,931	\$0	\$0	\$0	\$0	\$13,862
122195		Depreciation - Drainage	\$135,884	\$0	\$0	\$0	\$0	\$271,780
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			\$2,696,758	\$782,762	\$0	\$782,762	\$0	\$6,133,558

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
				31 DECEMBER 2025		YTD ACTUALS		2025-2026	
				Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING INCOME - STREETS, ROADS, DEPOTS									
122001	Reimbursements - Roads Mtce			\$0	(\$139)	(\$139)	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items			\$0	\$0	\$0	\$0	\$0	\$0
122005	Operating Grants, Subsidies & Contributions			\$0	\$0	\$0	\$0	(\$30,000)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC				\$0	(\$139)	(\$139)	\$0	(\$30,000)	\$0
Total - MTCE STREETS ROADS DEPOTS				\$2,696,758	\$782,623	(\$139)	\$782,762	(\$30,000)	\$6,133,558

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ROAD PLANT PURCHASES							
OPERATING EXPENDITURE							
123119	Minor Equipment and Sundry Items	\$2,500	\$2,545	\$0	\$2,545	\$0	\$5,000
123120	Plant Auction Selling Expenses	\$0	\$1,092	\$0	\$1,092	\$0	\$5,500
123140	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/EXP		\$2,500	\$3,636	\$0	\$3,636	\$0	\$10,500
OPERATING INCOME - ROAD PLANT PURCHASES							
122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - ROAD PLANT PURCHASES		\$2,500	\$3,636	\$0	\$3,636	\$0	\$10,500
TRAFFIC CONTROL							
OPERATING EXPENDITURE							
125150	Administration Allocated - Traffic Control	\$68,593	\$0	\$0	\$0	\$0	\$137,192
Sub Total - TRAFFIC CONTROL OP/EXP		\$68,593	\$0	\$0	\$0	\$0	\$137,192
OPERATING INCOME							
125001	Licensing Service	(\$13,995)	(\$20,031)	(\$20,031)	\$0	(\$30,000)	\$0
125002	Motor Vehicle Plates	(\$154)	(\$168)	(\$168)	\$0	(\$400)	\$0
125005	Sundry Receipts - Heavy Haulage Permits etc	(\$1,426)	(\$105)	(\$105)	\$0	(\$2,000)	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$15,575)	(\$20,304)	(\$20,304)	\$0	(\$32,400)	\$0
Total - TRAFFIC CONTROL		\$53,018	(\$20,304)	(\$20,304)	\$0	(\$32,400)	\$137,192

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
AERODROMES								
OPERATING EXPENDITURE								
126100		Airstrip Maintenance	\$1,715	\$4,228	\$0	\$4,228		
126100	B0650	Airstrip Building Operation			\$0	\$0	\$0	\$676
126100	B0652	Airstrip Runway & Surrounds			\$0	\$0	\$0	\$5,675
126190		Depreciation - Airport	\$19,400	\$0	\$0	\$0	\$0	\$38,803
Sub Total - AERODROMES OP/EXP			\$21,115	\$4,228	\$0	\$4,228	\$0	\$45,154
OPERATING INCOME								
126001		Hire Charges - Hangar	\$0	\$0	\$0	\$0	\$0	\$0
126003		Non-Operating Grants & Subsidies	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROMES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROMES			\$21,115	\$4,228	\$0	\$4,228	\$0	\$45,154
Total - TRANSPORT			\$2,306,942	\$368,499	(\$422,127)	\$790,626	(\$2,028,279)	\$6,326,404

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		CURRENT YEAR		ADOPTED BUDGET	
		31 DECEMBER 2025		31 DECEMBER 2025		2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
132110	Tourist Bay	\$636	\$0	\$0	\$0	\$0	\$2,120
132103	Community Development Officer	\$47,390	\$75,745	\$0	\$75,745	\$0	\$117,914
132104	Tourist Centre Operations	\$39,791	\$12,648	\$0	\$12,648	\$0	\$25,000
132104	B0660 Tourist Centre Building			\$0	\$0	\$0	\$23,244
132104	G304 Tourist Centre Grounds & Gardens			\$0	\$0	\$0	\$18,100
132106	Promotion Activities	\$4,698	\$265	\$0	\$265	\$0	\$5,100
132107	OPFMIL Flax Mill Complex General Operations	\$26,394	\$25,553	\$0	\$25,553	\$0	\$52,501
132108	Caravan Park/Flax Mill Complex Building Operation	\$56,487	\$29,639	\$0	\$29,639		
132108	B0665 Caravan Park Building Operations			\$0	\$0	\$0	\$27,725
132108	B0666 Caravan Park Overflow Area			\$0	\$0	\$0	\$16,145
132108	B0667 Flaxmill Building Operations			\$0	\$0	\$0	\$38,038
132108	B0669 Country Music Festival			\$0	\$0	\$0	\$12,570
132108	B0670 Flaxmill Storage Shed (Large)			\$0	\$0	\$0	\$1,290
132108	B0671 Flaxmill Storage Shed (Open)			\$0	\$0	\$0	\$390
132108	G305 Caravan Park/Flaxmill Grounds Maintenance			\$0	\$0	\$0	\$20,430
132108	G313 Caravan Park Overflow Grounds Maint			\$0	\$0	\$0	\$2,720
132111	Carnaby Beetle Collection	\$110	\$0	\$0	\$0	\$0	\$110
132116	CDO Vehicle Op Costs GEN	\$0	\$0	\$0	\$0	\$0	\$0
132150	Admin Allocated Tourism	\$32,022	\$0	\$0	\$0	\$0	\$64,047
132151	Admin Allocated Caravan Pk	\$9,189	\$0	\$0	\$0	\$0	\$18,379
132190	Depreciation - Tourism/Area Promotion	\$7,627	\$0	\$0	\$0	\$0	\$15,255
132191	Depreciation - Caravan Pk/Flax	\$19,493	\$0	\$0	\$0	\$0	\$38,988
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$243,837	\$143,850	\$0	\$143,850	\$0	\$500,066
OPERATING INCOME							
132002	Caravan Park & Complex Fees & Charges	(\$29,840)	(\$48,962)	(\$48,962)	\$0	(\$95,000)	\$0
132003	Flax Mill Sheds Storage Charges	(\$5,807)	(\$5,100)	(\$5,100)	\$0	(\$13,000)	\$0
132006	Event - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
132007	Other Income	(\$1,474)	(\$2,435)	(\$2,435)	\$0	(\$4,000)	\$0
132010	Non-Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0	(\$60,000)	\$0
132011	Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$37,121)	(\$56,497)	(\$56,497)	\$0	(\$172,000)	\$0
Total - TOURISM & AREA PROMOTION		\$206,716	\$87,353	(\$56,497)	\$143,850	(\$172,000)	\$500,066

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2025		YTD ACTUALS		2025-2026	
			Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDING CONTROL								
OPERATING EXPENDITURE								
133100	Building Control		\$11,285	\$10,905	\$0	\$10,905	\$0	\$22,570
133101	Building Control - Other Costs		\$0	\$78	\$0	\$78	\$0	\$2,000
133102	Building Control Superannuation		\$0	\$0	\$0	\$0	\$0	\$0
133103	Building Control - BMO		\$2,363	\$0	\$0	\$0	\$0	\$3,080
133150	Admin Allocated - Building Control Expenses		\$9,189	\$0	\$0	\$0	\$0	\$18,379
Sub Total - BUILDING CONTROL OP/EXP			\$22,837	\$10,983	\$0	\$10,983	\$0	\$46,029
BUILDING CONTROL OP/INC								
133001	Building Licences (UFEE)		(\$3,922)	(\$8,104)	(\$8,104)	\$0	(\$6,500)	\$0
133002	BCITF Levy - Commission		(\$54)	(\$80)	(\$80)	\$0	(\$90)	\$0
133003	Builders Services Levy - Commission		(\$91)	(\$60)	(\$60)	\$0	(\$150)	\$0
Sub Total - BUILDING CONTROL OP/INC			(\$4,067)	(\$8,244)	(\$8,244)	\$0	(\$6,740)	\$0
Total - BUILDING CONTROL			\$18,770	\$2,739	(\$8,244)	\$10,983	(\$6,740)	\$46,029

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SALEYARDS & MARKETS							
OPERATING EXPENDITURE							
134100	Saleyards	\$2,162	\$2,951	\$0	\$2,951	\$0	\$2,800
134190	Depreciation - Saleyards & Markets	\$10,962	\$0	\$0	\$0	\$0	\$21,925
Sub Total - SALEYARDS & MARKETS OP/EXP		\$13,124	\$2,951	\$0	\$2,951	\$0	\$24,725
OPERATING INCOME							
134001	Reimbursements - Saleyards	(\$540)	\$0	\$0	\$0	(\$900)	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		(\$540)	\$0	\$0	\$0	(\$900)	\$0
Total - SALEYARDS & MARKETS		\$12,584	\$2,951	\$0	\$2,951	(\$900)	\$24,725

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
135100	Standpipes Expenses	\$13,639	\$1,473	\$0	\$1,473	\$0	\$28,256
135102	Economic Development Projects	\$3,000	\$0	\$0	\$0	\$0	\$7,500
135103	Country Music Festival Expenses	\$11,200	\$5,000	\$0	\$5,000	\$0	\$11,200
135105	80 Abel Street Shop	\$17,020	\$3,118	\$0	\$3,118	\$0	\$18,769
135150	Admin Allocated - Other Economic Development	\$9,189	\$0	\$0	\$0	\$0	\$18,379
135190	Depreciation - Develop/Facilities	\$1,756	\$0	\$0	\$0	\$0	\$3,511
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$55,803	\$9,591	\$0	\$9,591	\$0	\$87,615
OPERATING INCOME							
135001	Standpipe Water	(\$8,650)	(\$3,967)	(\$3,967)	\$0	(\$25,000)	\$0
135005	Abel Street Shop Rental	(\$7,800)	(\$3,218)	(\$3,218)	\$0	(\$15,600)	\$0
135006	Non-Operating Grants & Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$16,450)	(\$7,185)	(\$7,185)	\$0	(\$40,600)	\$0
Total - OTHER ECONOMIC SERVICES		\$39,354	\$2,406	(\$7,185)	\$9,591	(\$40,600)	\$87,615
Total - ECONOMIC SERVICES		\$277,423	\$95,449	(\$71,926)	\$167,375	(\$220,240)	\$658,435

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
141100	Private Works - Costs	\$2,301	\$0	\$0	\$0	\$0	\$3,100
Sub Total - PRIVATE WORKS OP/EXP		\$2,301	\$0	\$0	\$0	\$0	\$3,100
OPERATING INCOME							
141001	Private Works - Recoup Charges	(\$1,732)	\$0	\$0	\$0	(\$3,100)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,732)	\$0	\$0	\$0	(\$3,100)	\$0
Total - PRIVATE WORKS		\$569	\$0	\$0	\$0	(\$3,100)	\$3,100

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
143100	Supervision	\$117,103	\$158,371	\$0	\$158,371	\$0	\$366,863
143101	Consultant Engineer	\$0	\$0	\$0	\$0	\$0	\$0
143102	Works Manager Vehicle Op Costs	\$2,605	\$0	\$0	\$0	\$0	\$10,000
143103	FBT Works Staff	\$2,750	\$5,529	\$0	\$5,529	\$0	\$5,500
143104	Insurance on Works	\$45,217	\$16,422	\$0	\$16,422	\$0	\$45,217
143105	Superannuation of Workmen	\$92,520	\$77,999	\$0	\$77,999	\$0	\$204,059
143106	PWOH Leave - Depot	\$102,523	\$92,659	\$0	\$92,659	\$0	\$288,309
143107	Protective Clothing	\$0	\$499	\$0	\$499	\$0	\$12,000
143108	Uniforms	\$1,125	\$679	\$0	\$679	\$0	\$1,500
143109	Training & Meeting Expenses	\$22,705	\$20,042	\$0	\$20,042	\$0	\$51,850
143110	Occupational Health & Safety	\$19,561	\$25,302	\$0	\$25,302	\$0	\$66,130
143111	Other Expenses	\$14	\$0	\$0	\$0	\$0	\$1,115
143113	Waste Oil Disposal Costs	\$0	\$0	\$0	\$0	\$0	\$500
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$9,780
143116	Conferences and Training Courses (MOW)	\$625	\$0	\$0	\$0	\$0	\$2,500
143117	Works Manager Housing	\$0	\$0	\$0	\$0	\$0	\$0
143150	Admin Allocated - Works Overhead	\$18,285	\$0	\$0	\$0	\$0	\$36,572
143180	LESS PWOH ALLOCATED - PROJECTS	(\$425,034)	(\$87,644)	\$0	(\$87,644)	\$0	(\$1,101,895)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$309,857	\$0	\$309,857	\$0	\$0
OPERATING INCOME							
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$309,857	\$0	\$309,857	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
144100	Repair Wages	\$79,824	\$0	\$0	\$0	\$0	\$126,825
144101	Fuel & Oil	\$121,584	\$113,569	\$0	\$113,569	\$0	\$240,000
144102	Tyres & Tubes	\$3,655	\$0	\$0	\$0	\$0	\$23,000
144103	Parts and Repairs	\$20,854	\$104,614	\$0	\$104,614	\$0	\$110,750
144104	Licenses	\$700	\$1,013	\$0	\$1,013	\$0	\$14,000
144105	Insurance	\$41,360	\$2,824	\$0	\$2,824	\$0	\$41,360
144106	Blades & Points	\$5,250	\$3,046	\$0	\$3,046	\$0	\$15,000
144107	Expendable Tools	\$4,500	\$3,330	\$0	\$3,330	\$0	\$9,000
144110	Superannuation - Mechanic	\$6,740	\$0	\$0	\$0	\$0	\$10,709
144150	Admin Allocated POC	\$5,476	\$0	\$0	\$0	\$0	\$10,953
144200	Mechanic - Bridgetown Shared Expenses	\$0	\$135	\$0	\$135	\$0	\$0
144190	Depreciation - Plant	\$177,000	\$0	\$0	\$0	\$0	\$354,015
144180	LESS POC ALLOCATED - PROJECTS	(\$466,943)	(\$317,305)	\$0	(\$317,305)	\$0	(\$955,612)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$88,238)	\$0	(\$88,238)	\$0	\$0
OPERATING INCOME							
144001	Diesel Rebate	(\$17,850)	(\$16,867)	(\$16,867)	\$0	(\$35,000)	\$0
144002	Reimbursements - Operating	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$17,850)	(\$16,867)	(\$16,867)	\$0	(\$35,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$17,850)	(\$105,106)	(\$16,867)	(\$88,238)	(\$35,000)	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES							
OPERATING EXPENDITURE							
145100	Gross Total Salaries and Wages	\$2,167,650	\$0	\$0	\$0	\$0	\$4,335,474
145130	LESS SALS/WAGES ALLOCATED	(\$2,167,650)	\$0	\$0	\$0	\$0	(\$4,335,474)
145101	Workers Compensation Expenses	\$0	\$43,200	\$0	\$43,200	\$0	\$84,500
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$43,200	\$0	\$43,200	\$0	\$84,500
OPERATING INCOME							
145001	Reimbursements - Administration	\$0	\$0	\$0	\$0	\$0	\$0
143001	Workers Compensation Reimbursements	\$0	(\$42,747)	(\$42,747)	\$0	(\$84,500)	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	(\$42,747)	(\$42,747)	\$0	(\$84,500)	\$0
Total - SALARIES AND WAGES		\$0	\$452	(\$42,747)	\$43,200	(\$84,500)	\$84,500

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ADMINISTRATION							
OPERATING EXPENDITURE							
146100	Advertising	\$4,798	\$4,421	\$0	\$4,421	\$0	\$11,400
146101	Audit Fees	\$55,000	\$0	\$0	\$0	\$0	\$55,000
146102	Bank Fees	\$2,306	\$618	\$0	\$618	\$0	\$4,000
146103	Administration Building Costs	\$40,454	\$22,224	\$0	\$22,224		
146103	B0690 Admin Building Operations			\$0	\$0	\$0	\$60,513
146103	G308 Admin Building Gardens Maintenance			\$0	\$0	\$0	\$12,000
146104	Administration General Operations	\$0	\$77,528	\$0	\$77,528	\$0	\$0
146105	Administration Staff Employee Costs	\$414,488	\$507,539	\$0	\$507,539	\$0	\$975,306
146106	Consultants	\$50,250	\$39,250	\$0	\$39,250	\$0	\$132,750
New	Family stop Centre						
146108	Insurance	\$18,836	\$429,060	\$0	\$429,060	\$0	\$18,836
146109	Legal Expenses	\$12,200	\$15,609	\$0	\$15,609	\$0	\$25,000
146110	IT System Operation & maintenance	\$153,864	\$148,193	\$0	\$148,193	\$0	\$230,954
146111	Office Equipment Maintenance	\$2,500	\$364	\$0	\$364	\$0	\$5,000
146112	Administration - Postage & Freight	\$2,347	\$2,532	\$0	\$2,532	\$0	\$5,500
146113	Printing and Stationery	\$8,532	\$5,025	\$0	\$5,025	\$0	\$12,700
146114	Administration Vehicle Costs	\$8,348	\$0	\$0	\$0	\$0	\$8,700
146115	Administration - Fringe Benefits Tax	\$7,500	\$12,127	\$0	\$12,127	\$0	\$15,000
146117	Employers Indemnity Insurance	\$45,266	\$0	\$0	\$0	\$0	\$45,266
146118	Subscriptions	\$13,485	\$13,279	\$0	\$13,279	\$0	\$13,485
146119	Administration Staff Housing	\$0	\$0	\$0	\$0	\$0	\$0
146120	Uniform Allowance	\$990	\$427	\$0	\$427	\$0	\$3,000
146121	Telephones	\$3,250	\$1,688	\$0	\$1,688	\$0	\$6,500
146122	Minor Furniture & Equip under \$5,000	\$9,000	\$0	\$0	\$0	\$0	\$15,000
146123	Conferences/Training/Professional Development	\$9,866	\$7,234	\$0	\$7,234	\$0	\$19,600
146124	Superannuation	\$70,728	\$0	\$0	\$0	\$0	\$135,963
146125	Admin Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
146126	Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$725
146128	Administration - OSH	\$4,950	\$14,414	\$0	\$14,414	\$0	\$9,800
146130	Administration - Bank Merchant Fees	\$3,100	\$4,200	\$0	\$4,200	\$0	\$6,200
146190	Depreciation - Administration	\$14,124	\$0	\$0	\$0	\$0	\$28,250
146300	Rounding Account		(\$7)	\$0	(\$7)	\$0	\$0
146150	Less Administration Costs Alloc	(\$956,181)	\$0	\$0	\$0	\$0	(\$1,856,448)
Sub Total - ADMINISTRATION OP/EXP		\$0	\$1,305,725	\$0	\$1,305,725	\$0	\$0

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING INCOME - ADMINISTRATION							
146001	Reimbursements - Administration	(\$200)	(\$128)	(\$128)	\$0	(\$200)	\$0
Sub Total - ADMINISTRATION OP/INC		(\$200)	(\$128)	(\$128)	\$0	(\$200)	\$0
Total - ADMINISTRATION		(\$200)	\$1,305,597	(\$128)	\$1,305,725	(\$200)	\$0
UNCLASSIFIED							
OPERATING EXPENDITURE							
149001	Rylington Park Operational Expenses	\$98,726	\$71,810	\$0	\$71,810	\$0	\$179,470
149002	Rylington Park Asset Depreciation	\$25,774	\$0	\$0	\$0	\$0	\$51,550
149005	Rylington Stock Program Expenses	\$69,087	\$81,785	\$0	\$81,785	\$0	\$121,993
149006	Rylington Crop Program Expenses	\$71,650	\$65,611	\$0	\$65,611	\$0	\$202,170
149007	Rylington Education Program Expenses	\$13,001	\$4,703	\$0	\$4,703	\$0	\$29,401
149008	Rylington Events Program Expenses	\$8,420	\$8,970	\$0	\$8,970	\$0	\$24,000
Sub Total - UNCLASSIFIED OP/EXP		\$286,659	\$232,879	\$0	\$232,879	\$0	\$608,584
OPERATING INCOME							
147100	Revaluation Profit on Local Govt House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
149101	Rylington Park Other Income	\$0	\$0	\$0	\$0	\$0	\$0
149104	Rylington Park Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
149105	Rylington Stock Program Income	(\$101,395)	(\$297,396)	(\$297,396)	\$0	(\$343,900)	\$0
149106	Rylington Crop Program Income	(\$151,999)	(\$2,241)	(\$2,241)	\$0	(\$225,674)	\$0
149107	Rylington Education Program Income	(\$7,998)	(\$6,515)	(\$6,515)	\$0	(\$16,000)	\$0
149108	Rylington Event Program Income	(\$1,200)	(\$4,118)	(\$4,118)	\$0	(\$22,560)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$262,592)	(\$310,270)	(\$310,270)	\$0	(\$608,134)	\$0
Total - UNCLASSIFIED		\$24,067	(\$77,391)	(\$310,270)	\$232,879	(\$608,134)	\$608,584
Total - OTHER PROPERTY AND SERVICES		\$6,585	\$1,433,409	(\$370,013)	\$1,803,422	(\$730,934)	\$696,184

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
CAPITAL EXPENDITURE							
300101	Transfer to Reserves	\$59,998	\$62,719	\$0	\$62,719	\$0	\$578,885
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$59,998	\$62,719	\$0	\$62,719	\$0	\$578,885
INCOME							
300102	Transfer from Reserves	\$0	\$0	\$0	\$0	(\$994,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		\$0	\$0	\$0	\$0	(\$994,000)	\$0
Total - FUND TRANSFER		\$59,998	\$62,719	\$0	\$62,719	(\$994,000)	\$578,885
000000 (Surplus) / Deficit - Carried Forward		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0
Sub Total - SURPLUS C/FWD		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0
Total - SURPLUS		(\$2,668,000)	(\$3,017,674)	(\$3,017,674)	\$0	(\$2,668,000)	\$0
NEW LONG TERM LOANS							
INCOME							
053200	New Loan - Evacuation Centre	\$0	\$0	\$0	\$0	(\$2,000,000)	\$0
Sub Total - LONG TERM LOANS		\$0	\$0	\$0	\$0	(\$2,000,000)	\$0
Total - DEFERRED ASSETS		\$0	\$0	\$0	\$0	(\$2,000,000)	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
146800	Principal Repayment on Loans	\$12,537	\$12,540	\$0	\$12,540	\$0	\$58,646
146801	Principal Repayments - Finance Leases	\$0	(\$123)	\$0	(\$123)	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$12,537	\$12,417	\$0	\$12,417	\$0	\$58,646
CAPITAL INCOME							
Sub Total - LOANS RAISED		\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$12,537	\$12,417	\$0	\$12,417	\$0	\$58,646
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
000000	Depreciation Written Back	(\$2,461,410)	\$0	\$0	\$0	\$0	(\$4,923,028)
000000	Realisation Value of Assets Sold Written Back	(\$270,000)	\$0	\$0	\$0	\$0	(\$298,500)
00000	Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
00000	Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in Accrued Interest on Loans	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in Accrued Interest on investments	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in Stock On Hand	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in Accrued Expenses	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in Accrued Wages	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in Employee Benefits (Current)	\$0	\$0	\$0	\$0	\$0	\$0
00000	Movement in LG House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
000000	Long Service Leave - Non Cash	\$0	\$0	\$0	\$0	\$0	(\$44,635)
000000	Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		(\$2,731,410)	\$0	\$0	\$0	\$0	(\$5,266,163)
Total - OPERATING ACTIVITIES EXCLUDED		(\$2,731,410)	\$0	\$0	\$0	\$0	(\$5,266,163)

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
FURNITURE & EQUIPMENT							
GOVERNANCE - CAPITAL EXPENDITURE							
041401	Members Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE		\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE AND EQUIPMENT							
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE							
146601	ICT Upgrades & Renewals Capital	\$0	\$0	\$0	\$0	\$0	\$45,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$45,000
Total - OTHER PROPERTY		\$0	\$0	\$0	\$0	\$0	\$45,000
Total - FURNITURE AND EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$45,000

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDINGS							
LAW ORDER AND PUBLIC SAFETY - CAPITAL EXPENDITURE							
053401	Other Law - Evacuation Centre Building Capital Expenditure	\$491,559	\$5,267	\$0	\$5,267	\$0	\$4,915,586
Sub Total - CAPITAL WORKS		\$491,559	\$5,267	\$0	\$5,267	\$0	\$4,915,586
TOTAL - LAW ORDER AND PUBLIC SAFETY		\$491,559	\$5,267	\$0	\$5,267	\$0	\$4,915,586
BUILDINGS							
HEALTH - CAPITAL EXPENDITURE							
074400	Medical Centre Building Capital	\$0	\$15	\$0	\$15	\$0	\$100,000
074401	House - 5 Rogers Ave - (L&B) Re-newals	\$0	\$317	\$0	\$317	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$332	\$0	\$332	\$0	\$100,000
TOTAL - HEALTH		\$0	\$332	\$0	\$332	\$0	\$100,000
BUILDINGS							
EDUCATION & WELFARE - CAPITAL EXPENDITURE							
081400	Land & Buildings - CRC Capital Renewal	\$0	\$0	\$0	\$0	\$0	\$25,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$25,000
TOTAL - EDUCATION & WELFARE		\$0	\$0	\$0	\$0	\$0	\$25,000

