



Shire of Boyup Brook
Payments 01/09/2022 - 30/09/2022
(GST Inclusive Accordingly)

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



Chq/EFT	Date	Name	Description	Amount
EFT12962	05/09/2022	A & L Printers	Printing - Rates Notices 2022-23	-1,317.00
EFT12963	05/09/2022	Australian Services Union	Payroll Deductions	-51.80
EFT12964	05/09/2022	Blackwood Rural Services	P170 Loader Komatsu WA 200-5 - Parts	-48.90
EFT12965	05/09/2022	Boyup Brook Community Resource Centre	Gazette Advertising Aug2022	-315.00
EFT12965	05/09/2022	Boyup Brook Community Resource Centre	Extraordinary Donation for Photography Competition 2022	-200.00
EFT12966	05/09/2022	Boyup Brook Tourism Association Inc.	Tourist Centre - Shire Contribution to Electricity 16/06/2022-12/08/2022	-315.17
EFT12967	05/09/2022	Building and Construction Training Fund BCITF	BCITF Collected Aug2022	-580.60
EFT12968	05/09/2022	CraneFord Plumbing	Tourist Centre Toilets - Quarterly ATU Service	-164.45
EFT12969	05/09/2022	Department of Mines, Industry Regulation and Safety BSL	BSL Collected Aug2022	-582.39
EFT12970	05/09/2022	Elite Stainless Steel Fabrication Pty Ltd	Flax Mill Caravan Park - Camp Kitchen Splashback	-759.00
EFT12971	05/09/2022	Focus Networks	MWS Laptop and Accessories	-2,546.46
EFT12972	05/09/2022	Hales Electrical	Flax Mill - Power Pole Replacement Design Fee	-1,650.00
EFT12972	05/09/2022	Hales Electrical	Saleyards - Replace Power Pole	-4,926.00
EFT12973	05/09/2022	Janette Kuypers	Reimburse Parking for Training	-10.00
EFT12973	05/09/2022	Janette Kuypers	Reimburse Medical Centre Waiting Room Décor	-141.00
EFT12974	05/09/2022	LGIS WVA	LGISWA Motor Vehicle Insurance - Adjustment 2021-22	-5,425.66
EFT12975	05/09/2022	Landgate	Mining Tenements	-42.15
EFT12976	05/09/2022	SOS Office Equipment	Photocopier Billing Aug2022 incl Community Newsletters	-809.14
EFT12977	05/09/2022	Shire of Boyup Brook	BSL and BCITF Commission Aug2022	-63.00
EFT12978	05/09/2022	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 12/08/2022	-2,763.22
EFT12979	05/09/2022	TanLee's Sparkly Cleans	MWS House 3 Reid Place - Vacate Clean	-75.00
EFT12980	05/09/2022	The Treehouse Coffee Lounge (JP Rice & NM Rice t/as)	Catering Aug2022	-639.20
EFT12981	05/09/2022	Toni Young	Refund Flax Mill Caravan Park Fees	-103.50
EFT12982	05/09/2022	Totally Workwear - Bunbury	Depot Workwear	-962.85
EFT12983	05/09/2022	WALGA	SW Country Zone Subscription 2022-23	-660.00
EFT12984	05/09/2022	Winc Australia Pty Limited	Admin Stationery	-87.23
EFT12984	05/09/2022	Winc Australia Pty Limited	Town Hall Cleaning Products	-89.69
EFT12985	12/09/2022	A & L Printers	Purchase Order Books	-509.00
EFT12985	12/09/2022	A & L Printers	Fire Break Order Books	-3,588.00
EFT12986	12/09/2022	AMPAC Debt Recovery (WA) Pty Ltd	Rates Debt Collection Commissions and Costs Aug2022	-1,717.93
EFT12987	12/09/2022	Amity Signs	Blackwood Basin Group - Wildlife Signs	-293.70
EFT12988	12/09/2022	Ampol Petroleum Distributors Pty Ltd	Fuel Aug2022	-9,889.51
EFT12989	12/09/2022	Argos Fire Safety Pty Ltd	Flax Mill Caravan Park - Camp Kitchen Fire Extinguisher	-132.00
EFT12990	12/09/2022	Australia Post	Postage Aug2022	-776.38
EFT12991	12/09/2022	BOC Limited	Gas Cylinder Rental Jul2022	-64.13
EFT12992	12/09/2022	Black Box Control Pty Ltd	Monthly Grader Tracking Service Aug-Sep2022	-203.70
EFT12993	12/09/2022	Boyup Brook IGA	Purchases Aug2022	-241.16
EFT12994	12/09/2022	Boyup Brook Pharmacy (Westphal Family Trust)	BBELC - Medication	-12.95
EFT12995	12/09/2022	Boyup Brook Tyre Service	P224 John Deere 622G Grader - Tyre	-2,138.00
EFT12996	12/09/2022	Bridgetown Boarding Kennels & Cattery	Animal Impound Kennel Fees Jul2022	-286.00
EFT12997	12/09/2022	Bullivants Pty Ltd	Safety Equipment	-2,890.93
EFT12998	12/09/2022	Cleanaway Daniels Services Pty Ltd	Medical Centre - Sharps Disposal Aug2022	-176.41
EFT12999	12/09/2022	Coast Rubber Stamps	Medical Centre - Rubber Stamps	-244.00
EFT13000	12/09/2022	Cockburn Cement Ltd	RTR007 Kulikup Road South - Bulk Cement	-4,156.08
