



Shire of Boyup Brook
Payments 01/10/2021 - 31/10/2021
(GST Inclusive Accordingly)

Chq/EFT	Date	Name	Description	Amount
20533	08/10/2021	Building and Construction Training Fund BCITF	BCITF Levy Collected Sep2021	-91.75
20534	08/10/2021	Department of Mines, Industry Regulation and Safety BSL	BSL Collected Sep2021	-176.80
20535	08/10/2021	Shire of Boyup Brook	BSL and BCITF Commission Sep2021	-23.25
20536	22/10/2021	Petty Cash	Swimming Pool Cash Float	-200.00
20537	22/10/2021	Pivotel	GPS Tracking Service - Grader and Transfer Station Oct2021	-68.75
20538	22/10/2021	Water Corporation	Water Across Shire Facilities to 06/10/2021	-2331.23
20539	28/10/2021	Charles Angus Dominic Caldwell	Cr Sitting Fees and Allowances Oct 2021	-265.16
20540	28/10/2021	Water Corporation	Water Across Shire Facilities to 06/10/2021	-214.47
TOTAL MUNI CHEQUES to 31 October 2021				-3,371.41



Chq/EFT	Date	Name	Description	Amount
EFT11418	01/10/2021	Australian Taxation Office	PAYG Jul-Aug2021	-119637.85
EFT11419	01/10/2021	BBG Plumbing	Swimming Pool - Connect Retic to Mains	-3712.50
EFT11420	01/10/2021	Bridgetown Boarding Kennels & Cattery	Animal Impoundment Jul2021	-924.00
EFT11421	01/10/2021	Hersey's Safety Pty Ltd	Road Maintenance Supplies	-3012.00
EFT11422	01/10/2021	LGIS WA	LGIS Motor Fleet Insurance Adjustment 2020-21	-3771.66
EFT11423	01/10/2021	Lonsdale Party Hire	Sandakan Service - Marquee and Tablecloth Hire	-2407.05
EFT11424	01/10/2021	State Library of WA (Department of Finance - Shared Services)	Better Beginnings Program 2021-22	-110.00
EFT11425	08/10/2021	ABCO Products Pty Ltd	Flax Mill Caravan Park - Cleaning Supplies	-316.93
EFT11426	08/10/2021	Ampol Petroleum Distributors Pty Ltd (previously Caltex Energy WA)	Fuel Sep2021	-8508.35
EFT11427	08/10/2021	Australian Services Union	Payroll Deductions	-51.80
EFT11428	08/10/2021	BP Medical	Medical Supplies	-161.78
EFT11429	08/10/2021	Beesley Holdings Pty Ltd t/as Capital Plumbing and Gas	Tourist Centre External Toilets - Replace Toilet Cistern	-1190.70
EFT11430	08/10/2021	Black Box Control Pty Ltd	Monthly Grader Tracking Service Oct2021	-115.50
EFT11431	08/10/2021	Blackwood Plant Hire	Town Hall - Leach Drain Maintenance	-3520.00
EFT11432	08/10/2021	Blackwoods (Also Refer Protector Alsaf)	Depot PPE	-288.64
EFT11433	08/10/2021	Boyup Brook Co - Operative	Purchases Aug2021	-1987.24
EFT11434	08/10/2021	Boyup Brook Medical Services	Pre-Employment Medicals	-510.00
EFT11435	08/10/2021	Boyup Brook Pharmacy (Westphal Family Trust)	Medical Supplies	-48.90
EFT11436	08/10/2021	Boyup Brook Tyre Service	P212 Komatsu 555 Grade - Tyre	-114.00
EFT11437	08/10/2021	Bridgetown Muffler & Towbar Centre	P192 Mazda BT-50 - Parts	-400.00
EFT11437	08/10/2021	Bridgetown Muffler & Towbar Centre	P196 Komatsu 555 Grader - Parts	-252.00
EFT11438	08/10/2021	Bunnings Group Ltd	Expendable Tools	-77.24
EFT11439	08/10/2021	Commander	Commander System Monthly Rental 20/10/2021-19/11/2021	-225.96
EFT11440	08/10/2021	Department Of Water And Environmental Regulation	Stanton Road Liquid Waste Facility Annual Licence Fee 2020-21	-1218.00
EFT11441	08/10/2021	Emilie Hartigan	Reimburse BBELC Account Credit	-2500.00
EFT11442	08/10/2021	HC Jones & Co	Flax Mill Caravan Park - Repair Ensuite 1 Water Leak	-243.65
EFT11443	08/10/2021	Haycom Technology	Medical Centre IT Consulting Fees Sep2021	-841.50
EFT11444	08/10/2021	IPEC Pty Ltd (Toll)	Freight Sep2021	-50.15
EFT11445	08/10/2021	LGIS WA	LGISWA Workcare Insurance 2021-22 2nd Instalment	-27329.94
EFT11445	08/10/2021	LGIS WA	LGISWA Property Insurance 2021-22 2nd Instalment	-55568.58
EFT11445	08/10/2021	LGIS WA	LGISWA Liability Insurance 2021-22 2nd Instalment	-21180.39
EFT11445	08/10/2021	LGIS WA	LGISWA Membership Contributions Credit 2021-22 2nd Instalment	3260.28
EFT11446	08/10/2021	Lamat Cleaning Services	Cleaning of Various Shire Buildings Oct2021	-3670.00
EFT11446	08/10/2021	Lamat Cleaning Services	Cleaning of the Caravan Park and Flax Mill Grounds Sep2021	-940.00
EFT11447	08/10/2021	Landgate	Mining Tenements Aug2021	-41.30
EFT11448	08/10/2021	Malatesta Road Paving	Road Maintenance Supplies	-660.00
EFT11449	08/10/2021	Officeworks Superstores Pty Ltd	Admin Stationery	-700.05
EFT11450	08/10/2021	Rear's Electrical & Mechanical Services Pty Ltd	GP House - Repair HWS	-377.63
EFT11450	08/10/2021	Rear's Electrical & Mechanical Services Pty Ltd	Swimming Pool Heating System - Repairs	-150.00
EFT11450	08/10/2021	Rear's Electrical & Mechanical Services Pty Ltd	Flax Mill Caravan Park - Repair HWS	-100.00
EFT11450	08/10/2021	Rear's Electrical & Mechanical Services Pty Ltd	Depot Office - Connect Oven	-75.00
EFT11451	08/10/2021	Rural Ranger Services	Temporary Ranger Services Sep2021	-1325.00
EFT11452	08/10/2021	SOS Office Equipment	Photocopier Billing Sep2021 including Community Newsletters	-1298.68
EFT11453	08/10/2021	SirsiDynix Pty Ltd	Annual Sirsi-Dynix Library Services 2020-2021 per Agreement	-1318.27
EFT11454	08/10/2021	Sunny Sign Company Pty Ltd	Traffic Management Signage	-2230.80
EFT11455	08/10/2021	Surplus Parts Co	Road Work Signs	-1650.00
EFT11456	08/10/2021	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 27/09/2021	-3354.25
EFT11457	08/10/2021	Telstra Corporation Limited	Telephone Across Shire Facilities to 24/09/2021	-2365.19
EFT11458	08/10/2021	Treehouse Coffee Lounge (Webb & Troeger)	Catering Sep2021	-370.00
EFT11459	08/10/2021	Western Australian Electoral Commission	Local Election Ballot Boxes	-30.00
EFT11460	08/10/2021	Winc Australia Pty Limited	Depot Stationery	-148.97
EFT11461	08/10/2021	activ8me (Australian Private Networks Pty Ltd)	GP House and Rylington Park Internet and Phone Sep-Oct2021	-214.99
EFT11462	14/10/2021	Ampol Petroleum Distributors Pty Ltd (previously	Fuel Sep2021	-2900.92
EFT11463	14/10/2021	Aquatic Services WA Pty Ltd	Swimming Pool - Chemicals	-660.00
EFT11464	14/10/2021	BOC Limited	Gas Cylinder Rental Sep2021	-60.12
EFT11465	14/10/2021	Boyup Brook Co - Operative	Rylington Park - Lamb Treatments and Purchases Sep2021	-3481.30
EFT11466	14/10/2021	Boyup Brook IGA	Rylington Park - Field Day Catering Sep2021	-611.42
EFT11467	14/10/2021	Boyup Brook Tyre Service	P170 Loader Komatsu WA 200-5 - Parts	-500.00
EFT11468	14/10/2021	Bridgetown Glass Service	24B Proctor Street - CHO Maintenance Grant - Replace Patio Door	-2297.00
EFT11468	14/10/2021	Bridgetown Glass Service	16B Forrest Street - CHO Maintenance Grant - Replace Patio Door	-2297.00
EFT11469	14/10/2021	Bueno Vida (The Trustee for Bueno Vida Trust t/as)	Rylington Park - Crutching	-563.64
EFT11470	14/10/2021	Elders Rural Services Australia Pty Ltd	Rylington Park - Ram Purchases	-3080.00
EFT11471	14/10/2021	Great Southern Shearing Pty Ltd	Rylington Park - Shearer Training	-4175.05
EFT11472	14/10/2021	Hales Electrical	Flax Mill Caravan Park - Repair Ensuite 6 HWS	-170.50
EFT11473	14/10/2021	Jim Mather	Reimburse Depot Refreshments	-20.90
EFT11474	14/10/2021	Jody Lee Chambers	Rylington Park - Crutching	-563.80
EFT11475	14/10/2021	Mark Stanton	Rylington Park - Shearer Training	-3899.00
EFT11476	14/10/2021	Marty's Maintenance Services	16B Forrest St - CHO Maintenance Grant - Replace Bathroom Vanity	-2475.00
EFT11477	14/10/2021	Owen Holland	Rylington Park - Crutching	-408.80
EFT11478	14/10/2021	Paul Hick	Rylington Park - Shearer Training	-4241.05
EFT11479	14/10/2021	Rear's Electrical & Mechanical Services Pty Ltd	Music Park - Electrical Inspections on Equipment Exposed to Flooding	-423.50
EFT11480	14/10/2021	Ross's Gardens (Parker Family Trust t/as)	16A Forrest St - CHO Maintenance Grant - Garden Maintenance	-818.00
EFT11481	14/10/2021	Seton Australia	Depot and Fire Trailer First Aid Kits	-1723.87
EFT11482	14/10/2021	South West Isuzu	P195 Isuzu FVZ 1500 - Parts	-614.07
EFT11483	14/10/2021	Surplus Parts Co	Parks & Gardens Small Plant Replacement - Slasher	-5500.00
EFT11484	14/10/2021	Treehouse Coffee Lounge (Webb & Troeger)	Catering Sep2021	-357.40
EFT11485	14/10/2021	Shire of Boyup Brook	Shire Rates 2021-22	-44092.90
EFT11486	22/10/2021	AFGRI Equipment Australia Pty Ltd	P146 Small Plant - Parts	-4.62
EFT11486	22/10/2021	AFGRI Equipment Australia Pty Ltd	Small Plant - BT 131-Z Earth Auger	-2160.65
EFT11486	22/10/2021	AFGRI Equipment Australia Pty Ltd	Gardens Expendable Tools	-158.00
EFT11487	22/10/2021	Air Response (GC & K Symonds Family Trust t/as)	Swimming Pool - Heater Pump Service	-830.79
EFT11488	22/10/2021	Amity Signs	Road Signage	-2258.30
EFT11489	22/10/2021	Ampol Petroleum Distributors Pty Ltd (previously Caltex Energy WA)	Fuel Oct2021	-3144.61



Chq/EFT	Date	Name	Description	Amount
EFT11490	22/10/2021	Argos Fire Safety Pty Ltd	ESL Fire Safety Equipment	-2062.50
EFT11491	22/10/2021	Australia Post	Postage Sep2021	-1834.21
EFT11492	22/10/2021	Australian Services Union	Payroll Deductions	-51.80
EFT11493	22/10/2021	BP Medical	Medical Supplies	-149.23
EFT11494	22/10/2021	Boyup Brook Accommodation (formerly Boyup Brook Bed and Breakfast)	Locum Doctor Accommodation Sep-Oct2021	-880.00
EFT11495	22/10/2021	Boyup Brook Co - Operative	Purchases Sep2021	-558.25
EFT11496	22/10/2021	Boyup Brook Community Resource Centre	Boyup Brook Gazette Advertising Oct2021	-215.00
EFT11498	22/10/2021	Boyup Brook Farm Supplies (Lakewood Downs Pty Ltd)	Rylington Park - Purchases Sep2021	-613.22
EFT11499	22/10/2021	Boyup Brook IGA	Purchases Sep2021	-618.54
EFT11500	22/10/2021	Brickwood Construction Pty Ltd	LRCI Swimming Pool - Gym Upgrade Progress Payment	-55594.00
EFT11501	22/10/2021	Bridgetown Muffler & Towbar Centre	Workshop Consumables	-145.00
EFT11501	22/10/2021	Bridgetown Muffler & Towbar Centre	P207 Triton Dual Cab - Parts	-159.00
EFT11502	22/10/2021	C & L Mechanical Service	P226 Ammonn AP240 Multityre Roller - Parts	-27.50
EFT11503	22/10/2021	Cleanaway Daniels Services Pty Ltd	Medical Centre - Sharps Disposal Sep2021	-66.47
EFT11504	22/10/2021	Conplant Pty Ltd	P226 Ammonn AP240 Multityre Roller - Parts	-902.63
EFT11505	22/10/2021	Country Landscaping & Irrigation	LRCI Swimming Pool - Reticulation	-15543.23
EFT11506	22/10/2021	Craneford Plumbing	Tourist Centre Toilets - Quarterly ATU Service Sep2021	-143.01
EFT11507	22/10/2021	Cutting Edges	Grader Blades	-3198.36
EFT11508	22/10/2021	Darren Long Consulting	Assistance with Audit, Financial Reporting and Budget Aug-Sep2021	-11825.00
EFT11509	22/10/2021	Finishing WA (formerly Rapid Print & Pritchard Bookbinders)	Council Minute Book Binding	-225.50
EFT11510	22/10/2021	Focus Networks	IT Health Check - Deposit	-3135.00
EFT11511	22/10/2021	Fulton Hogan Industries Pty Ltd	Road Maintenance Supplies	-1442.89
EFT11512	22/10/2021	Hales Contracting Group P/L	Environmental Health Officer Role Aug-Sep2021	-3300.00
EFT11512	22/10/2021	Hales Contracting Group P/L	Occupational Health and Safety Role Aug-Sep2021	-3828.00
EFT11512	22/10/2021	Hales Contracting Group P/L	LRCI Project Management Aug-Sep2021	-2640.00
EFT11512	22/10/2021	Hastie Waste	Rylington Park - Bulk Waste Collection Sep2021	-95.00
EFT11514	22/10/2021	IPEC Pty Ltd (Toll)	Freight Sep2021	-894.30
EFT11515	22/10/2021	IXOM Operations Pty Ltd	Chlorine Gas Cylinder Service Fee Sep2021	-81.84
EFT11516	22/10/2021	Ian & Fran Staniforth-Smith	Refund Overcharge on EFT Payment 17/09/2021	-0.60
EFT11517	22/10/2021	Internode Pty Ltd	Depot, Admin and BBELC Internet Nov2021	-329.97
EFT11518	22/10/2021	Janette Kuypers	Reimburse AAPM Business Planning Training	-40.00
EFT11519	22/10/2021	Marty's Maintenance Services	Pioneer Museum - Fence Repairs	-4074.40
EFT11520	22/10/2021	Officeworks Superstores Pty Ltd	BBELC - Stationery	-306.11
EFT11521	22/10/2021	Old Dog Dirt & Diesel	P201 Isuzu 3 tonne NH NPR 65-190 Truck - Parts	-316.20
EFT11521	22/10/2021	Old Dog Dirt & Diesel	P212 Komatsu 555 Grader - Parts	-680.90
EFT11522	22/10/2021	SUEZ Recycling and Recovery Pty Ltd (NSW)	Paper and Cardboard Recycling Collection Sep2021	-1169.67
EFT11523	22/10/2021	Sigma Chemicals (Sigma Companies Group Pty Ltd)	Swimming Pool Chemicals	-3689.95
EFT11524	22/10/2021	Sprint Express	Freight Sep2021	-264.00
EFT11525	22/10/2021	Stewart & Heaton Clothing Co. Pty Ltd	ESL - VBFB PPE	-11924.00
EFT11526	22/10/2021	Suez Recycling & Recovery (Perth) Pty Ltd	Waste Collection Sep2021	-9689.49
EFT11526	22/10/2021	Suez Recycling & Recovery (Perth) Pty Ltd	Waste Management - 240L Bins Without Lids x 10	-536.91
EFT11527	22/10/2021	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 12/10/2021	-3423.09
EFT11528	22/10/2021	Telstra Corporation Limited	Telephone Across Shire Facilities to 01/10/2021	-561.00
EFT11529	22/10/2021	Total Tools Bunbury (Bunbury TT Pty Ltd t/as)	Building Maintenance Tools	-3086.00
EFT11530	22/10/2021	WALGA	WALGA Heads of Agencies Breakfast	-130.00
EFT11531	22/10/2021	Wal's Welding, Fabrication and Repairs	Workshop Consumables	-564.40
EFT11532	22/10/2021	Winc Australia Pty Limited	Medical Centre - Stationery	-235.64
EFT11533	28/10/2021	Adrian Price	Cr Sitting Fees and Allowances Jul-Oct 2021	-3142.05
EFT11534	28/10/2021	Australian Taxation Office	BAS Oct-Dec2020 PAYG Dec2020	-66508.00
EFT11534	28/10/2021	Australian Taxation Office	BAS Jan-Mar2021 PAYG Mar2021	-53951.00
EFT11535	28/10/2021	Darren King	Cr Sitting Fees and Allowances Jul-Oct 2021	-3581.19
EFT11536	28/10/2021	Helen Christine O'Connell	Cr Sitting Fees and Allowances Jul-Oct 2021	-4418.35
EFT11537	28/10/2021	Kevin Moir	Cr Sitting Fees and Allowances Jul-Oct 2021	-3007.11
EFT11538	28/10/2021	Philippe Kaltenrieder	Cr Sitting Fees and Allowances Jul-Oct 2021	-3261.39
EFT11539	28/10/2021	Richard Firth Walker	Cr Sitting Fees and Allowances Jul-Oct 2021	-8733.32
EFT11540	28/10/2021	Sarah Elizabeth Grace Alexander	Cr Sitting Fees and Allowances Jul-Oct 2021	-3364.35
EFT11541	28/10/2021	Steele Alexander	Cr Sitting Fees and Allowances Jul-Oct 2021	-2964.99
TOTAL EFT PAYMENTS to 31 October 2021				-676,711.93