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		Budget	Actual	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS								
COMMUNITY AMENITIES CAPITAL EXPENDITURE								
101410	Transfer Station Buildings		\$0	\$1,017	\$0	\$1,017	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$1,017	\$0	\$1,017	\$0	\$0
Total - COMMUNITY AMENITIES			\$0	\$1,017	\$0	\$1,017	\$0	\$0
BUILDINGS								
RECREATION AND CULTURE - CAPITAL EXPENDITURE								
111400	Other Halls - Land & Buildings (L&B)							
111400	LRC022	Dinninup Hall Refurbishment	\$13,770	\$0	\$0	\$0	\$0	\$13,770
111400	LRC021	Wilga Hall Refurbishment	\$6,020	\$0	\$0	\$0	\$0	\$6,020
111400	LRC023	Kulikup Hall Refurbishment	\$0	\$0	\$0	\$0	\$0	\$10,710
111403	Town Hall - Building Upgrades & Refurbishments							
111403	BU1501	Town Hall Building Capital Expenditure	\$80,000	\$227	\$0	\$227	\$0	\$80,000
112400	Swimming Pool Buildings Capital							
112400	BC5500	Swimming Pool Buildings Capital	\$60,000	\$0	\$0	\$0	\$0	\$60,000
113900	Rec (Inc Music Park) & Sport Buildings		\$0	\$317	\$0	\$317	\$0	\$0
116400	Other Culture Buildings Capital Expenditure							
116400	BR5051	Museum Building	\$33,660	\$0	\$0	\$0	\$0	\$33,660
116400	BC5600	Tennis Club Building	\$0	\$0	\$0	\$0	\$0	\$50,000
Sub Total - CAPITAL WORKS			\$193,450	\$544	\$0	\$544	\$0	\$254,160
Total - RECREATION AND CULTURE			\$193,450	\$544	\$0	\$544	\$0	\$254,160
LAND AND BUILDINGS								
TRANSPORT - CAPITAL EXPENDITURE								
122895	Depot - Buildings		\$0	\$435	\$0	\$435	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$435	\$0	\$435	\$0	\$0
Total - TRANSPORT			\$0	\$435	\$0	\$435	\$0	\$0

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MONTHLY FINANCIAL REPORT

		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 DECEMBER 2025		YTD ACTUALS 31 DECEMBER 2025		2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDINGS							
ECONOMIC SERVICES - CAPITAL EXPENDITURE							
132400	Tourist Centre - Building Capital Expenditure	\$0	\$317	\$0	\$317	\$0	\$0
132404	Flaxmill Buildings Capital Expenditure						
132404	New Flaxmill Storage Shed	\$0	\$0	\$0	\$0	\$0	\$13,770
Sub Total - CAPITAL WORKS		\$0	\$317	\$0	\$317	\$0	\$13,770
Total - ECONOMIC SERVICES		\$0	\$317	\$0	\$317	\$0	\$13,770
Total - BUILDINGS		\$685,009	\$7,912	\$0	\$7,912	\$0	\$5,308,516

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
RECREATION AND CULTURE - CAPITAL EXPENDITURE							
113907	Plant & Equipment - Parks & Gardens	\$120,000	\$51,367	\$0	\$51,367	\$0	\$120,000
Sub Total - CAPITAL WORKS		\$120,000	\$51,367	\$0	\$51,367	\$0	\$120,000
Total - RECREATION AND CULTURE		\$120,000	\$51,367	\$0	\$51,367	\$0	\$120,000
PLANT AND EQUIPMENT							
TRANSPORT - CAPITAL EXPENDITURE							
123610	Heavy Plant (Graders etc) Purchases	\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000
Sub Total - CAPITAL WORKS		\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000
Total - TRANSPORT		\$575,000	\$472,092	\$0	\$472,092	\$0	\$575,000
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE							
146500	Utility Van Purchase	\$0	\$45,000	\$0	\$45,000	\$0	\$45,000
149502	Rylington Park Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$5,100
Sub Total - CAPITAL WORKS		\$0	\$45,000	\$0	\$45,000	\$0	\$50,100
Total - OTHER PROPERTY & SERVICES		\$0	\$45,000	\$0	\$45,000	\$0	\$50,100
Total - PLANT AND EQUIPMENT		\$695,000	\$568,459	\$0	\$568,459	\$0	\$745,100

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL								
TRANSPORT - ROAD CONSTRUCTION CAPITAL EXPENDITURE								
121403		ROADS TO RECOVERY PROJECTS						
121403	RTR009	RTR - Six Mile Road	\$89,844	\$0	\$0	\$0	\$0	\$359,375
121403	RTR037	RTR - Craigie Road	\$0	\$0	\$0	\$0	\$0	\$313,750
121404		REGIONAL ROAD GROUP						
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$0	\$217,142	\$0	\$217,142	\$0	\$389,522
121404	RRG210	RRG Boyup Brook-Arthur River Rd	\$0	\$42,898	\$0	\$42,898	\$0	\$439,880
121404	RRG004	RRG Winnejup Road	\$375,078	\$10,433	\$0	\$10,433	\$0	\$375,080
121400		MUNICIPAL ROAD PROJECTS						
121400	MU501	Muni - Gravel Pit Rehabilitation	\$0	\$0	\$0	\$0	\$0	\$30,000
121401		Municipal Funded Gravel Sheeting Road Projects	\$0	\$0	\$0	\$0	\$0	\$136,000
121410		Municipal Funded - Winter Grading	\$342,171	\$234,307	\$0	\$234,307	\$0	\$506,919
Sub Total - CAPITAL WORKS			\$807,093	\$504,779	\$0	\$504,779	\$0	\$2,550,526
Total - ROADS			\$807,093	\$504,779	\$0	\$504,779	\$0	\$2,550,526
Total - INFRASTRUCTURE ASSETS ROADS			\$807,093	\$504,779	\$0	\$504,779	\$0	\$2,550,526

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
FOOTPATHS							
TRANSPORT - CAPITAL EXPENDITURE							
121702	LFC125 LRCI - Glynn St Footpath	\$0	\$1,383	\$0	\$1,383	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$1,383	\$0	\$1,383	\$0	\$0
Total - TRANSPORT - FOOTPATHS		\$0	\$1,383	\$0	\$1,383	\$0	\$0
Total - FOOTPATH ASSETS		\$0	\$1,383	\$0	\$1,383	\$0	\$0

SHIRE OF BOYUP BROOK

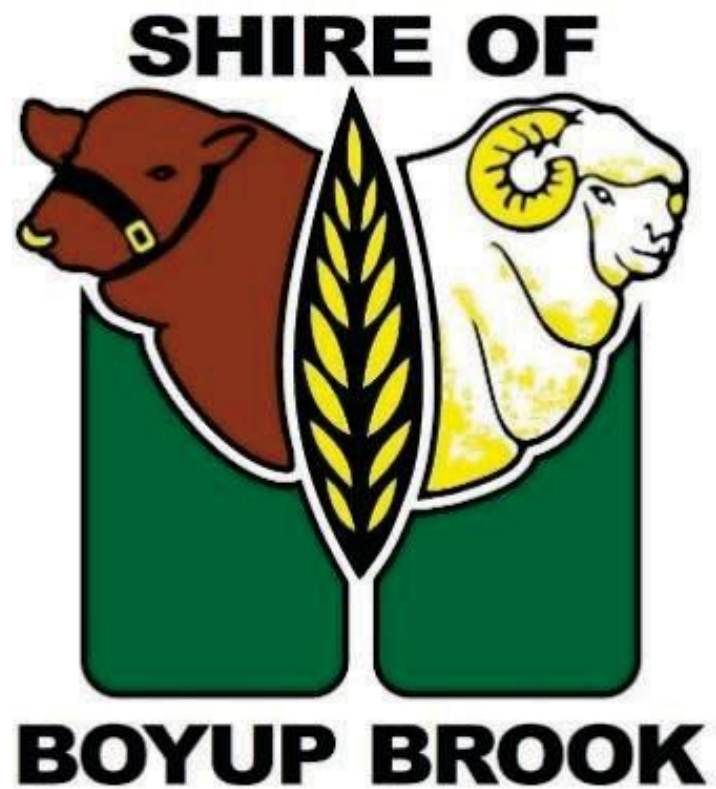
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
PARKS & GARDENS INFRASTRUCTURE								
RECREATION - CAPITAL EXPENDITURE								
113909		Parks & Gardens Infrastructure						
113909	PKS01	Sandakan Playground Upgrade - Tallison	\$85,593	\$8,802	\$0	\$8,802	\$0	\$427,966
113909	PKS02	Sandakan Playground Upgrade - CBH Train Shed	\$0	\$0	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS			\$85,593	\$8,802	\$0	\$8,802	\$0	\$457,966
Total - OTHER SPORT & RECREATION - PARKS & OVALS			\$85,593	\$8,802	\$0	\$8,802	\$0	\$457,966
Total - PARKS & OVALS ASSETS			\$85,593	\$8,802	\$0	\$8,802	\$0	\$457,966
RECREATION INFRASTRUCTURE								
112503	LRC010	LRCI 2 Swimming Pool Capital Upgrades	\$0	\$0	\$0	\$0	\$0	\$0
	New	Football Chang Room						
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$0
Total - RECREATION INFRASTRUCTURE			\$0	\$0	\$0	\$0	\$0	\$0
Total - INFRASTRUCTURE ASSETS - RECREATION			\$0	\$0	\$0	\$0	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2025		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE ASSETS - OTHER							
LAW, ORDER & PUBLIC SAFETY							
051900	Other Law - Other Infrastructure Emergency Water Tanks	\$0	\$13,182	\$0	\$13,182	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$13,182	\$0	\$13,182	\$0	\$0
Total - LAW, ORDER & PUBLIC SAFETY		\$0	\$13,182	\$0	\$13,182	\$0	\$0
INFRASTRUCTURE OTHER							
ECONOMIC SERVICES - CAPITAL EXPENDITURE							
132901	Flaxmill Fence & Water Supply Upgrade	\$0	\$12,380	\$0	\$12,380	\$0	\$60,000
Sub Total - CAPITAL WORKS		\$0	\$12,380	\$0	\$12,380	\$0	\$60,000
Total - ECONOMIC SERVICES		\$0	\$12,380	\$0	\$12,380	\$0	\$60,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$25,562	\$0	\$25,562	\$0	\$60,000
GRAND TOTALS		(\$4,010,971)	(\$4,826,706)	(\$10,185,430)	\$5,358,724	(\$18,438,662)	\$18,438,662



Register of Delegations 2026

Council

to

Committees

and

Chief Executive Officer

About the document

Delegations and authorisations are the means by which decision-making bodies can access the power to undertake certain statutory functions.

A delegation is a conferral of the ability to exercise a power or duty to a person or body from a person or body that is vested with the responsibility to exercise that power or duty.

The Register of Delegations records the complied delegations made by Council and the Chief Executive Officer under the authority of the *Amended Local Government Act 1995* and other legislative instruments as specified.



Document Control		
Date Reviewed	Details	Author
30 January 2025	Adopted by Council	Leonard Long
27 February 2025	Inclusion of Delegations to Committees	Leonard Long
4 December 2025	Deletion of Medical Centre Committee	Magdalena Le Grange
29 January 2026	Updating references to government departments that have been restructured or renamed; Correcting outdated or incorrect Act titles; Removing references to repealed legislation or superseded terminology; and Aligning explanatory text with amendments to the Local Government Act 1995	



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Background

The *Amended Local Government Act 1995* requires local governments to review their delegation of powers and authority to the Chief Executive Officer (CEO) at least once every twelve months, and the CEO to review their sub-delegation of authority within the same period.

Statutory Framework

Amended Local Government Act 1995

5.16. Delegation of some powers and duties to certain committees.

- 1) Within three (3) months after the day on which regulations prescribing the model code came into effect, a local government must prepare and adopt by Absolute Majority a code of conduct to be observed by Elected Members, committee members and candidates that incorporates the model code.
- 2) Under and subject to s5.17 a local government may delegate by Absolute Majority to a committee any of its powers and duties other than this power of delegation.
- 3) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- 4) Nothing in this section is to be read as preventing a local government from performing any of its functions by acting through another person.

5.17 Limits on delegation of powers and duties to certain committees.

- 1) A local government can delegate –
 - a) To a committee comprising Elected Members only, any of the council's powers or duties under this Act except –
 - i. Any power or duty that requires a decision of an Absolute Majority of the council; and
 - ii. Any other power or duty that is prescribed.
 - b) To a committee comprising Elected Members and employees, any local government's powers or duties that can be delegated to the CEO under Division 4; and
 - c) To a committee referred to in s5.9(2)(c), (d) or (e), any of the local government's powers or duties that are necessary or convenient for the proper management of –
 - i. The local government's property; or
 - ii. An event in which the local government is involved.
-

- 2) A local government cannot delegate any of its powers or duties to a committee referred to in s5.9(2)(f).

5.18 Register of delegations to committees

A local government is to keep a register of the delegations made under this Division and review the delegations at least once every financial year.

5.42 Delegation of some powers and duties to the CEO

- 1) A local government may delegate by Absolute Majority to the CEO the exercise of any of its powers or the discharge of any of its duties under –
 - a) This Act other than those referred to in s5.43; or
 - b) The *Planning and Development Act 2005* s214(2), (3) or (5).
- 2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

5.43 Limits on delegations to CEO

A local government cannot delegate to a CEO any of the following powers or duties -

- a) Any power or duty that requires a decision of an Absolute Majority of the council.
- b) Accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph.
- c) Appointing an auditor.
- d) Acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph.
- e) Any of the local government's powers under s5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.129.
- f) Borrowing money on behalf of the local government.
- g) Hearing or determining an objection of a kind referred to in s9.5.
 - ha) the power under s9.49A(4) to authorise a person to sign documents on behalf of the local government.
- h) Any power or duty that requires the approval of the Minister or the Governor; and
- i) Such other powers or duties as may be prescribed.

5.44 CEO may delegate powers and duties to other employees.

- 1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.
 - 2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
 - 3) This section extends to a power or duty the exercise or discharge of which has
-

been delegated by a local government to the CEO under s5.42, but in the case of such a power or duty –

- a) The CEO's power under this section to delegate the exercise of that power or the discharge of that duty; and
 - b) The exercise of that power or the discharge of that duty by the CEO's delegate, are subject to any conditions imposed by the local government on its delegation to the CEO.
- 4) Subsection (3)(b) does not limit the CEO's power to impose conditions or further conditions on a delegation under this section.
 - 5) In subsections (3) and (4) – conditions include qualifications, limitations, or exceptions.

5.45 Other matters relevant to delegations under this Division.

- 1) Without limiting the application of s58 and s59 of the *Interpretation Act 1984* –
 - a) A delegation made under this Division has effect for the period of time specified in the delegation or where no period has been specified, indefinitely; and
 - b) Any decision to amend or revoke a delegation by a local government under this Division is to be by an absolute majority.
- 2) Nothing in this Division is to be read as preventing –
 - a) A local government from performing any of its functions by acting through a person other than the CEO; or
 - b) A CEO from performing any of their functions by acting through another person.

5.46 Register of, and records relevant to, delegations to CEO and employees

- 1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- 2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.
- 3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

Local Government (Administration) Regulations 1996

18G Delegations to CEO's, limits on (Act s5.43)

Powers and duties of a local government exercised under the following provisions are

prescribed under s5.43(i) as powers and duties that a local government cannot delegate to a CEO –

- a) S7.12A(2), (3)(a) or (4); and
- b) Regulations 18C and 18D.

19. Delegates to keep certain records (Act s5.46(3))

Where a power or duty has been delegated under the Act to the CEO or to any other local government employee, the person to whom the power or duty has been delegated is to keep a written record of –

- a) How the person exercised the power or discharged the duty; and
- b) When the person exercised the power or discharged the duty; and
- c) The persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty.

Other Legislation

- *Building Act 2011*
- *Building Regulations 2012*
- *Bush Fires Act 1954*
- *Caravan Parks & Camping Grounds Act 1995*
- *Caravan Parks & Camping Grounds Regulations 1997*
- *Cat Act 2011*
- *Cat Regulations 2012*
- *Control of Vehicle (Off-road Areas) Act 1978*
- *Control of Vehicle (Off road Areas) Regulations 1979*
- *Criminal Procedure Act 2004*
- *Criminal Procedures Regulations 2005*
- *Dog Act 1976*
- *Food Act 2008*
- *Food Regulations 2009*
- *Health (Miscellaneous Provisions) Act 1911*
- *Liquor Control Act 1979*
- *Litter Act 1979*
- *Litter Regulations 1981*
- *Local Government (Financial Management) Regulations 1996*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Local Government (Parking for People with Disabilities) Regulations 2014*
- *Planning & Development (Local Planning Schemes) Regulations 2015*
- *Road Traffic Act 1974*
- *Graffiti Vandalism Act 2016*
- *Amended Local Government Act 1995*
- *Public Health Act 2016*

Definitions

The *Amended Local Government Act 1995* has not defined the term “delegation” or “delegation power”, however:

- s5.16 refers to “... the exercise of any of its powers and duties ...”
- s5.42 refers to “... the exercise of any of its powers or the discharge of any of its duties ...”

The following terms used in this document apply insofar as they are consistent with enabling legislation.

“Authority” means the permission or requirement for a committee or an officer to act in accordance with:

- the *Amended Local Government Act 1995*, regulation, or other legislation.
- a delegation made by Council.
- a policy made by Council, or
- a specific decision by Council.

“Delegation” means the authority to exercise a power, or discharge a duty, as conferred under the provisions of the relevant legislation.

“Policy” as the context requires, means either:

- a procedural direction to officers to implement Council’s wishes or instruction in a particular way, or
- the authority for officers to act, where that authority is not considered a delegation of a legislative or other specific power or duty.

“Instruction” means the requirement for a staff member to act in accordance with a directive given by the CEO, Executive Manager or Co-ordinator.

Department of Local Government, Industry Regulation and Safety – Guideline No. 17

The Department of Local Government, Industry Regulation and Safety has published guidelines for the formation of delegations.

Guideline No. 17 can be found on the Departments website www.dlgsc.wa.gov.au

Delegation to a Temporary Employed or Appointed Chief Executive Officer

In accordance with the relevant Shire of Boyup Brook policy, an Acting CEO shall exercise the powers, including delegations, and discharge the duties of the CEO.

1. Delegations from Council to Committees

Amended Local Government Act 1995

5.18 Register of delegations to committees

A local government is to keep a register of the delegations made under this Division and review the delegations at least once every financial year.

1.1 Amended Local Government Act 1995

1.1.1 Rylington Park Committee and Sub-Committee

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s.5.16 Delegation of some powers and duties to certain committees.	
Express power or duty delegated	Amended Local Government Act 1995 s.7.17(1)(c) Duties of Local Government with respect to property or an event in which the local government is involved.	
Function	Committee: 1. 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 2. Authority to sub-delegate to the sub-committee subject to the delegation limitations contained within the Terms of Reference Sub-Committee 1. Sale and purchase of crops and biological assets only.	
Delegates	Rylington Park Committee and Sub-Committee	
Express power to subdelegate	Nil	
Version Control		
Date	Details of Amendment	Ref
27 February 2025	Adopted by Council	Res 25/02/033

2 Delegations from Council to Chief Executive Officer

6.18 Building Act 2011

An Act to provide for the following – permits for building work and demolition work, standards for the construction and demolition of buildings and incidental structures, the use and maintenance of, and requirements in relation to, existing buildings and incidental structures, work affecting land other than land on which the work is done, and related matters.

2.1 Building Act 2011

2.1.1 Uncertified Applications to be Considered by Building Surveyor

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s17(1) Uncertified application to be considered by building surveyor.	
Function	Authority to refer to a Building Surveyor an uncertified application if the application complies with s16 [s17(1)]	
Delegates	CEO	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.2 Grant a Building Permit

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<p><i>Building Act 2011</i></p> <p>s18 Further information.</p> <p>s20 Grant of building permit.</p> <p>s22 Further grounds for not granting an application.</p> <p>s23 Time for deciding an application for building or demolition permit.</p> <p>s24 Notice of decision not to grant building or demolition permit.</p> <p>s27(1) & (3) Impose conditions on permit.</p> <p><i>Building Regulations 2012</i></p> <p>r. 23 Application to extend time during which permit has effect [s32].</p> <p>r 24 Extension of time during which permit has effect [s 32(3)].</p> <p>r 26 Approval of new responsible persons [s35(c)].</p>
Function	<ol style="list-style-type: none"> 1) Authority to require an applicant to provide any documentation or information required to determine a building permit application [s18(1)]. 2) Authority to refuse to consider an application [s18(2)]. 3) Authority to grant or refuse to grant a building permit [s20(1) & (2) & s22]. 4) Authority to refund the fee that accompanied an application to the applicant if no decision is made within the time mentioned in s23(1) & (2) [s23(4)]. 5) Record the grounds on which a decision to refuse to grant a building permit is based on and the reasons for the decision and give to the person to whom the decision relates written notice of the decision together with those grounds and reasons and the person's right of review [s24]. 6) Authority to impose, vary or revoke conditions on a building permit [s27(1) & (3)]. 7) Authority to determine an application to extend time during which a building permit has effect [r.23 & r.24].

	8) Authority to approve, or refuse to approve, an application for a new responsible person for a building permit [r.26].	
Delegates	CEO	
Conditions	Decisions under this delegated authority should be either undertaken or informed by a person qualified in accordance with Regulation 5 of the <i>Building Regulations 2012</i> .	
Express power to subdelegate	<i>Building Act 2011</i> s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.3 Demolition Permits

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<p><i>Building Act 2011</i></p> <p>s18 Further information.</p> <p>s21 Grant of demolition permit.</p> <p>s22 Further grounds for not granting an application.</p> <p>s23 Time for deciding an application for building or demolition permit.</p> <p>s24 Notice of decision not to grant building or demolition permit.</p> <p>s27(1) & (3) Impose conditions on permit.</p> <p><i>Building Regulations 2012</i></p> <p>r. 23 Application to extend time during which permit has effect [s.32].</p> <p>r 24 Extension of time during which permit has effect [s 32(3)].</p> <p>r 26 Approval of new responsible persons [s35(c)].</p>
Function	<ol style="list-style-type: none"> 1) Authority to require an applicant to provide any documentation or information required to determine a demolition permit application [s18(1)]. 2) Authority to grant or refuse to grant a demolition permit on the basis that all s21(1) requirements have been satisfied [s20(1) & (2) and s.22]. 3) Authority to impose, vary or revoke conditions on a demolition permit [s27(1) and (3)]. 4) Authority to determine an application to extend time during which a demolition permit has effect [r.23]. <ol style="list-style-type: none"> i. Subject to being satisfied that work for which the demolition permit was granted has not been completed OR the extension is necessary to allow rectification of defects of works for which the permit was granted [r.24(1)] ii. Authority to impose any condition on the demolition permit extension that could have been imposed under s27 [r.24(2)]. 5) Authority to approve, or refuse to approve, an application for a new responsible person for a demolition permit [r.26].
Delegates	CEO
Conditions	Nil

Express power to subdelegate	<i>Building Act 2011</i> s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref



2.1.4 Occupancy Permits or Building Approval Certificates

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<p><i>Building Act 2011</i></p> <p>s55 Further information.</p> <p>s58 Grant of occupancy permit, building approval certificate.</p> <p>s59 Time for granting occupancy permit or building approval certificate.</p> <p>s60 Notice of decision not to grant occupancy permit or grant building approval certificate.</p> <p>s62(1) and (3) Conditions imposed by permit authority. s65(4) Extension of period of duration.</p> <p><i>Building Regulations 2012</i></p> <p>r. 40 Extension of period of duration of time limited occupancy permit or building approval certificate [s65].</p>
Function	<ol style="list-style-type: none"> 1) Authority to require an applicant to provide any documentation or information required in order to determine an application and to verify the information by statutory declaration [s55(1)]. 2) Authority to refuse to consider an application [s.55(2)]. 3) Authority to grant, refuse to grant or to modify an occupancy permit or building approval certificate [s58]. 4) Authority to record the grounds on which a decision to refuse to grant or modify an occupancy permit or grant a building approval certificate is based, and the reasons for the decision and give the person to whom the decision relates written notice of the decision together with those grounds and reasons and the person's right to review [s.60]. 5) Authority to impose, add, vary, or revoke conditions on an occupancy permit or modification or building approval certificate in addition to any provided for in the Regulations [s62(1) and (3)]. 6) Authority to give written notice of the addition, variation or revocation of a condition and ensure that the notice informs the person of the person's right of review [s62 (4) and (5)].

	7) Authority to extend, or refuse to extend, the period in which an occupancy permit or modification or building approval certificate has effect [s65(4) and r.40].	
	8) Authority to refuse to accept an application to extend the time during which an occupancy permit or a building approval certificate has effect [r.40(2)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Amendments		
Date	Details of Amendment	Ref

2.1.5 Designated Employee as Authorised Person

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s 96(3) Authorised persons. s 99(3) Limitation on powers of authorised person.	
Function	1) Authority to designate an employee as an authorised person [s96(3)]. 2) Authority to revoke or vary a condition of designation as an authorised person or give written notice to an authorised person limiting powers that may be exercised by that person [s99(3)].	
Delegates	CEO	
Conditions	Decisions under this delegated authority should be in accordance with r.5 of the Building Regulations 2012. NOTE: An authorised person for the purposes of sections 96(3) and 99(3) is not an approved officer or authorised officer for the purposes of Building Reg. 70	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.6 Building Orders

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<i>Building Act 2011</i> s88 Finishes of walls close to boundaries. s110(1) A permit authority may make a building order. s111(1) Notice of proposed building order other than building order (emergency) s117(1) & (2) A permit authority may revoke a building order or notify that it remains in effect. s118(2) & (3) Permit authority may give effect to building order if non-compliance. s133(1) A permit authority may commence a prosecution for an offence against this Act.
Function	<ol style="list-style-type: none"> 1) Authority to make Building Orders in relation to <ol style="list-style-type: none"> a. building work. b. demolition work; and c. an existing building or incidental structure [s110(1)]. 2) Authority to specify the way in which an outward facing side of a particular close wall must be finished [s88(3)]. 3) Authority to give notice of a proposed building order and consider submissions received in response and determine actions [s111(1)(c)]. 4) Authority to revoke a building order [s117]. 5) Authority to decide on whether the building order has been fully complied with and either revoke the building order or inform each person to whom the order is directed that the building order remains in effect, within 28 days of receiving a notification under s112(3)(c) [s117(2)]. 6) If there is non-compliance with a building order, authority to cause an authorised person to: <ol style="list-style-type: none"> a. take any action specified in the order; or b. commence or complete any work specified in the order; or c. if any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease [s118(2)].