EFT13000	12/09/2022	Cockburn Cement Ltd	RG004 Winneup Road - Bulk Cement	-977.90
EFT13000	12/09/2022	Cockburn Cement Ltd	RRG210 Boyup Brook Arthur Road - Bulk Cement	-977.90
EFT13000	12/09/2022	Cockburn Cement Ltd	RG0148 Boyup Brook Cranbrook Road - Bulk Cement	-733.42
EFT13001	12/09/2022	Crendon Machinery (The Fry Family Trust t/as)	Box Tree Pruning - Cherry Picker Hire	-1,759.34
EFT13002	12/09/2022	Department Of Water And Environmental Regulation	Stanton Road Liquid Waste Facility Annual Licence 2022-23	-1,303.50
EFT13003	12/09/2022	Focus Networks	Depot UPS	-232.67
EFT13004	12/09/2022	Fuel Brothers WA.Com Pty Ltd	Fuel Aug2022	-114.45
EFT13005	12/09/2022	Hales Electrical	Medical Centre - Ethernet Cabling	-4,642.00
EFT13006	12/09/2022	Haycom Technology	Medical Centre IT Consulting Aug2022	-1,477.30
EFT13007	12/09/2022	Hersey's Safety Pty Ltd	Flax Mill Caravan Park - Site Markers	-140.25
EFT13008	12/09/2022	IPEC Pty Ltd (Toll)	Freight Aug 2022	-44.70
EFT13009	12/09/2022	Jimina Shaw-Sloan	Reimburse BBELC Resources	-66.50
EFT13010	12/09/2022	Lamat Cleaning (The Bogar Unit Trust t/as)	Various Shire Buildings - Cleaning Aug2022	-2,400.00
EFT13011	12/09/2022	Landgate	Rural UV Chargeable Jul2022	-71.80
EFT13012	12/09/2022	Main Roads Western Australia (East Perth)	Bridge 0741 Boree Gully - LGA Contribution for Bridge Repairs	-187,000.00
EFT13013	12/09/2022	Marketforce Pty Ltd	Local Planning Scheme Amendments Notices in MBT 24/08/2022	-988.82
EFT13014	12/09/2022	Neverfall Springwater Limited	Council and Staff Drinking Water	-145.75
EFT13015	12/09/2022	South Regional TAFE	Depot Staff Safety Training	-44.28
EFT13016	12/09/2022	Synergy (Electricity Generation and Retail Corporation t/as)	Electricity Across Shire Facilities to 24/08/2022	-2,819.11
EFT13017	12/09/2022	Telstra Corporation Limited	Telephone Across Shire Facilities to 24/08/2022	-494.44
EFT13018	12/09/2022	The Quacking Frog Teapot Shed	Catering Sep2022	-150.00
EFT13019	12/09/2022	The Treehouse Coffee Lounge (JP Rice & NM Rice t/as)	Catering Aug2022	-220.00
EFT13020	12/09/2022	The University of Sydney	Medical Centre - Classifications and Terminologies Subscription	-220.00
EFT13021	12/09/2022	Thomas James Oversby	Refund Cat Trap Bond	-50.00
EFT13022	12/09/2022	Truckline (Bunbury)	P225 Isuzu Giga Prime Mover - Parts	-113.83
EFT13022	12/09/2022	Truckline (Bunbury)	P225 Isuzu Giga Prime Mover - Parts	-113.83
EFT13023	12/09/2022	Winc Australia Pty Limited	Admin Stationery	-270.60
EFT13024	12/09/2022	activ8me (Australian Private Networks Pty Ltd)	GP Houses and Rylington Park Internet and Phone Aug-Sep2022	-282.75
EFT13025	20/09/2022	ABCO Products Pty Ltd	Depot Cleaning Supplies	-189.75
EFT13026	20/09/2022	AFGRI Equipment Australia Pty Ltd	P224 John Deere 622G Grader - Parts, Service Kit and Oil	-3,275.75
EFT13027	20/09/2022	AT Plumbing & Gas	Tourist Centre - Toilet Repair	-156.87
EFT13028	20/09/2022	Andrew Gorton	Rylington Park - Manure Cleanup	-180.00
EFT13029	20/09/2022	Australian Services Union	Payroll Deductions	-51.80
EFT13030	20/09/2022	BKS Refrigeration & Airconditioning Pty Ltd	Men's Shed - Air Conditioning	-2,216.00
EFT13031	20/09/2022	Blackwoods (Also Refer Protector Alsafé)	Depot and Transfer Station PPE	-1,172.69
EFT13032	20/09/2022	Boyup Brook Co - Operative	Rylington Park - Purchases incl Crop Chemicals Aug2022	-5,564.25
EFT13033	20/09/2022	Boyup Brook Pharmacy (Westphal Family Trust)	Medical Supplies	-144.70
EFT13034	20/09/2022	Bridgetown Muffler & Towbar Centre	P211 Isuzu Dmax Tray Back Utility - Parts	-38.00
EFT13035	20/09/2022	Bridgetown Timber Sales	YAK Shack - Materials for Repairs	-58.10
EFT13035	20/09/2022	Bridgetown Timber Sales	Expendable Tools	-196.83
EFT13036	20/09/2022	Cafe Boranup	Rylington Park - Field Day Catering	-600.00
EFT13037	20/09/2022	Downer EDI Works Pty Ltd	RRG148 Boyup Brook Cranbrook Road - Sealing	-166,347.01
EFT13038	20/09/2022	EcoPrint Supplies	Medical Centre - Toner	-433.40