Chq/EFT	Date	Name	Description	Amount
DD6823.1	07/10/2021	Aware Super	Superannuation Contributions	-21.39
DD6823.2	07/10/2021	AMP Flexible Super - Super Account	Superannuation Contributions	-53.59
DD6825.1	07/10/2021	Salary & Wages	Payroll 07Oct2021	-1011.82
DD6840.1	13/10/2021	Sam & Carolyn Mallett Super Fund	Superannuation Contributions	-305.38
DD6840.2	13/10/2021	Public Sector Superannuation Accumulation Plan	Superannuation Contributions	-51.14
DD6840.3	13/10/2021	Aware Super	Payroll Deductions	-7627.74
DD6840.4	13/10/2021	Rest Superannuation	Superannuation Contributions	-1973.05
DD6840.5	13/10/2021	AMP Super Fund - SignatureSuper	Superannuation Contributions	-2275.50
DD6840.6	13/10/2021	Australian Super	Superannuation Contributions	-1730.60
DD6840.7	13/10/2021	Commonwealth Essential Super	Superannuation Contributions	-304.31
DD6840.8	13/10/2021	Colonial First State Superannuation	Superannuation Contributions	-531.00
DD6840.9	13/10/2021	MLC Super Fund	Superannuation Contributions	-230.28
DD6842.1	14/10/2021	Salary & Wages	Payroll 13Oct2021	-79815.99
DD6871.1	27/10/2021	Sam & Carolyn Mallett Super Fund	Superannuation Contributions	-305.38
DD6871.2	27/10/2021	Aware Super	Superannuation Contributions	-6523.75
DD6871.3	27/10/2021	Rest Superannuation	Superannuation Contributions	-2012.63
DD6871.4	27/10/2021	AMP Super Fund - SignatureSuper	Superannuation Contributions	-2577.71
DD6871.5	27/10/2021	Australian Super	Superannuation Contributions	-1729.58
DD6871.6	27/10/2021	Commonwealth Essential Super	Superannuation Contributions	-309.43
DD6871.7	27/10/2021	MLC Super Fund	Superannuation Contributions	-230.28
DD6871.8	27/10/2021	HESTA	Superannuation Contributions	-254.98
DD6871.9	27/10/2021	Public Sector Superannuation Accumulation Plan	Superannuation Contributions	-145.25
DD6873.1	28/10/2021	Salary & Wages	Payroll 27Oct2021	-77118.02
DD6876.1	27/10/2021	Colonial First State Superannuation	Superannuation Contributions	-502.31
DD6876.2	27/10/2021	Aware Super	Payroll Deductions	-1115.39
DD6879.1	29/10/2021	Salary & Wages	Payroll 27Oct2021	-7931.89
DD6883.1	15/10/2021	Shire of Boyup Brook	Crown Metropol Perth - CEO Accommodation for WALGA Convention	-299.20
DD6884.1	01/10/2021	Westnet	Admin and Swimming Pool Internet Oct2021	-289.85
DD6884.2	08/10/2021	De Lage Landen Pty Ltd	Rental Agreement for Photocopier DCVII-C5573 Aug2021	-184.80
DD6884.3	08/10/2021	Stephen & Yvonne Dent	3 Reid PI MWS House - Rent 21/10/2021-03/11/2021	-600.00
DD6884.4	08/10/2021	Michelle Koster and Stephen Hughes	2 Reid PI FM House - Rent 25/10/2021-07/11/2021	-660.00
DD6884.5	22/10/2021	AGDATA Holdings Pty Ltd	Rylington Park - Phoenix Accounting Software Oct2021	-44.00
DD6884.6	22/10/2021	Michelle Koster and Stephen Hughes	2 Reid PI FM House - Rent 08/11/2021-21/11/2021	-660.00
DD6884.7	22/10/2021	Stephen & Yvonne Dent	3 Reid PI MWS House - Rent 04/11/2021-17/11/2021	-600.00
DD6840.10	13/10/2021	HESTA	Superannuation Contributions	-161.04
TOTAL DD MUNI ACCOUNT TO 31 October 2021				-200,187.28
DD311021	31/10/2021	Police Licensing	Police Claimed October 2021	-37,281.15
TOTAL DD POLICE LICENSING ACCOUNT TO 31 October 2021				-37,281.15
DD6884.8	25/10/2021	QK Technologies Pty Ltd	QikKids Gateway Usage Sep2021	-10.74
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 31 October 2021				-10.74
SUMMARY				
CHQ (Muni Account)				-3,371.41
DD				-200,187.28
EFT				-676,711.93
TOTAL				-880,270.62
ALL MUNI TRANS TO 31 October 2021				-880,270.62
DD (Police Licensing Account) TO 31 October 2021				-37,281.15
DD (Boyup Brook Early Learning Centre) TO 31 October 2021				-10.74



SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

31 OCTOBER 2021

TABLE OF CONTENTS

STATEMENT OF COMPREHENSIVE INCOME - BY PROGRAM

STATEMENT OF COMPREHENSIVE INCOME - BY NATURE/TYPE

STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE

STATEMENT OF NET CURRENT POSITION

STATEMENT OF MATERIAL VARIANCES

STATEMENT OF FINANCIAL POSITION

STATEMENT OF CASH FLOWS

DETAILED OPERATING AND NON-OPERATING STATEMENT

SUPPLEMENTARY INFORMATION

- RESERVE ACCOUNTS

- LOAN SCHEDULE

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 OCTOBER 2021

	2021-22 ANNUAL BUDGET	2021-22 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$	\$
General Purpose Funding	(137,370)	(391)
Governance	(403,128)	(61,369)
Law, Order, Public Safety	(400,084)	(127,383)
Health	(1,569,527)	(351,645)
Education and Welfare	(319,914)	(82,497)
Housing	(152,907)	(36,664)
Community Amenities	(469,520)	(79,687)
Recreation and Culture	(1,117,428)	(154,855)
Transport	(3,976,680)	(258,352)
Economic Services	(651,458)	(76,220)
Other Property and Services	(688,914)	(495,776)
	(9,886,930)	(1,724,838)
REVENUE		
General Purpose Funding	3,867,689	3,336,574
Governance	0	0
Law, Order, Public Safety	158,689	36,712
Health	1,108,380	187,283
Education and Welfare	165,000	43,154
Housing	76,174	23,946
Community Amenities	223,600	202,091
Recreation and Culture	50,694	20,496
Transport	202,981	185,244
Economic Services	107,077	31,715
Other Property & Services	778,777	76,031
	6,739,061	4,143,246
<i>Increase(Decrease)</i>	(3,147,869)	2,418,408
FINANCE COSTS		
Housing	(2,268)	(1,186)
Recreation & Culture	(4,132)	(2,160)
Other Property & Services	(2,125)	0
Total Finance Costs	(8,525)	(3,346)
NON-OPERATING REVENUE		
Recreation & Culture	192,221	0
Transport	1,945,165	375,900
Economic Services	521,820	0
Total Non-Operating Revenue	2,659,206	375,900
PROFIT/(LOSS) ON SALE OF ASSETS		
Housing Profit	0	0
Transport Profit	0	0
Transport Loss	0	0
Total Profit/(Loss)	0	0
NET RESULT	(497,188)	2,790,962
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Abnormal Items	0	0
TOTAL COMPREHENSIVE INCOME	(497,188)	2,790,962

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 OCTOBER 2021

	2021-22 ORIGINAL BUDGET	2021-22 YTD ACTUAL
Expenses		
Employee Costs	(3,136,286)	(1,144,271)
Materials and Contracts	(2,352,591)	(243,180)
Utility Charges	(221,024)	(28,187)
Depreciation on Non-Current Assets	(3,586,939)	0
Interest Expenses	(8,525)	(3,346)
Insurance Expenses	(244,831)	(230,485)
Other Expenditure	(345,259)	(78,716)
	(9,895,455)	(1,728,185)
Revenue		
Rates	3,142,969	3,141,003
Operating Grants, Subsidies and Contributions	1,032,368	399,094
Fees and Charges	1,736,814	512,025
Interest Earnings	32,100	10,659
Other Revenue	794,810	80,465
	6,739,061	4,143,247
	(3,156,394)	2,415,062
Non-Operating Grants, Subsidies & Contributions	2,659,206	375,900
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	0
	2,659,206	375,900
Net Result	(497,188)	2,790,962
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	(497,188)	2,790,962

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 31 OCTOBER 2021

	2021-22 ORIGINAL BUDGET	2021-22 YTD BUDGET (a)	2021-22 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	725,725	188,378	195,570	Within Threshold	Within Threshold	▲
Governance	0	0	0	Within Threshold	0.00%	
Law, Order Public Safety	158,689	100,585	36,712	(63,873)	173.99%	
Health	1,108,380	337,327	187,283	(150,043)	80.12%	
Education and Welfare	165,000	66,710	43,154	(23,556)	54.59%	
Housing	76,174	22,781	23,946	Within Threshold	Within Threshold	▲
Community Amenities	223,600	214,746	202,091	(12,655)	Within Threshold	
Recreation and Culture	50,694	22,043	20,496	Within Threshold	Within Threshold	▲
Transport	202,981	182,835	185,244	Within Threshold	Within Threshold	▲
Economic Services	107,077	29,218	31,715	Within Threshold	Within Threshold	▲
Other Property and Services	778,777	64,201	76,031	11,830	(15.56%)	
	3,597,097	1,228,823	1,002,243	(238,298)		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(137,370)	(41,635)	(391)	41,244	10555.98%	▲
Governance	(403,128)	(164,521)	(61,369)	103,152	168.08%	▲
Law, Order, Public Safety	(400,084)	(118,475)	(127,383)	Within Threshold	Within Threshold	▲
Health	(1,569,527)	(478,513)	(351,645)	126,868	36.08%	▲
Education and Welfare	(319,914)	(123,620)	(82,497)	41,123	49.85%	▲
Housing	(155,175)	(76,713)	(37,849)	38,863	102.68%	▲
Community Amenities	(469,520)	(164,866)	(79,687)	85,179	106.89%	▲
Recreation and Culture	(1,121,560)	(391,809)	(157,015)	234,794	149.54%	▲
Transport	(3,976,680)	(1,202,019)	(258,352)	943,667	365.26%	▲
Economic Services	(651,458)	(178,917)	(76,220)	102,697	134.74%	▲
Other Property & Services	(691,039)	(186,898)	(495,776)	(308,878)	(62.30%)	▼
	(9,895,455)	(3,127,985)	(1,728,184)	1,408,709		
<i>Increase(Decrease)</i>	(6,298,358)	(1,899,162)	(725,942)	1,170,411		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	40,045	0	0	Within Threshold	0.00%	
(Profit)/ Loss on the disposal of assets	0	0	0	Within Threshold	0.00%	
Depreciation Written Back	3,586,939	1,157,579	0	(1,157,579)	0.00%	
	3,626,984	1,157,579	0	(1,157,579)		
<i>Sub Total</i>	(2,671,374)	(741,583)	(725,942)	12,832		
INVESTING ACTIVITIES						
Purchase Buildings	(484,544)	(279,644)	(73,368)	206,276	281.15%	
Purchase Plant and Equipment	(928,500)	(59,000)	(6,290)	52,710	838.00%	
Purchase Furniture and Equipment	0	0	0	Within Threshold	0%	
Infrastructure Assets - Roads	(2,637,451)	(477,045)	(362,089)	114,956	31.75%	
Infrastructure Assets - Footpaths	(143,850)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Aerodromes	(49,575)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Drainage	(49,875)	0	(606)	Within Threshold	100.00%	
Infrastructure Assets - Parks & Ovals	(11,300)	(11,300)	(4,000)	Within Threshold	(182.50%)	
Infrastructure Assets - Recreation	(497,964)	(37,059)	(83,348)	(46,289)	55.54%	
Infrastructure Assets - Other	(646,820)	(25,000)	(7,033)	17,967	255.47%	
Proceeds from Sale of Assets	62,500	0	0	Within Threshold	0.00%	
Contributions for the Development of Assets	2,659,206	448,201	375,900	(72,301)	19.23%	
Amount Attributable to Investing Activities	(2,728,173)	(440,847)	(160,834)	273,319		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(27,711)	(9,383)	(9,943)	Within Threshold	Within Threshold	
Transfer to Reserves	(138,704)	(1,667)	0	Within Threshold	0%	▲
Amount Attributable to Financing Activities	(166,415)	(11,050)	(9,943)	0		
<i>Sub Total</i>	(5,565,962)	(1,193,479)	(896,719)	286,151		
FUNDING FROM						
Transfer from Reserves	135,997	0	0	Within Threshold	0%	▲
Loans Raised	170,000	170,000	0	(170,000)	0%	
Estimated Opening Surplus at 1 July	2,118,000	2,118,000	2,248,459	130,459	Within Threshold	▲
Amount Raised from General Rates	3,141,964	3,141,964	3,141,003	Within Threshold	Within Threshold	▲
Closing Funds	0	0	0	Within Threshold	0%	▲
	5,565,961	5,429,964	5,389,462	(39,541)		
NET SURPLUS/(DEFICIT)	(1)	4,236,485	4,492,744	246,610		

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 31 OCTOBER 2021

	Code	2021-22 ORIGINAL BUDGET	2021-22 YTD BUDGET (a)	2021-22 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE		\$	\$	\$			
Ex-Gratia Rates & Write-offs	19	1,005	1,172	0	Within Threshold	0%	▲
Operating Grants, Subsidies and Contributions	11	1,032,368	452,092	399,094	(52,998)	13.28%	
Fees and Charges	14	1,736,814	696,034	512,025	(184,008)	35.94%	
Interest Earnings	16	32,100	12,801	10,659	Within Threshold	20.10%	
Other Revenue	17	794,810	66,725	80,465	13,741	(17.08%)	
Profit on Disposal of Asset	18	0	0	0	Within Threshold	0%	
		3,597,097	1,228,823	1,002,243	(223,266)		
LESS OPERATING EXPENDITURE							
Employee Costs	30	(3,136,286)	(1,136,696)	(1,048,222)	88,475	Within Threshold	
Materials and Contracts	32	(2,352,591)	(527,930)	(339,229)	188,701	(55.63%)	
Utility Charges	34	(221,024)	(69,624)	(28,187)	41,437	147.01%	
Depreciation on Non-Current Assets	33	(3,586,939)	(1,157,579)	0	1,157,579	0%	
Interest Expenses	36	(8,525)	(11,117)	(3,346)	Within Threshold	232.25%	
Insurance Expenses	35	(244,831)	(240,258)	(230,485)	Within Threshold	Within Threshold	
Other Expenditure	37	(345,259)	15,219	(78,716)	(93,936)	(119.33%)	
Loss on Disposal of Asset	38	0	0	0	Within Threshold	0.00%	
		(9,895,455)	(3,127,985)	(1,728,185)	1,382,255		
<i>Increase(Decrease)</i>		(6,298,358)	(1,899,162)	(725,942)	1,158,990		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
Movement in Employee Provisions (Non-current)		40,045	0	0	Within Threshold	0.00%	
(Profit)/ Loss on the disposal of assets		0	0	0	Within Threshold	0.00%	
Depreciation Written Back		3,586,939	1,157,579	0	(1,157,579)	0.00%	
		3,626,984	1,157,579	0	(1,157,579)		
<i>Sub Total</i>		(2,671,374)	(741,583)	(725,942)	1,411		
INVESTING ACTIVITIES							
Purchase Buildings		(484,544)	(279,644)	(73,368)	206,276	(281.15%)	
Purchase Plant and Equipment		(928,500)	(59,000)	(6,290)	52,710	(838.00%)	
Purchase Furniture and Equipment		0	0	0	Within Threshold	0.00%	
Infrastructure Assets - Roads		(2,637,451)	(477,045)	(362,089)	114,956	(31.75%)	
Infrastructure Assets - Footpaths		(143,850)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Aerodromes		(49,575)	0	0	Within Threshold	0.00%	
Infrastructure Assets - Drainage		(49,875)	0	(606)	Within Threshold	100.00%	▲
Infrastructure Assets - Parks & Ovals		(11,300)	(11,300)	(4,000)	Within Threshold	(182.50%)	
Infrastructure Assets - Recreation		(497,964)	(37,059)	(83,348)	(46,289)	55.54%	
Infrastructure Assets - Other		(646,820)	(25,000)	(7,033)	17,967	255.47%	▲
Proceeds from Sale of Assets		62,500	0	0	Within Threshold	0.00%	
Contributions for the Development of Assets	13	2,659,206	448,201	375,900	(72,301)	19.23%	
Amount Attributable to Investing Activities		(2,728,173)	(440,847)	(160,834)	273,319		
FINANCING ACTIVITIES							
Repayment of Debt - Loan Principal		(27,711)	(9,383)	(9,943)	Within Threshold	Within Threshold	▲
Transfer to Reserves		(138,704)	(1,667)	0	Within Threshold	0.00%	
Amount Attributable to Financing Activities		(166,415)	(11,050)	(9,943)	0		
<i>Sub Total</i>		(5,565,962)	(1,193,479)	(896,719)	274,730		
FUNDING FROM							
Transfer from Reserves		135,997	0	0	Within Threshold	0%	▲
Loans Raised		170,000	170,000	0	(170,000)	0%	
Estimated Opening Surplus at 1 July		2,118,000	2,118,000	2,248,459	130,459	Within Threshold	▲
Amount Raised from General Rates	10	3,141,964	3,141,964	3,141,003	Within Threshold	Within Threshold	▲
Closing Funds		0	0	0	Within Threshold	0%	▲
		5,565,961	5,429,964	5,389,462	(39,541)		
NET SURPLUS/(DEFICIT)		(1)	4,236,485	4,492,744	235,189		

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 OCTOBER 2021

	ACTUAL 31 OCTOBER 2021
<u>Current Assets</u>	
Cash at bank and on Hand	4,145,827
Restricted Cash	68,625
Restricted Cash Reserves	2,389,329
Trade Receivables	1,701,001
Stock on Hand	702,685
Total Current Assets	9,007,467
<u>Current Liabilities</u>	
Trade Creditors	(\$318,623)
Bonds and Deposits	(\$80,219)
Accrued Wages	(\$64,569)
Accrued Interest on Loans	(\$2,392)
Accrued Expense	(\$62,318)
ATO Liabilities	\$0
Contract Liability	(\$685,660)
Loan Liability	(\$10,235)
Provisions	(\$338,207)
Total Current Liabilities	(\$1,562,223)
 Sub-Total	 7,445,244
Adjustments	
LESS Cash Backed Reserves	(\$2,389,329)
LESS Restricted Cash	\$0
LESS Inventory	(\$702,685)
LESS Prepaid Expenses	\$0
ADD: Employee Leave Provisions	\$0
ADD: Accrued Interest	\$2,392
ADD: Accrued Salaries & Wages	\$64,569
ADD: Accrued Expenses	\$62,318
ADD: Current Loan Liability	\$10,235
Rounding	(1)
Net Current Position	4,492,744

SHIRE OF BOYUP BROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 OCTOBER 2021

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
OPERATING REVENUE			
General Purpose Funding			
Variance within \$10,000 Materiality Threshold	PERMANENT	Within Threshold	Within Threshold
Governance			
Variance within \$10,000 Materiality Threshold		Within Threshold	0.00%
Law Order & Public Safety -			
ESL Grant lower than anticipated for the reporting period.	TIMING	(63,873)	173.99%
Health			
Medical surgery revenue lower than anticipated for reporting period.	PERMANENT	(150,043)	80.12%
Education & Welfare			
Early learning centre fees lower than anticipated for reporting period.	PERMANENT	(23,556)	54.59%
Housing			
Variance within \$10,000 Materiality Threshold		Within Threshold	Within Threshold
Community Amenities			
Waste disposal fees and cemetery fees lower than anticipated for reporting period	TIMING	(12,655)	Within Threshold
Recreation & Culture			
Variance within \$10,000 Materiality Threshold		Within Threshold	Within Threshold
Transport			
Variance within \$10,000 Materiality Threshold		Within Threshold	Within Threshold
Economic Services			
Variance within \$10,000 Materiality Threshold		Within Threshold	Within Threshold
Other Property and Services			
Diesel fuel rebate lower than anticipated for reporting period. Rylington Park Income higher than anticipated for reporting period.	TIMING	11,830	(15.56%)