	7) Authority to take court action to recover as a debt, reasonable costs and expense incurred in doing anything in regard to non-compliance with a building order [s118(3)].	
	8) Authority to initiate a prosecution pursuant to section 133(1) for non-compliance with a building order made pursuant to section 110 of the <i>Building Act 2011</i> .	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.7 Inspection and Copies of Building Records

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s131(2) Inspection, copies of building records	
Function	Authority to determine an application from an interested person to inspect and copy a building record [s131(2)]	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Control s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.8 Referrals and Issuing Certificates

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s145A Local Government Function	
Function	1) Authority to refer uncertified applications under s.17(1) to a building surveyor who is not employed by the local government [s145A (1)]. 2) Authority to issue a Certificate of Design Compliance, Construction Compliance or Building Compliance whether or not the land subject of the application is located in the Shire of Boyup Brook’s District [s145A (2)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.9 Private Pool Barrier – Alternative and Performance Solutions

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Regulations 2012 r.51 Approvals by permit authority	
Function	1) Authority to approve requirements alternative to a fence, wall, gate or other component included in the barrier, if satisfied that the alternative requirements will restrict access by young children as effectively as if there were compliance with AS 1926.1 [r.51(2)]. 2) Authority to approve a door for the purposes of compliance with AS 1926.1, where a fence or barrier would cause significant problems of a structural nature or other problem which is beyond the control of the owner / occupier or the pool is totally enclosed by a building or a fence or barrier between the building and pool would create a significant access problem for a person with a disability [r.51(3)]. 3) Authority to approve a performance solution to a Building Code pool barrier requirement if satisfied that the performance solution complies with the relevant performance requirement [r.51(5)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.10 Smoke Alarms – Alternative Solutions

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Regulations 2012 r.55 Terms used (alternative building solution approval) r.61 Local Government approval of battery powered smoke alarms	
Function	1) Authority to approve alternative building solutions which meet the performance requirement of the Building Code relating to fire detection and early warning [r.55]. 2) Authority to approve or refuse to approve a battery powered smoke alarm and to determine the form of an application for such approval [r.61].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.11 Appointment of Approved Officers and Authorised Officers

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Regulations 2012 r.70 Approved officers and authorised officers	
Function	<p>1) Authority to appoint an approved officer for the purposes of s.6(a) of the <i>Criminal Procedure Act 2004</i>, in accordance with Regulation 70(1) & (1A) of the <i>Building Regulations 2012</i>.</p> <p>NOTE: <i>Only employees delegated under s 5.44(1) of the Amended Local Government Act 1995 with power under s 9.19 or 9.20 may be appointed as “approved officers”.</i></p> <p>2) Authority to appoint an authorised officer for the purposes of s.6(b) of the <i>Criminal Procedure Act 2004</i>, in accordance with Regulation 70(2) of the <i>Building Regulations 2012</i>.</p> <p>NOTE: <i>Only employees appointed under s 9.10 of the Amended Local Government Act 1995 and authorised for the purpose of performing functions under s 9.16 of that Act may be appointed as “authorised officers” for the purposes of Building Regulation 70(2).</i></p>	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.2 Bush Fires Act 1954

An Act to make better provision for diminishing the dangers resulting from bush fires, for the prevention, control, and extinguishment of bush fires, for the repeal of Bush Fires Act 1937 and for other purposes.

2.2.1 Make Request to FES Commissioner – Control of Fire

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegated by local government.	
Express power or duty delegated	Bush Fires Act 1954 s13(4) Duties and powers of Bush Fire Liaison Officers.	
Function	Authority to request on behalf of the Shire of Boyup Brook that the FES Commissioner authorise the Bush Fire Liaison Officer or another person to take control of fire operations [s13(4)].	
Delegates	CEO Chief Bushfire Control Officer	
Conditions	Decisions under s13(4) must be undertaken jointly by both the Chief Executive Officer and the Chief Bush Fire Control Officer.	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.2 Prohibited Burning Times - Vary

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s17(10) Prohibited burning times may be declared by Minister (power of delegation to mayor or president and Chief Bush Fire Control Officer for ONLY powers under s17(7) & (8))	
Express power or duty delegated	Bush Fires Act 1954 s17(7) Prohibited burning times may be declared by Minister Bush Fire Regulations 1954 r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times	
Function	Authority, where seasonal conditions warrant it, to determine a variation of the prohibited burning times.	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Decisions under s17(7) must be undertaken jointly by both the Chief Executive Officer and the Chief Bush Fire Control Officer and must comply with the procedural requirements of s17(7B) & (8).	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.3 Prohibited Burning Times – Control Activities

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<p><i>Bush Fires Act 1954</i> s27(2) and (3) Prohibition on use of tractors or engines except under certain conditions s28(4) and (5) Occupier of land to extinguish bush fire occurring on own land.</p> <p><i>Bush Fire Regulations 1954</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times</p>
Function	<ol style="list-style-type: none"> 1) Authority to determine permits to burn during prohibited burning times that have previously been refused by a Bush Fire Control Officer [r.15]. 2) Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C]. 3) Authority to determine, during a Prohibited Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B(2)]. 4) Authority to issue directions, during a Prohibited Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)]. 5) Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Prohibited Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s27(2) and (3)].

	6) Authority to recover the cost of measures taken by the Shire of Boyup Brook or Bush Fire Control Officer, to extinguish a fire burning during Prohibited Burning Times, where the occupier of the land has failed to comply with requirements under s28(1) to take all possible measures to extinguish a fire the land they occupy [s28(4)], including authority to recover expenses in any court of competent jurisdiction [s28(5)].	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.4 Restricted Burning Times – Vary and Control Activities

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<p><i>Bush Fires Act 1954</i></p> <p>s18(5) & (11) Restricted burning times may be declared by FES Commissioner</p> <p>s22(6) & (7) Burning on exempt land and land adjoining exempt land.</p> <p>s27(2) & (3) Prohibition on use of tractors or engines except under certain conditions</p> <p>s28(4) & (5) Occupier of land to extinguish bush fire occurring on own land.</p> <p><i>Bush Fire Regulations 1954</i></p> <p>r.15 Permit to burn (Act s.18), form of and apply for after refusal etc.</p> <p>r.15C Local Government may prohibit burning on certain days</p> <p>r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times</p> <p>r.39B Crop dusters etc., use of in restricted or prohibited burning times</p>
Function	<ol style="list-style-type: none"> 1) Authority, where seasonal conditions warrant it, to determine to vary the restricted burning times in respect of that year [s18(5)]: <ol style="list-style-type: none"> a. Authority to determine to prohibit burning on Sundays or specified days that are public holidays in the District [r.15C]. 2) Authority, where a permitted burn fire escapes or is out of control in the opinion of the Bush Fire Control Officer or an officer of the Bush Fire Brigade, to determine to recoup bush fire brigade expenses arising from preventing extension of or extinguishing an out of control permitted burn [s18(11)]. 3) Authority to determine permits to burn during restricted times that have previously been refused by a Bush Fire Control Officer [r.15].

	<p>4) Authority to arrange with the occupier of exempt land, the occupier of land adjoining it and the Bush Fire Brigade to cooperate in burning firebreaks and require the occupier of adjoining land to provide by the date of the burning, ploughed or cleared firebreaks parallel to the common boundary [s22(6) and (7)].</p> <p>5) Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C].</p> <p>6) Authority to determine, during a Restricted Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B].</p> <p>7) Authority to issue directions, during a Restricted Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)].</p> <p>8) Authority to prohibit the use of tractors, engines or self- propelled harvester, during a Restricted Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s27(2) and (3)].</p> <p>9) Authority to recover the cost of measures taken by the Shire of Boyup Brook or Bush Fire Control Officer, to extinguish a fire burning during Restricted Burning Times, where the occupier of the land has failed to comply with requirements under s28(1) to take all possible measures to extinguish a fire the land they occupy [s28(4)], including authority to recover expenses in any court of competent jurisdiction [s28(5)].</p>	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.5 Control of Operations Likely to Create Bush Fire Danger

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government	
Express power or duty delegated	Bush Fires Act 1954 s27D Requirements for carriage and deposit of incendiary material Bush Fires Regulations 1954 r.39C Welding and cutting apparatus, use of in open air r.39CA Bee smoker devices, use of in restricted or prohibited burning times etc. r.39D Explosives, use of r.39E Fireworks, use of	
Function	1) Authority to give directions to a Bush Fire Control Officer regarding matters necessary for the prevention of fire arising from: a) a person operating a bee smoker device during a prescribed period [r.39CA (5)]. b) a person operating welding apparatus, a power operated abrasive cutting disc [r.39C(3)]. c) a person using explosives [r.39D(2)]; and d) a person using fireworks [r.39E(3)]. 2) Authority to determine directions or requirements for the carriage and deposit of incendiary materials (hot or burning ash, cinders, hot furnace refuse, or any combustible matter that is burning) [s27D]. Note: this authority is also prescribed to a Bush Fire Control Officer, a Bush Fire Liaison Officer	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.6 Burning Garden Refuse / Open Air Fires

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<p><i>Bush Fires Act 1954</i></p> <p>s24F Burning Garden refuse during limited burning times.</p> <p>s24G Minister or local government may further restrict burning of garden refuse.</p> <p>s25 No fire to be lit in open air unless certain precautions taken.</p> <p>s25A Power of Minister to exempt from provisions of s25.</p> <p><i>Bush Fires Regulations 1954</i> r.27(3) Permit, issue of</p>
Function	<ol style="list-style-type: none"> 1) Authority to give written permission, during prohibited times and restricted times, for an incinerator located within 2m of a building or fence, only where satisfied it is not likely to create a fire hazard [s24F(2)(b)(ii) and (4)]. 2) Authority to prohibit or impose restrictions on the burning of garden refuse that is otherwise permitted under s.24F [s24G (2)]. <ol style="list-style-type: none"> a) authority to issue directions to an authorised officer as to the manner in which or the conditions under which permits to burn plants or plant refuse shall be issued in the District [r.27(3) and r.33(5)]; and b) authority to prohibit (object to) the issuing of a permit for the burning of a proclaimed plan growing upon any land within the District [r.34]. 3) Authority to provide written approval, during prohibited times and restricted times, for fires to be lit for the purposes of: <ol style="list-style-type: none"> a) camping or cooking [s25(1)(a)]; and b) conversion of bush into charcoal or for the production of lime. 4) Authority to prohibit the lighting of fires in the open are for the purposes of camping or cooking for such period during the prohibited burning times as specified in a note published in the Gazette and newspaper circulating in the District and authority to vary such notice [s25(1a) and (1b)].

	5) Authority to serve written notice on a person to whom an exemption has been given under s25 for lighting a fire in open air, prohibiting that person from lighting a fire and to determine conditions on the notice [s25A (5)].	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.7 Firebreaks

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government	
Express power or duty delegated	Bush Fires Act 1954 s33 Local government may require occupier of land to plough or clear firebreaks	
Function	1) Authority to give written notice to an owner or occupier of land or all owners or occupiers of land within the District, requiring, to the satisfaction of the Shire of Boyup Brook: a) clearing of firebreaks as determined necessary and specified in the notice; and b) act in respect to anything which is on the land and is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire; and c) as a separate or coordinated action with any other person carry out similar actions [s33(1)]. 2) Authority to direct a Bush Fire Control Officer or any other employee to enter onto the land of an owner or occupier to carry out the requisitions of the notice which have not been complied with [s33(4)]: a) Authority to recover any costs and expenses incurred in doing the acts, matters or things required to carry out the requisitions of the notice.	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.8 Appoint Bush Fire Control Officer/s and Fire Weather Officer

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<i>Bush Fires Act 1954</i> s38(1), (2A), (2C), (5A), (8), (9), (10) and (13) Local government may require occupier of land to plough or clear firebreaks
Function	<ol style="list-style-type: none"> 1) Authority to appoint persons to be Bush Fire Control Officers for the purposes of the <i>Bush Fires Act 1954</i>; and <ol style="list-style-type: none"> a) of those Officers, appoint 1 as the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer; and b) determine the respective seniority of the other Bush Fire Officers so appointed [s38(1)]. 2) Authority to cause a notice of an appointment made under the provisions of s38(1) of the Act to be published in accordance with the Act [s38(2A)]. 3) To fill any vacancy occurring in the office of Chief Bush Fire Control Officer or Deputy Chief Bush fire Control Officer within one month after the vacancy occurs [s38(2C)]. 4) Authority to issue directions to a Bush Fire Control Officer or to an officer of a bush fire brigade registered to the local government, to burn on or at the margins of a road reserve under the care, control, and management of the Shire of Boyup Brook [s38(5A)]. 5) Authority to appoint a Fire Weather Officer, selected from senior Bush Fire Control Officers previously appointed and where more than one Fire Weather Officer is appointed, define a part of the District in which each Fire Weather Officer shall have exclusive right to exercise the powers of s38(17). [s38(8) and (9)]: <ol style="list-style-type: none"> a) authority to appoint deputy Fire Weather Officer/s as considered necessary and where two or more deputies are appointed, determine seniority [s38(10)].

	6) Authority to give notice of an appointment made under s38(8) or s38(10) to the FES Commissioner and to publish the appointments of fire weather officers made under the <i>Bush Fires Act 1954</i> in a newspaper circulating in the district [s38(13)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.9 Control and Extinguishment of Bush Fires

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government	
Express power or duty delegated	Bush Fires Act 1954 s46(1A) and (1B) Bush fire control officer or forest officer may postpone lighting fire	
Function	1) Authority to prohibit or postpone the lighting of a fire, despite a permit having been issued, where in the opinion of the Delegate the lighting of a fire would be or become a source of danger by escaping from the land on which it is proposed to be lit [s46(1A)]. a) Where it is proposed that the fire will be lit on land within 3kms of the boundary of forest land, and an authorised CALM Act office is not available or has not exercised the power to prohibit or proposed a fire considered to become a source of danger, then the Delegate may make the decision [s46(1B)].	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.10 Recovery of Expenses Incurred through Contraventions of the Act

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government	
Express power or duty delegated	Bush Fires Act 1954 s58 General penalty and recovery of expenses incurred	
Function	Authority to recover expenses incurred as a result of an offence against the <i>Bush Fires Act 1954</i> , being expenses incurred through the fulfilment of a duty or doing anything for which the Act empowered or required the Shire or those on behalf on the Shire of Boyup Brook to do so [s58].	
Delegates	CEO, Emergency Services Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.11 Prosecution of Offences

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government s59(3) Delegation of prosecution of offences	
Express power or duty delegated	Bush Fires Act 1954 s59 Prosecution of offences s59A (2) Alternative procedure - infringement notices	
Function	1) Authority to institute and carry on proceedings against a person for an offence alleged to be committed against the <i>Bush Fires Act 1954</i> [s59]. 2) Authority to serve an infringement notice for an offence against the <i>Bush Fires Act 1954</i> [s59A (2)].	
Delegates	CEO	
Conditions	Prior to instigating proceedings in a court of competent jurisdiction, the CEO is to be consulted.	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.3 Cat Act 2011

An Act to provide for the control and management of cats; and promote and encourage the responsible ownership of cats, and for related matters.

2.3.1 Cat Registration

Head of Power	<i>Cat Act 2011</i>
Delegator	Council
Express power to delegate	<i>Cat Act 2011</i> s44 Delegated by local government.
Express power or duty delegated	<i>Cat Act 2011</i> s9 Registration s10 Cancellation of registration s11 Registration numbers, certificates, and tags <i>Cat Regulations 2012</i> Schedule 3, cl.1(4) Fees Payable.
Function	<ol style="list-style-type: none"> 1) Authority to grant, or refuse to grant, a cat registration or renewal of a cat registration [s9(1)]. 2) Authority to refuse to consider an application for registration or renewal where an applicant does not comply with a requirement to give any document or information required to determine the application [s9(6)]. 3) Authority to cancel a cat registration [s10]. 4) Authority to give the cat owner a new registration certificate or tag, if satisfied that the original has been stolen, lost, damaged, or destroyed [s11(2)]. 5) Authority to record in the register the information prescribed in respect of each cat registered by the local government [s12(3)]. 6) Authority to cause any error in, or omission from, the register to be corrected [s12(4)]. 7) Authority to reduce or waive a registration or approval to breed fee, in respect of any individual cat or any class of cats within the Shire's District [Regs. Sch. 3 cl.1 (4)].
Delegates	CEO
Conditions	Notices of decision must include advice as to Objection and Review rights in accordance with Part 4, Division 5 of the <i>Cat Act 2011</i> .

Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref



2.3.2 Cat Control Notices

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat Act 2011 s26 Cat control notice may be given to cat owner.	
Function	Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept within the Shire's District [s26].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.3.3 Approval to Breed Cats

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat Act 2011 s37 Approval to breed cats. s38 Cancellation of approval to breed cats. s39 Certificate to be given to approved cat breeder	
Function	1) Authority to grant or refuse to grant approval or renew an approval to breed cats [s37 (1) and (2)]. 2) Authority to refuse to consider an application for registration or renewal where an applicant does not comply with a requirement to give any document or information required to determine the application [s37(4)]. 3) Authority to cancel an approval to breed cats [s38]. 4) Authority to give an approved breeder a new certificate or tag, if satisfied that the original has been stolen, lost, damaged, or destroyed [s39(2)].	
Delegates	CEO	
Conditions	Notices of decision must include advice as to Objection and Review rights in accordance with Part 4, Division 5 of the Cat Act 2011.	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.3.4 Recovery of Costs – Destruction of Cats

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat Act 2011 s49(3) Authorised person may cause a cat to be destroyed	
Function	Authority to recover the amount of costs associated with the destruction and the disposal of a cat [s49(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.3.5 Application to Keep Additional Cats

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat (Uniform Local Provisions) Regulations 2013 r.8 Application to keep additional number of cats r.9 Grant of approval to keep additional number of cats	
Function	1) Authority to require any document or additional information required to determine an application [r.8(3)] 2) Authority to refuse to consider an application if the applicant does not comply with a requirement to provide any document or information required to determine an application [r.8(4)]. 3) Authority to grant or refuse approval for additional number of cats specified in an application to be kept at the prescribed premises and to determine any condition reasonably necessary to ensure premises are suitable for the additional number of cats [r.9].	
Delegates	CEO	
Conditions	Notices of decision must include advice as to Review rights in accordance with Regulation 11 of the Cat (Uniform Local Provisions) Regulations 2013.	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.4 Dog Act 1976

An Act to amend and consolidate the law relating to the control and registration of dogs, the ownership and keeping of dogs and the obligations and rights of persons in relation thereto, and for incidental and other purposes.

2.4.1 Registration of Dogs

Head of Power	<i>Dog Act 1976</i>
Delegator	Council
Express power to delegate	<i>Dog Act 1976</i> s10AA Delegation of local government powers and duties.
Express power or duty delegated	<i>Dog Act 1976</i> s14(1), (3) & (4) Register of dogs s16(1), (2), (3A), (3C) & (6) Registration Procedure s45(2) Evidentiary provisions.
Function	<ol style="list-style-type: none"> 1) Authority to keep an accurate and up-to-date register of dogs registered by the local government [s.14(1)]. 2) Authority to record in the register the information prescribed in respect of each dog registered by the local government [s.14(3)]. 3) Authority to cause any error in, or omission from, the register to be corrected [s.14(4)]. 4) Authority to register a dog in the district in which. <ol style="list-style-type: none"> a) the dog is ordinarily kept; or b) the dog is deemed to be ordinarily kept pursuant to section 9 or section 10(2), if the owner of the dog or some person on his behalf delivers an application in the prescribed form, signed by or on behalf of the owner and accompanied by the prescribed fee, if any, to the office of the local government or some other place within the district appointed by the local government for the purpose [s.16(1)]. 5) Authority to, on receipt of an application duly made under subsection (1) shall — <ol style="list-style-type: none"> a) effect the registration in accordance with this Act; or

	<div>b) where the local government so directs, refuse the application and refund the fee, if any, and in either event shall as soon as is practicable thereafter enter the prescribed particulars in the record maintained by the local government pursuant to section 14 [s.16(2)].</div> <div>6) Authority to cancel the registration of a dog in accordance with section 16(3A) and (3C).</div> <div>7) Authority to, on effecting or renewing any registration, deliver to the applicant —<div>a) a certificate in the prescribed form acknowledging the fee paid and specifying the registration number allocated to each dog, the term of the relevant registration period, and a description of each dog so registered; and</div><div>b) in respect of each dog so registered, a registration tag of the prescribed kind [s.16(6)].</div></div> <div>8) Authority to certify entries in the register of dogs in accordance with s.45(2) [s.45(2)].</div>		
Delegates	CEO		
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s10AA (3)].		
Express power to subdelegate	<i>Dog Act 1976</i> s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation.		
Version Control			
Date	Details of Amendment		Ref

2.4.2 Refuse or Cancel Registration

Head of Power	<i>Dog Act 1976</i>
Delegator	Council
Express power to delegate	<i>Dog Act 1976</i> s10AA Delegation of local government powers and duties.
Express power or duty delegated	<i>Dog Act 1976</i> s15(2) & (4A) Registration periods and fees s16(3) Registration procedure s17A (2) If no application for registration made. s17(4) & (6) Refusal or cancellation of registration
Function	<ol style="list-style-type: none"> 1) Authority to determine to refuse a dog registration and refund the fee, if any [s.15(2)]. 2) Authority to direct the registration officer to refuse to effect or renew or to cancel the registration of a dog, and to give notice of such decisions, where: <ol style="list-style-type: none"> a) the applicant, owner or registered owner has been convicted of an offence or paid a modified penalty within the past 3-years in respect of 2 or more offences against this Act, the Cat Act 2011, or the Animal Welfare Act 2002; or b) the dog is determined to be destructive, unduly mischievous or to be suffering from a contagious or infectious disease; or c) the delegate is not satisfied that the dog is or will be effectively confined in or at premises where the dog is ordinarily kept; or d) the dog is required to be microchipped but is not microchipped; or e) the dog is a dangerous dog [s.16(3) and s.17A(2)]. 3) Authority to discount or waive a registration fee, including a concessional fee, for any individual dog or any class of dogs within the Shire of Boyup Brook's District [s15(4A)]. 4) Authority to apply to a Justice of the Peace for an order to seize a dog where, following a decision to refuse or cancel a registration and the applicant / owner has not applied to the State Administration Tribunal for the decision to be reviewed. [s.17(4)]. 5) Authority, following seizure, to determine to cause the dog to be detained or destroyed or otherwise disposed of as though it had been found in contravention of section 31, 32 or 33A and had not been claimed [s.17(6)].
Delegates	CEO

Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.3 Kennel Establishment

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s27 Licensing of approved kennel establishments	
Function	Authority to grant, refuse to grant or cancel a kennel licence [s.27(4) & (6)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.4 Recovery of Monies Due Under this Act

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s29(5) Power to seize dogs	
Function	Authority to recover monies, in a court of competent jurisdiction, due in relation to a dog for which the owner is liable [s.29(5)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation	
Version Control		
Date	Details of Amendment	Ref

2.4.5 Dispose or Sell Dogs Liable to be Destroyed

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s29(11) Power to seize dogs	
Function	Authority to dispose of or sell a dog which is liable to be destroyed [s.29(11)].	
Delegates	CEO	
Conditions	1) The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)]. 2) Proceeds from the sale of dogs are to be directed into the Municipal Fund.	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.6 Declare Dangerous Dog

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33E (1) Individual dog may be declared to be dangerous dog (declared)	
Function	Authority to declare an individual dog to be a dangerous dog [s.33E(1)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.7 Dangerous Dog Declared or Seized – Deal with Objections and Determine when to Revoke

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33F (6) Owners to be notified of making of declaration s33G (4) Seizure and destruction. s33H (1), (2) & (5) Local government may revoke declaration or proposal to destroy	
Function	1) Authority to consider and determine to either dismiss or uphold an objection to the declaration of a dangerous dog [s.33F(6)]. 2) Authority to consider and determine to either dismiss or uphold an objection to seizure of a dangerous dog [s.33G(4)]. 3) Authority to revoke a declaration of a dangerous dog or notice proposing to cause a dog to be destroyed, only where satisfied that the dog can be kept without likelihood of any contravention of this Act [s.33H(1)]: a) Authority to, before dealing with an application to revoke a declaration or notice, require the owner of the dog to attend with the dog a course in behaviour and training or otherwise demonstrate a change in the behaviour of the dog [s.33H(2)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.8 Deal with Objection to Notice to Revoke Dangerous Dog Declaration or Destruction Notice

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33H (5) Local government may revoke declaration or proposal to destroy	
Function	Authority to consider and determine to either dismiss or uphold an objection to a decision to revoke [s.33H(5)]: a) A notice declaring a dog to be dangerous; or b) A notice proposing to cause a dog to be destroyed.	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Amendments		
Date	Details of Amendment	Ref

2.4.9 Determine Recoverable Expenses for Dangerous Dog Declaration

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33M(1)(a) Local government expenses to be recoverable	
Function	Authority to determine the reasonable charge to be paid by an owner at the time of payment of the registration fee under s15, up to the maximum amount prescribed, having regard to expenses incurred by the local government in making inquiries, investigations and inspections concerning the behaviour of a dog declared to be dangerous [s33M(1)(a)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.5 Food Act 2008

An Act providing for the safety and sustainability of food for human consumption, and for related purposes.