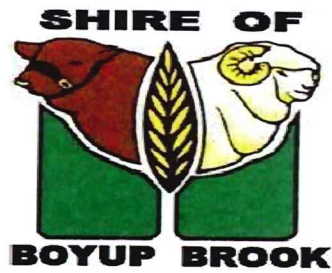


Shire of Boyup Brook
Payments 01/09/2022 - 30/09/2022
(GST Inclusive Accordingly)

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



Chq/EFT	Date	Name	Description	Amount
DD7547.1	01/09/2022	Salary & Wages	Payroll 31Aug2022	-86,675.46
DD7571.1	14/09/2022	Aware Super	Payroll Deductions	-7,477.06
DD7571.2	14/09/2022	Future Super	Superannuation Contributions	-55.13
DD7571.3	14/09/2022	Australian Retirement Trust	Superannuation Contributions	-470.40
DD7571.4	14/09/2022	Christian Super	Superannuation Contributions	-160.15
DD7571.5	14/09/2022	Rest Superannuation	Superannuation Contributions	-2,494.04
DD7571.6	14/09/2022	AMP Super Fund - SignatureSuper	Superannuation Contributions	-3,834.48
DD7571.7	14/09/2022	Commonwealth Essential Super	Superannuation Contributions	-308.33
DD7571.8	14/09/2022	Australian Super	Superannuation Contributions	-1,799.62
DD7571.9	14/09/2022	Colonial First State Superannuation	Superannuation Contributions	-497.47
DD7573.1	15/09/2022	Salary & Wages	Payroll 14Sep2022	-96,004.47
DD7578.1	14/09/2022	Sam & Carolyn Mallett Super Fund	Superannuation Contributions	-729.59
DD7578.2	21/09/2022	Sam & Carolyn Mallett Super Fund	Payroll Deductions	-141.21
DD7580.1	21/09/2022	Salary & Wages	Payroll 14Sep2022	-3,369.79
DD7584.1	21/09/2022	Australian Super	Superannuation Contributions	-51.45
DD7584.2	21/09/2022	Public Sector Superannuation Accumulation Plan	Superannuation Contributions	-74.60
DD7586.1	21/09/2022	Salary & Wages	Payroll 21Sep2022	-4,614.16
DD7597.1	28/09/2022	Aware Super	Payroll Deductions	-6,294.15
DD7597.2	28/09/2022	Australian Retirement Trust	Superannuation Contributions	-470.40
DD7597.3	28/09/2022	Christian Super	Superannuation Contributions	-139.57
DD7597.4	28/09/2022	Rest Superannuation	Superannuation Contributions	-2,545.65
DD7597.5	28/09/2022	AMP Super Fund - SignatureSuper	Superannuation Contributions	-2,713.27
DD7597.6	28/09/2022	Australian Super	Superannuation Contributions	-1,870.45
DD7597.7	28/09/2022	Commonwealth Essential Super	Superannuation Contributions	-334.99
DD7597.8	28/09/2022	Colonial First State Superannuation	Superannuation Contributions	-516.11
DD7597.9	28/09/2022	MLC Super Fund	Superannuation Contributions	-265.01
DD7599.1	29/09/2022	Salary & Wages	Payroll 28Sep2022	-86,932.37
DD7601.1	28/09/2022	Sam & Carolyn Mallett Super Fund	Superannuation Contributions	-773.89
DD7601.2	30/09/2022	Sam & Carolyn Mallett Super Fund	Payroll Deductions	-149.78
DD7603.1	30/09/2022	Salary & Wages	Payroll 30Sep2022	-3,539.05
DD150922	15/09/2022	Shire of Boyup Brook	Adobe Pro Monthly Subscription	-114.95
DD150922	15/09/2022	Shire of Boyup Brook	Xplor Childcare - BBELC Office Lite Monthly Subscription	-185.90
DD150922	15/09/2022	Shire of Boyup Brook	AHPRA - Dr Chiwara Membership 2022-23	-860.00
DD150922	15/09/2022	Shire of Boyup Brook	CMCA - FMCP Booking 2 Nights for W Burnett	-64.00
DD7607.1	01/09/2022	Westnet	Admin, Swimming Pool and Medical Centre Internet Sep2022	-289.85
DD7607.2	09/09/2022	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 13/09/2022-26/09/2022	-600.00
DD7607.3	23/09/2022	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	18 Barron St GP House - Rent 27/09/2022-10/10/2022	-600.00
DD7607.4	09/09/2022	De Lage Landen Pty Ltd	Rental Agreement for the DocuCentre-VII C5573 Sep2022	-184.80
DD7607.5	13/09/2022	Western Australian Treasury Corporation	Loan 115 - 3 Rogers Ave	-4,712.81
DD7607.6	23/09/2022	AGDATA Holdings Pty Ltd	Rylington Park - Phoenix Accounting Software Sep2022	-44.00
DD7607.7	02/09/2022	Michelle Koster and Stephen Hughes	2 Reid PI FM House - Rent Additional Week 01/09/2022-07/09/2022	-330.00
DD7607.8	05/09/2022	Stephen & Yvonne Dent	3 Reid PI FM House - Rent Adjustment 27/08/2022-08/09/2022	-92.86
DD7607.8	05/09/2022	Stephen & Yvonne Dent	3 Reid PI FM House - Rent 09/09/2022-22/09/2022	-700.00
DD7607.9	19/09/2022	Stephen & Yvonne Dent	3 Reid PI FM House - Rent 23/09/2022-06/10/2022	-700.00
DD7571.10	14/09/2022	MLC Super Fund	Superannuation Contributions	-265.01
DD7571.11	14/09/2022	HESTA	Superannuation Contributions	-279.30
DD7571.12	14/09/2022	Public Sector Superannuation Accumulation Plan	Superannuation Contributions	-279.30
DD7597.10	28/09/2022	HESTA	Superannuation Contributions	-279.30
DD7597.11	28/09/2022	Future Super	Superannuation Contributions	-55.13
TOTAL DD MUNI ACCOUNT TO 30 September 2022				-325,939.31
DD300922	30/09/2022	Police Licensing	Police Claimed September2022	-46,097.10
TOTAL DD POLICE LICENSING ACCOUNT TO 30 September 2022				-46,097.10
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 30 September 2022				0.00
SUMMARY				
CHQ (Muni Account)				-3,304.47
DD				-325,939.31
EFT				-567,445.90
TOTAL				-896,689.68
ALL MUNI TRANS TO 30 September 2022				-896,689.68
DD (Police Licensing Account) TO 30 September 2022				-46,097.10
DD (Boyup Brook Early Learning Centre) TO 30 September 2022				0.00



MONTHLY FINANCIAL REPORT

30 SEPTEMBER 2022

TABLE OF CONTENTS

	Page
Statement of Comprehensive Income - by Program	2
Statement of Comprehensive Income - by Nature & Type	3
Statement of Financial Activity by Nature	4
Statement of Financial Activity by Program	5
Net Current Position	6
Variance Report	7
Statement of Financial Position	8
Statement of Cash Flows	9-10
Progress of the Capital Program	11-12
Major Business Unit Details	13-14
Reserve Accounts	15
Loans	16
Detailed Operating & Non-Operating Accounts	17-46

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

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

"Traffic Lights" Colour Coding:

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

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

Revenue:

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

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

Expenditure:

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

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



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

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

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

	2022-23 ORIGINAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
Ex-Gratia Rates & Write-offs	2,062	0	1390	Within Threshold	0%	
Operating Grants, Subsidies and Contributions	1,020,146	377,757	365,070	(12,687)	Within Threshold	
Fees and Charges	1,812,135	401,551	362,575	(38,976)	Within Threshold	
Interest Earnings	26,150	5,285	4,204	Within Threshold	(20.45%)	
Other Revenue	903,637	16,279	22,702	Within Threshold	39.46%	
Profit on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Revenue	3,764,130	800,871	755,941	(51,663)		
LESS OPERATING EXPENDITURE						
Employee Costs	(3,551,787)	(936,173)	(895,930)	40,243	Within Threshold	
Materials and Contracts	(3,156,906)	(405,445)	(280,961)	124,483	(30.70%)	
Utility Charges	(216,229)	(50,623)	(31,779)	18,844	(37.22%)	
Depreciation on Non-Current Assets	(3,586,909)	(868,177)	0	868,177	(100.00%)	
Interest Expenses	(6,550)	(3,091)	(2,752)	Within Threshold	(10.96%)	
Insurance Expenses	(284,780)	(255,633)	(139,523)	116,111	(45.42%)	
Other Expenditure	(319,394)	84,139	(27,200)	(111,339)	(132.33%)	▼
Loss on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Expenses	(11,122,555)	(2,435,003)	(1,378,145)	1,056,519		
Sub-Total	(7,358,425)	(1,634,131)	(622,204)	1,004,857		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	Within Threshold	0%	
Depreciation Written Back	3,586,909	868,177	0	(868,177)	(100.00%)	▼
Operating Activities Excluded from Budget	3,631,544	868,177	0	(868,177)		
Sub Total	(3,726,881)	(765,955)	(622,204)	136,680		
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	Within Threshold	0%	
Purchase Buildings	(795,500)	(32,500)	(18,202)	14,298	(43.99%)	
Purchase Plant and Equipment	(755,260)	(1,500)	(52,898)	(51,398)	3426.53%	
Purchase Furniture and Equipment	(17,680)	(7,680)	0	Within Threshold	(100.00%)	
Infrastructure Assets - Roads	(2,897,857)	(228,802)	(599,019)	(370,217)	161.81%	
Infrastructure Assets - Footpaths	(75,075)	0	0	Within Threshold	0%	
Infrastructure Assets - Aerodromes	0	0	0	Within Threshold	0%	
Infrastructure Assets - Drainage	(217,203)	(15,000)	(538)	14,462	(96.41%)	
Infrastructure Assets - Parks & Ovals	(100,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Recreation	(150,000)	0	(421)	Within Threshold	0%	
Infrastructure Assets - Other	(344,179)	(114,976)	(42,040)	72,936	(63.44%)	
Proceeds from Sale of Assets	175,000	0	0	Within Threshold	0%	
Contributions for the Development of Assets	2,895,601	176,591	855,614	679,023	384.52%	▲
Amount Attributable to Investing Activities	(2,282,153)	(223,868)	142,496	359,104		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(40,608)	(15,343)	(10,536)	Within Threshold	(31.33%)	
Transfer to Reserves	(101,000)	(250)	0	Within Threshold	(100.00%)	
Amount Attributable to Financing Activities	(141,608)	(15,593)	(10,536)	0		
Sub Total	(6,150,642)	(1,005,415)	(490,244)	495,784		
FUNDING FROM						
Transfer from Reserves	154,100	0	0	Within Threshold	0%	
Loans Raised	250,000	0	0	Within Threshold	0%	
Estimated Opening Surplus at 1 July	2,413,807	2,413,807	2,392,558	(21,249)	Within Threshold	
Amount Raised from General Rates	3,332,735	0	3,303,606	3,303,606	0%	▲
Closing Funds	0	0	0	Within Threshold	0%	
	6,150,642	2,413,807	5,696,164	3,282,357		
NET SURPLUS/(DEFICIT)	(0)	1,408,392	5,205,920	3,797,528		

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

	2022-23 ORIGINAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	565,821	136,437	136,502	Within Threshold	Within Threshold	
Governance	0	0	0	Within Threshold	0%	
Law, Order Public Safety	177,392	61,668	38,718	(22,950)	(37.21%)	▼
Health	1,102,800	267,141	75,997	(191,143)	(71.55%)	▼
Education and Welfare	210,000	62,097	13,541	(48,556)	(78.19%)	▼
Housing	211,852	17,022	17,115	Within Threshold	Within Threshold	
Community Amenities	224,823	13,334	213,478	200,144	1501.04%	▲
Recreation and Culture	55,995	9,795	24,986	15,191	155.09%	▲
Transport	216,105	193,933	201,359	Within Threshold	Within Threshold	
Economic Services	118,115	24,996	19,477	Within Threshold	(22.08%)	
Other Property and Services	881,227	14,449	13,377	Within Threshold	Within Threshold	
Total Operating Revenue	3,764,130	800,871	754,551	(47,314)		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(145,178)	(33,520)	(22,594)	10,926	(32.60%)	
Governance	(413,820)	(133,380)	(67,666)	65,714	(49.27%)	
Law, Order, Public Safety	(463,227)	(93,592)	(59,592)	34,000	(36.33%)	
Health	(1,469,083)	(332,100)	(332,141)	Within Threshold	Within Threshold	
Education and Welfare	(364,318)	(94,474)	(96,660)	Within Threshold	Within Threshold	
Housing	(292,361)	(40,236)	(18,406)	21,830	(54.26%)	
Community Amenities	(513,481)	(103,763)	(78,947)	24,816	(23.92%)	
Recreation and Culture	(1,331,063)	(310,245)	(140,103)	170,142	(54.84%)	
Transport	(4,639,044)	(1,051,881)	(286,496)	765,385	(72.76%)	
Economic Services	(642,550)	(97,900)	(65,897)	32,003	(32.69%)	
Other Property & Services	(848,431)	(143,911)	(209,642)	(65,731)	45.67%	
Total operating Expenses	(11,122,555)	(2,435,003)	(1,378,145)	1,059,085		
Sub-Total	(7,358,425)	(1,634,131)	(623,594)	1,011,771		
NON-CASH OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	0	Within Threshold	0%	
(Profit)/ Loss on the disposal of assets	0	0	0	Within Threshold	0%	
Depreciation Written Back	3,586,909	868,177	0	(868,177)	(100.00%)	▼
Operating Activities Excluded from Budget	3,631,544	868,177	0	(868,177)		
Sub Total	(3,726,881)	(765,955)	(623,594)	143,595		
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	Within Threshold	0%	
Purchase Buildings	(795,500)	(32,500)	(18,202)	14,298	(43.99%)	
Purchase Plant and Equipment	(755,260)	(1,500)	(52,898)	(51,398)	3426.53%	
Purchase Furniture and Equipment	(17,680)	(7,680)	0	Within Threshold	(100.00%)	
Infrastructure Assets - Roads	(2,897,857)	(228,802)	(599,019)	(370,217)	161.81%	
Infrastructure Assets - Footpaths	(75,075)	0	0	Within Threshold	0%	
Infrastructure Assets - Aerodromes	0	0	0	Within Threshold	0%	
Infrastructure Assets - Drainage	(217,203)	(15,000)	(538)	14,462	(96.41%)	
Infrastructure Assets - Parks & Ovals	(100,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Recreation	(150,000)	0	(421)	Within Threshold	0%	
Infrastructure Assets - Other	(344,179)	(114,976)	(42,040)	72,936	(63.44%)	
Proceeds from Sale of Assets	175,000	0	0	Within Threshold	0%	
Contributions for the Development of Assets	2,895,601	176,591	855,614	679,023	384.52%	▲
Amount Attributable to Investing Activities	(2,282,153)	(223,868)	142,496	359,104		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(40,608)	(15,343)	(10,536)	Within Threshold	(31.33%)	
Transfer to Reserves	(101,000)	(250)	0	Within Threshold	(100.00%)	
Amount Attributable to Financing Activities	(141,608)	(15,593)	(10,536)	0		
Sub Total	(6,150,642)	(1,005,415)	(491,634)	502,699		
FUNDING FROM						
Transfer from Reserves	154,100	0	0	Within Threshold	0%	
Loans Raised	250,000	0	0	Within Threshold	0%	
Estimated Opening Surplus at 1 July	2,413,807	2,413,807	2,392,558	(21,249)	Within Threshold	
Amount Raised from General Rates	3,332,735	0	3,304,996	3,304,996	0%	▲
Closing Funds	0	0	0	Within Threshold	0%	
Sub Total	6,150,642	2,413,807	5,697,554	3,283,747		
NET SURPLUS/(DEFICIT)	(0)	1,408,392	5,205,920	3,786,446		