SHIRE OF BOYUP BROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 OCTOBER 2021

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
OPERATING EXPENDITURE			
General Purpose Funding			
Administration allocation expenses not yet raised.	TIMING	41,244	10555.98%
Governance			
Administration allocation expenses and depreciation expenses not yet raised. Member donation expenses lower than anticipated for reporting period.	TIMING	103,152	168.08%
Law Order & Public Safety -			
Variance within \$10,000 Materiality Threshold	PERMANENT/ TIMING	Within Threshold	Within Threshold
Health			
Administration allocation expenses and depreciation expenses not yet raised. Medical Services employee expenses and superannuation expenses lower than anticipated for reporting period. Medical Centre insurance premium expenses and computer expenses lower than anticipated for reporting period.	TIMING	126,868	36.08%
Education & Welfare			
Administration allocation expenses and depreciation expenses not yet raised.	TIMING	41,123	49.85%
Housing			
Administration allocation expenses and depreciation expenses not yet raised. Staff housing expenses lower than anticipated for reporting period. Boyup Brook Citizens Lodge expenses lower than anticipated for reporting period.	TIMING	38,863	102.68%
Community Amenities			
Administration allocation expenses and depreciation expenses not yet raised. Boyup Transfer Station employee expenses and Boyup Brook Transfer Station expenses lower than anticipated for reporting period. Cemetery operation expenses lower than anticipated for reporting period.	TIMING	85,179	106.89%
Recreation & Culture			
Administration allocation expenses and depreciation expenses not yet raised. Boyup Brook halls operation expenses higher than anticipated for reporting period. Swimming pool general operations expenses and swimming pool building expenses lower than anticipated for reporting period.	TIMING	234,794	149.54%
Transport			
Administration allocation expenses and depreciation expenses not yet raised. Road maintenance and repairs expenses, repairs & maint - bridges expenses, drains and culverts maintenance expenses, town services tree pruning expenses, emergency services expenses higher than anticipated for reporting period. Town services verge spraying expenses lower than anticipated for reporting period.	TIMING	943,667	365.26%
Economic Service			
Administration allocation expenses and depreciation expenses not yet raised. Community development officer expenses higher than anticipated for reporting period. Caravan Park/Flaxmill operation expenses lower than anticipated for reporting period. Saleyards expenses lower than anticipated for reporting period. Standpipe expenses and country music festival expenses lower than anticipated for reporting period.	TIMING	102,697	134.74%
Other Property & Services			
Administration allocation expenses and depreciation expenses not yet raised. Supervision expenses and PWOH leave expenses higher than anticipated for reporting period. Repair wages expenses and fuel & oil expenses lower than anticipated for reporting period. Parts & repairs expenses higher than anticipated for reporting period. Administration staff employee expenses and IT system operation expenses lower than anticipated for reporting period. Employers indemnity insurance expenses higher than anticipated for reporting period. Rylington Park operational expenses lower than anticipated for reporting period.	TIMING	(308,878)	(62.30%)

SHIRE OF BOYUP BROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 OCTOBER 2021

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
CAPITAL REVENUES			
<u>Non-Operating Grants, Subsidies & Contributions</u>			
<u>Recreation & Culture</u>			
Grants and Contributions - Swimming Pool - Grant funding lower than anticipated for reporting period.	TIMING	(6,822)	
Non-Operating Grants - Sandakan Memorial Grant		0	
<u>Transport</u>			
Regional Road Group Grants - RRG funding higher than anticipated for reporting period.	TIMING	2,340	
Roads to Recovery Grants - Grant funding received lower than anticipated for reporting period.	TIMING	(25,319)	
LRCI Commonwealth Grant -		0	
Special Bridge funding MRDWA - Bridge funding received lower than anticipated for reporting period.	TIMING	(42,500)	
		<u>(72,301)</u>	19.23%
<u>Proceeds from Sale of Assets</u>			
Proceeds from Sale of Assets -		0	
Proceeds from Sale of Assets -		0	
		<u>0</u>	0.00%
<u>Transfers from Reserve</u>			
Transfers from Reserve -		0	0%

SHIRE OF BOYUP BROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 OCTOBER 2021

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
CAPITAL EXPENDITURE			
<u>Transfers to Reserve</u>			
Transfers to Reserve - Interest on Reserve Accounts lower than anticipated for reporting period.	TIMING	(1,667)	0%
<u>Buildings</u>			
<u>Community Amenities</u>			
Transfer Station Buildings -		0	
<u>Recreation & Culture</u>			
LRCI 2 - Lesser Hall Flooring Replacement		0	
Swimming Pool Buildings - Lands & Buildings -		0	
LRCI 2 - Swimming Pool Buildings - Gym Access Upgrade		0	
LRCI 2 - Swimming Pool Buildings - Floor Covering Replacement - Project expenses higher than anticipated for reporting period.	TIMING	(12,156)	
<u>Economic Services</u>			
Tourist Centre - Land & Building		0	
LRCI Building Projects - Flaxmill - Project commenced earlier than anticipated	TIMING	(21,503)	
<u>Other Property & Services</u>			
Land Purchase - Acquisition not yet occurred	TIMING	170,000	
Rylington Park House Capital - project not yet commenced	TIMING	55,000	
Rylington Park Chemical Shed - Project not yet commenced	TIMING	15,000	
		<u>206,276</u>	281.15%
<u>Plant & Equipment</u>			
<u>Recreation & Culture</u>			
Swimming Pool - Plant & Equipment - Acquisition not yet occurred	TIMING	7,500	
<u>Transport</u>			
DWS - Fleet Vehicles -		0	
Light Plant (eg Portable Traffic Lights) - Acquisition occurred earlier than anticipated	TIMING	(1,290)	
Heavy Plant (Graders etc) Purchases -		0	
<u>Other Property & Services</u>			
Pool Vehicle		0	
Rylington Park Plant & Equipment - Acquisition not yet occurred	TIMING	40,000	
Rylington Park Dorm Rooms Air Conditioners - Acquisition not yet occurred	TIMING	11,500	
Total (Over)/Under Budget		<u><u>52,710</u></u>	838.00%
<u>Road Construction</u>			
Roads to Recovery Road Projects - Project expenditure lower than anticipated for reporting period.		255,006	
Regional Road Group - Project expenses higher than anticipated for reporting period.	TIMING	(3,976)	
Municipal Funded Road Projects -		0	
Municipal Funded Gravel Sheetting Road Projects - Project not yet commenced	TIMING	5,424	
Municipal Funded - Winter Grading - Project expenses higher than anticipated	TIMING	(141,498)	
Bridges -		0	
Total (Over)/Under Budget		<u><u>114,956</u></u>	31.75%
<u>Footpath Construction</u>			
Footpaths/Bike paths Construction -		0	
Total (Over)/Under Budget		<u><u>0</u></u>	0.00%
<u>Drainage Infrastructure</u>			
Drainage Projects - Drainage projects commenced earlier than anticipated	TIMING	(606)	
Total (Over)/Under Budget		<u><u>(606)</u></u>	100.00%

SHIRE OF BOYUP BROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 OCTOBER 2021

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
<u>Parks & Ovals Infrastructure</u>			
Sandakan Memorial Capital Improvements - Project expenses lower than anticipated for reporting period.	TIMING	7,300	
		<u>7,300</u>	(182.50%)
<u>Recreation Infrastructure</u>			
LRCI 2 Swimming Pool Capital Upgrades - Project expenses higher than anticipated for reporting period	TIMING	(46,289)	
LRCI 2 - Swimming Pool Chlorine System Replacement		0	
Recreation Infrastructure - Capital Renewals		0	
Football Oval Lighting Upgrade - CSRFF		0	
Total (Over)/Under Budget		<u>(46,289)</u>	55.54%
<u>Other Infrastructure</u>			
<u>Economic Services</u>			
LRCI 1 - Flax Mill / Caravan Park Upgrades - Project expenses higher than anticipated for reporting period.	TIMING	(7,033)	
LRCI 1 - Tourism Centre Upgrades		0	
Boyup Brook Viewing Tower Construction		0	
<u>Other Property & Services</u>			
Rylington Park Rain Water Tank - Project not yet commenced	TIMING	25,000	
Total (Over)/Under Budget		<u>17,967</u>	255.47%

Note: (NB) = No Budget Provision Made

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 OCTOBER 2021

	Note	2020-21 ACTUAL \$	2021-22 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,976,194	4,174,004	1,197,809
Restricted Cash		2,389,329	2,389,329	0
Trade and other receivables		621,352	1,701,001	1,079,649
Inventories		702,685	702,685	0
Other assets		0	0	0
Total current assets		6,693,671	9,007,467	2,313,797
Non-current assets				
Trade and other receivables		23,574	23,574	0
LG House Unit Trust		73,807	73,807	0
Land		2,302,466	2,302,466	0
Buildings		10,077,463	10,150,831	73,368
Furniture & Equipment		54,435	54,435	0
Plant & Equipment		2,730,905	2,737,195	6,290
Infrastructure Assets - Roads		75,298,522	75,660,611	362,089
Infrastructure Assets - Bridges		17,641,156	17,641,156	0
Infrastructure Assets - Footpaths		1,147,516	1,147,516	0
Infrastructure Assets - Recreation		1,617,220	1,700,568	83,348
Infrastructure Assets - Drainage		10,349,028	10,349,634	606
Infrastructure Assets - Parks/Ovals		415,130	415,130	0
Infrastructure Assets - Other		3,322,929	3,333,961	11,033
Total non-current assets		125,054,149	125,590,883	536,735
Total assets		131,747,819	134,598,351	2,850,531
Current liabilities				
Trade and other payables		417,279	447,903	(30,624)
Bonds and deposits		41,331	80,219	(38,888)
Contract Liabilities		685,660	685,660	0
Interest-bearing loans and borrowings		20,178	10,235	9,943
Provisions		338,207	338,207	0
Total current liabilities		1,502,654	1,562,223	(59,570)
Non-current liabilities				
Interest-bearing loans and borrowings		93,502	93,502	0
Provisions		16,850	16,850	0
Total non-current liabilities		110,352	110,352	0
Total liabilities		1,613,006	1,672,576	(59,570)
Net assets		130,134,813	132,925,775	2,790,962
Equity				
Retained surplus		59,469,831	59,469,831	0
Net Result		0	2,790,962	2,790,962
Reserve - asset revaluation		68,275,654	68,275,654	0
Reserve - Cash backed		2,389,329	2,389,329	0
Total equity		130,134,813	132,925,775	2,790,962

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 OCTOBER 2021

	Note	2020-21 ACTUAL \$	2021-22 BUDGET \$	2021-22 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(3,375,493)	(3,458,423)	(1,005,007)
Materials & Contracts		(1,285,877)	(2,336,056)	(308,424)
Utilities (gas, electricity, water, etc)		(191,781)	(221,024)	(28,187)
Insurance		(203,291)	(8,525)	(230,485)
Interest Expense		(76,918)	(244,831)	(3,346)
Goods and Services Tax Paid		(81,639)	0	(261,174)
Other Expenses		(201,857)	(345,259)	(78,716)
		(5,416,856)	(6,614,118)	(1,915,339)
Receipts				
Rates		2,946,636	3,142,969	2,167,197
Operating Grants & Subsidies		1,936,757	1,004,774	262,951
Fees and Charges		1,803,022	1,836,814	512,025
Interest Earnings		32,364	32,100	10,659
Goods and Services Tax		3,391	359,700	248,078
Other		768,139	801,352	119,353
		7,490,309	7,177,709	3,320,263
Net Cash flows from Operating Activities		2,073,454	563,591	1,404,925
Cash flows from investing activities				
Payments				
Purchase of Land		0	(170,000)	0
Purchase of Buildings		(216,335)	(314,544)	(73,368)
Purchase Plant and Equipment		(183,576)	(928,500)	(6,290)
Purchase Furniture and Equipment		(16,750)	0	0
Purchase Road Infrastructure Assets		(1,680,847)	(2,467,451)	(362,089)
Purchase of Bridges Assets		(722,000)	(170,000)	0
Purchase of Footpath Assets		0	(143,850)	0
Purchase Drainage Assets		(85,356)	(49,875)	(606)
Purchase Parks & Ovals Assets		(4,000)	(11,300)	(4,000)
Purchase Recreation Assets		(134,056)	(497,964)	(83,348)
Purchase Infrastructure Other Assets		(96,808)	(696,395)	(7,033)
Receipts				
Proceeds from Sale of Assets		192,727	62,500	0
Non-Operating grants used for Development of Assets		2,069,877	2,000,869	375,900
		(877,124)	(3,386,510)	(160,835)
Cash flows from financing activities				
Repayment of Debentures		(319,487)	(27,711)	(9,943)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		0	0	0
Proceeds from New Debentures		0	170,000	0
Net cash flows from financing activities		(319,487)	142,289	(9,943)
Net increase/(decrease) in cash held		876,843	(2,680,630)	1,234,147
Cash at the Beginning of Reporting Period		4,492,791	5,276,581	5,369,634
Cash at the End of Reporting Period		5,369,634	2,595,951	6,603,781

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 OCTOBER 2021**

Notes

	2020-21 ACTUAL \$	2021-22 BUDGET \$	2021-22 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	2,654,711	57,821	4,064,523
Restricted Cash	2,708,973	2,532,180	2,533,108
Cash on Hand	5,950	5,950	6,150
TOTAL CASH	5,369,634	2,595,951	6,603,781
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	1,187,530	(497,188)	2,790,962
Add back Depreciation	3,504,032	3,586,939	0
(Gain)/Loss on Disposal of Assets	(70,178)	-	0
AASB15 Adjustment			
LG House Unit trust	(2,586)		
Self Supporting Loan Principal Reimbursements	0	-	0
Contributions for the Development of Assets	(2,231,363)	(2,000,869)	(375,900)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(71,503)	0	0
(Increase)/Decrease in Receivables	(331,582)	482,777	(1,079,649)
Increase/(Decrease) in Accounts Payable	135,294	(362,182)	69,512
Increase/(Decrease) in Contract Liability	27,595	(685,931)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	(73,784)	40,045	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	-	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	2,073,454	563,591	1,404,925

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets								
123001	Proceeds Sale of Assets		\$0	\$0	\$0	\$0	(\$62,500)	\$0
092010	Proceeds - Sale of Land/Buildings		\$0	\$0	\$0	\$0	\$0	\$0
PROCEEDS FROM SALE OF ASSETS			\$0	\$0	\$0	\$0	(\$62,500)	\$0
Written Down Value								
	Written Down Value - Works Plant		\$0	\$0	\$0	\$0	\$0	\$62,500
Sub Total - WDV ON DISPOSAL OF ASSET			\$0	\$0	\$0	\$0	\$0	\$62,500
Total - GAIN/LOSS ON DISPOSAL OF ASSET			\$0	\$0	\$0	\$0	(\$62,500)	\$62,500
Total - OPERATING STATEMENT			\$0	\$0	\$0	\$0	(\$62,500)	\$62,500

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
031103	Rates Administration Activity Costs	\$35,907	\$0	\$0	\$0	\$0	\$107,765
031101	Collection Costs	\$1,666	\$0	\$0	\$0	\$0	\$5,000
031100	Valuation Charges	\$1,662	\$391	\$0	\$391	\$0	\$17,160
031102	Search Costs	\$20	\$0	\$0	\$0	\$0	\$300
Sub Total - GENERAL RATES OP EXP		\$39,254	\$391	\$0	\$391	\$0	\$130,225
OPERATING INCOME							
031001	Rates · GRV	(\$481,306)	\$0	\$0	\$0	(\$481,306)	\$0
031002	Rates · UV	(\$2,222,749)	\$0	\$0	\$0	(\$2,222,749)	\$0
031003	Rates · GRV - Minimum	(\$53,040)	\$0	\$0	\$0	(\$53,040)	\$0
031004	Rates · UV - Minimum	(\$384,869)	\$0	\$0	\$0	(\$384,869)	\$0
031006	Rates · Ex-Gratia Rates	(\$1,255)	\$0	\$0	\$0	(\$1,255)	\$0
031013	Rates Administration Fee	\$0	\$0	\$0	\$0	\$0	\$0
031005	Rates · Instalment Interest	(\$2,820)	(\$3,369)	(\$3,369)	\$0	(\$3,000)	\$0
031007	Rates · Non Payment Penalty - LG	(\$7,245)	(\$6,127)	(\$6,127)	\$0	(\$20,700)	\$0
01023	Pensioner Deferred Rate Interest	\$0	\$0	\$0	\$0	\$0	\$0
031008	Rates · Rate Enquiries	(\$2,000)	(\$3,721)	(\$3,721)	\$0	(\$10,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	\$0	\$0	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	\$0	\$0	\$0	(\$5,000)	\$0
031011	Rates · Penalty Interest - DFES	(\$700)	(\$318)	(\$318)	\$0	(\$700)	\$0
031012	Rates · Rates Interims	\$0	(\$3,141,003)	(\$3,141,003)	\$0	\$0	\$0
031104	Rates Written Off	\$83	\$0	\$0	\$0	\$250	\$0
Sub Total - GENERAL RATES OP INC		(\$3,159,901)	(\$3,154,538)	(\$3,154,538)	\$0	(\$3,186,369)	\$0
Total - GENERAL RATES		(\$3,120,646)	(\$3,154,148)	(\$3,154,538)	\$391	(\$3,186,369)	\$130,225

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
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
032100	General Purpose Funding - Administration Allocated	\$2,381	\$0	\$0	\$0	\$0	\$7,145
032101	General Purpose Funding - Doubtful Debts Expense	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$2,381	\$0	\$0	\$0	\$0	\$7,145
OPERATING INCOME							
032001	General Purpose Grants Federal Commission (OP)	(\$85,828)	(\$93,367)	(\$93,367)	\$0	(\$343,310)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$82,578)	(\$87,824)	(\$87,824)	\$0	(\$330,310)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Acco	(\$126)	(\$853)	(\$853)	\$0	(\$700)	\$0
032004	Interest on Investments - Reserves Account	(\$1,550)	\$0	\$0	\$0	(\$5,000)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	\$0	\$0	\$0	\$0	\$0	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	(\$180)	\$0	\$0	\$0	(\$1,000)	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Dep	(\$180)	\$8	\$8	\$0	(\$1,000)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$170,441)	(\$182,035)	(\$182,035)	\$0	(\$681,320)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$168,060)	(\$182,035)	(\$182,035)	\$0	(\$681,320)	\$7,145
Total - GENERAL PURPOSE FUNDING		(\$3,288,707)	(\$3,336,183)	(\$3,336,574)	\$391	(\$3,867,689)	\$137,370