2.5.1 Prohibition Orders and Certificates of Clearance

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s65(1) Prohibition orders s66 Certificate of clearance to be given in certain circumstances s67(4) Request for re-inspection	
Function	1) Authority to serve a prohibition order on the proprietor of a food business in accordance with s65 of the Food Act 2008 [s65(1)]. 2) Authority to give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s66]. 3) Authority to give written notice to proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s67(4)].	
Delegates	CEO Environmental Health Officer	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.	
Express power to subdelegate	Sub-delegation is not authorised unless expressly permitted by regulation	
Version Control		
Date	Details of Amendment	Ref

2.5.2 Food Business Registration

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s110(1) & (5) Registration of food business s112 Variation of conditions or cancellation of registration of food businesses	
Function	1) Authority to consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)]. 2) Authority to vary the conditions or cancel the registration of a food business [s112].	
Delegates	CEO Environmental Health Officer	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: <ul style="list-style-type: none">Food Act 2008 Regulatory Guideline No.1 Introduction of Regulatory Food Safety Auditing in WA.Food Unit Fact Sheet 8 – Guide to Regulatory Guideline No.1.WA Priority Classification System; andVerification of Food Safety Program Guideline.	
Express power to subdelegate	Sub-delegation is not authorised unless expressly permitted by regulation	
Version Control		
Date	Details of Amendment	Ref

2.5.3 Appoint Authorised Officers and Delegated Officers

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s122(1) Appointment of authorised officers s126(6), (7) & (13) Infringement officers	
Function	1) Authority to appoint a person to be an authorised officer for the purposes of the <i>Food Act 2008</i> [s122(1)] 2) Authority to appoint an Authorised Officer appointed under s122(1) of this Act or the s24(1) of the <i>Public Health Act 2016</i> , to be a Designated Officer for the purposes of issuing Infringement Notices under the <i>Food Act 2008</i> [s126(13)]. 3) Authority to appoint an Authorised Officer to be a Designated Officer (who is prohibited by s126(13) from also being a Designated Officer for the purpose of issuing infringements), for the purpose of extending the time for payment of modified penalties [s126(6)] and determining withdrawal of an infringement notice [s126(7)].	
Delegates	CEO	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: <ul style="list-style-type: none">• Appointment of Authorised Officers as Meat Inspectors.• Appointment of Authorised Officers.• Appointment of Authorised Officers – Designated Officers only; and• Appointment of Authorised Officers –• Appointment of persons to assist with the discharge of duties of an Authorised Officer.	
Express power to subdelegate	Sub-delegation is not authorised unless expressly permitted by regulation	
Version Control		
Date	Details of Amendment	Ref

2.5.4 Debt Recovery and Prosecutions

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s54 Cost of destruction or disposal of forfeited item s125 Institution of proceedings	
Function	1) Authority to recover costs incurred in connection with the lawful destruction or disposal of an item (seized) including any storage costs [s.54(1)] and the costs of any subsequent proceedings in a court of competent jurisdiction [s.54(3)]. 2) Authority to institute proceedings for an offence under the Food Act 2008 [s.125].	
Delegates	CEO Environmental Health Officer	
Conditions	In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.	
Express power to subdelegate	Sub-delegation is not authorised unless expressly permitted by regulation	
Version Control		
Date	Details of Amendment	Ref

2.5.5 Food Business List – Public Access

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Regulations 2009 r.51 Enforcement agency may make list of food businesses publicly available	
Function	Authority to make a list of food businesses maintained under s115(a) or (b) publicly available [r.51].	
Delegates	CEO Environmental Health Officer	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.	
Express power to subdelegate	Sub-delegation is not authorised unless expressly permitted by regulation	
Version Control		
Date	Details of Amendment	Ref

2.6 Graffiti Vandalism Act 2016

An Act to consolidate laws dealing with graffiti vandalism and to amend certain Acts as a consequence.

2.6.1 Giving Notice Requiring Obliteration of Graffiti

Head of Power	Graffiti Vandalism Act 2016		
Delegator	Council		
Express power to delegate	Graffiti Vandalism 2016 s16 Delegation by local government		
Express power or duty delegated	Graffiti Vandalism Act 2016 s18(2) Notice requiring removal of graffiti. s19(3) & (4) Additional powers when notice is given		
Function	1) Authority to give written notice to a person who is an owner or occupier of property on which graffiti is applied, requiring the person to ensure that the graffiti is obliterated in an acceptable manner, within the time set out in the notice [s.18(2)]. 2) Authority, where a person fails to comply with a notice, to do anything considered necessary to obliterate the graffiti in an acceptable manner [s.19(3)] and to take action to recover costs incurred as a debt due from the person who failed to comply with the notice [s.19(4)].		
Delegates	CEO		
Conditions	Nil		
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government		
Version Control			
Date	Details of Amendment		Ref

2.6.2 Notices – Deal with Objections and Give Effect to Notices

Head of Power	Graffiti Vandalism Act 2016	
Delegator	Council	
Express power to delegate	Graffiti Vandalism Act 2016 s16 Delegation by local government	
Express power or duty delegated	Graffiti Vandalism Act 2016 s22(3) <i>Objection may be lodged.</i> s24(1)(b) & (3) <i>Suspension of effect of notice</i>	
Function	1) Authority to deal with an objection to a notice [s22(3)]. 2) Authority, where an objection has been lodged, to: a) determine and take action to give effect to the notice, where it is determined that there are urgent reasons or an endangerment to public safety or likely damage to property or serious nuisance, if action is not taken [s24(1)(b)] and b) to give notice to the affected person, before taking the necessary actions [s24(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.6.3 Obliterate Graffiti on Private Property

Head of Power	Graffiti Vandalism Act 2016	
Delegator	Council	
Express power to delegate	Graffiti Vandalism Act 2016 s16 Delegation by local government	
Express power or duty delegated	Graffiti Vandalism Act 2016 s25(1) Local government graffiti powers on land not local government property	
Function	Authority to determine to obliterate graffiti applied without consent of the owner or occupier, even though the land on which it is done is not local government property and the local government does not have consent [s25(1)].	
Delegates	CEO	
Conditions	Subject to exercising Powers of Entry.	
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.6.4 Power of Entry

Head of Power	Graffiti Vandalism Act 2016	
Delegator	Council	
Express power to delegate	Graffiti Vandalism Act 2016 s16 Delegation by local government	
Express power or duty delegated	Graffiti Vandalism Act 2016 s28 Notice of entry. s29 Entry under warrant	
Function	1) Authority to give notice of an intended entry to the owner or occupier of land, premises, or thing, specifying the purpose for which entry is required [s28]. 2) Authority to obtain a warrant to enable entry onto any land, premises, or thing for the purposes of this Act [s29].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.7 Liquor Control Act 1988

An Act to regulate the sale, supply and consumption of liquor, the use of premises on which liquor is sold, and the services and facilities provided in conjunction with or ancillary to the sale of liquor, to minimise harm or ill-health caused to people, or any group of people due to the use of liquor, to provide for orders that may prohibit persons from being employed at, or from entering, licensed premises, to repeal the *Liquor Act 1970*, and for related matters.

2.7.1 Enforcement of Liquor Control Act 1988 and Liquor Licensing Act 1988

Head of Power	Liquor Control Act 1988	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	s39 Certificate of local government as to whether premises comply with laws s.40 Certificate of planning authority as to whether use of premises complies with planning laws	
Function	1) Authority to enforce all local authority responsibilities under the Liquor Control Act 1988 and Liquor Licensing Act 1988. 2) To issue certificates of Local Health Authority and Local Planning Authority under s40 of the Act.	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8 Amended Local Government Act 1995

An Act to provide for a system of local government in Western Australia, to amend the *Local Government Act 1960* and for related purposes.

2.8.1 Performing Functions Outside the District

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.20(1) Performing functions outside district	
Function	Authority to determine the circumstances where it is appropriate for the Local Government's functions to be performed outside the District and prior to implementing such a decision, obtain the consent of the landowner/s and occupier/s and any other person that has control or management of the land impacted by the performance of that function [s3.20(1)].	
Delegates	CEO	
Conditions	A decision to undertake a function outside the District, can only be made under this delegation where there is a relevant Budget allocation, and the performance of the function does not negatively impact service levels within the District. Where these conditions are not met, the matter must be referred for Council decision.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.2 Notice Requiring Certain things to be done by Owner or Occupier of Land and Additional Powers when Notice is given

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.25(1) Notices requiring certain things to be done by owner or occupier of land. s3.26(2) & (3) Additional powers when notices given	
Function	1) Authority to give a person who is the owner or, unless Schedule 3.1 indicates otherwise, the occupier of land. a) notice in writing relating to the land requiring the person to do anything specified in the notice that a. is prescribed for in Schedule 3.1, Division 1; or b) is for the purpose of remedying or mitigating the effects of any offence against a provision prescribed in Schedule 3.1, Division 2 [s3.25(1)]. 2) If the person who is given the notice fails to comply with it, authority to do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice is given [s3.26(2)]. 3) Authority to recover the cost of anything that is done under subsection (2) as a debt due from the person who failed to comply with the notice [s3.26(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.3 Powers of Entry

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.28 When this Subdivision applies. s3.32 Notice of entry. s3.33 Entry under warrant s3.34 Entry in an emergency s3.36 Opening fences	
Function	1) Authority to exercise powers of entry or enter onto land to perform any of the Local Government functions under this Act, other than entry under a Local Law [s3.28]. 2) Authority to give notice of entry [s3.32] 3) Authority to seek and execute an entry under warrant [s3.33]. 4) Authority to execute entry in an emergency, using such force as is reasonable [s3.34(1) and (3)]. 5) Authority to give notice and effect entry by opening a fence [s3.36].	
Delegates	CEO	
Conditions	Delegated authority under s3.34(1) and (3) may only be used, where there is imminent or substantial risk to public safety or property.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.4 Power to Remove and Impound

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.29 <i>Power to remove and impound</i>	
Function	Authority to remove and impound any goods that are involved in a contravention that can lead to impounding.	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.5 Declare Vehicle is Abandoned Vehicle Wreck

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.40A(4) Abandoned vehicle wreck may be taken	
Function	Authority to declare that an impounded vehicle is an abandoned vehicle wreck [s3.40A(4)].	
Delegates	CEO	
Conditions	Disposal of a declared abandoned vehicle wreck to be undertaken in accordance with Delegated Authority 2.8.5 Confiscated or Uncollected Goods, or alternatively, referred for Council decision.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.6 Confiscated or Uncollected Goods

Head of Power	Amended Local Government Act 1995		
Delegator	Council		
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO		
Express power or duty delegated	Amended Local Government Act 1995 s3.46 Goods may be withheld until costs paid. s3.47 Confiscated or uncollected goods, disposal of s3.48 Impounding expenses, recovery of		
Function	1) Authority to refuse to allow goods impounded under s3.39 or 3.40A to be collected until the costs of removing, impounding, and keeping them have been paid to the local government [s3.46]. 2) Authority to sell or otherwise dispose of confiscated or uncollected goods or vehicles that have been ordered to be confiscated under s3.43 [s3.47]. 3) Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s3.48].		
Delegates	CEO		
Conditions	Disposal of confiscated or uncollected goods, including abandoned vehicles, with a market value less than \$20,000 may, in accordance with Regulation 30 of the <i>Local Government (Functions and General) Regulations 1996</i> , be disposed of by any means considered to provide best value, provided the process is transparent and accountable.		
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees		
Version Control			
Date	Details of Amendment		Ref

2.8.7 Disposal of Sick or Injured Animals

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.47A Sick or injured animals, disposal of s3.48 Impounding expenses, recovery of	
Function	1) Authority to determine when an impounded animal is ill or injured, that treating it is not practicable, and to humanely destroy the animal and dispose of the carcass [s3.47A(1)]. 2) Authority to recover expenses incurred for removing, impounding, and disposing of sick or injured animals [s3.48].	
Delegates	CEO	
Conditions	Delegation only to be used where the Delegate's reasonable efforts to identify and contact an owner have failed.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.8 Close Thoroughfares to Vehicles

Head of Power	<i>Amended Local Government Act 1995</i>
Delegator	Council
Express power to delegate	<i>Amended Local Government Act 1995</i> <i>s5.42 Delegation of some powers or duties to the CEO</i> <i>s5.43 Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Amended Local Government Act 1995</i> <i>s3.50 Closing certain thoroughfares to vehicles.</i> <i>s3.50A Partial closure of thoroughfares for repairs or maintenance</i> <i>s3.51 Affected owners to be notified of certain proposals.</i> <i>Local Government (Functions and General) Regulations 1996</i> <i>r.6(3) Transitional provisions about road closures</i>
Function	<ol style="list-style-type: none"> 1) Authority to close a thoroughfare (wholly or partially) to vehicles or particular classes of vehicles for a period not exceeding 4 weeks [s3.50(1)]. 2) Authority to determine to close a thoroughfare for a period exceeding 4 weeks and before doing so, to (a) give public notice, written notice to the Commissioner of Main Roads and written notice to prescribed persons and persons that own prescribed land; and (b) consider submissions relevant to the road closure/s proposed [s3.50(1a), (2) and (4)]. 3) Authority to revoke an order to close a thoroughfare [s3.50(6)]. 4) Authority to partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have a significant adverse effect on users of the thoroughfare [s3.50A]. 5) Before doing anything to which section 3.51 applies, take action to notify affected owners and give public notice that allows reasonable time for submissions to be made and consider any submissions made before determining to fix or alter the level or alignment of a thoroughfare or training water from a thoroughfare to private land [s3.51]. 6) Authority to, by local public notice, order that the closure be revoked or that it be varied in such a way as to be less restrictive [r.6(3)].
Delegates	CEO

Conditions	1) If, under s3.50(1), a thoroughfare is closed without giving local public notice, local public notice is to be given as soon as practicable after the thoroughfare is closed [s3.50(8)]. 2) Maintain access to adjoining land [s3.52(3)].	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.9 Control Reserves and Certain Unvested Facilities

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.53(3) Control of certain unvested facilities s3.54(1) Reserves under control of local government	
Function	1) Authority to agree the method for control and management of an unvested facility which is partially within 2 or more local government districts [s3.53(3)]. 2) Authority to do anything for the purpose of controlling and managing land under the control and management of the Shire that the Shire could do under s.5 of the <i>Parks and Reserves Act 1895</i> [s3.54(1)].	
Delegates	CEO	
Conditions	Limited to matters where the financial implications do not exceed a relevant and current budget allocation, and which do not create a financial liability in future budgets.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.10 Obstruction of Footpaths and Thoroughfares

Head of Power	<i>Amended Local Government Act 1995</i>
Delegator	Council
Express power to delegate	<i>Amended Local Government Act 1995</i> <i>s5.42 Delegation of some powers or duties to the CEO</i> <i>s5.43 Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.5(2) Interfering with, or taking from, local government land r.6 Obstruction of public thoroughfare by things placed and left - Sch.9.1, cl.3(1)(a) r.7A Obstruction of public thoroughfare by fallen things - Sch.9.1, cl.3(1)(b) r.7 Encroaching on public thoroughfare - Sch.9.1, cl.3(2)
Function	<ol style="list-style-type: none"> 1) Authority to determine, by written notice served on a person who is carrying out plastering, painting or decorating operations (the work) over or near a footpath on land that is local government property, to require the person to cover the footpath during the period specified in the notice so as to: a. prevent damage to the footpath; or b. prevent inconvenience to the public or danger from falling materials [ULP r.5(2)]. 2) Authority to provide permission including imposing appropriate conditions or to refuse to provide permission, for a person to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare. [ULP r.6(2) and (4)]. 3) Authority to renew permission to obstruct a thoroughfare and to vary any condition imposed on the permission effective at the time written notice is given to the person to whom permission is granted [ULP r.6(6)]. 4) Authority to require an owner or occupier of land to remove any thing that has fallen from the land or from anything on the land, which is obstructing a public thoroughfare [ULP r.7A]. 5) Authority to require an owner occupier of land to remove any part of a structure, tree or plant that is encroaching, without lawful authority on a public thoroughfare [ULP r.7].
Delegates	CEO

Conditions	<div>1) Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i>.</div> <div>2) Permission may only be granted where, the proponent has:<div><div>a)where appropriate, obtained written permission from each owner of adjoining or adjacent property which may be impacted by the proposed obstruction.</div><div>b)provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good public assets damaged by the obstruction at the completion of works.</div><div>c)provided evidence of sufficient Public Liability Insurance; and</div></div><div>provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.</div></div>		
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees		
Version Control			
Date	Details of Amendment		Ref

2.8.11 Gates Across Public Thoroughfares

Head of Power	<i>Amended Local Government Act 1995</i>
Delegator	Council
Express power to delegate	<i>Amended Local Government Act 1995</i> <i>s5.42 Delegation of some powers or duties to the CEO</i> <i>s5.43 Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.9 Permission to have gate across public thoroughfare - Sch.9.1, cl.5(1)
Function	<ol style="list-style-type: none"> 1) Authority to provide, or refuse to provide, permission to have a gate or other device across a local government thoroughfare that permits the passage of vehicle traffic and prevents livestock straying [ULP r.9(1)]. 2) Authority to require an applicant to publish a notice of the application in a manner thought fit for the purpose of informing persons who may be affected by the proposed gate or device [r.9(2)]. 3) Authority to impose conditions on granting permission [ULP r.9(4)]. 4) Authority to renew permission, or at any other time vary any condition, effective upon written notice to the person to whom permission was granted [ULP r.9(5)]. 5) Authority to cancel permission by written notice and request the person to whom permission was granted to remove the gate or device within a specified time [ULP r.9 (6)].
Delegates	CEO
Conditions	<ol style="list-style-type: none"> 1) Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996. 2) Each approval provided must be recorded in the Shire of Boyup Brook's statutory Register of Gates in accordance with Regulation 8 of the Local Government (Uniform Local Provisions) Regulations 1996.
Express power to subdelegate	<i>Amended Local Government Act 1995</i> s5.44 CEO may delegate some powers and duties to other employees.

Version Control		
Date	Details of Amendment	Ref



2.8.12 Public Thoroughfares – Dangerous Excavations

Head of Power	<i>Amended Local Government Act 1995</i>
Delegator	Council
Express power to delegate	<i>Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996 r.11(1), (4), (6) & (8) Dangerous excavation in or near public thoroughfare - Sch.9.1, cl.6</i>
Function	<ol style="list-style-type: none"> 1) Authority to determine if an excavation in or on land adjoining a public thoroughfare is dangerous and take action to fill it in or fence it or request the owner / occupier in writing to fill in or securely fence the excavation [ULP r.11(1)]. 2) Authority to determine to give permission or refuse to give permission to make or make and leave an excavation in a public thoroughfare or land adjoining a public thoroughfare [ULP r.11(4)]. 3) Authority to impose conditions on granting permission [ULP r.11(6)]. 4) Authority to renew a permission granted or vary at any time, any condition imposed on a permission granted [ULP r.11(8)].
Delegates	CEO
Conditions	<ol style="list-style-type: none"> 1) Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996. 2) Permission may only be granted where, the proponent has: <ol style="list-style-type: none"> a) where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed works. b) provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public assets at the completion of works. c) provided evidence of sufficient Public Liability Insurance; and d) provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.

Express power to subdelegate	<i>Amended Local Government Act 1995</i> s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref



2.8.13 Crossing – Construction, Repair and Removal

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996 r.12(1) Crossing from public thoroughfare to private land or private thoroughfare - Sch.9.1, cl.7.2 r.13(1) Requirement to construct or repair crossing - Sch.9.1, cl.7(3)	
Function	1) Authority to approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [ULP r,12(1)]. 2) Authority to determine the specifications for construction of crossings to the satisfaction of the Local Government [ULP r.12(1)(a)]. 3) Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP r.13(1)]. 4) Authority to initiate works to construct a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person [ULP r.13(2)].	
Delegates	CEO	
Conditions	Actions under this Delegation must comply with procedural requirements details in the Local Government (Uniform Local Provisions) Regulations 1996.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.14 Private Works on, over or under Public Places

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996 r.17 Private works on, over or under public places - Sch.9.1, cl.8	
Function	1) Authority to grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is local government property [ULP r.17(3)]. 2) Authority to impose conditions on permission including those prescribed in r.17(5) and (6) [ULP r.17(5)].	
Delegates	CEO	
Conditions	1) Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> . 2) Permission may only be granted where, the proponent has: a) where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed private works. b) provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public place at the completion of works. c) provided evidence of sufficient Public Liability Insurance; and d) provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.15 Give Notice to Prevent Damage to Local Government Property from Wind Erosion and Sand Drift

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996 r.21(1) Wind erosion and sand drifts – Sch.9.1, cl.12	
Function	Authority to give notice to a landowner / occupier if it is considered that clearing the owner / occupier's land may cause local government land with a common boundary to be adversely affected by wind erosion or sand drift [ULP r.21(1)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.16 Expressions of Interest for Goods and Services

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s3.57 Tenders for providing goods or services. Local Government (Functions and General) Regulations 1996 r.21 Limiting who can tender, procedure for r.23 Rejecting and accepting expressions of interest to be acceptable tenderer	
Function	1) Authority to determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services [F&G r.21]. 2) Authority to consider Expressions of Interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G r.23].	
Delegates	CEO	
Conditions	Expressions of Interest may only be called where there is an adopted budget for the proposed goods or services.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.17 Application of Regional Price Preference Policy

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Functions and General) Regulations 1996 r.24G Adopted regional price preference policy, effect of	
Function	Authority to decide when not to apply the regional price preference policy to a particular future tender [F&G r.24G].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.18 Payments from the Municipal or Trust Funds

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Financial Management) Regulations 1996 r.12(1)(a) Payments from municipal fund or trust fund, restrictions on making	
Function	Authority to make payments from the municipal or trust funds [r.12(1)(a)].	
Delegates	CEO	
Conditions	Make payments for procurement provided for in Budgets approved by Council, or otherwise approved by Council resolution, and undertaken in accordance with Council’s Purchasing and Procurement. Consistent with the functions of the CEO specified in section 5.41(c) and (d) of the <i>Local Government Act 1995</i> .	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.19 Defer, Grant Discounts, Waive or Write Off Debts

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.12 Power to defer, grant discounts, waive or write off debts	
Function	1) Waive a debt which is owed to the Shire [s6.12(1)(b)] 2) Waive or grant concessions in relation to any amount of money [s6.12(1)(b)]. 3) Write off any amount of money which is owed to the Shire [s6.12(1)(c)].	
Delegates	CEO	
Conditions	Write-off fees and charges and interest on rates up to \$1,000 [s6.12(1)(c) & (2)].	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.20 Power to invest and Manage Investments

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.14 Power to Invest Power to invest Local Government (Financial Management) Regulations 1996 r.19 Investments, control procedures for	
Function	1) Authority to invest money held in the municipal fund or trust fund that is not, for the time being, required for any other purpose [s.6.14(1)]. 2) Authority to establish and document internal control procedures to be followed in the investment and management of investments [FM r.19].	
Delegates	CEO	
Conditions	1) All investment activity must comply with Regulation 19C of the Local Government (Financial Management) Regulations 1996) 2) A report detailing the investment portfolio's performance, exposures, and changes since last reporting, is to be provided as part of the Monthly Financial Reports. 3) Procedures are to be documented. 4) Procedures are to be administratively reviewed as per Regulation 17 of the Local Government (Audit) Regulations 1996.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.21 Rate Record Amendment

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.39(2)(b) Rate records	
Function	Authority to determine any requirement to amend the rate record for the 5 years preceding the current financial year [s6.39(2)(b)].	
Delegates	CEO	
Conditions	Delegates must comply with the requirements of s6.40 of the Act.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.22 Agreement as to Payment of Rates and Service Charges

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.49 Agreement as to payment of rates and service charges	
Function	Authority to make an agreement with a person for the payment of rates or service charges [6.49].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.23 Determine Due Dates for Rates or Service Charges

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.50 Rates or service charges due and payable	
Function	Authority to determine the date on which rates or service charges become due and payable to the Shire [s.6.50].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.24 Recovery of Rates or Service Charges

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.56 Rates or service charges recoverable in court s6.64(3) Actions to be taken	
Function	1) Authority to recover rates or service charges, as well as costs of proceedings for the recovery, in a court of competent jurisdiction [s.6.56(1)]. 2) Authority to lodge (and withdraw) a caveat to preclude dealings in respect of land where payment of rates or service charges imposed on that land is in arrears [s.6.64(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.25 Recovery of Rates – Require Lessee to Pay Rent

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.60 Local government may require lessee to pay rent	
Function	1) Authority to give notice to a lessee of land in respect of which there is an unpaid rate or service charge, requiring the lessee to pay its rent to the Shire of Boyup Brook [s.6.60(2)]. 2) Authority to recover the amount of the rate or service charge as a debt from the lessee if rent is not paid in accordance with a notice [s.6.60(4)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.26 Rate Record - Objections

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Amended Local Government Act 1995 s6.76 Grounds of objection	
Function	1) Authority to extend the time for a person to make an objection to a rate record [s6.76 (4)]. 2) Authority to consider an objection to a rate record and either allow it or disallow it, wholly or in part, providing the decision and reasons for the decision in a notice promptly served upon the person who made the objection [s6.76(5)].	
Delegates	CEO	
Conditions	A delegate who has participated in any matter contributing to a decision related to the rate record, which is the subject of a Rates Record Objection, must NOT be party to any determination under this Delegation.	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.27 Inviting Tenders – Selection Criteria

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Functions & General) Regulations 1996 r14 Publicly inviting tenders, requirements for	
Function	The Chief Executive Officer is delegated authority to discharge the duties of the Local Government under r14 of the <i>Local Government (Functions & General) Regulations 1996</i> to publicly invite tenders by determining the written criteria for deciding which tender should be accepted	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.28 Variation of Requirements before entry into contract

Head of Power	Amended Local Government Act 1995	
Delegator	Council	
Express power to delegate	Amended Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Functions & General) Regulations 1996 r20 Variation of requirements before entry into contract	
Function	The Chief Executive Officer is delegated authority to make minor variations to the contract	
Delegates	CEO	
Conditions	1) Minor variations result in less than \$20,000 additional costs. 2) The variation cost can be accommodated within the adopted budget	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.9 Planning & Development Act 2005

An Act to provide for a system of land use planning and development in the State and for related purposes.