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

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

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

EXPLANATION OF MATERIAL VARIANCES

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

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Revenue						
Operating Grants & Contributions	377,757	365,070	(12,687)		Within Threshold	Mitigation Activity Grant lower for reporting period. Library Digital inclusion grant not anticipated. MRWA Road Maintenance grant higher than anticipated.
Fees & Charges	401,551	362,575	(38,976)		Within Threshold	Fees for Medical Centre and Early Learning Centre for August & September 2022 not yet recorded in accounts.
Operating Expenses						
Employee Costs	(936,173)	(895,930)	40,243		Within Threshold	Wages and superannuation lower for reporting period.
Materials & Contracts	(405,445)	(280,961)	124,483	-31%		Medical centre materials, Refuse collection contract expenses, Recycling contract expenses, cemetery materials expenses, Town planning contract expenses, Fuel purchases, Admin IT contract expenses and Rylington Park contract expenses lower than anticipated for reporting period.
Utility Charges	(50,623)	(31,779)	18,844	-37%		Swimming Pool electricity, Flxmill electricity, and sale yards water expenses lower than anticipated for reporting period.
Depreciation on Assets	(868,177)	0	868,177	-100%		Depreciation unable to be raised until prior year audit is finalised.
Insurance Expenses	(255,633)	(139,523)	116,111	-45%		Insurance premium expenses lower as payment spread over two instalments.
Other Expenses	84,139	(27,200)	(111,339)	-132%		Administration allocations higher for reporting period.
Investing Activities						
Purchase Buildings	(32,500)	(18,202)	14,298	-44%		Town hall refurbishment expenses lower for reporting period.
Purchase Plant and Equipment	(1,500)	(52,898)	(51,398)	3427%		Utility purchased earlier than anticipated.
Infrastructure Assets - Roads	(228,802)	(599,019)	(370,217)	162%		Winter grading expenses. Bridge Construction expenses, and Regional Road Group project expenses higher than anticipated for reporting period.
Infrastructure Assets - Drainage	(15,000)	(538)	14,462	-96%		Town hall drainage expenses lower for reporting period.
Infrastructure Assets - Other	(114,976)	(42,040)	72,936	-63%		Town hall car park expenses lower, Rylington park fencing and water tank not yet progressed.
Non-Operating Grants, Subsidies for the Development of Assets	176,591	855,614	679,023	385%		Regional Road Group grant funding, LRCI Phase 2 grant and LRCI Phase 3 50% allocation received earlier than anticipated.

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

	Note	2021-22 ACTUAL \$	2022-23 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		3,689,239	2,560,615	-1,128,623
Restricted Cash		2,629,994	2,629,994	0
Trade and other receivables		619,296	4,252,746	3,633,451
Inventories		702,685	702,685	0
Other assets		0	0	0
Total current assets		7,646,638	10,249,219	2,602,581
Non-current assets				
Trade and other receivables		27,589	27,589	0
LG House Unit Trust		77,804	77,804	0
Land		2,522,093	2,522,093	0
Buildings		10,148,226	10,166,429	18,202
Furniture & Equipment		24,427	24,427	0
Plant & Equipment		2,726,244	2,779,142	52,898
Infrastructure Assets - Roads		75,347,580	75,709,100	361,521
Infrastructure Assets - Bridges		16,982,769	17,152,769	170,000
Infrastructure Assets - Footpaths		1,129,478	1,129,478	0
Infrastructure Assets - Recreation		1,692,495	1,692,916	421
Infrastructure Assets - Drainage		10,081,368	10,081,906	538
Infrastructure Assets - Parks/Ovals		367,439	373,812	6,374
Infrastructure Assets - Other		3,292,260	3,395,424	103,164
Total non-current assets		124,419,770	125,132,888	713,118
Total assets		132,066,408	135,382,107	3,315,698
Current liabilities				
Trade and other payables		969,470	662,638	306,832
Bonds and deposits		40,329	136,379	-96,050
Contract Liabilities		683,001	683,001	0
Interest-bearing loans and borrowings		21,383	10,847	10,536
Provisions		385,815	385,815	0
Total current liabilities		2,099,998	1,878,680	221,318
Non-current liabilities				
Interest-bearing loans and borrowings		72,119	72,119	0
Provisions		50,394	50,394	0
Total non-current liabilities		122,513	122,513	0
Total liabilities		2,222,511	2,001,193	221,318
Net assets		129,843,897	133,380,913	3,537,017
Equity				
Retained surplus		58,938,249	58,938,249	0
Net Result		0	3,537,017	3,537,017
Reserve - asset revaluation		68,275,654	68,275,654	0
Reserve - Cash backed		2,629,994	2,629,994	0
Total equity		129,843,897	133,380,913	3,537,017