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
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
041100	Members - Sitting Fees.	\$25,177	\$22,875	\$0	\$22,875	\$0	\$75,560
041119	Website Expenses	\$1,166	\$0	\$0	\$0	\$0	\$3,500
041101	Members - Training Costs	\$3,348	\$0	\$0	\$0	\$0	\$10,800
041102	Members - Travelling Costs	\$2,108	\$2,128	\$0	\$2,128	\$0	\$6,800
041103	Members - Telecommunications Reimbursements	\$3,571	\$3,451	\$0	\$3,451	\$0	\$11,520
041104	Members - Other Expenses	\$4,400	\$274	\$0	\$274	\$0	\$4,400
041105	Members - Conferences/Seminars Costs	\$1,902	\$118	\$0	\$118	\$0	\$15,850
041106	Members - President's Allowance	\$925	\$3,427	\$0	\$3,427	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$154	\$857	\$0	\$857	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$221	\$735	\$0	\$735	\$0	\$1,050
041109	Members - Refreshments & Receptions	\$5,725	\$2,204	\$0	\$2,204	\$0	\$17,181
041110	Members - Bunbury Wellington GOC Projects	\$0	\$0	\$0	\$0	\$0	\$0
041111	Members - Insurance Costs For Members	\$5,904	\$7,310	\$0	\$7,310	\$0	\$5,904
041112	Members - Subscriptions	\$8,835	\$8,945	\$0	\$8,945	\$0	\$8,835
041113	Members - Election Expenses	\$4,365	\$2,168	\$0	\$2,168	\$0	\$4,400
041114	Members - Donations	\$48,200	\$1,182	\$0	\$1,182	\$0	\$48,200
041118	ICT - Councillors	\$660	\$0	\$0	\$0	\$0	\$2,640
041120	Warren Blackwood Alliance Expenses	\$0	\$5,695	\$0	\$5,695	\$0	\$30,000
041150	Members - Admin Allocation	\$19,144	\$0	\$0	\$0	\$0	\$57,455
041190	Depreciation - Membership	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$135,805	\$61,369	\$0	\$61,369	\$0	\$316,945
OPERATING INCOME							
041001	Members - Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
041003	Other Governance - Other Minor 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		\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$135,805	\$61,369	\$0	\$61,369	\$0	\$316,945

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
GOVERNANCE								
OPERATING EXPENDITURE								
042100	Other Governance - Admin Allocated		\$28,716	\$0	\$0	\$0	\$0	\$86,183
Sub Total - GOVERNANCE - GENERAL OP/EXP			\$28,716	\$0	\$0	\$0	\$0	\$86,183
OPERATING INCOME								
Sub Total - GOVERNANCE - GENERAL OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL			\$28,716	\$0	\$0	\$0	\$0	\$86,183
Total - GOVERNANCE			\$164,521	\$61,369	\$0	\$61,369	\$0	\$403,128

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
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
051109	ESL - Insurances Fire Appliances and Personnel	\$36,256	\$32,395	\$0	\$32,395	\$0	\$36,256
051112	Fire Prevention And Support	\$12,367	\$13,770	\$0	\$13,770	\$0	\$16,060
051101	Fire Break Inspection Expenses	\$0	\$0	\$0	\$0	\$0	\$3,540
051102	Fire Hazard Reductions Expenses	\$826	\$20,770	\$0	\$20,770	\$0	\$6,881
051104	Minor Fire Plant & Equipment Purchases non ESL	\$133	\$0	\$0	\$0	\$0	\$400
051105	Fire Plant & Equipment Maintenance - Non ESL	\$167	\$0	\$0	\$0	\$0	\$500
051106	ESL - Fire Vehicle Maintenance Costs	\$0	\$7,986	\$0	\$7,986	\$0	\$11,010
051107	ESL - Brigade Utilities, rates and taxes	\$0	\$0	\$0	\$0	\$0	\$275
051108	ESL - Other Goods & Services relating to Fires	\$0	\$0	\$0	\$0	\$0	\$2,200
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$0	\$0	\$0	\$0	\$0	\$5,000
051114	ESL - Land & Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$770
051115	ESL - Clothing and Accessories	\$0	\$10,840	\$0	\$10,840	\$0	\$40,000
051116	ESL - Plant and Equipment Maintenance	\$0	\$7,939	\$0	\$7,939	\$0	\$1,500
051117	BFRC - Bushfire Risk Planning	\$0	\$0	\$0	\$0	\$0	\$1,458
051118	DFES Fire Defence Grant Expenses	\$0	\$0	\$0	\$0	\$0	\$13,520
051120	Bush Fire - Mitigation Activity Funded	\$0	\$0	\$0	\$0	\$0	\$66,411
051150	Admin Allocation - Fire Control	\$19,144	\$0	\$0	\$0	\$0	\$57,455
051190	Depreciation - Fire Control	\$0	\$0	\$0	\$0	\$0	\$670
Sub Total - FIRE PREVENTION OP/EXP		\$68,893	\$93,700	\$0	\$93,700	\$0	\$263,906
OPERATING INCOME							
051001	Fire Infringements/Fines Income	(\$165)	(\$550)	(\$550)	\$0	(\$500)	\$0
051002	Sale Of Fire Maps Income	\$0	(\$18)	(\$18)	\$0	(\$100)	\$0
051004	ESL - Funding Operating Grant Income	(\$97,768)	(\$31,595)	(\$31,595)	\$0	(\$151,789)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$97,933)	(\$32,163)	(\$32,163)	\$0	(\$152,389)	\$0
Total - FIRE PREVENTION		(\$29,040)	\$61,537	(\$32,163)	\$93,700	(\$152,389)	\$263,906

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
ANIMAL CONTROL							
OPERATING EXPENDITURE							
052100	Ranger Services Operation Costs	\$473	\$8,856	\$0	\$8,856	\$0	\$2,100
052005	Trap Hire Refunds	\$50	\$0	\$0	\$0	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$1,150	\$0	\$0	\$0	\$0	\$3,450
052102	Dog License Discs Costs	\$250	\$271	\$0	\$271	\$0	\$250
052103	Other Control Expenses	\$908	\$11,320	\$0	\$11,320	\$0	\$1,748
052104	Animal Impounding Costs	\$4,000	\$980	\$0	\$980	\$0	\$5,000
052109	Cat License Tags Expense	\$100	\$90	\$0	\$90	\$0	\$100
052110	Ranger Services Salary Super and Employee Costs	\$18,832	\$12,167	\$0	\$12,167	\$0	\$52,271
052150	Admin Allocation - Animal Control	\$7,194	\$0	\$0	\$0	\$0	\$21,582
052190	Depreciation	\$133	\$0	\$0	\$0	\$0	\$400
Sub Total - ANIMAL CONTROL OP/EXP		\$33,091	\$33,683	\$0	\$33,683	\$0	\$86,951
OPERATING INCOME							
052001	Animal Fines & Penalties Income	\$0	(\$1,619)	(\$1,619)	\$0	\$0	\$0
052002	Animal Impounding Fees Income	(\$300)	(\$392)	(\$392)	\$0	(\$300)	\$0
052003	Dog Registrations Charges	(\$2,352)	(\$2,538)	(\$2,538)	\$0	(\$6,000)	\$0
052004	Cat Registration Charges	\$0	\$0	\$0	\$0	\$0	\$0
052006	Animal Control Income - Grant	\$0	\$0	\$0	\$0	\$0	\$0
052105	Trap Hire Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$2,652)	(\$4,549)	(\$4,549)	\$0	(\$6,300)	\$0
Total - ANIMAL CONTROL		\$30,439	\$29,134	(\$4,549)	\$33,683	(\$6,300)	\$86,951

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 Period 04 31 OCTOBER 2021		CURRENT YEAR YTD ACTUALS 31 OCTOBER 2021		ADOPTED BUDGET 2021-22	
			Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY								
OPERATING EXPENDITURE								
053100	Local Emergency Management Committee Expenses		\$189	\$0	\$0	\$0	\$0	\$300
053150	Administration Allocated - Emergency Mgt		\$7,191	\$0	\$0	\$0	\$0	\$21,582
053190	Depreciation		\$9,111	\$0	\$0	\$0	\$0	\$27,345
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP			\$16,491	\$0	\$0	\$0	\$0	\$49,227
OPERATING INCOME								
053002	Non-Operating Grants CCTV		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY			\$16,491	\$0	\$0	\$0	\$0	\$49,227
Total - LAW ORDER & PUBLIC SAFETY			\$17,890	\$90,671	(\$36,712)	\$127,383	(\$158,689)	\$400,084

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
HEALTH FAMILY STOP CENTRE								
OPERATING EXPENDITURE								
071100	B0101	Family Stop Centre - Operation	\$4,149	\$2,523	\$0	\$2,523	\$0	\$11,766
071150		Admin Allocated - Family Stop Centre	\$4,810	\$0	\$0	\$0	\$0	\$14,437
071190		Depreciation - Family Stop Centre	\$1,233	\$0	\$0	\$0	\$0	\$3,700
Sub Total - HEALTH FAMILY STOP OP/EXP			\$10,192	\$2,523	\$0	\$2,523	\$0	\$29,903
OPERATING INCOME								
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$10,192	\$2,523	\$0	\$2,523	\$0	\$29,903
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
072100		Health Administration Services Expenses	\$12,100	\$14,035	\$0	\$14,035	\$0	\$32,250
072101		Other Health Administration Expenses	\$69	\$0	\$0	\$0	\$0	\$150
072102		Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
072103		Health Administration Superannuation	\$1,452	\$0	\$0	\$0	\$0	\$3,630
072150		Admin Allocation - Other Health	\$4,812	\$0	\$0	\$0	\$0	\$14,437
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$18,434	\$14,035	\$0	\$14,035	\$0	\$50,467
OPERATING INCOME								
072001		Food Stall Permit Charges	\$0	\$0	\$0	\$0	\$0	\$0
072002		Temporary Camping Site Permit Charges	(\$11)	(\$300)	(\$300)	\$0	(\$100)	\$0
072003		Food Business Registration Fee	(\$333)	(\$429)	(\$429)	\$0	(\$883)	\$0
072004		Annual Inspections	\$0	\$0	\$0	\$0	\$0	\$0
072005		Lodging House Registration Fees	\$0	\$0	\$0	\$0	(\$306)	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$344)	(\$729)	(\$729)	\$0	(\$1,289)	\$0
Total - HEALTH ADMIN AND INSPECTION			\$18,090	\$13,306	(\$729)	\$14,035	(\$1,289)	\$50,467

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES								
OPERATING EXPENDITURE								
074100	B0105	Housing General Practitioner - Medical Service	\$5,765	\$5,334	\$0	\$5,334	\$0	\$13,963
074102		Boyup Brook Medical Services Building Costs	\$10,141	\$9,892	\$0	\$9,892	\$0	\$26,705
074101		Medical Services General Operations	\$1,595	\$14,547	\$0	\$14,547	\$0	\$9,810
074103		Medical Service Employee Costs	\$316,195	\$252,090	\$0	\$252,090	\$0	\$1,015,818
074105		Postage, Printing & Stationery	\$1,254	\$1,553	\$0	\$1,553	\$0	\$4,600
074106		Medical Ctr - Telephones	\$2,299	\$2,122	\$0	\$2,122	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$2,469	\$2,626	\$0	\$2,626	\$0	\$5,971
074108		Medical Ctr - Insurances	\$16,508	\$6,948	\$0	\$6,948	\$0	\$16,508
074109		Medical Bank Fees	\$317	\$93	\$0	\$93	\$0	\$950
074110		Medical Ctr - Computer Expenses	\$11,340	\$6,661	\$0	\$6,661	\$0	\$29,936
074111		Medical Ctr - Medical Supplies & Equipt	\$7,697	\$5,192	\$0	\$5,192	\$0	\$23,100
074112		Medical Ctr - Locum Doctor	\$0	\$880	\$0	\$880	\$0	\$48,600
074113		Medical Ctr - Superannuation	\$36,049	\$25,925	\$0	\$25,925	\$0	\$117,270
074114		Medical Ctr - Training	\$1,250	\$36	\$0	\$36	\$0	\$2,500
074115		Medical Ctr - Sundry Expenses	\$4,003	\$255	\$0	\$255	\$0	\$12,100
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$630	\$0	\$0	\$0	\$0	\$2,520
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$1,200
074119		Medical Doubtful Debts Expense	\$0	\$0	\$0	\$0	\$0	\$0
074150		Admin Allocated - Boyup Brook Medical Services	\$21,525	\$0	\$0	\$0	\$0	\$64,601
074191		Depreciation - Medical Centre	\$2,832	\$0	\$0	\$0	\$0	\$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	\$2,266	\$0	\$0	\$0	\$0	\$6,800
Sub Total - PREVENTIVE SRVS - OP/EXP			\$444,134	\$334,154	\$0	\$334,154	\$0	\$1,449,597
OPERATING INCOME								
074001		Surgery Turnover	(\$334,620)	(\$184,373)	(\$184,373)	\$0	(\$1,100,000)	\$0
074002		Surgery Rental Income	(\$2,363)	(\$2,182)	(\$2,182)	\$0	(\$7,091)	\$0
074004		Grants, Reimbursements and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$336,983)	(\$186,555)	(\$186,555)	\$0	(\$1,107,091)	\$0
Total - PREVENTIVE SERVICES			\$107,151	\$147,599	(\$186,555)	\$334,154	(\$1,107,091)	\$1,449,597

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	C	Budget	Actual	Income	Expenditure	Income	Expenditure
PREVENTIVE SERVICE - OTHER								
OPERATING EXPENDITURE								
073100	Analytical Expenses		\$475	\$463	\$0	\$463	\$0	\$475
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP			\$475	\$463	\$0	\$463	\$0	\$475
Total - PREVENTIVE SERVICES - OTHER			\$475	\$463	\$0	\$463	\$0	\$475
OTHER HEALTH								
OPERATING EXPENDITURE								
075100	Ambulance Centre Operation		\$468	\$470	\$0	\$470	\$0	\$24,648
075150	Admin Allocated - Other Health		\$4,810	\$0	\$0	\$0	\$0	\$14,437
Sub Total - OTHER HEALTH OP/EXP			\$5,278	\$470	\$0	\$470	\$0	\$39,085
OPERATING INCOME								
Sub Total - OTHER HEALTH OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH			\$5,278	\$470	\$0	\$470	\$0	\$39,085
Total - HEALTH			\$141,186	\$164,362	(\$187,283)	\$351,645	(\$1,108,380)	\$1,569,527

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER EDUCATION								
OPERATING EXPENDITURE								
081100	Community Resource Centre		\$3,358	\$1,958	\$0	\$1,958	\$0	\$4,745
081101	Rylington Park Farm Complex		\$0	\$0	\$0	\$0	\$0	\$0
081102	Donations - Other Education		\$250	\$0	\$0	\$0	\$0	\$250
081103	Early Learning Centre - Employee Costs		\$75,870	\$73,401	\$0	\$73,401	\$0	\$201,036
081104	Early Learning Centre - Operating Costs		\$5,604	\$7,138	\$0	\$7,138	\$0	\$18,000
081150	Admin Allocation - Other Education		\$4,812	\$0	\$0	\$0	\$0	\$14,437
081190	Depreciation - Community Resource Centre		\$1,673	\$0	\$0	\$0	\$0	\$5,020
081191	Depreciation - Rylington Park Farm Complex		\$5,628	\$0	\$0	\$0	\$0	\$16,885
Sub Total - OTHER EDUCATION OP/EXP			\$97,195	\$82,497	\$0	\$82,497	\$0	\$260,373
OPERATING INCOME								
081001	Rylington Park Reimbursements		\$0	\$0	\$0	\$0	\$0	\$0
081003	Early Learning Centre - Fees & Charges		(\$66,710)	(\$43,154)	(\$43,154)	\$0	(\$165,000)	\$0
081004	Early Learning Centre -Operating Income		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC			(\$66,710)	(\$43,154)	(\$43,154)	\$0	(\$165,000)	\$0
Total - OTHER EDUCATION			\$30,485	\$39,343	(\$43,154)	\$82,497	(\$165,000)	\$260,373

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
AGED & DISABLED							
OPERATING EXPENDITURE							
082100	Support for Seniors Christmas Lunch	\$0	\$0	\$0	\$0	\$0	\$1,390
082104	Aged Needs Initiative Loan Interest	\$7,211	\$0	\$0	\$0	\$0	\$0
082150	Admin Allocated - Aged & Disabled	\$4,810	\$0	\$0	\$0	\$0	\$14,437
Sub Total - AGED & DISABLED OP/EXP		\$12,021	\$0	\$0	\$0	\$0	\$15,827
OPERATING INCOME							
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - AGED & DISABLED		\$12,021	\$0	\$0	\$0	\$0	\$15,827
OTHER WELFARE							
OPERATING EXPENDITURE							
083100	Other Welfare Expenses	\$0	\$0	\$0	\$0	\$0	\$500
083104	Depreciation	\$17	\$0	\$0	\$0	\$0	\$50
083105	Donations Expended	\$0	\$0	\$0	\$0	\$0	\$0
083150	Admin Allocated - Other Welfare	\$14,387	\$0	\$0	\$0	\$0	\$43,164
Sub Total - OTHER WELFARE OP/EXP		\$14,404	\$0	\$0	\$0	\$0	\$43,714
OPERATING INCOME							
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$14,404	\$0	\$0	\$0	\$0	\$43,714
Total - EDUCATION & WELFARE		\$56,910	\$39,343	(\$43,154)	\$82,497	(\$165,000)	\$319,914

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
STAFF HOUSING								
OPERATING EXPENDITURE								
091100	Staff Housing		\$4,612	\$1,130	\$0	\$1,130	\$0	\$7,479
091130	Interest Paid Loan 115 - Staff House		\$1,384	\$1,186	\$0	\$1,186	\$0	\$2,268
091190	Depreciation - Staff Housing		\$1,911	\$0	\$0	\$0	\$0	\$5,735
091150	Staff Housing - Less Amt Allocated to Admin.		\$4,810	\$0	\$0	\$0	\$0	\$14,437
Sub Total - STAFF HOUSING OP/EXP			\$12,717	\$2,315	\$0	\$2,315	\$0	\$29,919
OPERATING INCOME								
Sub Total - STAFF HOUSING OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - STAFF HOUSING			\$12,717	\$2,315	\$0	\$2,315	\$0	\$29,919