2.9.1 Illegal Development

Head of Power	<i>Local Government (Miscellaneous Provisions) Act 1960</i>
Delegator	Council
Express power to delegate	<i>Amended Local Government Act 1995</i> <i>s5.42 Delegation of some powers or duties to the CEO</i> <i>s5.43 Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Planning and Development Act 2005:</i> s214(2), (3) and (5) s215 Illegal development, responsible authority's powers to remove
Function	<ol style="list-style-type: none"> 1) Give a written direction to the owner or any other person undertaking an unauthorised development to stop, and not recommence, the development or that part of the development that is undertaken in contravention of the planning scheme, interim development order or planning control area requirements. 2) Give a written direction to the owner or any other person who undertook an unauthorised development: <ol style="list-style-type: none"> a) to remove, pull down, take up, or alter the development; and b) to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the responsible authority. 3) Give a written direction to the person whose duty it is to execute work to execute that work where it appears that delay in the execution of the work to be executed under a planning scheme or interim development order would prejudice the effective operation of the planning scheme or interim development order. 4) If — <ol style="list-style-type: none"> a) a notice is served on a person under section 214(2), (3) or (5) and that person fails to — <ol style="list-style-type: none"> i). carry out the directions within the time specified in the notice; or ii). apply under section 255 for a review of any direction contained in the notice; or

	<p>b) on an application by that person for a review of any direction contained in the notice, the direction is confirmed or varied and the owner fails to carry out the direction as confirmed or varied within the time specified by the State Administrative Tribunal in the notice given under section 255(2), the responsible authority may itself remove, pull down, take up or alter the development, restore the land as nearly as practicable to its condition immediately before the development started, or execute that work, as it directed that person.</p> <p>5) Any expenses incurred by a responsible authority under section 215(1) may be recovered from the person to whom the direction was given as a debt due in a court of competent jurisdiction.</p>	
Delegate	CEO	
Conditions	Nil	
Express power to subdelegate	Amended Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.10 Planning & Development (Local Planning Schemes) Regulations 2015

An Act to provide for a system of land use planning and development in the State and for related purposes.

2.10.1 Planning Approvals and Associated Decisions

Head of Power	<i>Planning & Development (Local Planning Schemes) Regulations 2015</i>
Delegator	Council
Express power to delegate	<i>Planning & Development (Local Planning Schemes) Regulations 2015</i> <i>Sch.2 cl.82 Delegations by local government</i>
Express power or duty delegated	Exercise of all of the local government's powers and discharge of all of the local government's duties under the Scheme other than the power of delegation
Function	Powers and duties under the Shire of Boyup Brook Local Planning Scheme and Regulations, including authority to determine applications for development approval, including applications for land use, home occupations, building envelope variations, the exercise of discretion under the Scheme and the Residential Design Codes, authority to amend or cancel development approval, authority to determine the period in any 12 month period which temporary uses and development do not require development approval, all decisions arising from the imposition of conditions and in relation to Local Planning Policies, Structure Plans, Activity Centre Plans; Local Development Plans and authority to enter and inspect buildings or land.
Delegate	CEO
Conditions	<ol style="list-style-type: none"> 1) Decisions relating to Local Planning Policies, Structure Plans, Activity Centre Plans and Local Area Plans are to be made by the Council. 2) Decisions to proceed with a Local Planning Policy are to be made by the Council. 3) Where a public objection has been received after the application has been advertised for comment the application may only be determined by Council. 4) Where a Councillor has requested in writing that a particular matter be referred to Council for determination then that matter is to be determined by the Council.

Express power to subdelegate	<i>Planning & Development (Local Planning Schemes) Regulations 2015</i> cl.83 Local government CEO may delegate powers	
Amendments		
Date	Details of Amendment	Ref



2.11 Public Health Act 2016

An Act to protect, promote and improve the health and wellbeing of the public of Western Australia and to reduce the incidence of preventable illness, and for related purposes.

2.11.1 Appoint Authorised Officer or Approved Officer (Asbestos Regs)

Head of Power	Public Health Act 2016	
Delegator	Council	
Express power to delegate	Health (Asbestos) Regulations 1992 r.15D(5) Appointment of authorised officers r.15D(7) Infringement notices	
Express power or duty delegated	Health (Asbestos) Regulations 1992 r.15D(5) Infringement notices	
Function	Authority to appoint a person or classes of persons as an authorised officer or approved officer for the purposes of Part 2 of the Criminal Procedure Act 2004 [r.15D(5)].	
Delegate	CEO	
Conditions	Subject to each person so appointed being issued with a certificate, badge or identity card identifying the officer as a person authorised to issue infringement notices [r.15D (6)].	
Express power to subdelegate	Sub-delegation is not provided for in the Health (Asbestos) Regulations 1992	
Version Control		
Date	Details of Amendment	Ref

2.11.2 Enforcement Agency Reports to the Chief Health Officer

Head of Power	Public Health Act 2016	
Delegator	Council	
Express power to delegate	Public Health Act 2016 s21 Enforcement agency may delegate	
Express power or duty delegated	Public Health Act 2016 s22 Reports by and about enforcement agencies	
Function	1) Authority to prepare and provide to the Chief Health Officer, the Local Government’s report on the performance of its functions under this Act and the performance of functions by persons employed or engaged by the Shire [s.22(1)] 2) Authority to prepare and provide to the Chief Health Officer, a report detailing any proceedings for an offence under this Act [s.22(2)].	
Delegate	CEO Environmental Health Officer	
Conditions	Subject to directions and guidelines issued by the Chief Health Officer under the Public Health Act 2016.	
Express power to subdelegate	Nil - unless a Regulation enacted under the <i>Public Health Act 2016</i> , specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].	
Version Control		
Date	Details of Amendment	Ref

2.11.3 Designated Authorised Officers

Head of Power	Public Health Act 2016	
Delegator	Council	
Express power to delegate	Public Health Act 2016 s21 Enforcement agency may delegate	
Express power or duty delegated	Public Health Act 2016 s24(1) & (3) Designation of authorised officers	
Function	Authority to designate a person or class of persons as authorised officers for the purposes of: a) The <i>Public Health Act 2016</i> or other specified Act. b) Specified provisions of the <i>Public Health Act 2016</i> or other specified Act c) Provisions of the <i>Public Health Act 2016</i> or another specified Act, other than the specified provisions of that Act. Including: i. an environmental health officer or environmental health officers as a class; OR ii. a person who is not an environmental health officer or a class of persons who are not environmental health officers, OR iii. a mixture of the two. [s24(1) and (3)].	
Delegate	CEO	
Conditions	1) Subject to each person so appointed being. <ul style="list-style-type: none">• Appropriately qualified and experienced [s25(1)(a)]; and• Issued with a certificate, badge or identity card identifying the authorised officer [s30 and 31]. 2) A Register (list) of authorised officers is to be maintained in accordance with s27.	
Express power to subdelegate	Nil - unless a Regulation enacted under the <i>Public Health Act 2016</i> , specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s21(4)].	
Version Control		
Date	Details of Amendment	Ref

2.12 Main Roads Act 1930

An Act to protect, promote and improve the health and wellbeing of the public of Western Australia and to reduce the incidence of preventable illness, and for related purposes.

2.12.1 Traffic Management – Events on Roads

**WESTERN AUSTRALIA
ROAD TRAFFIC CODE 2000
REGULATION 297(2)
INSTRUMENT OF AUTHORISATION**

**RELATING TO
TRAFFIC MANAGEMENT FOR EVENTS**

Pursuant to Regulation 297(2) of the *Road Traffic Code 2000* the Commissioner of Main Roads ("the Commissioner") hereby authorises (Insert name of Local Government) (Authorised Body) by itself, its employees, consultants, agents and contractors (together "Representatives") to, from the date indicated below, erect, establish, display, alter or take down such road signs of whatsoever type or class (except for permanent traffic control signals) as may be required for the purpose and duration of any:

- i) "event" subject to an order from the Commissioner of Police pursuant to Part VA of the *Road Traffic Act 1974*;
- ii) race meeting or speed test for which the Minister referred to in section 83 of the *Road Traffic Act 1974* has, under that provision, temporarily suspended the operation of any provisions of the *Road Traffic Act 1974* or regulations made under that Act; or
- iii) public meeting or procession the subject of a permit granted by the Commissioner of Police under the *Public Order in Streets Act 1984*;

or as may be required for the purpose of controlling traffic on a road adjacent to, or in the vicinity of, any event or organised activity approved by the Authorised Body under its local laws, on a road (other than a main road or highway) within its jurisdiction, SUBJECT ALWAYS to the following terms and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the "Traffic Management for Events Code of Practice" (as amended or replaced from time to time in consultation with the Traffic Management for Events Advisory Group) issued by Main Roads Western Australia ("the Code") referring to the version which is current at the time of the event, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

The powers in this Instrument of Authorisation do not change or replace:

- 1) any prior Instrument of Authorisation from the Commissioner of Main Roads for the purposes of undertaking traffic management for works on roads; and
 - 2) any powers and responsibilities of a local government provided in regulation 9 of the *Road Traffic (Events on Roads) Regulations 1991*.
-

2.12.2 Traffic Management – Road Works

WESTERN AUSTRALIA ROAD TRAFFIC CODE 2000 REGULATION 297(2) INSTRUMENT OF AUTHORISATION

Pursuant to Regulation 297(2) of the Road Traffic Code 2000 the Commissioner of Main Roads ("the Commissioner") hereby authorises
("Authorised Body") by itself, its employees, consultants, agents and contractors (together "Representatives") to, from the date indicated below, erect, establish, display, alter or take down such traffic signs and traffic control devices of whatsoever type or class (except for permanent traffic control signals) as may be required for the purpose and duration of any works, survey or inspection, associated with the construction, maintenance or repair on a road (other than a main road or highway), any adjoining land or any portion thereof within its jurisdiction, SUBJECT ALWAYS to the following terms and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the "Traffic Management for Works on Roads Code of Practice" (as amended or replaced from time to time in consultation with the Traffic Management for Roadworks Advisory Group) issued by Main Roads Western Australia ("the Code") referring to the version which is current at the time of the relevant works, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

This Instrument of Authorisation replaces any prior Instrument of Authorisation under Regulation 297(2) of the Road Traffic Code 2000 between the Commissioner and the Authorised Body. The Commissioner's delegation dated 17 July 1975 to a number of Local Governments outside the Perth metropolitan area, is not affected by this Instrument of Authorisation except that this Instrument of Authorisation prevails wherever roadworks are concerned. That 1975 delegation was made under Regulation 301 of the Road Traffic Code 1975 and related to non-regulatory signage.

Annual Report

Including Annual Financial Report

(Prepared under s.5.53 of the *Local Government Act 1995*)



2024/2025

Growing our community together



Our Vision

Growing our community together

Our Shire will be:



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



A place with community and visitor facilities that are well maintained and further developed as required.



A place that is safe and secure. An inclusive place that nurtures local youth and ageing population and retains local health and medical services.



A place that grows housing and employment opportunities through economic development based on our local comparative advantage.

Our Values



Proactive

Embrace creativity, adaptability and continuous improvement seeking new ideas and solutions to address challenges and seize opportunities to ensure sustainability.



Leadership & Teamwork

Lead through collaboration, promote diversity, have pride in our work and partner with the community to achieve shared visions and aspirations.



Accountability & Integrity

Demonstrate respect, transparency, honesty and inclusivity in all interactions with the community.



Commitment

Build and share knowledge, act professionally and develop relationships that make a positive contribution to our community.



Engaging Community

Show respect, understanding and compassion for others and work collaboratively with community for better outcomes.



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



Function of the Shire of Boyup Brook

The Shire of Boyup Brook is established under the *Local Government Act 1995* (WA) and is responsible for providing leadership, governance and services that reflect the aspirations of the community as set out in the Strategic Community Plan.

In delivering the Plan, the Shire's role includes:

Governance and Leadership



Providing transparent, accountable and effective governance, setting strategic direction, allocating resources responsibly and ensuring compliance with legislative obligations.

Community and Wellbeing



Delivering services and facilities that support health, safety, inclusion and quality of life, including recreational facilities, community infrastructure, environmental health services and emergency management.

Environment and Sustainability



Protecting and managing the natural environment, promoting sustainable practices, managing waste and resources responsibly, and mitigating environmental risks.

Economic Development



Supporting sustainable economic activity through land use planning, infrastructure investment, tourism support and partnerships with government and industry.

Infrastructure and Assets



Planning, constructing and maintaining local roads, buildings and infrastructure to meet current needs while preparing for future growth.

In carrying out these functions, the Shire works in partnership with the community, State and Commonwealth governments and regional organisations to deliver outcomes that support long-term prosperity and resilience for Boyup Brook.



Shire Presidents Report



The 2024-2025 financial year has been a significant and productive period for our Shire, marked by strong governance, major infrastructure investments and continued focus on community wellbeing and long-term sustainability.

Council formally endorsed a number of important strategic and operational initiatives during the year. These included the adoption of the Disability Access and Inclusion Plan 2024-2029, the endorsement of the Recreation Master Plan, approval of the Information Technology Disaster Recovery Plan and the completion of Statutory Regulation 5 and Regulation 17 reviews. These decisions reinforce

Council's commitment to good governance, risk management, accessibility and organisational resilience.

This 2024-2025 financial year Council awarded tenders and approved expenditure for major projects including the All Ages and Abilities Playground at Sandakan Park, funded through a substantial external grant. Council also approved upgrades to infrastructure such as power improvements at the Flaxmill Caravan Park. Internal office refurbishments to improve workplace safety and functionality for Shire staff were facilitated by the Council decision to relocate Council Chambers to the Lesser Hall. This was also based on improved asset utilisation, improved community access to Council and better functionality for Council whilst continuing to make the building available for community bookings.

Council continued to exercise prudent financial oversight, approving amendments where required while maintaining a strong focus on value for money and long-term asset sustainability. Delegations and committee structures were reviewed and updated to ensure decision making processes remained effective and compliant.

In addition to formal decision-making, Council acknowledged the contributions of individuals who have served the community with distinction. Recognition of long service milestones and community contributions reflects our Shire's appreciation of those who have helped shape and support the organisation and the broader district.

I thank my fellow Councillors and on behalf of Council, express my sincere appreciation to our Chief Executive Officer Leonard Long and all Shire staff for their professionalism, diligence and commitment throughout the year.

I extend my sincere appreciation to our volunteers, community groups and residents for their ongoing engagement and support.

Council remains committed to working collaboratively with our Boyup Brook community to deliver sustainable infrastructure, sound governance and services that enhance the quality of life for all who live and work in our Shire.

Richard Walker
Shire President



Chief Executive Officer Report



The 2024–2025 financial year was one of steady progress and meaningful achievement for the Shire, with a strong focus on delivering services, facilities and projects that support the wellbeing and liveability of our community.

The Shire continued to invest in its people and systems to ensure services are delivered safely, efficiently and reliably. Improvements to workplace facilities and information technology have progressed during the year, helping staff perform their roles effectively and ensuring essential services can continue even during unexpected disruptions. The adoption of the Information Technology Disaster Recovery Plan further strengthened the Shire's ability to respond to challenges and protect service continuity.

Operating in a small rural community presents ongoing financial and operational challenges, particularly in the face of rising costs and ageing infrastructure. Council carefully considered these pressures when adopting the 2024–2025 Annual Budget and approving budget amendments where needed. Regular reviews of financial management and governance systems confirmed that the Shire continues to manage public funds responsibly and in accordance with legislative requirements.

A highlight of the year was the completion of the All Ages and Abilities Playground at Sandakan Park, a significant community asset made possible through external funding generously obtained from Talison Lithium Pty Ltd. Council also supported upgrades to essential infrastructure, including improvements at the Flax Mill Caravan Park and the purchase of new plant and equipment to support day-to-day operations. Work also continued behind the scenes on planning and design for future projects that will benefit the community in years to come.

All major decisions and activities during the year were guided by the Shire's Strategic Community Plan. Initiatives such as the Disability Access and Inclusion Plan 2024–2029 and the Recreation Master Plan reflect a commitment to inclusiveness, accessibility and quality facilities for people of all ages and abilities.

I extend my sincere thanks to the Shire President and Councillors for their leadership and support throughout the year. Most importantly, I thank the Shire's staff for their dedication, hard work and commitment to serving the community. Their efforts, often behind the scenes, make a genuine difference to the lives of residents.

I also acknowledge the many volunteers, community groups and partners who continue to work alongside the Shire to strengthen our district.

Leonard Long
Chief Executive Officer



Our Shire

Functions of Local Government

Under the *Local Government Act 1995*, local governments are established to provide good governance, leadership and service delivery within their district. The Shire is responsible for providing and maintaining services and facilities for the benefit of the community, including local roads and infrastructure, waste management, recreation facilities, community services and environmental management.

The Shire also plays a key role in land use planning and development control, public health and safety, emergency management, and regulatory compliance. In performing its functions, the Shire is required to consider the social, economic and environmental wellbeing of the community, engage with residents and stakeholders, and work collaboratively with other levels of government and external organisations to achieve sustainable outcomes for the district.

Population

The Shire services a small but resilient rural community, with an estimated population of approximately 1,950 residents, reflecting a gradual increase since the 2021 Census.

According to the Australian Bureau of Statistics, the 2021 Census recorded around 1,874 people living across the Shire, with a balanced gender distribution and a demographic profile that includes families, long-term residents, retirees and working households. The community is characterised by a median age above the state average, indicative of its strong cohort of mature residents, while also retaining younger families and seasonal workers who contribute to local agricultural and service industries.

This demographic mix supports a diverse and community-oriented population, underpinned by strong volunteer involvement and active participation in local groups, service clubs and events.





Our Shire

Geographic Area

The Shire covers a predominantly rural area in the South West of Western Australia, characterised by broad agricultural land holdings, areas of State Forest and extensive natural bushland. The district includes the main townsite of Boyup Brook, which functions as the Shire's primary service and administrative centre, as well as the smaller townsites and localities of Dinninup, Kulikup, Mayanup, McAlinden, Tonebridge and Wilga.

These townsites and surrounding rural localities support a dispersed population base, with residents engaged primarily in agricultural production.

The geographic spread of settlements and infrastructure across the Shire presents both opportunities and challenges for service delivery, asset management and emergency response. While the dispersed nature of the district supports a strong rural lifestyle and connection to the natural environment, it also requires careful planning, prioritisation and investment to ensure equitable access to services, safe transport networks and sustainable infrastructure management across the entire Shire.

Key Industries

The local economy is underpinned by agriculture and associated industries, including cropping and livestock production. Forestry and mining activity in the wider region also contribute to employment and economic activity, alongside tourism, small business and community services.

Strategic Context

The Shire operates within a regional and State planning framework that emphasises sustainable growth, asset management, community wellbeing and environmental stewardship. Through its Strategic Community Plan, the Shire works to balance service delivery, infrastructure investment and financial sustainability while responding to changing legislative requirements and the evolving needs of the community.





Council and Governance

Role of Council

Under section 2.7 of the *Local Government Act 1995*, the Council is the governing body of the local government and is responsible for directing and controlling the affairs of the Shire in the best interests of the community.

Council's role is to provide leadership and strategic direction by setting the Shire's vision, policies and priorities, and by ensuring that resources are allocated in a responsible and sustainable manner. In fulfilling this role, Council determines the services and facilities to be provided within the district, adopts strategic and financial plans, and ensures compliance with legislative and regulatory requirements.

Council is also responsible for appointing, supporting and reviewing the performance of the Chief Executive Officer, while maintaining a clear separation between governance and administration. Decisions of Council must be based on merit, evidence and the proper consideration of the Shire's financial capacity, community needs and long-term social, economic and environmental outcomes.

Through effective governance, transparency and accountability, Council works to represent the interests of the community and guide the Shire's ongoing development and service delivery.

Council

The Council of the Shire of Boyup Brook currently comprises eight Elected Members, including the Shire President and Deputy Shire President. Following the local government elections scheduled for 18 October 2025, the Council will transition to a structure of seven Elected Members.





Council and Governance

Elected Members



Richard Walker

Shire President

Councillor: 2011-2015, 2017-2020

Shire President since: October 2020

Term Expires: October 2025

M: 0429 661 051

E: richard.walker@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Bushfire Advisory Committee
- Local Emergency Management Committee
- Rylington Park Committee
- South West Country Zone
- Warren Blackwood Alliance of Councils



Helen O'Connell

Deputy Shire President

Councillor since: 2017

Term Expires: October 2025

M: 0427 653 146

E: helen.oconnell@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Local Emergency Management Committee (proxy)
- Rylington Park Committee
- Boyup Brook Museum Committee
- Boyup Brook Tourism Committee
- Regional Roads Group
- South West Country Zone (proxy)
- Warren Blackwood Alliance of Councils (proxy)
- Boyup Brook Community Resource Centre Committee (proxy)
- Development Assessment Panel (alternative)



Council and Governance

Elected Members



Sarah Alexander
Councillor

Councillor since: 2017
Term Expires: October 2025

M: 0417 941 744
E: sarah.alexander@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Development Assessment Panel (alternative)



Charles Caldwell
Councillor

Councillor since: 2021
Term Expires: October 2025

M: 0418 913 531
E: charles.caldwell@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Bushfire Advisory Committee
- Rylington Park Committee
- Boyup Brook District High School Board
- Regional Roads Group (proxy)



David Inglis
Councillor

Councillor since: 2023
Term Expires: October 2027

M: 0418 651 088
E: david.inglis@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Rylington Park Committee
- Boyup Brook Museum Committee
- Boyup Brook Tourism Committee (proxy)



Council and Governance

Elected Members



Phillippe Kaltenrieder

Councillor

Councillor since: 2011

Term Expires: October 2025

M: 0429 700 708

E: philippe.kaltenrieder@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Climate Change Action Plan Implementation Reference Group
- Development Assessment Panel



Darren King

Councillor

Councillor since: 2020

Term Expires: October 2027

M: 0417 796 298

E: darren.king@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Boyup Brook Medical Services Committee
- Rylington Park Committee
- Boyup Brook District High School Board
- Boyup Brook Community Resource Centre Committee
- Blackwood Basin Group



Michael Wright

Councillor

Councillor since: 2023

Term Expires: October 2027

M: 0427 191 785

E: michael.wright@boyupbrook.wa.gov.au

Committees

- Audit, Risk and Improvement Committee
- Rylington Park Committee
- Blackwood Basin Group (proxy)
- Climate Change Action Plan Implementation Reference Group
- Development Assessment Panel



Council and Governance

Council and Committee Meetings

Council and committee meetings of the Shire of Boyup Brook are open to the public, in accordance with the *Local Government Act 1995*. Pursuant to section 5.24, provision is made at every ordinary meeting of Council for public question time, and members of the public are invited to ask questions relating to items on the meeting agenda.

In accordance with section 5.25(1)(g) of the Act, the Shire is required to publish the schedule of ordinary Council meeting dates on its website prior to the commencement of the calendar year in which the meetings are to be held. Where Council determines to amend a scheduled meeting date, the change is publicly advertised on the Shire's website to ensure transparency and public awareness.

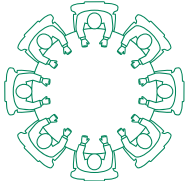
Generally, Ordinary Council Meetings are held on the last Thursday of every month. However, from time to time, special Council meetings may be convened to consider urgent or significant matters that cannot be deferred to the next ordinary Council meeting. In accordance with section 5.5(2) of the Act, the Chief Executive Officer convenes a special Council meeting by providing notice to each Elected Member of the date, time, place and purpose of the meeting. Notice of special Council meetings were required is also published on the Shire's website and communicated through social media and local notice boards.

Elected Members Remuneration

In accordance with the *Local Government Act 1995*:

- The Shire President received an allowance of \$10,280.00.
- The Deputy Shire President received an allowance of \$2,570.00.
- Each Elected Member (Including President and Deputy President) received a meeting attendance fee of \$8,395.00 and a communications and IT allowance of \$1,440.00.

Elected Members Meeting Attendance

	Ordinary Council Meeting	Special Council Meeting	Audit, Risk & Improvement Committee	Rylington Park Committee	Local Emergency Management Committee	Bushfire Advisory Committee
Cr Richard Walker (Shire President)	12/12	3/3	2/2	6/7	1/4	1/1
Cr Helen O'Connell (Deputy Shire President)	12/12	3/3	2/2	6/7	3/3	-
Cr Sarah Alexander	7/12	2/3	2/2	-	-	-
Cr Charles Caldwell	12/12	3/3	1/2	3/7	-	1/1
Cr David Inglis	10/12	3/3	1/2	4/7	-	-
Cr Philippe Kaltenrieder	10/12	3/3	1/2	-	-	-
Cr Darren King	12/12	3/3	2/2	7/7	-	-
Cr Michael Wright	9/12	2/3	2/2	6/7	-	-



Performance Against Strategic Community Plan



Social and Community

During the 2024–2025 financial year, the Shire continued to deliver and support a wide range of social and community initiatives that promote wellbeing, inclusion and community connection.