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

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

	Note	2021-2022 ACTUAL \$	2022-23 BUDGET \$	2022-23 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(3,457,183)	(3,507,152)	(748,820)
Materials & Contracts		(1,287,397)	(3,156,906)	(759,300)
Utilities (gas, electricity, water, etc)		(186,430)	(216,229)	(31,779)
Insurance		(243,284)	(6,550)	(139,523)
Interest Expense		(6,399)	(284,780)	(2,752)
Goods and Services Tax Paid		(259,128)	0	(149,232)
Other Expenses		(294,880)	(319,394)	(27,200)
		(5,734,701)	(7,491,011)	(1,858,606)
Receipts				
Rates		3,229,246	3,334,797	260,658
Operating Grants & Subsidies		2,243,735	337,145	365,070
Fees and Charges		1,721,623	1,812,135	362,575
Interest Earnings		33,451	26,150	4,204
Goods and Services Tax		161,657	0	98,275
Other		1,184,410	903,637	118,752
		8,574,121	6,413,864	1,209,535
Net Cash flows from Operating Activities		2,839,420	(1,077,147)	(649,072)
Cash flows from investing activities				
Payments				
Purchase of Land		(219,627)	0	0
Purchase of Buildings		(339,893)	(795,500)	(18,202)
Purchase Plant and Equipment		(433,721)	(755,260)	(52,898)
Purchase Furniture and Equipment		0	(17,680)	0
Purchase Road Infrastructure Assets		(1,713,555)	(2,897,857)	(429,019)
Purchase of Bridges Assets		0	0	(170,000)
Purchase of Footpath Assets		0	(75,075)	0
Purchase Drainage Assets		(11,410)	(217,203)	(538)
Purchase Parks & Ovals Assets		(6,374)	(100,000)	0
Purchase Recreation Assets		(267,085)	(150,000)	(421)
Purchase Infrastructure Other Assets		(147,928)	(344,179)	(42,040)
Receipts				
Proceeds from Sale of Assets		30,273	175,000	0
Non-Operating grants used for Development of Assets		1,245,101	2,895,601	341,856
		(1,864,219)	(2,282,153)	(371,262)
Cash flows from financing activities				
Repayment of Debentures		(20,178)	(21,384)	(10,536)
Principal elements of lease payments			(19,224)	0
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		0	0	0
Proceeds from New Debentures		0	250,000	0
Net cash flows from financing activities		(20,178)	209,392	(10,536)
Net increase/(decrease) in cash held		955,023	(3,149,908)	(1,030,870)
Cash at the Beginning of Reporting Period		5,369,634	6,272,092	6,324,657
Cash at the End of Reporting Period		6,324,657	3,122,184	5,293,787

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

Notes

	2021-2022 ACTUAL \$	2022-23 BUDGET \$	2022-23 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	3,655,276	57,821	2,667,949
Restricted Cash	2,663,481	2,532,180	2,609,938
Cash on Hand	5,900	5,950	15,900
TOTAL CASH	6,324,657	2,595,951	5,293,787
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	(290,917)	(1,130,089)	3,537,017
Add back Depreciation	3,718,122	3,586,939	0
(Gain)/Loss on Disposal of Assets	33,589	-	0
LG House Unit trust	(3,997)	-	0
Self Supporting Loan Principal Reimbursements	0	-	0
Contributions for the Development of Assets	(1,216,168)	(2,895,601)	(855,614)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	0	0	0
(Increase)/Decrease in Receivables	(26,895)	(30)	(3,633,451)
Increase/(Decrease) in Accounts Payable	544,534	-	(210,782)
Increase/(Decrease) in Contract Liability	0	(683,001)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	81,152	44,635	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	-	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	2,839,420	(1,077,147)	(1,162,829)