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
HOUSING OTHER							
OPERATING EXPENDITURE							
092101	Boyup Brook Citizens Lodge	\$18,011	\$9,584	\$0	\$9,584	\$0	\$19,596
092102	Community Housing - Units	\$12,082	\$9,122	\$0	\$9,122	\$0	\$23,552
092103	Other	\$3,608	\$1,451	\$0	\$1,451	\$0	\$6,498
092104	6 Nix - Operating & Mtce Expense	\$95	\$0	\$0	\$0	\$0	\$145
092105	House - 1 Rogers Ave	\$8,360	\$5,187	\$0	\$5,187	\$0	\$13,418
092107	7 Knapp Street - Operating & Mtce Expense	\$2,879	\$2,304	\$0	\$2,304	\$0	\$5,145
092108	Property Selling Expenses	\$0	\$0	\$0	\$0	\$0	\$0
092109	Community Housing Maintenance - Grant Funded	\$0	\$7,887	\$0	\$7,887		
092150	Admin Allocation - Other Housing	\$4,859	\$0	\$0	\$0	\$0	\$14,583
092191	Depreciation - Other Housing	\$1,856	\$0	\$0	\$0	\$0	\$5,570
092192	Depreciation - House - 1 Rogers Ave	\$1,454	\$0	\$0	\$0	\$0	\$4,365
092190	Depreciation - Boyup Brook Citizens Lodge	\$10,791	\$0	\$0	\$0	\$0	\$32,385
Sub Total - HOUSING OTHER OP/EXP		\$63,995	\$35,534	\$0	\$35,534	\$0	\$125,256
HOUSING OPERATING INCOME							
092001	Rent 24A Proctor St	(\$2,977)	(\$3,497)	(\$3,497)	\$0	(\$8,932)	\$0
092002	Rent 24B Proctor St	(\$2,667)	(\$3,000)	(\$3,000)	\$0	(\$8,000)	\$0
092003	Rent 16A Forrest St	(\$3,300)	(\$3,497)	(\$3,497)	\$0	(\$9,900)	\$0
092004	Rent 16B Forrest St	(\$3,133)	(\$3,497)	(\$3,497)	\$0	(\$9,400)	\$0
092005	Rent 1 Rogers St	\$0	\$0	\$0	\$0	\$0	\$0
092006	Rent 6 Nix St	\$0	\$0	\$0	\$0	\$0	\$0
092007	Housing Reimbursements	(\$278)	\$0	\$0	\$0	(\$1,000)	\$0
092009	Other Housing: 7 Knapp St	(\$10,426)	(\$10,457)	(\$10,457)	\$0	(\$31,280)	\$0
092012	Profit on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
092011	Community Housing Maintenance Grant	\$0	\$0	\$0	\$0	(\$7,662)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$22,781)	(\$23,946)	(\$23,946)	\$0	(\$76,174)	\$0
Total - HOUSING OTHER		\$41,214	\$11,588	(\$23,946)	\$35,534	(\$76,174)	\$125,256
Total - HOUSING		\$53,932	\$13,903	(\$23,946)	\$37,849	(\$76,174)	\$155,175

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
SANITATION - HOUSEHOLD REFUSE								
OPERATING EXPENDITURE								
101100		Refuse Collection Boyup Brook Townsite Expense	\$15,282	\$12,009	\$0	\$12,009	\$0	\$45,849
101101		Recycling Collection Boyup Brook Town Site	\$9,513	\$7,892	\$0	\$7,892	\$0	\$28,540
101106		Transfer Station Employee Costs	\$33,103	\$9,008	\$0	\$9,008	\$0	\$93,346
101102	B0400	Boyup Brook Transfer Station Costs	\$26,110	\$10,884	\$0	\$10,884	\$0	\$58,935
101103		Land Fill Disposal Site	\$15,910	\$8,435	\$0	\$8,435	\$0	\$44,365
101104		Townsite Street Bins Collection	\$3,561	\$4,087	\$0	\$4,087	\$0	\$10,260
101107		Drum Muster Expenses	\$1,600	\$0	\$0	\$0	\$0	\$1,600
101108		BB Transfer Station Superannuation	\$654	\$666	\$0	\$666	\$0	\$1,700
101119		Waste Bin Maintenance and Delivery	\$708	\$1,200	\$0	\$1,200	\$0	\$2,340
101150		Admin Allocated - Waste Management	\$9,572	\$0	\$0	\$0	\$0	\$28,728
101190		Depreciation - Waste Management	\$7,354	\$0	\$0	\$0	\$0	\$22,070
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP			\$123,368	\$54,180	\$0	\$54,180	\$0	\$337,733
SANITATION OPERATING INCOME								
101001		Refuse Collection Charges - Rates	(\$188,700)	(\$195,750)	(\$195,750)	\$0	(\$188,700)	\$0
101002		Waste Disposal Charges	(\$6,000)	(\$1,949)	(\$1,949)	\$0	(\$6,000)	\$0
101003		Recycling Scheme Income	(\$900)	\$0	\$0	\$0	(\$1,800)	\$0
101004		Scrap Metal Income	(\$792)	\$0	\$0	\$0	(\$2,400)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC			(\$196,392)	(\$197,699)	(\$197,699)	\$0	(\$198,900)	\$0
Total - SANITATION HOUSEHOLD REFUSE			(\$73,024)	(\$143,519)	(\$197,699)	\$54,180	(\$198,900)	\$337,733

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
EFFLUENT DRAINAGE SYSTEM								
OPERATING EXPENDITURE								
103100	Septic Tank Inspection Expenses		\$0	\$0	\$0	\$0	\$0	\$200
103101	Liquid Waste Disposal Site (Stanton Road)		\$2,570	\$7,413	\$0	\$7,413	\$0	\$2,570
Sub Total - SEWERAGE OP/EXP			\$2,570	\$7,413	\$0	\$7,413	\$0	\$2,770
OPERATING INCOME								
103002	Septic Licence Fees		(\$2,960)	(\$944)	(\$944)	\$0	(\$4,000)	\$0
Sub Total - SEWERAGE OP/INC			(\$2,960)	(\$944)	(\$944)	\$0	(\$4,000)	\$0
Total - SEWERAGE			(\$390)	\$6,469	(\$944)	\$7,413	(\$4,000)	\$2,770
TOWN PLANNING & REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
105100	Town Planning Admin & Control		\$6,613	\$7,918	\$0	\$7,918	\$0	\$28,752
105101	Admin Allocation - Town Planning		\$9,576	\$0	\$0	\$0	\$0	\$28,728
Sub Total - TOWN PLAN & REG DEV OP/EXP			\$16,188	\$7,918	\$0	\$7,918	\$0	\$57,480
OPERATING INCOME								
105001	Planning Application Fees		(\$2,164)	(\$588)	(\$588)	\$0	(\$5,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC			(\$2,164)	(\$588)	(\$588)	\$0	(\$5,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT			\$14,024	\$7,330	(\$588)	\$7,918	(\$5,000)	\$57,480

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 Period 04 31 OCTOBER 2021		CURRENT YEAR YTD ACTUALS 31 OCTOBER 2021		ADOPTED BUDGET 2021-22	
			Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES								
OPERATING EXPENDITURE								
106101		Cemetery - Operation	\$9,643	\$4,882	\$0	\$4,882	\$0	\$0
106101	B0420	Cemetery - Operation		\$0	\$0	\$0	\$0	\$29,037
106101	B0421	Niche Wall Plaques Operations	\$0	\$0	\$0	\$0	\$0	\$50
106101	G314	Cemetery Grounds	\$1,841	\$0	\$0	\$0	\$0	\$5,928
106102		Public Toilets - Operation		\$5,295	\$0	\$5,295	\$0	\$0
106102	B0450	Toilets - Lions Park Costs	\$1,252	\$0	\$0	\$0	\$0	\$3,675
106102	B0451	Toilets - Tourist Centre Costs	\$906	\$0	\$0	\$0	\$0	\$3,635
106102	B0452	Toilets - Town Hall (External) Costs	\$2,402	\$0	\$0	\$0	\$0	\$8,696
106103		Street Furniture	\$0	\$0	\$0	\$0	\$0	\$430
106150		Admin Allocation - Other Community Amenities	\$4,812	\$0	\$0	\$0	\$0	\$14,437
106151		Admin Allocation - Cemetery	\$535	\$0	\$0	\$0	\$0	\$1,604
106191		Depreciation - Public Toilets	\$337	\$0	\$0	\$0	\$0	\$1,010
106192		Depreciation - Other Community Service's	\$1,012	\$0	\$0	\$0	\$0	\$3,035
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$22,740	\$10,176	\$0	\$10,176	\$0	\$71,537
OPERATING INCOME								
106001		Cemetery Burial Fees	(\$13,000)	(\$1,183)	(\$1,183)	\$0	(\$13,000)	\$0
106002		License/Other Fees BB Cemetery	(\$230)	(\$1,035)	(\$1,035)	\$0	(\$1,000)	\$0
106004		Niche Wall Fees	\$0	(\$642)	(\$642)	\$0	(\$1,700)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$13,230)	(\$2,860)	(\$2,860)	\$0	(\$15,700)	\$0
Total - OTHER COMMUNITY AMENITIES			\$9,510	\$7,316	(\$2,860)	\$10,176	(\$15,700)	\$71,537
Total - COMMUNITY AMENITIES			(\$49,880)	(\$122,403)	(\$202,091)	\$79,687	(\$223,600)	\$469,520

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
111100	Boyup Brook Hall - Operation		\$18,325	\$24,770	\$0	\$24,770	\$0	\$33,700
111102	Halls - Other Public Halls		\$9,123	\$3,498	\$0	\$3,498	\$0	\$12,266
111150	Admin Allocation - Public Halls		\$9,576	\$0	\$0	\$0	\$0	\$28,728
111190	Depreciation - Public Halls		\$17,127	\$0	\$0	\$0	\$0	\$51,384
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$54,151	\$28,268	\$0	\$28,268	\$0	\$126,077
OPERATING INCOME								
111001	Hall Hire Fees		\$0	(\$395)	(\$395)	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			\$0	(\$395)	(\$395)	\$0	\$0	\$0
Total - PUBLIC HALL & CIVIC CENTRES			\$54,151	\$27,873	(\$395)	\$28,268	\$0	\$126,077

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
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
113100	Recreation Complex	\$32,182	\$25,121	\$0	\$25,121	\$0	\$63,321
113109	Walk Trails	\$377	\$201	\$0	\$201	\$0	\$1,507
113110	Townsite Gardens	\$15,577	\$14,930	\$0	\$14,930	\$0	\$46,022
113112	Reserves and Parks Operations	\$10,195	\$20,549	\$0	\$20,549	\$0	\$32,583
113119	Other Recreation Facilities	\$7,726	\$7,325	\$0	\$7,325	\$0	\$18,636
113120	War Memorial	\$1,025	\$778	\$0	\$778	\$0	\$3,302
113150	Admin Allocation - Other Recreation	\$16,235	\$0	\$0	\$0	\$0	\$48,706
113124	Support for UBAS	\$1,200	\$175	\$0	\$175	\$0	\$42,181
113122	Support for ANZAC Day	\$0	\$0	\$0	\$0	\$0	\$9,657
113125	Support for Others	\$2,378	\$6,051	\$0	\$6,051	\$0	\$6,911
113190	Depreciation - Other Recreation	\$73,470	\$0	\$0	\$0	\$0	\$220,420
113191	Depreciation - Parks & Gardens	\$16,676	\$0	\$0	\$0	\$0	\$50,030
113192	Depreciation: Plant & Equipment	\$5,496	\$0	\$0	\$0	\$0	\$16,490
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$182,537	\$75,274	\$0	\$75,274	\$0	\$559,765
OPERATING INCOME							
113003	Rec Ground Use Hire Fees	(\$3,400)	(\$3,469)	(\$3,469)	\$0	(\$3,400)	\$0
113002	Reimbursements - Other Rec	(\$125)	\$0	\$0	\$0	(\$500)	\$0
113022	Recreation - Capital Grants & Contributions	\$0	\$0	\$0	\$0	(\$180,309)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,525)	(\$3,469)	(\$3,469)	\$0	(\$184,209)	\$0
Total - OTHER RECREATION & SPORT		\$179,012	\$71,805	(\$3,469)	\$75,274	(\$184,209)	\$559,765

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
SWIMMING POOL								
OPERATING EXPENDITURE								
112100	Swimming Pool General Operations		\$33,801	\$6,352	\$0	\$6,352	\$0	\$77,810
112101	Swimming Pool Building Costs		\$25,273	\$12,191	\$0	\$12,191	\$0	\$57,929
112102	Swimming Pool Employee Costs		\$19,888	\$18,482	\$0	\$18,482	\$0	\$75,058
112103	Interest on Loan 114 - upgrade pool bowl		\$2,522	\$2,160	\$0	\$2,160	\$0	\$4,132
112104	Swimming Pool Employee Superannuation		\$1,902	\$819	\$0	\$819	\$0	\$8,089
112106	Pool Staff - Fringe Benefits Tax		\$625	\$0	\$0	\$0	\$0	\$2,500
112150	Admin Allocation - Swimming Pool		\$10,592	\$0	\$0	\$0	\$0	\$31,790
112190	Depreciation - Swimming Pool		\$5,911	\$0	\$0	\$0	\$0	\$17,740
Sub Total - SWIMMING POOL OP/EXP			\$100,514	\$40,003	\$0	\$40,003	\$0	\$275,048
OPERATING INCOME								
112001	Swimming Lesson Fees		\$0	\$0	\$0	\$0	\$0	\$0
112003	Pool Daily Admission Fees		(\$501)	\$0	\$0	\$0	(\$9,000)	\$0
112004	Season Tickets Fees		(\$1,650)	(\$884)	(\$884)	\$0	(\$16,500)	\$0
112005	Pool Hire Fees		(\$11)	\$0	\$0	\$0	(\$200)	\$0
112006	Gym Equipment Hire Fees		\$0	\$0	\$0	\$0	\$0	\$0
112007	Pool Teaching Programme Fees		(\$220)	\$0	\$0	\$0	(\$2,000)	\$0
112008	Vacation Swimming Passes		\$0	\$0	\$0	\$0	(\$1,100)	\$0
112009	Grants and Contributions		(\$6,822)	\$0	\$0	\$0	(\$6,822)	\$0
Sub Total - SWIMMING POOL OP/INC			(\$9,204)	(\$884)	(\$884)	\$0	(\$35,622)	\$0
Total - SWIMMING POOL			\$91,310	\$39,120	(\$884)	\$40,003	(\$35,622)	\$275,048

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
TELEVISION & RADIO REBROADCASTING								
OPERATING EXPENDITURE								
114005	Banks Rd Telecommunications Tower		\$2,247	\$1,053	\$0	\$1,053	\$0	\$4,684
Sub Total - TV & RADIO REBROADCASTING OP/EXP			\$2,247	\$1,053	\$0	\$1,053	\$0	\$4,684
OPERATING INCOME								
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges		(\$9,278)	(\$9,509)	(\$9,509)	\$0	(\$9,278)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC			(\$9,278)	(\$9,509)	(\$9,509)	\$0	(\$9,278)	\$0
Total - TV & RADIO REBROADCASTING			(\$7,031)	(\$8,456)	(\$9,509)	\$1,053	(\$9,278)	\$4,684
LIBRARIES								
OPERATING EXPENDITURE								
115100	Library Operations		\$4,099	\$2,091	\$0	\$2,091	\$0	\$34,973
115150	Admin Allocation - Libraries		\$26,345	\$0	\$0	\$0	\$0	\$79,037
Sub Total - LIBRARIES OP/EXP			\$30,443	\$2,091	\$0	\$2,091	\$0	\$114,010
OPERATING INCOME								
115001	State Library Grant Income		(\$6,858)	(\$6,239)	(\$6,239)	\$0	(\$8,716)	\$0
Sub Total - LIBRARIES OP/INC			(\$6,858)	(\$6,239)	(\$6,239)	\$0	(\$8,716)	\$0
Total - LIBRARIES			\$23,585	(\$4,148)	(\$6,239)	\$2,091	(\$8,716)	\$114,010

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER CULTURE								
OPERATING EXPENDITURE								
116100	Museum		\$3,158	\$6,352	\$0	\$6,352	\$0	\$5,121
116101	Craft Hut		\$1,028	\$990	\$0	\$990	\$0	\$1,569
116102	Support for Sandakan (Ceremony)		\$8,954	\$2,983	\$0	\$2,983	\$0	\$8,954
116150	Admin Allocated - Other Culture		\$4,812	\$0	\$0	\$0	\$0	\$14,437
116190	Depreciation - Other Culture		\$3,965	\$0	\$0	\$0	\$0	\$11,895
Sub Total - OTHER CULTURE OP/EXP			\$21,916	\$10,326	\$0	\$10,326	\$0	\$41,976
OPERATING INCOME								
116001	Reimbursements - Other Culture		\$0	\$0	\$0	\$0	\$0	\$0
116005	Non-Operating Grants & Contributions		\$0	\$0	\$0	\$0	(\$5,090)	\$0
Sub Total - OTHER CULTURE OP/INC			\$0	\$0	\$0	\$0	(\$5,090)	\$0
Total - OTHER CULTURE			\$21,916	\$10,326	\$0	\$10,326	(\$5,090)	\$41,976
Total - RECREATION AND CULTURE			\$362,944	\$136,519	(\$20,496)	\$157,015	(\$242,915)	\$1,121,560

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	C	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		(\$372,560)	(\$374,900)	(\$374,900)	\$0	(\$931,400)	\$0
121002	Grants Direct - State - MRD - (OP)		(\$174,581)	(\$174,581)	(\$174,581)	\$0	(\$174,581)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)		(\$26,319)	(\$1,000)	(\$1,000)	\$0	(\$442,826)	\$0
121004	Capital Grants Other & Road Contributions		\$0	\$0	\$0	\$0	(\$351,364)	\$0
121007	Special Bridge Funding		(\$42,500)	\$0	\$0	\$0	(\$170,000)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC			(\$615,960)	(\$550,481)	(\$550,481)	\$0	(\$2,070,171)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST			(\$615,960)	(\$550,481)	(\$550,481)	\$0	(\$2,070,171)	\$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	Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
122100	Depot Building Building Costs	\$14,141	\$11,046	\$0	\$11,046	\$0	\$45,715
122101	Depot General Operations	\$3,030	\$8,290	\$0	\$8,290	\$0	\$15,023
122103	Road Maintenance & Repairs	\$34,172	\$51,538	\$0	\$51,538	\$0	\$88,744
122107	Maintenance Grading	\$10,645	\$2,981	\$0	\$2,981	\$0	\$112,053
122105	Repairs & Maint - Bridges	\$29,851	\$50,097	\$0	\$50,097	\$0	\$198,130
122106	Shire Radio Network Costs	\$0	\$124	\$0	\$124	\$0	\$3,740
122108	Drains & Culverts	\$10,306	\$19,278	\$0	\$19,278	\$0	\$91,606
122109	Verge Pruning	\$6,065	\$603	\$0	\$603	\$0	\$104,741
122110	Verge Spraying	\$2,519	\$4,220	\$0	\$4,220	\$0	\$18,161
122111	Crossovers Maintenance	\$0	\$79	\$0	\$79	\$0	\$750
122112	Town Services Drainage	\$1,731	\$532	\$0	\$532	\$0	\$5,283
122113	Town Services - Footpaths	\$0	\$48	\$0	\$48	\$0	\$5,735
122114	Town Services Road Repairs	\$2,661	\$1,270	\$0	\$1,270	\$0	\$10,366
122115	Town Services - Tree Pruning	\$2,805	\$15,396	\$0	\$15,396	\$0	\$6,854
122116	Street Lighting	\$7,316	\$7,352	\$0	\$7,352	\$0	\$29,100
122117	Traffic Signs	\$0	\$4,419	\$0	\$4,419	\$0	\$5,810
122119	Road Building and Other Stock	\$0	\$0	\$0	\$0	\$0	\$0
122120	Roman Road Data Pickup	\$9,043	\$8,557	\$0	\$8,557	\$0	\$31,200
122121	Town Services - Verge Spraying	\$12,542	\$6,096	\$0	\$6,096	\$0	\$30,486
122122	Road Sweeping	\$2,281	\$0	\$0	\$0	\$0	\$9,125
122123	Emergency Services	\$6,719	\$57,824	\$0	\$57,824	\$0	\$19,197
122131	Rural Street Addressing	\$542	\$388	\$0	\$388	\$0	\$2,345
122140	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
122150	Admin Allocated - Road Maintenance	\$119,764	\$0	\$0	\$0	\$0	\$359,306
122190	Depreciation - Transport Other	\$7,125	\$0	\$0	\$0	\$0	\$21,375
122191	Depreciation - Infrastructure	\$8,648	\$0	\$0	\$0	\$0	\$25,945
122192	Depreciation Roads	\$549,150	\$0	\$0	\$0	\$0	\$1,647,515
122193	Depreciation - Bridges	\$215,175	\$0	\$0	\$0	\$0	\$645,550
122194	Depreciation - Footpaths	\$5,751	\$0	\$0	\$0	\$0	\$17,255
122195	Depreciation - Drainage	\$90,590	\$0	\$0	\$0	\$0	\$271,780
123119	Minor Assets and Sundry Items	\$5,000	\$6,490	\$0	\$6,490	\$0	\$20,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$1,157,570	\$256,629	\$0	\$256,629	\$0	\$3,842,889