A major highlight was the completion and official opening of the All Ages and Abilities Playground at Sandakan Park, a \$1.716 million project funded by Talison Lithium Pty Ltd through the Community Investment Program. The playground provides inclusive recreational opportunities for people of all ages and abilities and has quickly become a central gathering place for families and visitors.

The Shire hosted and supported numerous community events throughout the year, including the Australia Day Breakfast and Awards, Community Christmas Celebrations, Easter Egg Hunt, Food Truck Nights, Rylington Park events, and citizenship ceremonies. These events play an important role in fostering social connection and community pride. The Shire also supported the annual Sandakan Memorial Service, Seniors Christmas Lunch and worked closely with volunteers, community groups and local schools to deliver successful outcomes.



Opening of Sandakan Park All Ages and Abilities Play Space



Performance Against Strategic Community Plan



Social and Community

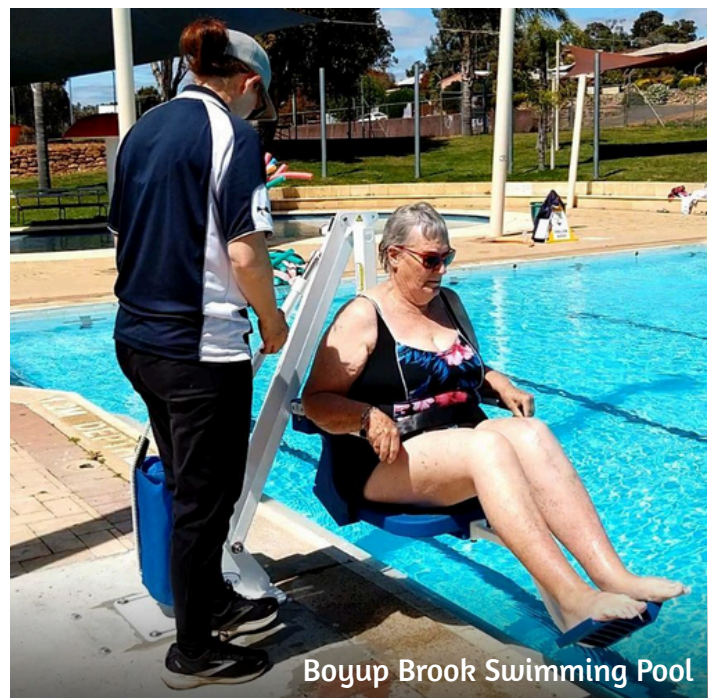
Community health and wellbeing remained a priority. Boyup Brook Medical Services continued to provide accessible primary healthcare and visiting allied health services to the community, while the Shire's Early Learning Centre transitioned to Regional Early Education and Development Inc. (REED), ensuring continuity of childcare services and long-term sustainability.



Boyup Brook Swimming Pool

Recreational facilities continued to be well utilised, with strong patronage at the swimming pool, gym and community sporting facilities. Improvements to facilities, including a pool heat pump upgrade and gym equipment enhancements, supported ongoing participation and healthy lifestyles. The Shire would like to make special mention of the Lap Pool Committee for the generous financial contribution towards the replacement of the swimming pool heat pump.

The adoption of the Disability Access and Inclusion Plan 2024–2029 further reinforced the Shire's commitment to fostering an inclusive community where people of all abilities can participate fully in community life. A significant step in meeting the requirements of the Disability Discrimination Act was the relocation of the Council Chambers to the former Lesser Hall, which provides improved accessibility. While the facility now serves as the official Council Chambers, Council made a deliberate decision to continue allowing community use of the space, ensuring it remains a shared and inclusive community asset.



Boyup Brook Swimming Pool



Performance Against Strategic Community Plan



Built Environment

The Shire made significant investments in the planning, delivery and maintenance of infrastructure to ensure safe, reliable and sustainable assets across the district.

Major road works were delivered through the Regional Road Group and Roads to Recovery programs, including road reconstructions, resealing and extensive gravel resheeting. The Shire also commenced Stage 1 of its Culvert Replacement Program and undertook annual bridge inspections and maintenance in accordance with Main Roads WA requirements.

Footpath upgrades were completed through Local Roads and Community Infrastructure funding, improving pedestrian safety, accessibility and connectivity within the townsite. The Shire also delivered roadside pruning works to improve safety, maintain compliance and support bushfire preparedness.



Boyup Brook Cemetery



Automatic Standpipe

Significant upgrades were undertaken to community infrastructure, including the Flax Mill Caravan Park power upgrade, installation of additional water storage tanks, airstrip maintenance works, cemetery upgrades, Community Resource Centre re-stumping, Craft Hut roof replacement and installation of an automatic standpipe. These projects support service delivery, emergency response and long-term asset preservation.



Performance Against Strategic Community Plan



Economic Development

Economic development outcomes during the year were supported through infrastructure investment, grant funding success and support for tourism and local business activity.

The Shire secured substantial external grant funding to deliver major projects, including funding for the recreation centre and evacuation centre project, bushfire mitigation works, water infrastructure upgrades and community facilities. These investments contribute to local employment, improved services and long-term economic resilience.

Upgrades to the Flax Mill Caravan Park and improved recreational and event infrastructure support tourism activity and visitation. Road and bridge work across the district enhance freight efficiency and access for agricultural and resource sector industries, supporting the Shire's economic base.



Governance and Organisation

The Shire continued to demonstrate strong governance and organisational leadership throughout the year.

Council adopted the 2024–2025 Annual Budget and approved budget amendments to respond to operational and capital priorities while maintaining a focus on financial sustainability. Regulation 5 and Regulation 17 reviews were completed, confirming the appropriateness and effectiveness of the Shire's financial management systems, internal controls and risk management framework.

The Shire completed its annual Compliance Audit Return and undertook a comprehensive review of the Policy Manual, which was adopted by Council. Delegations of Authority were reviewed and updated to ensure efficient decision making and legislative compliance.

Improvements to internal systems and facilities, including office refurbishments and information technology upgrades, strengthened organisational capability and service continuity. The adoption of the Information Technology Disaster Recovery Plan further enhanced organisational resilience.

Council and committee operations, meeting attendance, elected member allowances and statutory disclosures were managed in accordance with legislative requirements, supporting transparency and accountability.





Performance Against Strategic Community Plan



Natural Environment

The Shire continued to prioritise environmental management, sustainability and risk reduction across the district.

Bushfire mitigation works were delivered through the Mitigation Activity Fund, and the Bush Fire Risk Management Plan was reviewed and endorsed. Funding was secured for additional fire water tanks in rural localities, strengthening community safety and emergency preparedness.

The Shire responded to new regulatory requirements, including the State Government's e-waste to landfill ban, and continued to manage waste and transfer station operations in accordance with licence conditions. A review of contaminated sites was initiated to assess environmental risks and compliance requirements.

Water efficiency initiatives were progressed, including Waterwise certification for the swimming pool, installation of rainwater tanks and improvements to water monitoring systems. Environmental health activities, including food safety inspections and water quality monitoring, were undertaken in accordance with legislative requirements.



Water Tanks at the Flax Mill



Statutory and Governance Disclosures

Register of Minor breaches – Complaints Register

Section 5.53(2)(hb) of the *Local Government Act 1995* requires a local government's annual report to include details of any entries made in the register of complaints relating to minor breaches.

During the 2024–2025 financial year, there were no entries recorded in the Shire of Boyup Brook's Minor Breach Complaints Register.

Delegations of Authority

The *Local Government Act 1995* provides for Council to delegate certain powers and duties to committees and the Chief Executive Officer to facilitate efficient and effective governance, while retaining appropriate oversight and accountability.

During the reporting period, Council reviewed and updated its Register of Delegated Authority. At an Ordinary Council Meeting held on 27 February 2025, Council approved the inclusion of the Boyup Brook Medical Services Committee and the Rylington Park Committee and Sub-Committee in the Delegations of Authority Register 2025. These delegations support timely decision making while ensuring compliance with legislative requirements.

Policy Review

Council's policies are designed to provide Council with a formal written record of policy decisions and to provide employees with clear direction to respond to issues and act in accordance with the Council's direction.

Policy also enables Councillors to adequately handle general enquiries relating to the role of Council and to maintain a process to continually review policy decisions and to ensure they are in keeping with the community expectations, current legislative trends and circumstances. It further enables residents to obtain immediate advice on matters of Council policy.

A major review of the existing policy manual was conducted and adopted at an ordinary Council meeting held on 27 March 2025 which can be viewed on the Shire website.

Compliance Audit Return (CAR)

In accordance with the requirements of the Department of Local Government, Sport and Cultural Industries, the Shire completed its Annual Compliance Audit Return for the 2024 calendar year.

A report outlining the results of the Compliance Audit Return was presented to the Audit, Risk and Improvement Committee at its meeting held on 27 February 2025, which recommended that Council adopt the return. The Compliance Audit Return was subsequently adopted by Council, confirming the Shire's compliance with applicable legislative requirements.



Statutory and Governance Disclosures

Regulation 5 and Regulation 17 Reviews

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the Chief Executive Officer to conduct a review, at least once every three years, of the appropriateness and effectiveness of the Shire's systems and procedures relating to risk management, internal controls and legislative compliance.

A Regulation 17 review was undertaken during the reporting period, with the findings presented to Council at an Ordinary Council Meeting held on 30 January 2025. The review provided assurance that the Shire's governance and control frameworks remain effective and appropriate.

Regulation 5 of the *Local Government (Financial Management) Regulations 1996* requires a review of the appropriateness and effectiveness of the Shire's financial management systems and procedures at least once every three financial years.

The most recent Regulation 5 review was completed during the 2023–2024 financial year, with no significant risks identified. The next review is scheduled for the 2026–2027 financial year.

Freedom of Information and Public Interest Disclosure

As a public authority, the Shire of Boyup Brook is subject to the provisions of the *Freedom of Information Act 1992* and the *Public Interest Disclosure Act 2003*, which promote transparency and accountability in government decision-making.

During the 2024–2025 financial year, the Shire did not receive any Freedom of Information requests, and no Public Interest Disclosure matters were reported.

Disability Access and Inclusion Plan

Under Part 5, section 28 of the *Disability Services Act 1993*, public authorities are required to prepare, implement and review a Disability Access and Inclusion Plan (DAIP) at least once every five years.

The Shire's Disability Access and Inclusion Plan 2024–2029 was adopted by Council and submitted to the Department of Communities in August 2024, where it was accepted as compliant with legislative requirements. The DAIP outlines strategies to improve access to services, facilities, information and employment for people with disability. Annual reporting continues to monitor progress and guide ongoing improvements.





Statutory and Governance Disclosures

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers, and the economy by removing unnecessary protection of monopolies of markets where competition can be enhanced. It affects local regulations and laws and may give local government a potential advantage over private contractors.

In respect to Council's responsibility in relation to the National Competition Policy, for this reporting period, the Shire reports as follows:

- Competition neutrality has not applied to any activities undertaken by the Shire.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

Food Safety Standards Implementation



Cr King - Australia Day breakfast



Cr Inglis - Australia Day breakfast

The new Food Safety Standards (FSS) which came into effect on 8 December 2023 have seen food business embrace the requirements for training and record keeping.

The new FSS is designed to ensure food handlers have appropriate skills and knowledge and key food safety controls are adequately managed. To assist food businesses transition to the new requirements templates have been communicated to all food businesses.

A raft of resources has been developed by the Department of Health. The annual Food Act local government reporting requirements were met with the submission to the Department of Health detailing the Shire's performance of functions under the *Food Act 2008* and *Public Health Act 2016*.



Statutory and Governance Disclosures

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.

During 2024-2025 the following procurement of goods and services was completed through publicly advertised tenders:

Tender Description	Tender Number
Bridge Inspections and Maintenance Services	RFT 24/004
Roads Maintenance, Upgrade and Build Services	RFT 24/003
Design and Construct – Sandakan Park Playground	RFT 24/002



Original Sandakan Park Playground



New Sandakan Park Playground

Payments to Employees

Regulation 19B of the *Local Government (Administration) Regulations 1996* requires the Shire to include the number of employees of the Shire entitled to an annual salary of \$130,000 or more (in \$10,000 increments).



Annual Salaries

\$150,000 - \$170,000
\$560,000 - \$570,000

Number of Employees

1
1





Community, Services and Operations

Community Services

The Shire supports and promotes a diverse range of community events that foster social connection, celebrate local identity and enhance wellbeing. A highlight of the year remains the Australia Day Breakfast and Annual Awards Ceremony held at Sandakan Park, which brings residents together to recognise outstanding contributions across age and interest groups. In addition to Shire supported events the broader community benefits from significant annual occasions such as the Boyup Brook Country Music Festival, Boyup Brook Rodeo and the Dinninup Show which attracts visitors locally and regionally, supports local businesses and contributes to community vibrancy.

The Shire maintains an events calendar on its website to promote upcoming activities and encourages community groups to submit their events for inclusion, providing a central platform to boost engagement and participation.

The Shire's Community Grants Program provides financial assistance to local groups and organisations to support projects and initiatives that align with the Strategic Community Plan and deliver positive outcomes for the community. The annual grants cycle typically opens in March and closes on the last Friday of April, with applications reviewed and recommendations presented to Council for consideration as part of the annual budget process. This competitive funding opportunity assists community groups in delivering programs, events and services that enhance community capacity and wellbeing.

Recreation services and facilities play a key role in promoting active lifestyles across all age groups. The Shire continues to support community access to quality recreational infrastructure, including the community swimming pool, gym facilities and sports reserves, as part of ongoing service delivery and capital planning. These facilities provide opportunities for residents to participate in sport, exercise and leisure activities that improve health and social outcomes.

The Shire also works collaboratively with local sporting clubs and community groups to ensure that facilities meet current needs and support participation across a range of sports and recreational activities.





Community, Services and Operations

Community Services

The Boyup Brook Early Learning Centre (ELC) continued to provide an important early childhood education and care service to the community during the 2024–2025 financial year, supporting children and families across the district.

The service operated as a single room, multi-aged centre catering for children from birth to school age. Due to ongoing workforce constraints and to ensure the maintenance of appropriate staffing levels and quality of care, the Centre operated at a reduced capacity during the year. Despite these challenges, utilisation remained steady, with consistent demand for places and an active waitlist reflecting the importance of the service to local families.

Throughout the year, the Shire undertook extensive planning to ensure the long-term sustainability of early learning services in Boyup Brook. As a result, Council endorsed the transition of the Early Learning Centre to Regional Early Education and Development Inc. (REED), an experienced not-for-profit organisation specialising in the operation of regional and remote early learning centres through a cluster management model.

The transition occurred in July 2025, with REED assuming responsibility as the approved provider. All existing staff were offered and accepted ongoing employment with REED, ensuring continuity of care, retention of local knowledge and minimal disruption for children and families. The service continues to operate from the existing facility, now trading as REED Boyup Brook, and remains a valued component of the Shire's community service network.

This transition represents a positive outcome for the community, strengthening the long-term viability of early learning services in Boyup Brook while maintaining local access to quality early childhood education and care.



Boyup Brook Early Learning Centre now part of REED



Community, Services and Operations

Infrastructure and Assets

The Shire continued its commitment to the ongoing maintenance, renewal and improvement of its transport network throughout the 2024–2025 financial year, recognising the critical role that safe and efficient roads and bridges play in supporting community access, economic activity and emergency response.

Significant works were delivered under the Regional Road Group (RRG) and Roads to Recovery (RTR) programs, including the reconstruction and resealing of priority road segments, extensive gravel resheeting, and targeted drainage improvements. These projects aimed to address pavement condition, improve ride quality and extend asset life in key freight and community corridors.

A staged Culvert Replacement Program was progressed to replace aging drainage infrastructure and enhance safety and flood resilience across the network. Regular inspections were undertaken in accordance with Main Roads WA bridge management requirements, with maintenance and minor rehabilitation works undertaken on identified structures to maintain operational standards and ensure compliance with safety thresholds.

Roadside vegetation management, including pruning and sight line works, was delivered across the district to improve safety for all road users. These works also supported the Shire's ongoing bushfire mitigation efforts by improving asset access and reducing fuel loads in priority areas.

Asset management and renewal of community and operational buildings remained a key focus for the Shire during the year. The Shire progressed maintenance and upgrades to a range of community buildings to ensure they remain safe, compliant and fit for purpose. Notable building works included:

- Community Resource Centre re-stumping, improving structural integrity and prolonging asset life.
- Craft Hut partial roof replacement, addressing weathering and maintenance needs.
- Refurbishment and fit out works within Shire administration facilities to enhance workplace safety and functionality.



The Shire also maintained other key facilities including rural fire brigade sheds, changerooms at sporting reserves and public amenities buildings, undertaking routine maintenance, safety inspections and minor upgrades as part of its asset management programs.



Community, Services and Operations

Infrastructure and Assets

The Shire's investment in parks and public facilities continued to demonstrate its commitment to quality public spaces that support community wellbeing, recreation and social engagement.

A highlight for the year was the completion of the All Ages and Abilities Playground at Sandakan Park, a major community facility funded through Talison Lithium Pty Ltd Community Investment Program. The playground has been well received by residents and visitors, offering inclusive play opportunities for children and families of all abilities.



Sandakan Park



Boyup Brook Visitors Centre



Plantings on Abel Street

The Shire maintained a range of public open spaces, parks and reserves, ensuring mowing, irrigation and landscape maintenance were delivered in accordance with service levels and seasonal requirements. Picnic settings, barbeque facilities and pathways were regularly inspected and serviced to support safe and enjoyable use by the community.

Other public facilities such as cemeteries, public barbeque areas and townscape gardens were maintained as part of the Shire's routine asset management program. The Shire also delivered upgrades to shared spaces, enhanced accessibility features where required and supported community groups in the upkeep and activation of local parks and reserves.



Community, Services and Operations

Emergency Management

The Shire of Boyup Brook recognises the importance of bushfire preparedness and community resilience given the district's predominantly rural environment and seasonal bushfire risk. The Shire maintains local emergency management plans and works collaboratively with multiple agencies including the Department of Fire and Emergency Services (DFES) and local stakeholders to ensure effective prevention, preparedness, response and recovery arrangements are in place across the community. Strategic planning and community awareness programs are supported through the Shire's Local Emergency Management Committee (LEMC), which brings together representatives from the Shire, WA Police Service, DFES, St John Ambulance and other relevant organisations to oversee local emergency arrangements.

The Shire's emergency information resources provide residents with guidance on fire weather, emergency alerts and planning, and actively promote tools such as the Emergency WA app for real-time warnings and hazard updates.

Planned bushfire mitigation works, including mechanical clearing of firebreaks, drainage maintenance and weed control at strategic locations such as Railway Dam Reserve, were publicly notified during the year as part of ongoing risk reduction efforts.



Bushfire Ready - Community Information Day



Training Day - North Dinninup

Volunteer brigades form the backbone of the Shire's fire response capability. The Shire supports the operational activities of multiple Volunteer Bushfire Brigades within the district through training coordination and administrative assistance. Contact details for brigade leaders and fire control officers are maintained by the Shire to support rapid mobilisation during fire events.

Training opportunities for brigade members throughout the reporting period included a range of bushfire awareness and firefighting skills courses, ensuring volunteers remain competent and prepared for seasonal fire activity.

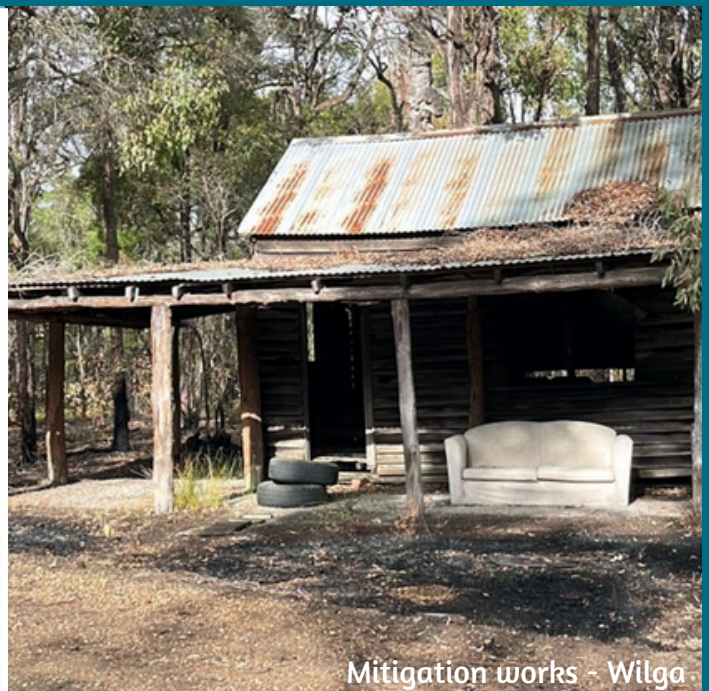


Community, Services and Operations

Emergency Management

The Shire continues to promote engagement and membership in local brigades, recognising the critical role that volunteer firefighters play in safeguarding lives, property and the natural environment.

The Shire was successful in securing external funding to support bushfire risk reduction and community safety initiatives during the 2024-2025 financial year. A Mitigation Activity Fund (MAF) grant of \$92,545 was awarded to the Shire to undertake priority bushfire mitigation works, including fuel reduction treatments, firebreak maintenance and prescribed burning in high-risk areas. These activities are designed to reduce fuel loads, improve access for emergency services and strengthen community resilience ahead of the bushfire season.



In addition, the Shire was listed among local governments awarded state level support through the Department of Fire and Emergency Services' Disaster Resilience Funding for upgrades to the Boyup Brook Emergency Evacuation Centre, ensuring that this facility remains capable of meeting community needs during major emergency events.

These grants, coupled with ongoing collaboration with state agencies and community stakeholders, underpin the Shire's integrated approach to emergency management and risk mitigation across the district.



Annual Financial Report and Audited Financial Statements



RETTING TANK DOOR

This historic door was once part of a retting tank used in the traditional flax processing method.

There were seven concrete retting tanks, each measuring 8m(D) x 6m(W) x 2.4m(H). The tanks were filled with flax straw and hot water at 75°F (24°C). The flax was left to soak for 5-7 days to break down the fibres before the tanks were drained.

This door stands as a reminder of Boyup Brook's flax-processing heritage.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Boyup Brook

To the Council of the Shire of Boyup Brook

Qualified Opinion

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

- the Statement of Financial Position as at 30 June 2025, 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 material accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial report is:

- is based on proper accounts and records; and
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Qualified Opinion

Biological assets

I was unable to obtain sufficient appropriate audit evidence to verify the existence and number of biological assets as at 30 June 2024, nor was I able to confirm the biological assets by alternative means. My audit opinion on the annual financial report for the period ending 30 June 2024 was modified accordingly. Since the closing balance as at 30 June 2024 of biological assets is the opening balance as at 1 July 2024 and forms the basis for the determination of operations for the year, I was unable to determine whether any adjustments to the operations net result for the year ended 30 June 2025 may be necessary.

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

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

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

Other information

The Chief Executive Officer (CEO) is responsible for 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 2025, 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, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

My independence and quality 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 2025 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.



Mahmoud Salahat
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 December 2025

SHIRE OF BOYUP BROOK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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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 2025


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 2025 and the financial position as at 30 June 2025.