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

CAPITAL EXPENDITURE PROGRAM

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

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

CAPITAL EXPENDITURE PROGRAM

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

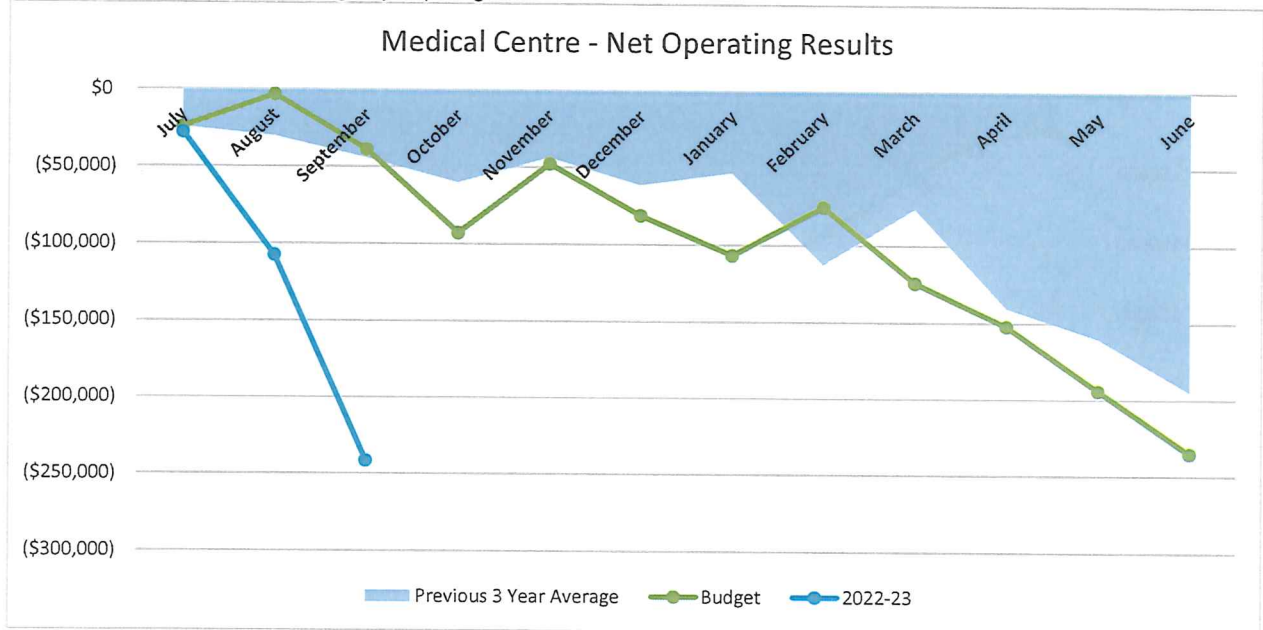
SUMMARIES:			
Land & Buildings	795,500	18,623	2.3%
Plant & Equipment	755,260	52,698	7.0%
Furniture & Equipment	17,680	0	0.0%
Road Infrastructure	2,897,857	429,019	14.8%
Footpath Infrastructure	75,075	0	0.0%
Drainage Infrastructure	217,203	538	0.2%
Parks & Reserves Infrastructure	100,000	0	0.0%
Recreation Infrastructure	150,000	0	0.0%
Other Infrastructure	344,179	42,040	12.2%
	5,352,754	543,118	10.1%
At No Cost	0	0	0.0%
Asset Renewal	2,452,232	325,134	13.3%
New Asset	283,160	9,725	3.4%
Upgrading Asset	2,617,362	378,258	14.5%
	5,352,754	713,118	13.3%
Chief Executive Officer	125,000	10,000	8.0%
Deputy CEO	17,680	0	0.0%
Manager Works & Services	5,210,074	703,118	13.5%
Building Maintenance Coordinato	0	0	0.0%
	5,352,754	713,118	13.3%