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING INCOME								
122002	Profit on Disposal of Assets		\$0	\$0	\$0	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - MTCE STREETS ROADS DEPOTS			\$1,157,570	\$256,629	\$0	\$256,629	\$0	\$3,842,889
TRAFFIC CONTROL								
OPERATING EXPENDITURE								
125100	Bank Fees - Police Licensing		\$0	\$30	\$0	\$30	\$0	\$0
125150	Administration Allocated - Traffic Control		\$35,920	\$0	\$0	\$0	\$0	\$107,765
Sub Total - TRAFFIC CONTROL OP/EXP			\$35,920	\$30	\$0	\$30	\$0	\$107,765
OPERATING INCOME								
125001	Licensing Service		(\$8,023)	(\$10,128)	(\$10,128)	\$0	(\$27,400)	\$0
125002	Motor Vehicle Plates		(\$231)	(\$535)	(\$535)	\$0	(\$1,000)	\$0
125005	Sundry Receipts - Heavy Haulage Permits etc		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TRAFFIC CONTROL OP/INC			(\$8,254)	(\$10,663)	(\$10,663)	\$0	(\$28,400)	\$0
Total - TRAFFIC CONTROL			\$27,667	(\$10,633)	(\$10,663)	\$30	(\$28,400)	\$107,765

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
AERODROMES								
OPERATING EXPENDITURE								
126100	Airstrip		\$952	\$1,694	\$0	\$1,694	\$0	\$3,296
126190	Depreciation - Airport		\$7,576	\$0	\$0	\$0	\$0	\$22,730
Sub Total - AERODROMES OP/EXP			\$8,529	\$1,694	\$0	\$1,694	\$0	\$26,026
OPERATING INCOME								
126003	Non-Operating Grants & Subsidies			\$0	\$0	\$0	(\$49,575)	\$0
Sub Total - AERODROMES OP/INC			\$0	\$0	\$0	\$0	(\$49,575)	\$0
Total - AERODROMES			\$8,529	\$1,694	\$0	\$1,694	(\$49,575)	\$26,026
Total - TRANSPORT			\$577,805	(\$302,792)	(\$561,144)	\$258,352	(\$2,148,146)	\$3,976,680

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	C	Budget	Actual	Income	Expenditure	Income	Expenditure
RURAL SERVICES								
OPERATING EXPENDITURE								
131001	Rural Services Expenses		\$0	\$0	\$0	\$0	\$0	\$28,809
131005	Employee Wages, Superannuation & Employee Costs		\$0	\$0	\$0	\$0	\$0	\$0
131009	Admin Allocation - Biosecurity		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP			\$0	\$0	\$0	\$0	\$0	\$28,809
OPERATING INCOME								
					\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES			\$0	\$0	\$0	\$0	\$0	\$28,809

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION								
OPERATING EXPENDITURE								
132110	Tourist Bay		\$352	\$186	\$0	\$186	\$0	\$2,161
132103	Community Development Officer		\$0	\$16,805	\$0	\$16,805	\$0	\$0
132104	Tourist Centre		\$10,703	\$7,529	\$0	\$7,529	\$0	\$56,790
132106	Promotion Activities		\$6,624	\$518	\$0	\$518	\$0	\$17,495
132107	OPSFMIL Flax Mill Complex General Operations		\$10,249	\$7,838	\$0	\$7,838	\$0	\$31,240
132108	B0665 Caravan Park/Flax Mill Complex Building Operation		\$31,894	\$25,785	\$0	\$25,785	\$0	\$83,642
132111	Carnaby Beetle Collection		\$100	\$82	\$0	\$82	\$0	\$100
132113	Community Development Officer - Superannuation		\$0	\$293	\$0	\$293	\$0	\$0
132114	Community Development Expenses		\$0	\$0	\$0	\$0	\$0	\$150
132115	Community Development - Fringe Benefit Tax		\$0	\$0	\$0	\$0	\$0	\$0
132116	CDO Vehicle Op Costs GEN		\$0	\$0	\$0	\$0	\$0	\$0
132150	Admin Allocated Tourism		\$16,769	\$0	\$0	\$0	\$0	\$50,310
132151	Admin Allocated Caravan Pk		\$4,812	\$0	\$0	\$0	\$0	\$14,437
132190	Depreciation - Tourism/Area Promotion		\$1,430	\$0	\$0	\$0	\$0	\$4,290
132191	Depreciation - Caravan Pk/Flax		\$15,041	\$0	\$0	\$0	\$0	\$45,125
Sub Total - TOURISM & AREA PROMOTION OP/EXP			\$97,974	\$59,036	\$0	\$59,036	\$0	\$305,740
OPERATING INCOME								
132002	Caravan Park & Complex Fees & Charges		(\$10,952)	(\$13,175)	(\$13,175)	\$0	(\$49,000)	\$0
132003	Flax Mill Sheds Storage Charges		(\$4,406)	(\$4,429)	(\$4,429)	\$0	(\$15,000)	\$0
132007	Other Income		(\$177)	(\$1,261)	(\$1,261)	\$0	(\$6,600)	\$0
132010	Non-Operating Grants, Subsidies & Contributions				\$0	\$0	(\$521,820)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC			(\$15,534)	(\$18,865)	(\$18,865)	\$0	(\$592,420)	\$0
Total - TOURISM & AREA PROMOTION			\$82,440	\$40,171	(\$18,865)	\$59,036	(\$592,420)	\$305,740

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDING CONTROL								
OPERATING EXPENDITURE								
133100	Building Control		\$7,280	\$6,102	\$0	\$6,102	\$0	\$21,840
133101	Building Control - Other Costs		\$1,800	\$2,805	\$0	\$2,805	\$0	\$33,850
133102	Building Control Superannuation		\$728	\$506	\$0	\$506	\$0	\$2,184
133103	Building Control - BMO		\$9,971	\$842	\$0	\$842	\$0	\$13,760
133150	Admin Allocated - Building Control Expenses		\$4,812	\$0	\$0	\$0	\$0	\$14,437
Sub Total - BUILDING CONTROL OP/EXP			\$24,591	\$10,256	\$0	\$10,256	\$0	\$86,071
BUILDING CONTROL OP/INC								
133001	Building Licences (UFEE)		(\$4,203)	(\$6,128)	(\$6,128)	\$0	(\$10,000)	\$0
133002	BCITF Levy - Commission		(\$50)	(\$41)	(\$41)	\$0	(\$120)	\$0
133003	Builders Services Levy - Commission		(\$82)	(\$80)	(\$80)	\$0	(\$195)	\$0
Sub Total - BUILDING CONTROL OP/INC			(\$4,335)	(\$6,249)	(\$6,249)	\$0	(\$10,315)	\$0
Total - BUILDING CONTROL			\$20,256	\$4,006	(\$6,249)	\$10,256	(\$10,315)	\$86,071
SALEYARDS & MARKETS								
OPERATING EXPENDITURE								
134100	Saleyards		\$16,988	\$798	\$0	\$798	\$0	\$29,725
134190	Depreciation - Saleyards & Markets		\$0	\$0	\$0	\$0	\$0	\$113,345
Sub Total - SALEYARDS & MARKETS OP/EXP			\$16,988	\$798	\$0	\$798	\$0	\$143,070
OPERATING INCOME								
134001	Reimbursements - Saleyards		(\$3,900)	(\$1,237)	(\$1,237)	\$0	(\$6,500)	\$0
Sub Total - SALEYARDS & MARKETING OP/INC			(\$3,900)	(\$1,237)	(\$1,237)	\$0	(\$6,500)	\$0
Total - SALEYARDS & MARKETS			\$13,088	(\$439)	(\$1,237)	\$798	(\$6,500)	\$143,070

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER ECONOMIC SERVICES								
OPERATING EXPENDITURE								
135100	Standpipes Expenses		\$11,637	\$903	\$0	\$903	\$0	\$36,975
135102	Economic Development Projects		\$0	\$0	\$0	\$0	\$0	\$7,500
135103	Country Music Festival Expenses		\$15,000	\$0	\$0	\$0	\$0	\$15,000
135105	Abel Street Shop		\$6,626	\$5,227	\$0	\$5,227	\$0	\$9,991
135150	Admin Allocated - Other Economic Development		\$4,812	\$0	\$0	\$0	\$0	\$14,437
135190	Depreciation - Develop/Facilities		\$1,288	\$0	\$0	\$0	\$0	\$3,865
Sub Total - OTHER ECONOMIC SERVICES OP/EXP			\$39,363	\$6,130	\$0	\$6,130	\$0	\$87,768
OPERATING INCOME								
135001	Standpipe Water		(\$295)	(\$18)	(\$18)	\$0	(\$4,200)	\$0
135005	Abel Street Shop Rental		(\$5,154)	(\$5,345)	(\$5,345)	\$0	(\$15,462)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC			(\$5,449)	(\$5,363)	(\$5,363)	\$0	(\$19,662)	\$0
Total - OTHER ECONOMIC SERVICES			\$33,915	\$766	(\$5,363)	\$6,130	(\$19,662)	\$87,768
Total - ECONOMIC SERVICES			\$149,699	\$44,505	(\$31,715)	\$76,220	(\$628,897)	\$651,458

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
PRIVATE WORKS								
OPERATING EXPENDITURE								
141100	Private Works - Costs		\$6,412	\$2,901	\$0	\$2,901	\$0	\$14,167
Sub Total - PRIVATE WORKS OP/EXP			\$6,412	\$2,901	\$0	\$2,901	\$0	\$14,167
OPERATING INCOME								
141001	Private Works - Recoup Charges		(\$7,191)	(\$2,704)	(\$2,704)	\$0	(\$14,167)	\$0
Sub Total - PRIVATE WORKS OP/INC			(\$7,191)	(\$2,704)	(\$2,704)	\$0	(\$14,167)	\$0
Total - PRIVATE WORKS			(\$779)	\$196	(\$2,704)	\$2,901	(\$14,167)	\$14,167

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
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
143100	Supervision	\$61,273	\$87,766	\$0	\$87,766	\$0	\$276,503
143101	Consultant Engineer	\$0	\$0	\$0	\$0	\$0	\$5,000
143102	Works Manager Vehicle Op Costs	\$420	\$0	\$0	\$0	\$0	\$2,380
143103	FBT Works Staff	\$900	\$0	\$0	\$0	\$0	\$3,600
143104	Insurance on Works	\$17,358	\$18,466	\$0	\$18,466	\$0	\$17,358
143105	Superannuation of Workmen	\$44,921	\$37,767	\$0	\$37,767	\$0	\$143,106
143106	PWOH Leave - Depot	\$33,398	\$50,797	\$0	\$50,797	\$0	\$185,439
143107	Protective Clothing	\$0	\$701	\$0	\$701	\$0	\$5,400
143108	Uniforms	\$808	\$0	\$0	\$0	\$0	\$1,615
143109	Training & Meeting Expenses	\$8,639	\$15,812	\$0	\$15,812	\$0	\$41,672
143110	Occupational Health & Safety	\$11,403	\$10,985	\$0	\$10,985	\$0	\$49,882
143111	Other Expenses	\$53	\$25	\$0	\$25	\$0	\$4,115
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$5,190
143116	Conferences and Training Courses (MOW)	\$0	\$0	\$0	\$0	\$0	\$5,250
143117	Works Manager Housing	\$0	\$5,400	\$0	\$5,400	\$0	\$2,400
143150	Admin Allocated - Works Overhead	\$9,576	\$0	\$0	\$0	\$0	\$28,728
143180	LESS PWOH ALLOCATED - PROJECTS	(\$188,748)	(\$206,844)	\$0	(\$206,844)	\$0	(\$777,638)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$20,876	\$0	\$20,876	\$0	\$0
OPERATING INCOME							
143001	Workers Compensation Reimbursements	\$0	\$0	\$0	\$0	(\$600)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	\$0	\$0	(\$600)	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$20,876	\$0	\$20,876	(\$600)	\$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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS								
OPERATING EXPENDITURE								
144100	Repair Wages		\$35,782	\$22,025	\$0	\$22,025	\$0	\$59,706
144101	Fuel & Oil		\$66,500	\$41,374	\$0	\$41,374	\$0	\$200,000
144102	Tyres & Tubes		\$1,816	\$8,455	\$0	\$8,455	\$0	\$16,215
144103	Parts and Repairs		\$13,143	\$29,883	\$0	\$29,883	\$0	\$144,275
144104	Licenses		\$425	\$0	\$0	\$0	\$0	\$8,500
144105	Insurance		\$33,725	\$32,506	\$0	\$32,506	\$0	\$33,725
144106	Blades & Points		\$2,250	\$3,245	\$0	\$3,245	\$0	\$15,000
144107	Expendable Tools		\$4,033	\$1,730	\$0	\$1,730	\$0	\$12,100
144110	Superannuation - Mechanic		\$6,514	\$3,024	\$0	\$3,024	\$0	\$10,870
144150	Admin Allocated POC		\$2,868	\$0	\$0	\$0	\$0	\$8,604
144190	Depreciation - Plant		\$77,022	\$0	\$0	\$0	\$0	\$231,075
144180	LESS POC ALLOCATED - PROJECTS		(\$244,079)	(\$258,259)	\$0	(\$258,259)	\$0	(\$740,070)
Sub Total - PLANT OPERATIONS COSTS OP/EXP			\$0	(\$116,016)	\$0	(\$116,016)	\$0	\$0
OPERATING INCOME								
144001	Diesel Rebate		(\$17,850)	\$0	\$0	\$0	(\$35,000)	\$0
144002	Reimbursements - Operating		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC			(\$17,850)	\$0	\$0	\$0	(\$35,000)	\$0
Total - PLANT OPERATIONS COSTS			(\$17,850)	(\$116,016)	\$0	(\$116,016)	(\$35,000)	\$0

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	C	Budget	Actual	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES								
OPERATING EXPENDITURE								
145100	Gross Total Salaries and Wages		\$1,156,911	\$1,065,857	\$0	\$1,065,857	\$0	\$3,470,872
145130	LESS SALS/WAGES ALLOCATED		(\$1,156,911)	(\$1,051,968)	\$0	(\$1,051,968)	\$0	(\$3,470,872)
145101	Workers Compensation Expenses		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP			\$0	\$13,890	\$0	\$13,890	\$0	\$0
OPERATING INCOME								
145001	Reimbursements - Administration		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES			\$0	\$13,890	\$0	\$13,890	\$0	\$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	Budget	Actual	Income	Expenditure	Income	Expenditure
ADMINISTRATION							
OPERATING EXPENDITURE							
146100	Advertising	\$816	\$3,672	\$0	\$3,672	\$0	\$7,745
146101	Audit Fees	\$0	\$0	\$0	\$0	\$0	\$35,000
146102	Bank Fees	\$4,548	\$2,005	\$0	\$2,005	\$0	\$10,400
146103	Administration Bldg Costs	\$19,440	\$15,414	\$0	\$15,414	\$0	\$57,528
146105	Administration Staff Employee Costs	\$383,646	\$232,574	\$0	\$232,574	\$0	\$803,256
146106	Consultants	\$41,393	\$43,589	\$0	\$43,589	\$0	\$145,000
146108	Insurance	\$12,889	\$10,124	\$0	\$10,124	\$0	\$12,889
146109	Legal Expenses	\$4,418	\$0	\$0	\$0	\$0	\$14,000
146110	IT System Operation & maintenance	\$68,890	\$45,718	\$0	\$45,718	\$0	\$120,174
146111	Office Equipment Maintenance	\$1,250	\$0	\$0	\$0	\$0	\$5,000
146112	Administration - Postage & Freight	\$1,426	\$2,070	\$0	\$2,070	\$0	\$5,300
146113	Printing and Stationery	\$6,269	\$4,185	\$0	\$4,185	\$0	\$12,500
146114	Administration Vehicle Costs	\$1,786	\$0	\$0	\$0	\$0	\$2,965
146115	Administration - Fringe Benefits Tax	\$875	\$0	\$0	\$0	\$0	\$3,500
146117	Employers Indemnity Insurance	\$16,174	\$33,181	\$0	\$33,181	\$0	\$16,174
146118	Subscriptions	\$23,440	\$16,681	\$0	\$16,681	\$0	\$23,440
146120	Uniform Allowance	\$990	(\$57)	\$0	(\$57)	\$0	\$3,000
146121	Telephones	\$5,216	\$2,657	\$0	\$2,657	\$0	\$15,650
146122	Minor Furn & Equip Under \$2000	\$0	\$0	\$0	\$0	\$0	\$7,500
146123	Conferences/Training/Professional Development	\$6,687	\$2,568	\$0	\$2,568	\$0	\$13,385
146124	Superannuation	\$26,979	\$22,709	\$0	\$22,709	\$0	\$117,610
146126	Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$725
146128	Administration - OSH	\$0	\$495	\$0	\$495	\$0	\$3,500
146190	Depreciation - Administration	\$7,336	\$0	\$0	\$0	\$0	\$22,010
146150	Less Administration Costs Alloc	(\$634,468)	\$0	\$0	\$0	\$0	(\$1,458,251)
Sub Total - ADMINISTRATION OP/EXP		\$0	\$443,742	\$0	\$443,742	\$0	\$0
OPERATING INCOME - ADMINISTRATION							
146001	Reimbursements - Administration	(\$2,960)	(\$3,064)	(\$3,064)	\$0	(\$3,760)	\$0
Sub Total - ADMINISTRATION OP/INC		(\$2,960)	(\$3,339)	(\$3,339)	\$0	(\$3,760)	\$0
Total - ADMINISTRATION		(\$2,960)	\$440,404	(\$3,339)	\$443,742	(\$3,760)	\$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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
UNCLASSIFIED								
OPERATING EXPENDITURE								
147010	Local (District) Planning Strategy		\$0	\$0	\$0	\$0	\$0	\$0
147011	Purchase of Land - Consultants		\$0	\$0	\$0	\$0	\$0	\$0
147013	Loan 119 Interest Expense				\$0	\$0	\$0	\$2,125
149001	Rylington Park Operational Expenses		\$180,486	\$130,383	\$0	\$130,383	\$0	\$674,747
149002	Rylington Park Asset Depreciation		\$0	\$0	\$0	\$0		
Sub Total - UNCLASSIFIED OP/EXP			\$180,486	\$130,383	\$0	\$130,383	\$0	\$676,872
OPERATING INCOME								
147100	Revaluation Profit on Local Govt House Unit Trust		\$0	\$0	\$0	\$0		
149101	Rylington Park Income		(\$36,200)	(\$69,988)	(\$69,988)	\$0	(\$725,250)	\$0
Sub Total - UNCLASSIFIED OP/INC			(\$36,200)	(\$69,988)	(\$69,988)	\$0	(\$725,250)	\$0
Total - UNCLASSIFIED			\$144,286	\$60,395	(\$69,988)	\$130,383	(\$725,250)	\$676,872
Total - OTHER PROPERTY AND SERVICES			\$122,697	\$419,744	(\$76,031)	\$495,776	(\$778,777)	\$691,039