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

Signed on the 19 day of DECEMBER 2025



Acting CEO

Jason Forsyth
Name of Acting CEO

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),25	3,828,977	3,825,765	3,586,742
Grants, subsidies and contributions	2(a)	1,872,549	805,683	2,146,611
Fees and charges	2(a)	2,021,445	1,962,497	2,169,397
Interest revenue	2(a)	464,029	201,300	398,741
Other revenue	2(a)	917,238	864,998	861,952
		9,104,238	7,660,243	9,163,443
Expenses				
Employee costs	2(b)	(4,612,601)	(4,471,406)	(4,367,937)
Materials and contracts		(2,188,861)	(3,387,919)	(1,808,558)
Utility charges		(198,612)	(235,560)	(251,198)
Depreciation		(4,800,397)	(3,622,898)	(4,623,108)
Finance costs	2(b)	(2,247)	(2,753)	(4,217)
Insurance		(335,437)	(327,312)	(282,769)
Other expenditure	2(b)	(370,213)	(358,511)	(477,296)
		(12,508,368)	(12,406,359)	(11,815,083)
		(3,404,130)	(4,746,116)	(2,651,640)
Capital grants, subsidies and contributions	2(a)	4,293,722	4,397,208	1,680,465
Profit on asset disposals		36,052	-	-
Loss on asset disposals		(34,809)	-	(8,182)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,552)	-	1,681
		4,291,413	4,397,208	1,673,964
Net result for the period		887,283	(348,908)	(977,676)
Total other comprehensive income for the period		-	-	-
Total comprehensive income for the period		887,283	(348,908)	(977,676)

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

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,290,318	9,056,932
Trade and other receivables	5	1,847,939	926,887
Other financial assets	4(a)	2,000,000	-
Inventories	6	102,432	31,968
Biological Assets	7(a)	287,531	158,702
Other assets	8	310,028	24,248
Non-current assets classified as held for sale	8	253,000	-
TOTAL CURRENT ASSETS		12,091,248	10,198,737
NON-CURRENT ASSETS			
Trade and other receivables	5	70,717	62,416
Other financial assets	4(b)	79,619	83,171
Property, plant and equipment	9(a)	25,184,061	25,483,814
Infrastructure	10(a)	132,787,295	131,823,422
Right-of-use assets	12(a)	39,822	45,721
TOTAL NON-CURRENT ASSETS		158,161,514	157,498,544
TOTAL ASSETS		170,252,762	167,697,281
CURRENT LIABILITIES			
Trade and other payables	13	1,388,097	643,362
Contract liabilities	14	12,512	143,340
Capital grant/contributions liabilities	14	3,267,613	2,238,515
Lease liabilities	12(b)	-	15,242
Borrowings	15	25,445	24,014
Employee related provisions	16	510,149	439,694
TOTAL CURRENT LIABILITIES		5,203,816	3,504,167
NON-CURRENT LIABILITIES			
Borrowings	15	-	25,445
Employee related provisions	16	57,665	63,671
TOTAL NON-CURRENT LIABILITIES		57,665	89,116
TOTAL LIABILITIES		5,261,481	3,593,283
NET ASSETS		164,991,281	164,103,998
EQUITY			
Retained surplus		58,054,911	57,662,524
Reserve accounts	28	3,530,695	3,035,799
Revaluation surplus	17	103,405,675	103,405,675
TOTAL EQUITY		164,991,281	164,103,998

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 2025

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		58,926,509	2,749,490	103,405,675	165,081,674
Comprehensive income for the period					
Net result for the period		(977,676)	-	-	(977,676)
Total comprehensive income for the period		(977,676)	-	-	(977,676)
Transfers from reserve accounts	28	116,543	(116,543)	-	-
Transfers to reserve accounts	28	(402,852)	402,852	-	-
Balance as at 30 June 2024		57,662,524	3,035,799	103,405,675	164,103,998
Comprehensive income for the period					
Net result for the period		887,283	-	-	887,283
Total comprehensive income for the period		887,283	-	-	887,283
Transfers to reserve accounts	28	(494,896)	494,896	-	-
Balance as at 30 June 2025		58,054,911	3,530,695	103,405,675	164,991,281

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 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,922,632	3,611,469
Grants, subsidies and contributions		714,812	1,996,691
Fees and charges		2,021,445	2,151,995
Interest revenue		464,029	398,741
Goods and services tax received		337,567	375,526
Other revenue		917,238	861,952
		<u>8,377,723</u>	<u>9,396,374</u>
Payments			
Employee costs		(4,555,956)	(4,645,824)
Materials and contracts		(1,947,780)	(1,719,065)
Utility charges		(198,612)	(251,198)
Finance costs		(2,247)	(4,217)
Insurance paid		(335,437)	(282,769)
Goods and services tax paid		(410,020)	(409,414)
Other expenditure		(267,474)	(477,296)
		<u>(7,717,526)</u>	<u>(7,789,783)</u>
Net cash provided by operating activities		660,197	1,606,591
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	9(a)	(996,682)	(1,076,119)
Payments for construction of infrastructure	10(a)	(4,879,147)	(2,548,161)
Proceeds from capital grants, subsidies and contributions		5,322,820	3,742,312
Proceeds for financial assets at amortised cost	4(a)	(2,000,000)	-
Proceeds from sale of property, plant & equipment		165,454	51,818
Net cash provided by (used in) investing activities		(2,387,555)	169,850
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(24,014)	(22,660)
Payments for principal portion of lease liabilities	27(b)	(15,242)	(19,800)
Net cash (used in) financing activities		(39,256)	(42,460)
Net increase (decrease) in cash held		(1,766,614)	1,733,981
Cash at beginning of year		9,056,932	7,322,951
Cash and cash equivalents at the end of the year		7,290,318	9,056,932

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 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	3,827,385	3,824,375	3,585,352
Rates excluding general rates	25	1,592	1,390	1,390
Grants, subsidies and contributions		1,872,549	805,683	2,146,611
Fees and charges		2,021,445	1,962,497	2,169,397
Interest revenue		464,029	201,300	398,741
Other revenue		917,238	864,998	861,952
Profit on asset disposals		36,052	-	-
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(3,552)	-	1,681
		9,136,738	7,660,243	9,165,124
Expenditure from operating activities				
Employee costs		(4,612,601)	(4,471,406)	(4,367,937)
Materials and contracts		(2,188,861)	(3,387,919)	(1,808,558)
Utility charges		(198,612)	(235,560)	(251,198)
Depreciation		(4,800,397)	(3,622,898)	(4,623,108)
Finance costs		(2,247)	(2,753)	(4,217)
Insurance		(335,437)	(327,312)	(282,769)
Other expenditure		(370,213)	(358,511)	(477,296)
Loss on asset disposals		(34,809)	-	(8,182)
		(12,543,177)	(12,406,359)	(11,823,265)
Non-cash amounts excluded from operating activities	26(a)	4,695,012	3,667,533	4,743,713
Amount attributable to operating activities		1,288,573	(1,078,583)	2,085,572
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	4,293,722	4,397,208	1,680,465
Proceeds from disposal of assets		165,454	282,000	51,818
		4,459,176	4,679,208	1,732,283
Outflows from investing activities				
Acquisition of property, plant and equipment	9(a)	(996,682)	(2,600,319)	(1,076,119)
Acquisition of infrastructure	10(a)	(4,879,147)	(5,174,052)	(2,548,161)
		(5,875,829)	(7,774,371)	(3,624,280)
Amount attributable to investing activities		(1,416,653)	(3,095,163)	(1,891,997)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	-	1,034,000	116,543
		-	1,034,000	116,543
Outflows from financing activities				
Repayment of borrowings	27(a)	(24,014)	(24,014)	(22,660)
Payments for principal portion of lease liabilities	27(b)	(15,242)	(15,242)	(19,800)
Transfers to reserve accounts	28	(494,896)	(421,000)	(402,852)
		(534,152)	(460,256)	(445,312)
Amount attributable to financing activities		(534,152)	573,744	(328,769)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	3,679,906	3,600,002	3,815,100
Amount attributable to operating activities		1,288,573	(1,078,583)	2,085,572
Amount attributable to investing activities		(1,416,653)	(3,095,163)	(1,891,997)
Amount attributable to financing activities		(534,152)	573,744	(328,769)
Surplus or deficit after imposition of general rates	26(b)	3,017,674	-	3,679,906

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

**SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 *Local Government Act 1995*, 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 140 Investment Property paragraph 75(f)
- 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 *Leases* which would have required the Shire to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

Critical accounting estimates and judgements

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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 9
 - Infrastructure - note 10
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 16

Fair value hierarchy information can be found in note 24

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.

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 2020-1 *Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- 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 2023-3 *Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

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 2024-4b *Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-9 *Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- AASB 2023-5 *Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- AASB 18 (FP) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 *Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards*
 - *Annual Improvements Volume 11*

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 2025

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 and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service
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
Other revenue	Sheep and wool sales, shearing school income	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

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.

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 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,828,977	-	3,828,977
Grants, subsidies and contributions	408,319	-	-	1,464,230	1,872,549
Fees and charges	1,999,154	-	22,291	-	2,021,445
Interest revenue	-	-	44,727	419,302	464,029
Other revenue	577,837	-	-	339,401	917,238
Capital grants, subsidies and contributions	-	4,293,722	-	-	4,293,722
Total	2,985,310	4,293,722	3,895,995	2,222,933	13,397,960

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,586,742	-	3,586,742
Grants, subsidies and contributions	235,842	-	-	1,910,769	2,146,611
Fees and charges	2,151,835	-	17,562	-	2,169,397
Interest Revenue	-	-	43,239	355,502	398,741
Other revenue	786,697	-	-	75,255	861,952
Capital grants, subsidies and contributions	-	1,680,465	-	-	1,680,465
Total	3,174,374	1,680,465	3,647,543	2,341,526	10,843,908

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	142,091	116,387
Trade and other receivables overdue interest	44,727	43,239
Other interest revenue	277,211	239,115
	464,029	398,741

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$25,600.

Fees and charges relating to rates receivable

Charges on instalment plan	3,390	40
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$40.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	48,795	39,700
- Other services – grant acquittals	11,680	3,500
	60,475	43,200

Employee Costs

Employee benefit costs	4,365,058	4,181,303
Other employee costs	247,543	186,634
	4,612,601	4,367,937

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	2,247	4,217
	2,247	4,217

Other expenditure

Loss on fair value of biological assets	-	96,180
Member expenses	102,739	107,302
Sundry expenses	267,474	273,814
	370,213	477,296

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	7,290,318	9,056,932
Total cash and cash equivalents	7,290,318	9,056,932
Held as		
- Unrestricted cash and cash equivalents	2,430,064	3,594,373
- Restricted cash and cash equivalents	18 4,860,254	5,462,559
	7,290,318	9,056,932

MATERIAL 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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

Note	2025	2024
	\$	\$
	2,000,000	-
	2,000,000	-
	2,000,000	-
	2,000,000	-
18	2,000,000	-
	2,000,000	-
	79,619	83,171
	79,619	83,171
	83,171	81,490
	(3,552)	1,681
	79,619	83,171

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

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

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

Financial assets at fair value through profit or loss

The Shire classifies 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 2025

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		207,839	275,109
Trade receivables		1,485,426	571,549
GST receivable		106,341	33,888
Allowance for credit losses of trade receivables		(2,932)	(2,932)
Pensioner rates rebates and ESL deferred		51,265	49,273
		1,847,939	926,887
Non-current			
Pensioner rates rebates and ESL deferred		70,717	62,416
		70,717	62,416

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:

	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		1,482,279	-	430,015
Contract assets	8	288,578	-	-
Allowance for credit losses of trade receivables		(2,932)	(2,932)	(20,334)
Total trade and other receivables from contracts with customers		1,767,925	(2,932)	409,681

MATERIAL 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 or for the construction of recognisable non financial assets as part of the ordinary course of business.

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 2025

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel and materials		8,597	7,773
Rylington seed stock		45,228	19,275
Rylington fuel		1,810	3,292
Rylington wool stock		4,497	-
Rylington hay stock		42,300	1,628
		102,432	31,968
The following movements in inventories occurred during the year:			
Balance at beginning of year		31,968	49,369
Inventories expensed during the year		(189,284)	(224,952)
Additions to inventory		259,748	207,551
Balance at end of year		102,432	31,968

MATERIAL 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 2025

7. BIOLOGICAL ASSETS

	2025	2024
	\$	\$
(a) Reconciliation of carrying amounts		
Consumable biological assets - sheep at beginning of year	158,702	259,271
Increase resulting from purchases	6,900	4,200
Increase resulting from classification change due to age	325,531	218,156
Decrease resulting from sales	(210,328)	(216,625)
Decrease resulting from deaths	(778)	(10,120)
Gain/(Loss) arising from change in fair value less costs to sell	7,504	(96,180)
Balance at end of year	287,531	158,702
(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	2,709	3,438
Purchases	8	7
Additions resulting from classification change due to age	2,176	2,789
Sales	(1,829)	(3,168)
Deaths, Slaughtered and Variance	(1,177)	(357)
Balance at end of year	1,887	2,709

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 2025

8. OTHER ASSETS

Other assets - current

Prepayments
Accrued income
Contract assets
Private Tenancy Bonds

2025	2024
\$	\$
17,103	13,176
3,147	9,872
288,578	-
1,200	1,200
310,028	24,248
253,000	-
253,000	-

Non-current assets held for sale

Land

Land classified as non-current assets held for sale

During the year Council elected to dispose of the saleyards land located at Lot 13129 Bridgetown-Boyup Brook Road and 60 Forrest Street. The land is currently being marketed for sale. It is anticipated that both properties will be disposed of by private treaty during 2025-2026 in accordance with Section 3.58 of the *Local Government Act 1995*.

MATERIAL 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.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable. Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 24(i).

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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.

	Assets not subject to operating lease		Assets subject to operating lease		Total property			Plant and equipment		Total property, plant and equipment	
	Note	Land	Buildings	Land	Buildings	Land	Buildings	Total property	Furniture and equipment		Plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2023		4,543,000	17,624,604	87,000	452,929	4,630,000	18,077,533	22,707,533	21,570	2,527,851	25,256,954
Additions		-	621,140	-	-	-	621,140	621,140	-	454,979	1,076,119
Disposals		(60,000)	-	-	-	(60,000)	-	(60,000)	-	-	(60,000)
Depreciation			(376,887)		(10,071)	-	(386,958)	(386,958)	(2,014)	(400,287)	(789,259)
Balance at 30 June 2024		4,483,000	17,868,857	87,000	442,858	4,570,000	18,311,715	22,881,715	19,556	2,582,543	25,483,814
Comprises:											
Gross balance amount at 30 June 2024		4,483,000	18,616,723	87,000	463,000	4,570,000	19,079,723	23,649,723	111,780	4,332,803	28,094,306
Accumulated depreciation at 30 June 2024		-	(747,866)	-	(20,142)	-	(768,008)	(768,008)	(92,224)	(1,750,260)	(2,610,492)
Balance at 30 June 2024	9(b)	4,483,000	17,868,857	87,000	442,858	4,570,000	18,311,715	22,881,715	19,556	2,582,543	25,483,814
Additions		-	397,033	-	-	-	397,033	397,033	40,639	559,010	996,682
Disposals		-	-	-	-	-	-	-	-	(164,211)	(164,211)
Assets classified as held for sale		(253,000)	-	-	-	(253,000)	-	(253,000)	-	-	(253,000)
Depreciation		-	(382,154)	-	(18,000)	-	(400,154)	(400,154)	(1,983)	(477,087)	(879,224)
Transfers		(57,000)	(421,142)	57,000	421,142	-	-	-	-	-	-
Balance at 30 June 2025		4,173,000	17,462,594	144,000	846,000	4,317,000	18,308,594	22,625,594	58,212	2,500,255	25,184,061
Comprises:											
Gross balance amount at 30 June 2025		4,173,000	18,576,756	144,000	900,000	4,317,000	19,476,756	23,793,756	152,419	4,545,853	28,492,028
Accumulated depreciation at 30 June 2025		-	(1,114,162)	-	(54,000)	-	(1,168,162)	(1,168,162)	(94,207)	(2,045,598)	(3,307,967)
Balance at 30 June 2025	9(b)	4,173,000	17,462,594	144,000	846,000	4,317,000	18,308,594	22,625,594	58,212	2,500,255	25,184,061

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land		4,033,000	4,230,000	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre/hectare
Land		284,000	340,000	3	Income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Purchase costs and current condition, residual values and remaining useful life assessment inputs.
Total land	9(a)	4,317,000	4,570,000					
Buildings	9(a)	18,308,594	18,311,715	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Price per square metre/market borrowing rate.

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. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 - bridges	Infrastructure - other	Infrastructure - recreation	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	93,058,700	634,869	8,981,907	22,352,500	5,682,715	2,392,520	133,103,211
Additions	2,226,902	243	115,658	-	79,253	126,105	2,548,161
Depreciation	(2,341,268)	(13,867)	(159,051)	(916,606)	(250,586)	(146,572)	(3,827,950)
Balance at 30 June 2024	92,944,334	621,245	8,938,514	21,435,894	5,511,382	2,372,053	131,823,422
Comprises:							
Gross balance at 30 June 2024	118,384,241	1,100,815	11,498,368	71,216,000	5,761,968	2,518,625	210,480,017
Accumulated depreciation at 30 June 2024	(25,439,907)	(479,570)	(2,559,854)	(49,780,106)	(250,586)	(146,572)	(78,656,595)
Balance at 30 June 2024	92,944,334	621,245	8,938,514	21,435,894	5,511,382	2,372,053	131,823,422
Additions	2,362,863	259,723	-	-	708,527	1,548,034	4,879,147
Depreciation	(2,407,945)	(13,870)	(160,497)	(916,607)	(255,348)	(161,007)	(3,915,274)
Balance at 30 June 2025	92,899,252	867,098	8,778,017	20,519,287	5,964,561	3,759,080	132,787,295
Comprises:							
Gross balance at 30 June 2025	120,747,104	1,360,538	11,498,368	71,216,000	6,470,495	4,066,659	215,359,164
Accumulated depreciation at 30 June 2025	(27,847,852)	(493,440)	(2,720,351)	(50,696,713)	(505,934)	(307,579)	(82,571,869)
Balance at 30 June 2025	92,899,252	867,098	8,778,017	20,519,287	5,964,561	3,759,080	132,787,295

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost approach using current 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 current 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 current 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 current 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 current 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 current 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
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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	77 years
seal	
- 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 - bridges	60 to 90 years
Infrastructure - other	10 to 85 years
Infrastructure - recreation	10 to 85 years
Right-of-use assets - plant and equipment	Based on the remaining lease term

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

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 reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued 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 land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings 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; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the 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
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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.

	Right-of-use assets - plant and equipment	Total right-of-use assets
Note	\$	\$
Balance at 1 July 2023	51,620	51,620
Depreciation	(5,899)	(5,899)
Balance at 30 June 2024	45,721	45,721
Gross balance amount at 30 June 2024	58,989	58,989
Accumulated depreciation at 30 June 2024	(13,268)	(13,268)
Balance at 30 June 2024	45,721	45,721
Depreciation	(5,899)	(5,899)
Balance at 30 June 2025	39,822	39,822
Gross balance amount at 30 June 2025	58,989	58,989
Accumulated depreciation at 30 June 2025	(19,167)	(19,167)
Balance at 30 June 2025	39,822	39,822

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

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(5,899)	(5,899)
Finance charge on lease liabilities	(190)	(776)
Total amount recognised in the statement of comprehensive income	(6,089)	(6,675)
Total cash outflow from leases	(15,432)	(20,576)

(b) Lease liabilities

Current	-	15,242
27(b)	-	15,242

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.

MATERIAL 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 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 27(b).

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 material 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
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12. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

2025 Actual	2024 Actual
\$	\$
61,158	27,781
46,662	-
35,360	-
35,360	-
28,967	-
207,507	27,781
66,316	49,643

Amounts recognised in profit or loss for property, plant and equipment subject to lease

Rental income

The Shire leases houses to staff and community members with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The community housing are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

SHIRE OF BOYUP BROOK
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13. TRADE AND OTHER PAYABLES

Current

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

2025	2024
\$	\$
910,083	288,725
77,001	50,616
130,889	132,058
73,124	79,759
49,434	44,905
147,031	46,257
535	1,042
1,388,097	643,362

MATERIAL 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.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

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
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FOR THE YEAR ENDED 30 JUNE 2025

14. OTHER LIABILITIES

Current

Contract liabilities

Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$12,512 (2024: \$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

Additions

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

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2025	2024
	\$	\$
Contract liabilities	12,512	143,340
Capital grant/contributions liabilities	3,267,613	2,238,515
	3,280,125	2,381,855
Reconciliation of changes in contract liabilities		
Opening balance	143,340	143,340
Additions	12,512	-
Revenue from contracts with customers included as a contract liability at the start of the period	(143,340)	-
	12,512	143,340
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	2,238,515	176,668
Additions	3,264,613	2,171,367
Revenue from capital grant/contributions held as a liability at the start of the period	(2,235,515)	(109,520)
	3,267,613	2,238,515
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	3,267,613	2,238,515
	3,267,613	2,238,515

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.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled 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.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		25,445	-	25,445	24,014	25,445	49,459
Total secured borrowings	27(a)	25,445	-	25,445	24,014	25,445	49,459

Secured liabilities and assets pledged as security

The Shire of Boyup Brook has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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

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

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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16. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
	279,817	234,471
	146,213	131,025
	426,030	365,496
	84,119	74,198
	84,119	74,198
	510,149	439,694
	48,836	59,170
	48,836	59,170
	8,829	4,501
	8,829	4,501
	57,665	63,671
	567,814	503,365

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.

MATERIAL 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 2025

17. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,208,375	3,208,375	3,208,375	3,208,375
Revaluation surplus - Buildings	16,080,133	16,080,133	16,080,133	16,080,133
Revaluation surplus - Furniture and equipment	28,470	28,470	28,470	28,470
Revaluation surplus - Plant and equipment	781,483	781,483	781,483	781,483
Revaluation surplus - Infrastructure - roads	50,188,262	50,188,262	50,188,262	50,188,262
Revaluation surplus - Infrastructure - footpaths	501,810	501,810	501,810	501,810
Revaluation surplus - Infrastructure - drainage	10,205,196	10,205,196	10,205,196	10,205,196
Revaluation surplus - Infrastructure - parks and ovals	523,852	523,852	523,852	523,852
Revaluation surplus - Infrastructure - bridges	14,231,393	14,231,393	14,231,393	14,231,393
Revaluation surplus - Infrastructure - other	5,349,200	5,349,200	5,349,200	5,349,200
Revaluation surplus - Infrastructure - recreation	2,307,501	2,307,501	2,307,501	2,307,501
	103,405,675	103,405,675	103,405,675	103,405,675

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

18. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
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	4,860,254	5,462,559
- Financial assets at amortised cost	4	2,000,000	-
		6,860,254	5,462,559
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	3,530,695	3,035,799
Contract liabilities	14	12,512	143,340
Capital grant liabilities	14	3,267,613	2,238,515
Bonds and deposits	13	49,434	44,905
Total restricted financial assets		6,860,254	5,462,559

**19. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit		50,000	50,000
Credit card limit		10,000	10,000
Credit card balance at balance date		(519)	(1,573)
Total amount of credit unused		59,481	58,427

Loan facilities

Loan facilities - current	15	25,445	24,014
Loan facilities - non-current	15	-	25,445
Total facilities in use at balance date		25,445	49,459

Unused loan facilities at balance date		NIL	NIL
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SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

20. CONTINGENT LIABILITIES

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

- 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.

21. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	222,609	-
- plant & equipment purchases	-	375,359
	222,609	375,359
Payable:		
- not later than one year	222,609	375,359

In 2023/2024 the Shire had contractual commitments of \$375,359 for the purchase of a grader.

In 2024/2025 the Shire had contractual commitments of \$222,609, being \$209,800 for the construction of a playground, and \$12,809 for the construction and installation of water tanks at the Flaxmill.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	10,280	10,280	10,280
President's meeting attendance fees	15,693	15,693	15,693
President's annual allowance for ICT expenses	1,440	1,440	1,440
	27,413	27,413	27,413
Deputy President's annual allowance	2,570	2,750	2,570
Deputy President's meeting attendance fees	8,395	8,395	8,395
Deputy President's annual allowance for ICT expenses	1,440	1,440	1,440
Deputy President's travel and accommodation expenses	1,176	2,250	2,102
	13,581	14,835	14,507
All other council member's meeting attendance fees	49,257	52,765	52,765
All other council member's annual allowance for ICT expenses	8,449	9,005	9,006
All other council member's travel and accommodation expenses	4,039	3,611	3,611
	61,745	65,381	65,382
	102,739	107,629	107,302

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	446,556	416,301
Post-employment benefits	58,478	52,946
Employee - other long-term benefits	9,923	9,329
Council member costs	102,739	107,302
	617,696	585,878

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.

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 2025

22. RELATED PARTY TRANSACTIONS (Continued)

(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:

	2025 Actual	2024 Actual
	\$	\$
Purchase of goods - Work related reimbursements	2,668	9,606
Purchase of goods and services	365,229	-

(d) Related parties

The Shire's main related parties are as follows:

- i. Key management personnel*
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.
- 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 2025**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. OTHER MATERIAL 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. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

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

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

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

h) Interest 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 *Fair Value Measurement* 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 except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 11.