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	C	YTD COMPARATIVES Period 04 31 OCTOBER 2021		CURRENT YEAR YTD ACTUALS 31 OCTOBER 2021		ADOPTED BUDGET 2021-22	
			Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES								
EXPENDITURE								
300101	Transfer to Reserves		\$1,667	\$0	\$0	\$0	\$0	\$138,704
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS			\$1,667	\$0	\$0	\$0	\$0	\$138,704
INCOME								
300102	Transfer from Reserves		\$0	\$0	\$0	\$0	(\$135,997)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS			\$0	\$0	\$0	\$0	(\$135,997)	\$0
Total - FUND TRANSFER			\$1,667	\$0	\$0	\$0	(\$135,997)	\$138,704
000000	(Surplus) / Deficit - Carried Forward		(\$2,118,000)	(\$2,248,459)	(\$2,248,459)	\$0	\$0	\$0
Sub Total - SURPLUS C/FWD			(\$2,118,000)	(\$2,248,459)	(\$2,248,459)	\$0	\$0	\$0
Total - SURPLUS			(\$2,118,000)	(\$2,248,459)	(\$2,248,459)	\$0	\$0	\$0
NEW LONG TERM LOANS								
INCOME								
147500	New Loan Land Acquisition		(\$170,000)	\$0	\$0	\$0	(\$170,000)	\$0
Sub Total - LONG TERM LOANS			(\$170,000)	\$0	\$0	\$0	(\$170,000)	\$0
Total - DEFERRED ASSETS			(\$170,000)	\$0	\$0	\$0	(\$170,000)	\$0

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	C	Budget	Actual	Income	Expenditure	Income	Expenditure
LIABILITY LOANS - PRINCIPAL REPAYMENTS								
CAPITAL EXPENDITURE								
146800	Principal Repayment on Loans		\$9,383	\$9,943	\$0	\$9,943	\$0	\$27,711
Sub Total - LOAN REPAYMENTS			\$9,383	\$9,943	\$0	\$9,943	\$0	\$27,711
CAPITAL INCOME								
Sub Total - LOANS RAISED			\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES			\$9,383	\$9,943	\$0	\$9,943	\$0	\$27,711
OPERATING ACTIVITIES EXCLUDED FROM BUDGET								
000000	Depreciation Written Back		(\$1,157,579)	\$0	\$0	\$0	\$0	(\$3,586,939)
000000	Book Value of Assets Sold Written Back		\$0	\$0	\$0	\$0	\$0	(\$62,500)
00000	Profit/Loss on Sale of Asset Written Back		\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on Loans		\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Stock On Hand		\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Expenses		\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Wages		\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Employee Benefits (Current)		\$0	\$0	\$0	\$0	\$0	\$0
000000	Long Service Leave - Non Cash		\$0	\$0	\$0	\$0	\$0	(\$40,045)
000000	Deferred Pensioner Rates		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED			(\$1,157,579)	\$0	\$0	\$0	\$0	(\$3,689,484)
Total - OPERATING ACTIVITIES EXCLUDED			(\$1,157,579)	\$0	\$0	\$0	\$0	(\$3,689,484)

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

YTD COMPARATIVES
Period 04
31 OCTOBER 2021
Budget Actual

CURRENT YEAR
YTD ACTUALS
31 OCTOBER 2021
Income Expenditure

ADOPTED BUDGET
2021-22
Income Expenditure

G/L JOB

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 Period 04 31 OCTOBER 2021		CURRENT YEAR YTD ACTUALS 31 OCTOBER 2021		ADOPTED BUDGET 2021-22	
		Budget	Actual	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
111403	LRCI 2 - Lesser Hall Flooring Replacement	\$0	\$0	\$0	\$0	\$0	\$15,000
112504	Swimming Pool Buildings - Lands & Buildings	\$13,644	\$13,644	\$0	\$51,800	\$0	\$13,644
112504 LRC006	LRCI 2 - Swimming Pool Buildings - Gym Access Upgrade	\$0	\$0	\$0	\$0	\$0	\$55,000
112504 LRC007	LRCI 2 - Swimming Pool Buildings - Floor Covering Replacement	\$26,000	\$38,156	\$0	\$0	\$0	\$52,000
Sub Total - CAPITAL WORKS		\$39,644	\$51,800	\$0	\$51,800	\$0	\$135,644
Total - RECREATION AND CULTURE		\$39,644	\$51,800	\$0	\$51,800	\$0	\$135,644
LAND AND BUILDINGS							
ECONOMIC SERVICES							
EXPENDITURE							
132400	Tourist Centre - Land & Building CAPITAL EXPENDITURE	\$0	\$0	\$0	\$0		
132411 LRC0030	Local Roads & Community Building Projects - FlaxMill	\$0	\$21,503	\$0	\$21,503	\$0	\$108,900
Sub Total - CAPITAL WORKS		\$0	\$21,503	\$0	\$21,503	\$0	\$108,900
Total - ECONOMIC SERVICES		\$0	\$21,503	\$0	\$21,503	\$0	\$108,900

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	C	Budget	Actual	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS								
OTHER PROPERTY AND SERVICES								
CAPITAL EXPENDITURE								
146605	Administration Building - Building Renewals & Upgrades		\$0	\$0	\$0	\$0	\$0	\$0
147400	Land Purchase		\$170,000	\$0	\$0	\$0	\$0	\$170,000
147410	Rylington Park House Capital		\$55,000	\$0	\$0	\$0	\$0	\$55,000
147411	Rylington Park Chemical Shed		\$15,000	\$0	\$0	\$0	\$0	\$15,000
Sub Total - CAPITAL WORKS			\$240,000	\$0	\$0	\$0	\$0	\$240,000
Total - OTHER PROPERTY AND SERVICES			\$240,000	\$0	\$0	\$0	\$0	\$240,000
Total - LAND AND BUILDINGS			\$279,644	\$73,368	\$0	\$73,368	\$0	\$484,544

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	C	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT								
RECREATION AND CULTURE								
CAPITAL EXPENDITURE								
112500	Swimming Pool - Plant & Equipment		\$7,500	\$0	\$0	\$0	\$0	\$7,500
Sub Total - CAPITAL WORKS			\$7,500	\$5,000	\$0	\$5,000	\$0	\$7,500
Total - RECREATION AND CULTURE			\$7,500	\$5,000	\$0	\$5,000	\$0	\$7,500
PLANT AND EQUIPMENT								
TRANSPORT								
CAPITAL EXPENDITURE								
123603	DWS - Fleet Vehicles		\$0	\$0	\$0	\$0	\$0	\$48,000
123605	Heavy Plant (Prime Movers etc) - Plant & Equipment		\$0	\$0	\$0	\$0	\$0	\$0
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip		\$0	\$1,290	\$0	\$1,290	\$0	\$35,000
123610	Heavy Plant (Graders etc) Purchases		\$0	\$0	\$0	\$0	\$0	\$706,500
Sub Total - CAPITAL WORKS			\$0	\$1,290	\$0	\$1,290	\$0	\$789,500
Total - TRANSPORT			\$0	\$1,290	\$0	\$1,290	\$0	\$789,500

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB	C	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT								
OTHER PROPERTY & SERVICES								
CAPITAL EXPENDITURE								
146500	Pool Vehicle		\$0	\$0	\$0	\$0	\$0	\$60,000
147450	Rylington Park Plant & Equipment		\$40,000	\$0	\$0	\$0	\$0	\$60,000
147451	Rylington Park Dorm Rooms Air Conditioners		\$11,500	\$0	\$0	\$0	\$0	\$11,500
Sub Total - CAPITAL WORKS			\$51,500	\$0	\$0	\$0	\$0	\$131,500
Total - OTHER PROPERTY & SERVICES			\$51,500	\$0	\$0	\$0	\$0	\$131,500
Total - PLANT AND EQUIPMENT			\$59,000	\$6,290	\$0	\$6,290	\$0	\$928,500

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL								
ROAD CONSTRUCTION								
121403	x	ROADS TO RECOVERY PROJECTS						
121403	RTR003	RTR Scotts Brook Road	\$0	\$0			\$0	\$123,987
121403	RTR004	Winnejup Road	\$0	\$0	\$0	\$0	\$0	\$0
121403	RTR007	Kulikup Rd South	\$255,006	\$0	\$0	\$0	\$0	\$255,006
121403	RTR008	Jayes Road	\$0	\$0	\$0	\$0	\$0	\$0
121403	RTR013	RTR - Westbourne Road	\$0	\$0	\$0	\$0	\$0	\$70,408
121403	RTR029	Terry Road	\$0	\$0	\$0	\$0	\$0	\$0
121403	RTR115	Beatty Street	\$0	\$0	\$0	\$0	\$0	\$0
121404	xx	REGIONAL ROAD GROUP			\$0	\$0	\$0	\$0
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$0	\$100	\$0	\$100	\$0	\$333,000
121404	RRG210	RRG Boyup Brook-Arthur River Rd 2020/21 C/Fwd	\$0	\$3,617	\$0	\$3,617	\$0	\$501,000
121404	RRG210A	RRG Boyup Brook-Arthur River Rd			\$0	\$0	\$0	\$526,000
121404	RRG004	RRG Winnejup Road	\$0	\$259	\$0	\$259	\$0	\$237,000
121400		MUNICIPAL ROAD PROJECTS			\$0		\$0	\$0
121400	MU148	Muni - Boyup Brook-Cranbrook Shoulders	\$0	\$0	\$0	\$0	\$0	\$0
121400	MU500	Muni - Back Slopes and Shoulders	\$0	\$0	\$0	\$0	\$0	\$0
121400	MU501	Muni - Gravel Pit Rehabilitation	\$2,222	\$0	\$0	\$0	\$0	\$20,000
121401		Municipal Funded Gravel Sheetting Road Projects	\$3,202	\$0	\$0	\$0	\$0	\$40,025
121402	LRC109	LRCI 1 - Forrest Street Car Parking	\$0	\$0	\$0	\$0	\$0	\$0
121402	LRC148	LRCI 1 - Boyup Brook-Cranbrook Road	\$0	\$0	\$0	\$0	\$0	\$0
121410		Municipal Funded - Winter Grading	\$216,615	\$358,113	\$0	\$358,113	\$0	\$361,025
121450	MR0000	BRIDGES	\$0	\$0	\$0	\$0	\$0	\$0
121450	MR0741	BRIDGES - Bridge 0741 - Boree Gully Rd	\$0	\$0	\$0	\$0	\$0	\$170,000
121450	MR3310	BRIDGES - Bridge 3310	\$0	\$0	\$0	\$0	\$0	\$0
121450	MR3306	BRIDGES - Bridge 3306	\$0	\$0	\$0	\$0	\$0	\$0
121450	MR0742	BRIDGES - Bridge 0742	\$0	\$0	\$0	\$0	\$0	\$0
121450	MR3313	BRIDGES - Aegers Bridge	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$477,045	\$362,089	\$0	\$362,089	\$0	\$2,637,451
Total - ROADS			\$477,045	\$362,089	\$0	\$362,089	\$0	\$2,637,451
Total - INFRASTRUCTURE ASSETS ROADS			\$477,045	\$362,089	\$0	\$362,089	\$0	\$2,637,451

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 Period 04 31 OCTOBER 2021		CURRENT YEAR YTD ACTUALS 31 OCTOBER 2021		ADOPTED BUDGET 2021-22	
			Budget	Actual	Income	Expenditure	Income	Expenditure
FOOTPATHS								
121700		Footpaths - Construction						
121700	FP111	Inglis St Footpath Construction	\$0	\$0			\$0	\$26,250
121700	FP107	Bridge Street Footpath Construction	\$0	\$0			\$0	\$42,000
121701		Bike Paths - Construction	\$0	\$0	\$0	\$0	\$0	\$75,600
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$143,850
Total - TRANSPORT - FOOTPATHS			\$0	\$0	\$0	\$0	\$0	\$143,850
Total - FOOTPATH ASSETS			\$0	\$0	\$0	\$0	\$0	\$143,850
AIRPORT								
126400		Aerodrome Infrastructue	\$0	\$0	\$0	\$0	\$0	\$49,575
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$49,575
Total - TRANSPORT - AERODROMES			\$0	\$0	\$0	\$0	\$0	\$49,575
Total - AERODROME ASSETS			\$0	\$0	\$0	\$0	\$0	\$49,575
DRAINAGE								
121411		Drainage Projects - Municipal Funded						
121411	DC007	Kulikup South Rd Drainage	\$0	\$606	\$0	\$606	\$0	\$0
121411	DC027	Eulin Crossing RD Culvert	\$0	\$0	\$0	\$0	\$0	\$44,672
121411	DC163	Spencer Road Culvert	\$0	\$0	\$0	\$0	\$0	\$5,203
Sub Total - CAPITAL WORKS			\$0	\$606	\$0	\$606	\$0	\$49,875
Total - TRANSPORT - DRAINAGE			\$0	\$606	\$0	\$606	\$0	\$49,875
Total - DRAINAGE ASSETS			\$0	\$606	\$0	\$606	\$0	\$49,875

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 Period 04 31 OCTOBER 2021		CURRENT YEAR YTD ACTUALS 31 OCTOBER 2021		ADOPTED BUDGET 2021-22	
			Budget	Actual	Income	Expenditure	Income	Expenditure
PARKS & OVALS INFRASTRUCTURE								
113903		Sandakan Memorial Capital Improvements	\$11,300	\$4,000	\$0	\$4,000	\$0	\$11,300
Sub Total - CAPITAL WORKS			\$11,300	\$4,000	\$0	\$4,000	\$0	\$11,300
Total - OTHER SPORT & RECREATION - PARKS & OVALS			\$11,300	\$4,000	\$0	\$4,000	\$0	\$11,300
Total - PARKS & OVALS ASSETS			\$11,300	\$4,000	\$0	\$4,000	\$0	\$11,300
RECREATION INFRASTRUCTURE								
112503		LRCI 2 Projects - Swimming Pool						
112503	LRC010	LRCI 2 Swimming Pool Capital Upgrades	\$37,059	\$83,348	\$0	\$83,348	\$0	\$84,464
112503	LRC016	LRCI 2 - Swimming Pool Chlorine System Replacement	\$0	\$0	\$0	\$0	\$0	\$33,500
113906		Recreation Infrastructure - Capital Renewals	\$0	\$0	\$0	\$0	\$0	\$150,000
113911		Football Oval Lighting Upgrade - CSRFF	\$0	\$0	\$0	\$0	\$0	\$230,000
Sub Total - CAPITAL WORKS			\$37,059	\$83,348	\$0	\$83,348	\$0	\$497,964
Total - RECREATION INFRASTRUCTURE			\$37,059	\$83,348	\$0	\$83,348	\$0	\$497,964
Total - INFRASTRUCTURE ASSETS - RECREATION			\$37,059	\$83,348	\$0	\$83,348	\$0	\$497,964

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 Period 04 31 OCTOBER 2021		CURRENT YEAR YTD ACTUALS 31 OCTOBER 2021		ADOPTED BUDGET 2021-22	
			Budget	Actual	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE OTHER								
ECONOMIC SERVICES								
132410	LRC002	LRCI 1 - Flax Mill / Caravan Park Upgrades	\$0	\$7,033	\$0	\$7,033	\$0	\$0
132410	LRC003	LRCI 1 - Tourism Centre Upgrades	\$0	\$0	\$0	\$0	\$0	\$0
132902		Boyup Brook Viewing Tower Construction	\$0	\$0	\$0	\$0	\$0	\$621,820
Sub Total - CAPITAL WORKS			\$0	\$7,033	\$0	\$7,033	\$0	\$621,820
Total - ECONOMIC SERVICES			\$0	\$7,033	\$0	\$7,033	\$0	\$621,820
INFRASTRUCTURE OTHER								
OTHER PROPERTY & SERVICES								
147480		Rylington Park Rain Water Tank	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Sub Total - CAPITAL WORKS			\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total - OTHER PROPERTY & SERVICES			\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total - INFRASTRUCTURE ASSETS - OTHER			\$25,000	\$7,033	\$0	\$7,033	\$0	\$646,820
GRAND TOTALS			(\$4,236,485)	(\$4,492,743)	(\$6,767,605)	\$2,274,861	(\$9,766,764)	\$11,884,765

**SHIRE OF BOYUP BROOK
RESERVE ACCOUNTS
FOR THE PERIOD ENDING 31 OCTOBER 2021**

LEAVE RESERVE

Purpose - To be used to fund annual and long service leave and redundancy requirements.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	123	123
Transfer from Accumulated Surplus		
- Interest Earned	0	363
- Other Transfers	0	33,000
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	123	33,486

UNSPENT GRANTS RESERVE

Purpose - To quarantine forward grant payments, to fund expenses incurred in the intended year.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	79	78
Transfer from Accumulated Surplus		
- Interest Earned	0	0
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	79	78

PLANT RESERVE

Purpose - To be used to fund the purchase of plant items, including graders, trucks, utes, sedans, rollers.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	149,961	148,497
Transfer from Accumulated Surplus		
- Interest Earned	0	313
- Other Transfers	0	75,170
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	149,961	223,980

BUILDING RESERVE

Purpose - to be used to fund future maintenance of shire owned buildings, including heritage buildings.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	714,025	714,025
Transfer from Accumulated Surplus		
- Interest Earned	0	1,491
- Other Transfers	0	25,170
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	714,025	740,686

**SHIRE OF BOYUP BROOK
RESERVE ACCOUNTS
FOR THE PERIOD ENDING 31 OCTOBER 2021**

COMMUNITY HOUSING RESERVE

Purpose - to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	214,518	214,517
Transfer from Accumulated Surplus		
- Interest Earned	0	451
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	214,518	214,968

EMERGENCY RESERVE

Purpose - to be used to fund emergency situations outside working hours for example trees on roads, ETC

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	12,479	12,479
Transfer from Accumulated Surplus		
- Interest Earned	0	26
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	12,479	12,505

INSURANCE CLAIM RESERVE

Purpose - to be used to fund the excess on certain insurance claims.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	15,207	15,207
Transfer from Accumulated Surplus		
- Interest Earned	0	32
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	15,207	15,239

**SHIRE OF BOYUP BROOK
RESERVE ACCOUNTS
FOR THE PERIOD ENDING 31 OCTOBER 2021**

OTHER RECREATION RESERVE

Purpose - to be used to fund improvements to the recreation facilities and grounds.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	50,557	50,557
Transfer from Accumulated Surplus		
- Interest Earned	0	106
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	50,557	50,663

COMMERCIAL RESERVE

Purpose - to be used to fund future economic development, enhancement & promotion of the district.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	451,591	451,591
Transfer from Accumulated Surplus		
- Interest Earned	0	944
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	451,591	452,535

BRIDGES RESERVE

Purpose - to be used to fund future requirements of bridge works.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	155	155
Transfer from Accumulated Surplus		
- Interest Earned	0	0
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	155	155

AGED ACCOMMODATION RESERVE

Purpose - to be used to fund future requirements of aged accommodation.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	31,608	27,841
Transfer from Accumulated Surplus		
- Interest Earned	0	59
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	31,608	27,900

**SHIRE OF BOYUP BROOK
RESERVE ACCOUNTS
FOR THE PERIOD ENDING 31 OCTOBER 2021**

ROAD CONTRIBUTIONS RESERVE

Purpose - to set aside contributions from developers.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	28,609	28,330
Transfer from Accumulated Surplus		
- Interest Earned	0	60
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	28,609	28,390

IT/OFFICE EQUIPMENT RESERVE

Purpose - to be used to fund future IT requirements.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	39,917	39,527
Transfer from Accumulated Surplus		
- Interest Earned	0	83
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	39,917	39,610

CIVIC RECEPTIONS RESERVE

Purpose - to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	16,776	16,612
Transfer from Accumulated Surplus		
- Interest Earned	0	35
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	16,776	16,647

**SHIRE OF BOYUP BROOK
RESERVE ACCOUNTS
FOR THE PERIOD ENDING 31 OCTOBER 2021**

UNSPENT COMMUNITY GRANTS RESERVE

Purpose - for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	122	121
Transfer from Accumulated Surplus		
- Interest Earned	0	0
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	122	121

RYLINGTON PARK WORKING CAPITAL RESERVE

Purpose - to be used as working capital for the running and maintenance of Rylington Park Farm.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	250,774	250,774
Transfer from Accumulated Surplus		
- Interest Earned	0	529
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	(85,997)
CLOSING BALANCE	250,774	165,306

RYLINGTON PARK RESERVE

Purpose - to be used for community contributions towards major community projects within the Boyup Brook community.

	ACTUAL 2021-22	BUDGET 2021-22
Opening Balance	412,828	412,828
Transfer from Accumulated Surplus		
- Interest Earned	0	871
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	(50,000)
CLOSING BALANCE	412,828	363,699

TOTAL RESERVES	2,389,329	2,385,968
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**SHIRE OF BOYUP BROOK
LOAN SCHEDULE
FOR THE PERIOD ENDING 31 OCTOBER 2021**

LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.21	LOANS RAISED		INTEREST		PRINCIPAL		CLOSING BALANCE
			Budget 2021-22	Actual 2021-22	Budget 2021-22	Actual 2021-22	Budget 2021-22	Actual 2021-22	
EDUCATION & WELFARE									
Aged Accommodation	118	0	0	0	0	0	0	0	0
HOUSING									
Staff House	115	40,324	0	0	2,268	1,186	7,158	3,528	36,796
Recreation & Culture									
Swimming Pool	114	73,356	0	0	4,132	2,160	13,019	6,415	66,941
		113,680	0	0	6,400	3,346	20,177	9,943	103,737



Charter of Rylington Park Institute for Agricultural Training and Research



This Charter confirms that the Rylington Park farming property, home of Rylington Park Institute for Agricultural Training and Research, will be held in trust by the Boyup Brook Shire to benefit the Boyup Brook community and for the use of agricultural training and research.

Rylington Park was gifted to the Shire of Boyup Brook by Mr Eric Farleigh in 1985 to be used for agricultural training and research as this will benefit the town and district as a whole. A quote from Mr Farleigh's last will and testament dated 8th June 1988 states:

"Without creating any specific trust it is my wish that my farming property be retained by the Shire of Boyup Brook for the benefit of persons within the Shire and for research purposes and that my farming records and other records are kept with my farming property."

Eric Farleigh 8th June 1988

The transfer of the farm was officially announced on 2nd November 1985 in order to coincide with a visit to Boyup Brook by the Governor of Western Australia.

After gifting the farm to the Shire, Mr Farleigh continued to live on Rylington Park until his death on 11th November 1988.

OBJECTIVES

The objectives for Rylington Park Institute for Agricultural Training and Research are to:

- Demonstrate good governance and leadership by behaving with integrity and being open and accountable.
- Be recognised as a leader in technology use, training, and sustainable practices.
- Develop, trial and demonstrate the latest agricultural practices and technologies.
- Develop and demonstrate sustainable farming practices to sustainably manage the farm for future generations.
- Deliver industry relevant training.
- Deliver enhanced skills development for the farming community.

ACTIVITIES

To achieve these objectives, the Rylington Park Institute for Agricultural Training and Research will undertake specific activities in the following areas:

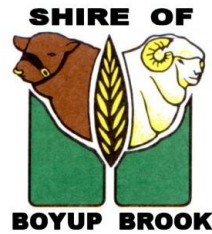
- Develop and maintain active partnerships with educational, training and research institutions to conduct training and research in all aspects of agriculture and facilitate these learnings to be shared with the Boyup Brook community.
- Collaborate with local farmers, businesses and organisations to participate in trials and demonstrations.
- Host industry workshops and training days.
- Host rehabilitation and regeneration trials for disused gravel pits and other degraded land.
- Encourage the use of the Rylington Park facilities for broad community participation and involvement.
- Invest in maintenance and ongoing improvements to the farm and facilities to ensure continued use and relevance for future generations.
- Engage the community in annual field days.
- Provide support to the youth of Boyup Brook with agricultural scholarships.
- Provide a financial contribution to community based projects from profits resulting from the operation of the Rylington Park facility.
- Provide regular updates on Rylington Park activities to the Boyup Brook community.

Adopted by the Boyup Brook Shire Council on the _____ of _____ 2021

Richard Walker
Shire President

Dale Putland
Chief Executive Officer





**MINUTES FOR THE LOCAL EMERGENCY MANAGEMENT COMMITTEE T HELD IN THE Sub Centre
Wednesday 3rd November 2021 AT 10.00AM**

- 1 RECORD OF ATTENDANCE**
Shire of Boyup Brook
Cr Richard Walker – Chairperson
Cr Darren King
Donna Forsyth – Ranger
Dale Putland – Chief Executive Officer
Wayne Butler – Manager Works & Services
Maria Lane – Executive Assistant
Department of Fire and Emergency Services
Christopher Sousa
St Johns Ambulance
Angela hales
X-Ray Team
David Fortune
District Emergency Services Officer - South West
Michele Duxbury
WACHS
Anne-Maree Martino
VFRS
Matt Cole
Bushfire Risk Mitigation
Rob Brogan
Water Corporation
Mel Robertson

APOLOGIES
Department of Fire and Emergency Services
Vik Cheema
Nathan Hall
Dept of Communities
Roma Boucher
DPIRD
Julie Webber
Dept of Communities
Maria Barry
X-Ray Team
Brad Fairbrass
Boyup Brook Health Services
Kate Lefebvre

The Shire President – Richard Walker welcomes Michele Duxbury to the Committee.

2 CONFIRMATION OF MINUTES

2.1 Local Emergency Management Advisory Committee

BACKGROUND

That the Minutes of the LEMC Committee was held on 4 August 2021.

Minutes of the meeting are attached.

COMMITTEE RECOMMENDATION - Item 2.1

MOVED: Cr Darren King

SECONDED: Mr Dale Putland

That the Minutes of LEMC Committee meeting held 4th August 2021 be received.

CARRIED

Res 21/10/162

3.1 Next Meeting Date for 2022

Wednesday, 2nd February 2022 at 10am

Venue: Shire Chambers

4 GENERAL BUSINESS

Emergency Management Plan /Local Emergency Welfare Plan needs to be updated. Currently seeking information from other sources.

Michele Duxbury has provided the following information:

Please find attached the Department of Communities LEMC Agency Report.

In addition to the agency report I have also attached;

- Local Emergency Welfare Plan for members to review, update, additions or deletions to the contacts & services etc (can you please forward the latest LEWP contact list as that might be a starting point to adjust some of the contacts) to enable the Welfare Plan to be tabled at the following LEMC meeting;
- PPE donning and doffing guide;
- Covid 19 – Welfare Centre Guidelines.

Also, I have included several links from the Department of Health that may be of interest to you regarding further COVID advice: -

[COVID-19 \(coronavirus\) \(health.wa.gov.au\)](https://www.health.wa.gov.au/COVID-19)

[Personal protective equipment \(PPE\) for the health workforce during COVID-19 | Australian Government Department of Health](https://www.health.wa.gov.au/COVID-19)

Please take the time to read the Department's COVID-19 Welfare Centre Guidelines that have been constructed for the safety of evacuees and staff/volunteers. As the lead agency for evacuation/welfare centres, the Department of Communities (DC) developed the Evacuation Centre Guidelines with a COVID Context. The DC document when it was formulated looked at the QLD, NSW and Red Cross guidelines along with input and guidance from our own Agency Working Group in conjunction with specialist advice from Health Dept, SWICC, SHICC, Emergency Services Agencies and WALGA etc. The Department of Communities

Guidelines are the accepted procedures for WA and at all times DC adheres to the advice given by the HMA – Dept of Health in relation to COVID-19.

Currently, should we go into a lockdown (see the isolation and accommodation section) please be advised that:

Isolation Protocol – Self Isolating Residents in the Community

- Those that are either a positive case or significant/high risk close contact will already be in a SHICC hotel.
- It is likely that in the event of an activation we may be presented with a community resident that is self-isolating due to (1) being at a high-risk close contact site or (2) pending the result of a COVID test.
- In the event of (1) or (2) if the individual has presented in person at the evacuation centres they are to be directed back to their vehicle and remain there until alternate accommodation can be sought.
- DC/LG will be required to contact the SWICC On-Call through the DC Emergency Services Oncall Duty Officer (0418 943 835) who will triage, assess and coordinate the booking of accommodation.
- If we require a COVID person on-site DC Oncall Duty Officer will arrange on request.

Accommodation

- DC has a number of accommodation providers on a list and will be able to obtain accommodation on request.
- Some accommodation may already be reserved if there is an identified need (notification of a lockdown) – this is dependent on the current status as advised by Health.
- WAPOL are happy to provide self-isolation information for a particular area within an activation area to DC – this information can be provided to LG's.

5. LEMC Contacts (Update Member Contacts)

(Please refer to attachment)

6. CLOSURE OF MEETING

There being no further business the Chairperson, Cr Walker thanked all for their attendance and declared the meeting closed at 10.15am.



**MINUTES OF THE AUDIT AND FINANCE COMMITTEE OF THE SHIRE OF BOYUP BROOK
HELD IN THE COUNCIL CHAMBERS, ABEL STREET, BOYUP BROOK ON
21 OCTOBER 2021 AT 5.30PM**

RECORD OF ATTENDANCE / APOLOGIES

PRESENT:	Shire President	Richard F Walker
	Deputy Shire President	Helen C O'Connell
		Sarah E G Alexander
		Steele Alexander
		Charles Caldwell
		Philippe Kaltenrieder
		Darren E King
		Kevin J Moir
		Adrian Price
	Chief Executive Officer	Dale Putland
	Executive Assistant	Maria Lane

LEAVE OF ABSENCE: Nil
APOLOGIES: Nil
MEMBERS OF PUBLIC: Nil

CONFIRMATION OF MINUTES

MOVED: Cr Philippe Kaltenrieder

SECONDED: Cr Sarah E G Alexander

That the minutes of the Audit and Finance Committee meeting held on 25 March 2021 be confirmed as an accurate record.

CARRIED 9/0

Res 24/10/133

Notification of Disclosure of Interest

Nil

Reports of Officers

Annual Financial Report 2019/20, Independent Auditor's Report and Management Report for 2019/20
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Location:	Not applicable
Applicant:	Not applicable
Disclosure of Interest:	Nil
Date:	15 October
Author:	Maria Lane – Executive Assistant
Authorizing Officer:	Dale Putland – Chief Executive Officer

Attachment 1	2019/20 Annual Financial Report
Attachment 2	Independent Auditor's Report
Attachment 3	Financial Management Report
Attachment 4	Interim Management Letter

PURPOSE

For information, and for the Committee to appraise the 2019/20 Annual Financial Statements (*refer to attachment 1*), the Independent Auditor's Report (*refer to attachment 2*) the Auditors 30 June 2020 Management Report (*refer to attachment 3*), and the Interim Management Letter.

BACKGROUND

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

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

COMMENT

The audit of the Shire's 2019/20 Financial Statements has been conducted in accordance with Australia Auditing Standards and the Auditor has determined that:

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

- (i) is based on proper accounts and records; and*
- (ii) fairly represents, in all material respects, the result of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.*

The Auditor further reported on other legal and regulatory requirements as follows:

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

- (i) In addition to the effects of the matter described in the Basis for Qualified Opinion section of my report, the following material matters indicating non-compliance with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:*
- (ii) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:*
 - a. The Current Ratio as reported in Note 32 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the last three years*
 - b. The Operating Surplus Ratio as reported in Note 32 of the annual financial report is below the DLGSCI standard for the last three years; and*
 - c. The Asset Sustainability Ratio as reported in Note 32 of the annual financial report is below the DLGSCI standard for the last three years.*
- (iii) Except for the effects of the matter described in the Basis for Qualified Opinion section of my report, all required information and explanations were obtained by me.*
- (iv) Except for the effects of the matter described in the Basis for Qualified Opinion section of my report, all audit procedures were satisfactorily completed.*
- (v) In my opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.*

Four 'other' matters were raised by the Auditor in the Management Report as follows:

Verification of Biological Assets – Livestock

Finding Rating: Significant

Finding

We note that the Shire has acquired \$480,894 of biological assets (sheep) as part of transferring the agriculture operations of Rylington Park from the Rylington Park Management Committee Incorporation. We understand that a physical stock take was completed by the farm manager on 30 June, however there was no independent verification of stock on hand or adequate records to verify these counts at either of the transfer or reporting date.

Implication

Without appropriate and independent evidence to confirm the biological asset count at reporting date, there is an increased risk that the financial report is materially misstated.

Recommendation

We recommend a stock take be performed for all livestock on hand each year and stock count sheets be independently verified to support stock on hand at year end.

Management Comment

The 2019/2020 financial year was the first year the Shire assumed controlling ownership over Rylington Park Agricultural Operations, which brought with it the introduction of two new accounting standards, AASB 3 and AASB141 that Shire Staff were unfamiliar with. The application of these standards requires different approaches to accounting for stock as to the application of other standards. Now that Shire staff are familiar with the new standard requirements, processes are currently being put in place to ensure all compliance requirements will be met at year end.

Shire staff will organise for accurate and verifiable counts to be made of biological assets on Rylington Park at mutually acceptable times that meet the OAG auditing requirements without jeopardising key farm operations or putting livestock to unnecessary risk of harm.

Submission of Annual Financial Report

Finding Rating: Moderate

Finding

The Annual Financial Report was not submitted to the Local Government's auditors by 30 September or by the approved extension date (submitted 23 March 2021), which is contrary to Division 3 of the *Local Government Act 1995*.

Implication

Non-compliance with Division 3 of the *Local Government Act 1995*.

Recommendation

We recommend, in accordance with Division 3 of the Local Government Act 1995, the draft Annual Financial Report be submitted to the Local Government's Auditors by 30 September each year.

Management Comment

Sufficient resources and appropriate mechanisms have been put in place to ensure Council meets this requirement in future years.

Bank Access***Finding Rating: Moderate******Implication***

Where employee bank access is not removed on a timely basis upon termination, there is an increased risk of unauthorised access that could result in a financial loss to the Shire.

Recommendation

We recommend the bank be contacted and the list of authorities be updated to ensure they are current, and reflect authorities approved by Council and / or the CEO.

Management Comment

The Shire has reviewed and implemented a staff exit procedure to ensure that all appropriate actions are taken upon the termination and exit of senior employees from the organization, including bank access.

Excessive Leave Balances***Finding Rating: Minor******Implication***

The cost to the Shire is greater if annual leave is not paid out on a regular basis due to:

- The cumulative effect of salary increases over a period of time;
- Recreational leave enhances employee performance; and
- It is fundamental principle of good internal control that all employees take regular leave.

Recommendation

We recommend employees take regular leave through ongoing management of leave scheduling and leave liabilities.

Management Comment

The Shire Executive Management Team is aware of the excessive leave balances held by certain employees. Limited staff resources have impacted on the ability of these staff to take leave over the last couple of financial year periods. The Senior Executive Team will review and continue to monitor leave balances, with a view to keeping them within acceptable levels.

CONSULTATION

AMD
Office of the Auditor General

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The Shire to improve the governance and administration services.

The Shire to provide strong collaborative leadership and display a commitment to progress.

VOTING REQUIREMENT

Simple Majority

SUSTAINABILITY IMPLICATIONS – N/A**COMMITTEE RECOMMENDATION**

MOVED: Cr Darren E King

SECONDED: Cr Philippe Kaltenrieder

1. That Council accept the 2019/20 Annual Financial Reports, and the Independent Auditor's Report and Management Report for the 2019/20 financial year as presented by the Auditor General.
2. That Council note the Auditor's report includes a significant rating in relation to the verification of Biological Assets – Livestock. Shire staff will organize for accurate and verifiable counts to be made of biological assets on Rylington Park at mutually acceptable times that meet the OAG Auditing requirements without jeopardizing key farm operations or putting livestock to unnecessary risk or harm incurring unreasonable or excessive costs.
3. That Council note Management Comments in relations to the matters raised in the Auditor's Management Report.

CARRIED 9/0

Res 24/10/134

4

CLOSURE OF MEETING

There being no further business the Presiding Member thanked all for their attendance and declared the meeting closed at 5.47pm.

The minutes were confirmed at a meeting on 25th November 2021 as a true record of proceedings.

PRESIDING MEMBER

Policy W.16

Acquisition of Construction and Maintenance Materials

Preamble

The Shire is experiencing some challenges in securing adequate gravel road building supplies for the annual road construction program; this policy is a binding agreement that gives landowners confidence to work with the Shire for a mutual benefit.

Objective

To ensure that the Shire of Boyup Brook provides fair and equitable compensation to all landowners for the acquisition of road building material.

Policy

When sourcing materials for construction and maintenance purposes from private land the Shire will do so in consultation with the landowner or his/her authorised representative. Where such negotiations are successful the Shire will:

- a) Satisfactorily rehabilitate pit areas if requested, including drainage, upon completion of extraction;
- b) Construct where necessary and repair affected haul roads, gates, fences or other structures; and
- c) Negotiate compensation with the landowner for materials extracted from within the Shire district, up to a rate as listed in the prevalent Shire of Boyup Brook fees and charges listing. Payment for gravel/sand royalties will be by normal bank payment processes.

The Shire of Boyup Brook will not pay for gravel acquisitions by way of private works in lieu on behalf of the landowner. However, the Shire is prepared to undertake private works for the landowner in accordance with the private works rate set by Council and at a time best suited for the Shire. Landowners will be invoiced for private works undertaken and payment made to the Shire as per all other private works activities.

Should an agreement for the removal of gravel not be reached with the landowner and the Chief Executive Officer (CEO) considers the acquisition of these materials in the best interest of the public, the CEO is to provide such notices, and takes such actions, as are prescribed by the Local Government Act 1995 to secure these materials

POLICY NO.	W.16
POLICY SUBJECT	Acquisition of Construction and Maintenance Materials
ADOPTION DATE	28 October 2021
REVIEW DATE	25 November 2021