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 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in	Number	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Rate description	Basis of valuation	\$	of properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Actual total revenue
General Rate - GRV	Gross rental valuation	0.16956	297	3,434,158	582,295	1,007	583,302	582,295	-	544,995
General Rate - UV	Unimproved valuation	0.004873	541	552,081,000	2,690,290	(4,375)	2,685,915	2,690,290	1,000	2,568,494
Total general rates			838	555,515,158	3,272,585	(3,368)	3,269,217	3,272,585	1,000	3,113,489
Minimum payment										
General Rate - GRV	Gross rental valuation	1,262	57	249,032	71,934	-	71,934	71,934	-	66,024
General Rate - UV	Unimproved valuation	1,142	422	61,024,530	481,924	9,136	491,060	481,924	-	408,661
Total minimum payments			479	61,273,562	553,858	9,136	562,994	553,858	-	474,685
Total general rates and minimum payments			1,317	616,788,720	3,826,443	5,768	3,832,211	3,826,443	1,000	3,588,174
Ex-gratia rates										
CBH	Tonnage	0.0870	1	18,300	1,592	-	1,592	1,390	-	1,390
Total amount raised from rates (excluding general rates)			1	18,300	1,592	-	1,592	1,390	-	1,390
Concessions							-			(2,822)
Write-off of rates							(4,826)			-
Total rates							3,828,977			3,586,742
(b) Rates related information										
Rates instalment interest							10,984			8,105
Rates instalment plan charges							3,390			-
Rates overdue interest							31,882			1,275

*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 2025

26. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
Note	2024/25 (30 June 2025 carried forward)		
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(36,052)	-	-
Less: Fair value adjustments to financial assets at fair value through profit or loss	4(b) 3,552	-	(1,681)
Add: Loss on disposal of assets	34,809	-	8,182
Add: Depreciation	4,800,397	3,622,898	4,623,108
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(8,301)	-	(19,053)
Employee benefit provisions	(6,006)	44,635	231
Accrued wages	(1,169)	-	15,682
Accrued interest on borrowings	(507)	-	(475)
Accrued expenses	100,774	-	6,557
Accrued interest income	6,808	-	(6,807)
Biological assets	(128,829)	-	100,569
Inventory	(70,464)	-	17,400
Non-cash amounts excluded from operating activities	4,695,012	3,667,533	4,743,713
(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> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	28 (3,530,695)	(2,553,839)	(3,035,799)
Less: Financial assets at amortised cost			
Less: Current assets not expected to be received at end of year			
- Inventories	6 (102,432)	(49,604)	(31,968)
- Biological assets	7(a) (287,531)	(259,271)	(158,702)
- Non-current assets held for sale	8 (253,000)	-	-
- Accrued interest income	-	(6,806)	(6,808)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15 25,445	25,445	24,014
- Accrued salaries and wages	13 130,889	132,058	132,058
- Accrued interest on loans	13 535	1,042	1,042
- Accrued expense	13 147,031	40,813	46,257
- Current portion of lease liabilities	12(b) -	-	15,242
Total adjustments to net current assets	(3,869,758)	(2,670,162)	(3,014,664)
Net current assets used in the Statement of financial activity			
Total current assets	12,091,248	5,038,296	10,198,737
Less: Total current liabilities	(5,203,816)	(2,368,134)	(3,504,167)
Less: Total adjustments to net current assets	(3,869,758)	(2,670,162)	(3,014,664)
Surplus or deficit after imposition of general rates	3,017,674	-	3,679,906

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Actual									Budget			
Purpose	Note	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing		25,581	-	(8,038)	17,543	-	(8,517)	9,026	17,543	-	(8,517)	9,026
Swimming pool		46,538	-	(14,622)	31,916	-	(15,497)	16,419	31,916	-	(15,497)	16,419
Total		72,119	-	(22,660)	49,459	-	(24,014)	25,445	49,459	-	(24,014)	25,445
Borrowing finance cost payments												
Purpose		Loan number	Institution	Interest rate	Date final payment is due		Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024			
							\$	\$	\$			
Staff Housing		115	WATC*	5.88%	13/03/2026		\$ (758)	\$ (908)	\$ (1,246)			
Swimming pool		114	WATC*	5.89%	10/02/2026		\$ (1,299)	\$ (1,655)	\$ (2,195)			
Total							\$ (2,057)	\$ (2,563)	\$ (3,441)			
Total finance cost payments							\$ (2,057)	\$ (2,563)	\$ (3,441)			

* WA Treasury Corporation

(b) Lease liabilities

Actual									Budget			
Purpose	Note	Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gymnasium equipment		35,042	-	(19,800)	15,242	-	(15,242)	-	15,242	-	(15,242)	-
Total lease liabilities	12(b)	35,042	-	(19,800)	15,242	-	(15,242)	-	15,242	-	(15,242)	-
Lease finance cost payments												
Purpose		Lease number	Institution	Interest rate	Date final payment is due		Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term		
							\$	\$	\$			
Gymnasium equipment		L001	MAIA Financial	3.01%	31/03/2025		(190)	(190)	(776)	36 Mths		
Total finance cost payments							(190)	(190)	(776)			

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

28. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	35,745	1,599	-	37,344	35,745	848	-	36,593	34,375	1,370	-	35,745
(b) Plant reserve	340,572	45,852	-	386,424	340,572	37,566	-	378,138	231,351	109,221	-	340,572
(c) Building reserve	800,265	87,695	-	887,960	800,265	68,952	(447,000)	422,217	759,976	40,289	-	800,265
(d) Community housing reserve	229,351	10,262	-	239,613	229,351	5,430	-	234,781	220,561	8,790	-	229,351
(e) Emergency reserve	13,342	596	-	13,938	13,341	315	-	13,656	12,830	512	-	13,342
(f) Insurance claim reserve	16,259	727	-	16,986	16,259	383	-	16,642	15,636	623	-	16,259
(g) Other recreation reserve	69,053	23,845	-	92,898	69,053	21,635	-	90,688	51,981	17,072	-	69,053
(h) Commercial reserve	482,817	21,603	-	504,420	482,817	11,438	-	494,255	464,312	18,505	-	482,817
(i) Bridges reserve	30,166	32,483	-	62,649	30,166	30,713	-	60,879	160	30,006	-	30,166
(j) Aged accommodation reserve	34,665	1,551	-	36,216	34,665	818	-	35,483	32,498	2,167	-	34,665
(k) Road contributions reserve	30,588	1,368	-	31,956	30,588	728	-	31,316	29,415	1,173	-	30,588
(l) IT/Office equipment reserve	42,677	105,685	-	148,362	42,677	101,013	-	143,690	41,041	1,636	-	42,677
(m) Civic receptions reserve	17,936	803	-	18,739	17,936	428	-	18,364	17,249	687	-	17,936
(n) Unspent grants reserve	85	4	-	89	85	-	-	85	82	3	-	85
(o) Unspent community grants reserve	131	6	-	137	131	-	-	131	126	5	-	131
(p) Rylington park working capital reserve	247,209	11,062	-	258,271	378,250	8,955	(140,000)	247,205	363,752	-	(116,543)	247,209
(q) Rylington park community projects reserve	534,938	23,935	-	558,873	534,938	12,668	(447,000)	100,606	474,145	60,793	-	534,938
(r) Waste Reserve	10,000	10,825	-	20,825	10,000	10,240	-	20,240	-	10,000	-	10,000
(s) Co-Contributions Reserve	100,000	56,362	-	156,362	100,000	52,370	-	152,370	-	100,000	-	100,000
(t) Rylington park scholarship reserve	-	6,745	-	6,745	-	6,500	-	6,500	-	-	-	-
(u) Asset design and development reserve	-	51,888	-	51,888	-	50,000	-	50,000	-	-	-	-
	3,035,799	494,896	-	3,530,695	3,166,839	421,000	(1,034,000)	2,553,839	2,749,490	402,852	(116,543)	3,035,799

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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:

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

28. RESERVE ACCOUNTS (Continued)

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Leave reserve	- to be used to fund annual, long service leave and redundancy requirements.
(b) Plant reserve	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
(c) Building reserve	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
(d) Community housing reserve	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
(e) Emergency reserve	- 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	- to be used to fund the excess on certain insurance claims.
(g) Other recreation reserve	- to be used to fund improvements to the recreation facilities and grounds.
(h) Commercial reserve	- to be used to fund future economic development, enhancement & promotion of the district.
(i) Bridges reserve	- to be used to fund future requirements of bridge works.
(j) Aged accommodation reserve	- to be used to fund future requirements of aged accommodation.
(k) Road contributions reserve	- to set aside contributions from developers.
(l) IT/Office equipment reserve	- to be used to fund future IT requirements.
(m) Civic receptions reserve	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Unspent grants reserve	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(o) Unspent community grants reserve	- 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	- to be used to as working capital for the running and maintenance of the Rylington Park farm.
(q) Rylington park community projects reserve	- to be used for the community contribution only towards major community projects.
(r) Waste Reserve	- to be used to fund works required to the Shire's waste facilities including the transfer station.
(s) Co-Contributions Reserve	- to be used to fund co-contributions towards grants approved by Council.
(t) Rylington park scholarship reserve	- to be used to fund scholarship payments relating to the Rylington Park Scholarship program.
(u) Asset design and development reserve	- to be used to fund expenses relating to preparation of concept designs, final submission drawings, tender documentation and project management fees for new and renovation/refurbishment projects



This photograph was taken in 1982 when the Hotham Valley Train visited Boyup Brook for a fair at the Town Hall. The visit came shortly after regular train services to Boyup Brook officially ceased and marked the final train to travel on the line. The 15 carriages carried 690 passengers, along with staff, including 36 catering and buffet personnel.

Photographer: unknown

Shire of Boyup Brook

ABN 95 583 688 034



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PO Box 2, Boyup Brook WA 6244



Ph: 9765 1200



Email: shire@boyupbrook.wa.gov.au



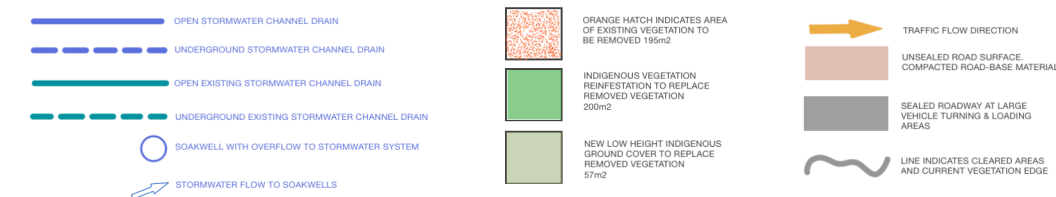
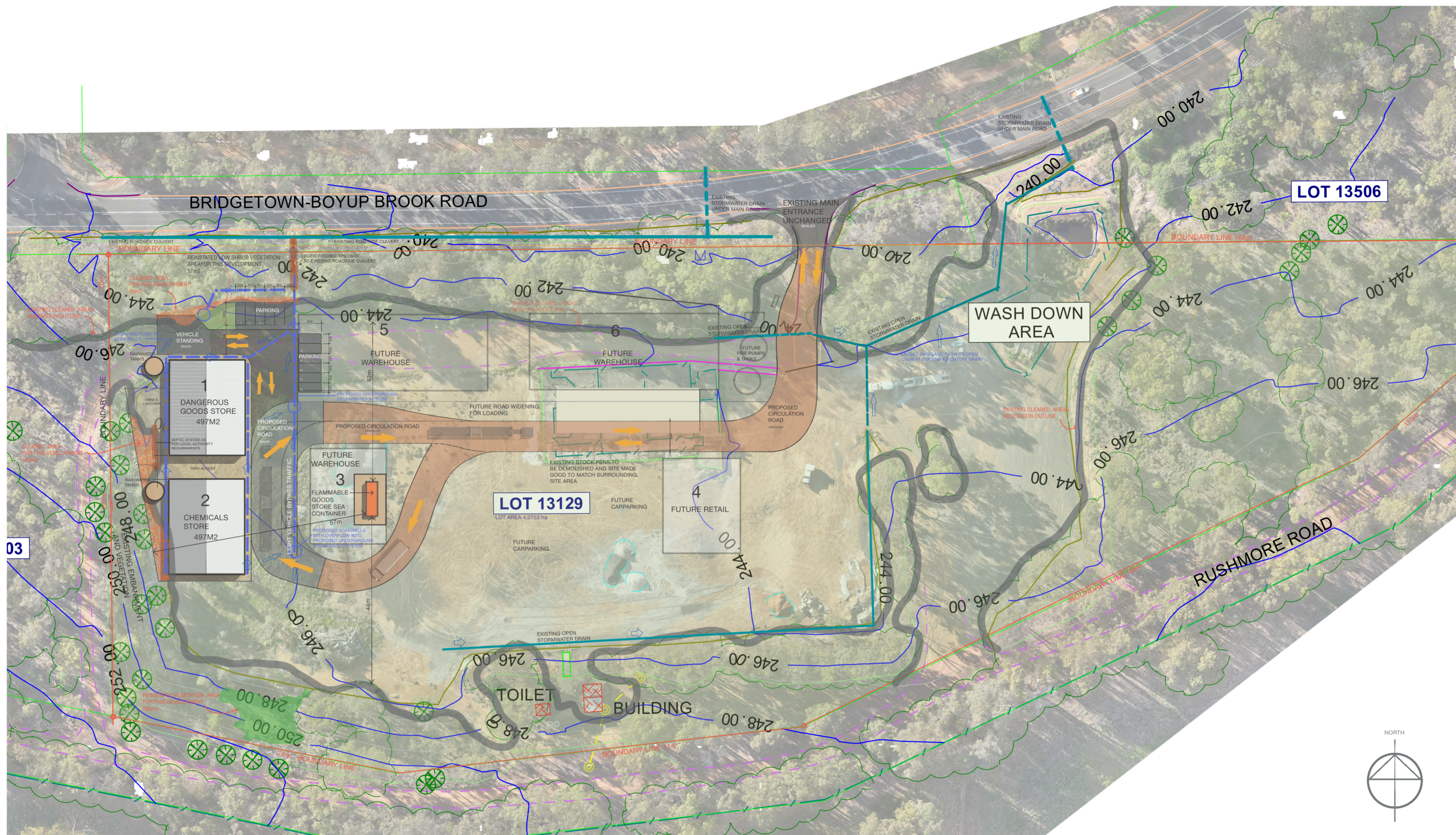
Opening hours: Monday - Friday
9.00am - 4.30pm



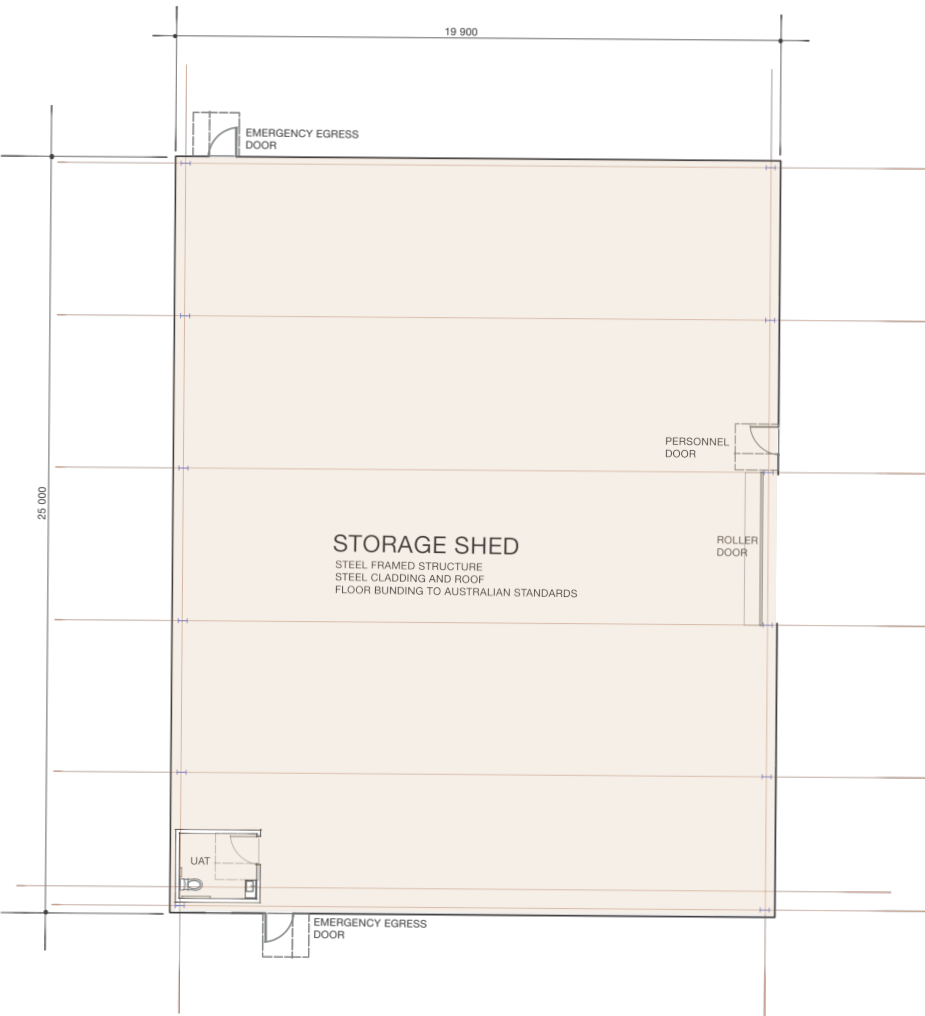
www.boyupbrook.wa.gov.au



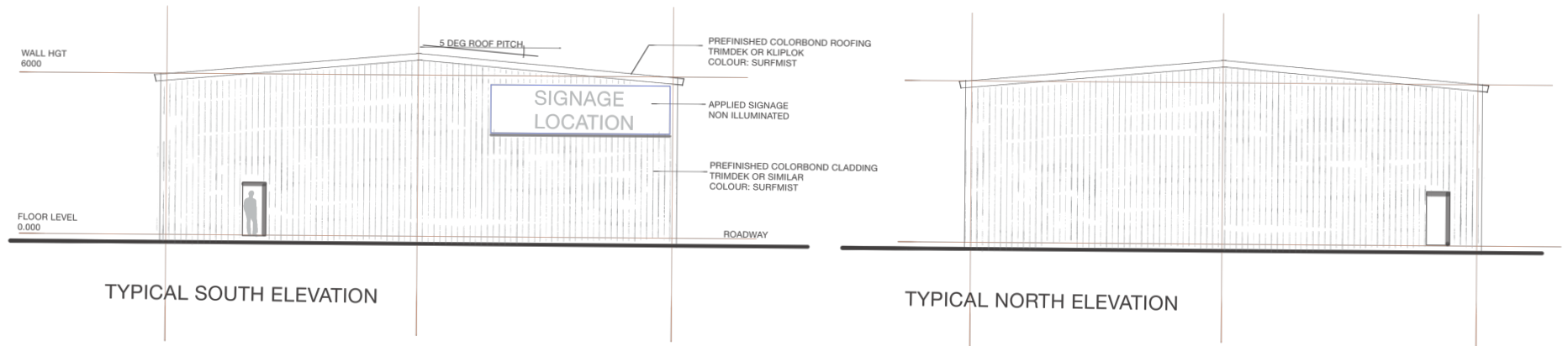
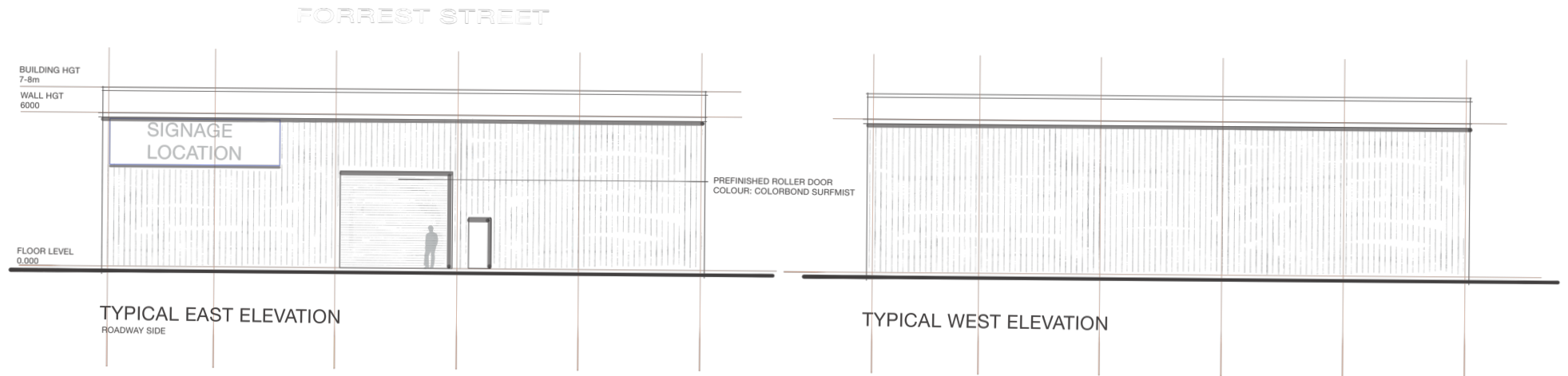
The Shire of Boyup Brook is an inclusive and equal opportunity employer that values and respects diversity in the workplace.

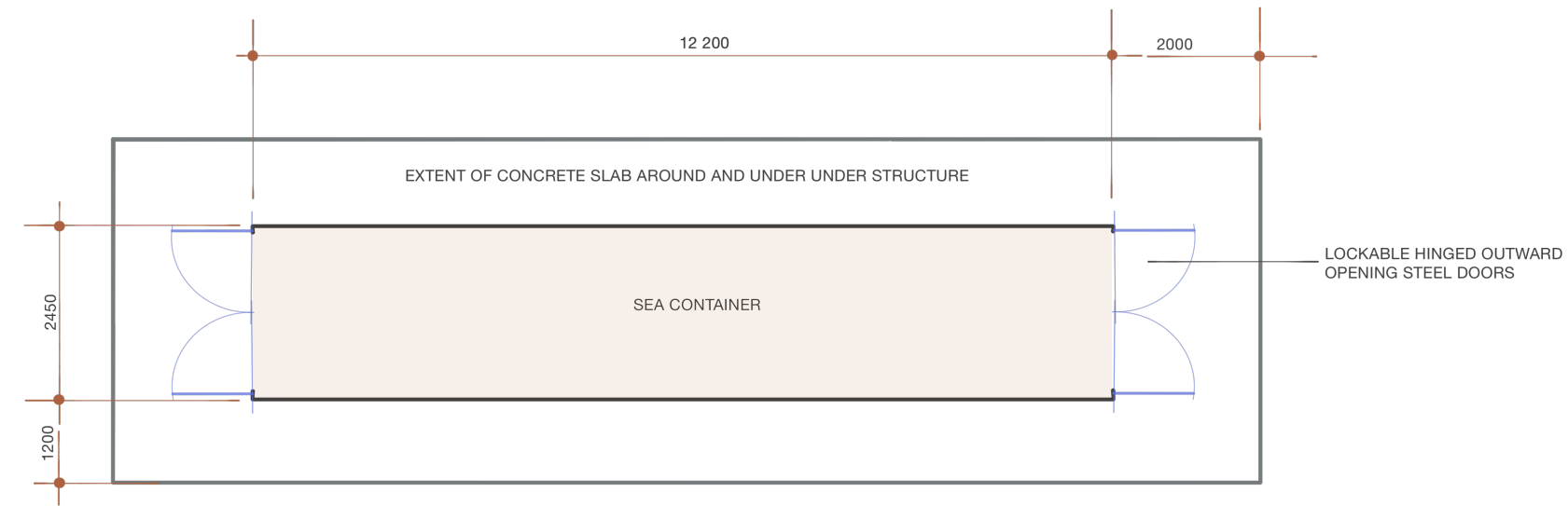


PLANNING INFORMATION
 LOT 13129, 2730 BRIDGETOWN-BOYUP BROOK ROAD
 PLAN NO. P181086
 LAND ID NO: 1968718
 AREA: 3.94 ha
 ZONING: LIGHT INDUSTRY

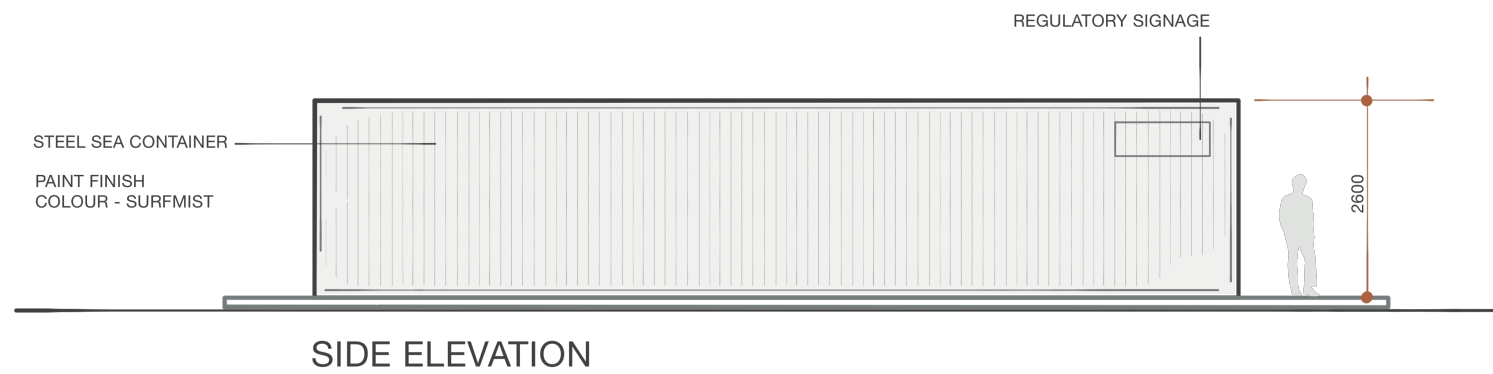


TYPICAL BUILDING PLAN





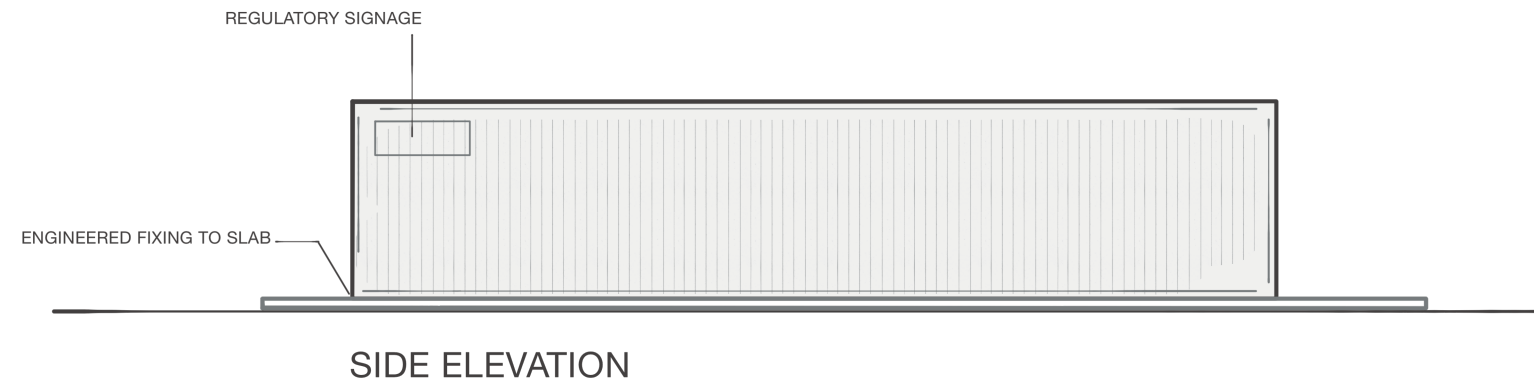
FLAMMABLE GOODS SEA CONTAINER - PLAN



SIDE ELEVATION



END ELEVATION



SIDE ELEVATION



END ELEVATION