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

MAJOR BUSINESS UNITS

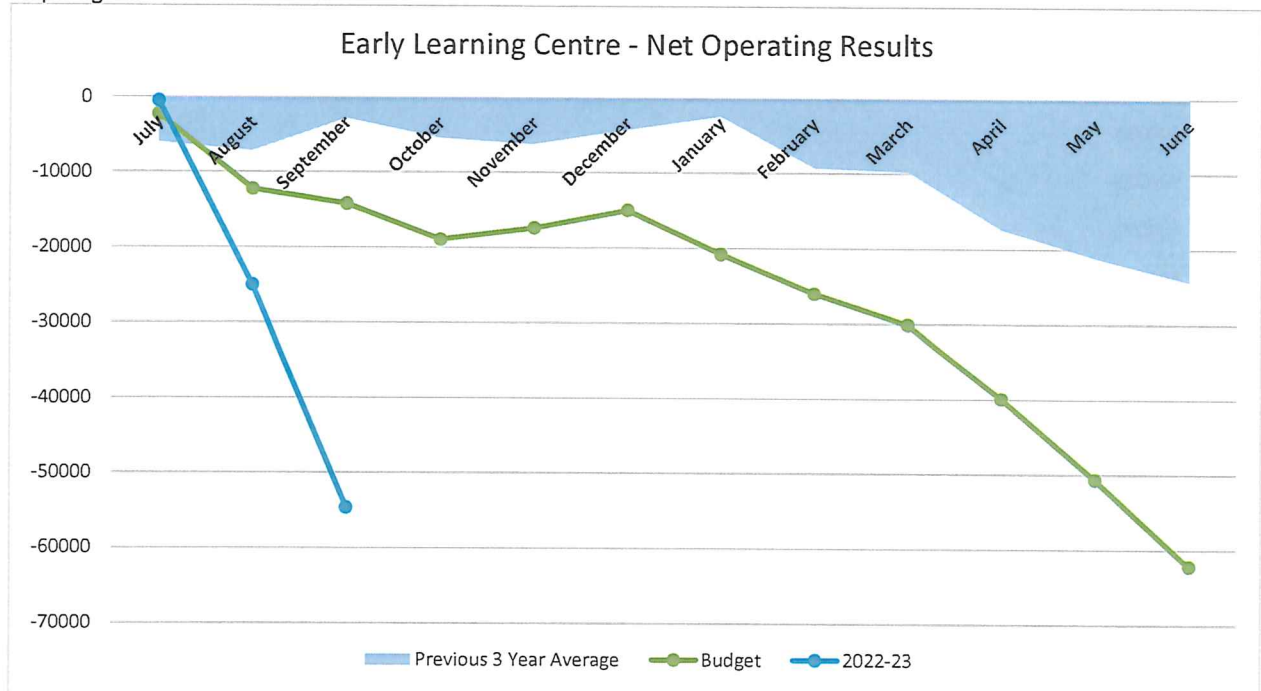
Medical Centre

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



Early Learning Centre

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

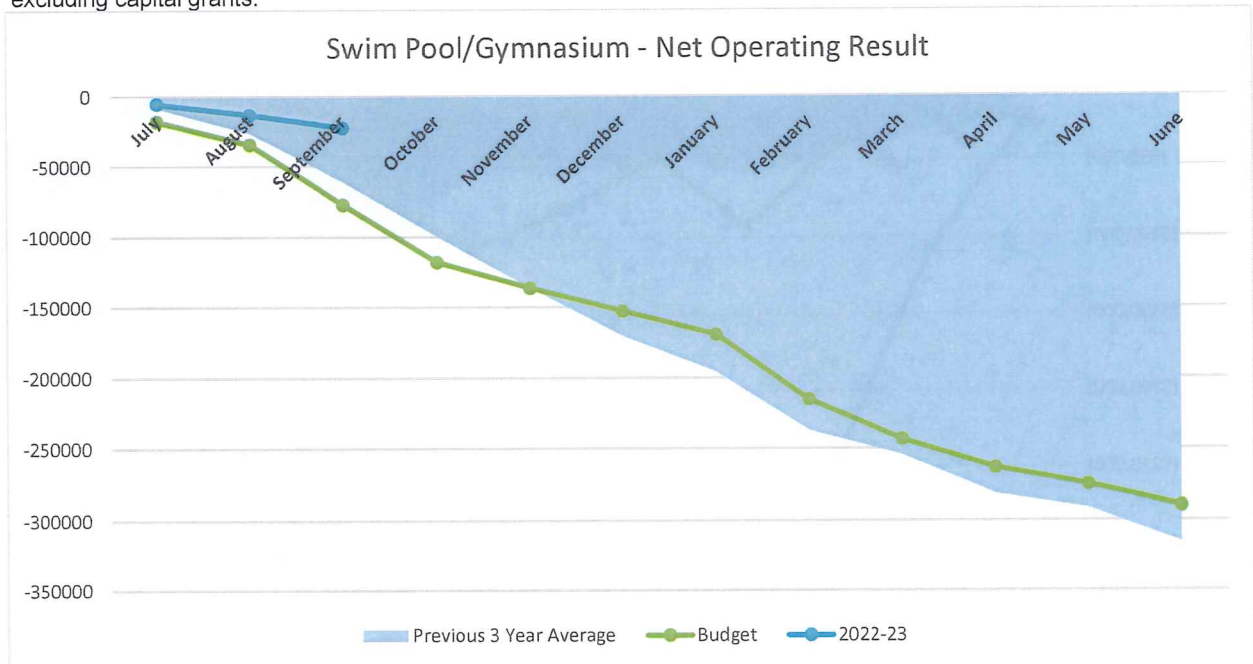


**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2022**

MAJOR BUSINESS UNITS

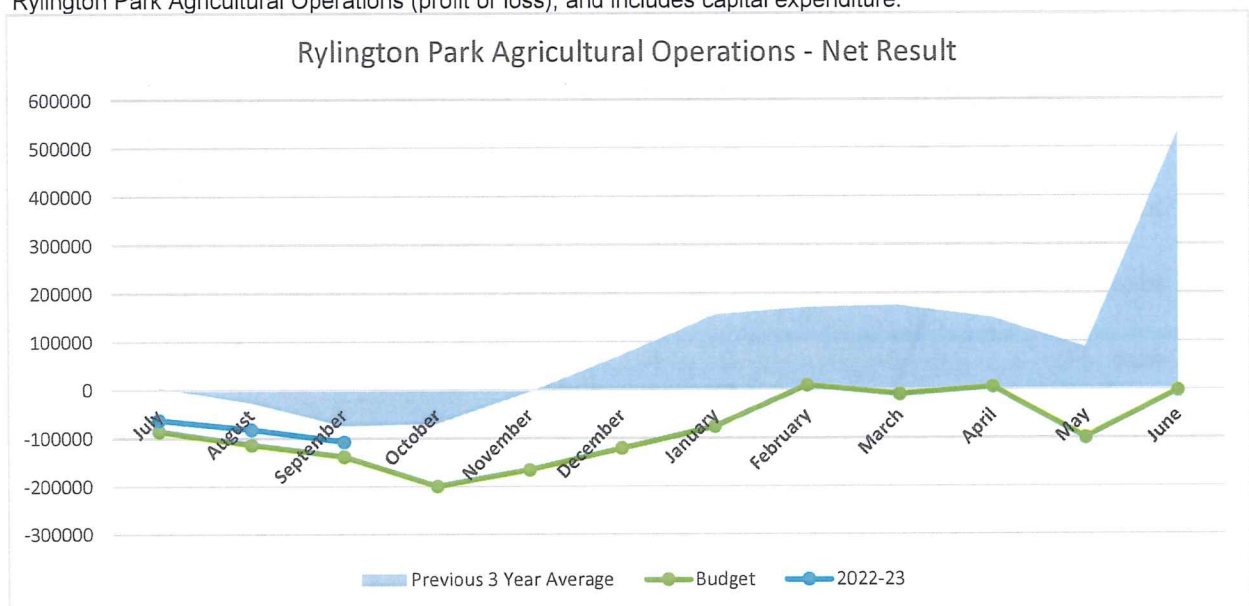
Swimming Pool/Gymnasium

The Shire of Boyup Brook owns and operating a swimming pool and gymnasium complex that provides leisure services to the community. The following graph shows the operations of the Swimming Pool/Gymnasium (profit or loss), excluding capital grants.



Rylington Park Agricultural Operations

The Shire of Boyup Brook assumed ownership and operation of Rylington Park farm on 7 May 2020 as a commercial farming activity that provides educational farming opportunities. The following graph shows the total operations of Rylington Park Agricultural Operations (profit or loss), and includes capital expenditure.



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

RESERVES - CASH BACKED

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

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

LOAN REPAYMENTS		Loan Number	2023 Actual		2023 New		2023 New		2023 Actual		2023 Actual		2023 Budget		2023 Budget		2023 Budget		2023 Budget	
			Principal	1 July 2022	New	Loans	Principal	Repayments	Interest	Repayments	Principal	Outstanding	Principal	Outstanding	Principal	New	Loans	Repayments	Principal	Interest
Housing																				
Staff House	115	33,165	0	(3,737)	(1,777)	(1,777)	29,428	33,165	0	(7,586)	(1,841)	25,579								
Recreation and culture																				
Swimming Pool	114	60,338	0	(6,799)	(975)	(975)	53,539	60,338	0	(13,798)	(3,354)	46,540								
Economic services																				
Caravan Park Ablutions	119	0	0	0	0	0	0	0	250,000	0	0	250,000								
		93,503	0	(10,536)	(2,752)	(2,752)	82,967	93,503	250,000	(21,384)	(5,195)	322,119								

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

YTD COMPARATIVES
30 SEPTEMBER 2022

ADOPTED BUDGET
2022-2023

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

YTD COMPARATIVES
30 SEPTEMBER 2022

ADOPTED BUDGET
2022-2023

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

G/L JOB		YTD COMPARATIVES 30 SEPTEMBER 2022		ADOPTED BUDGET 2022-2023	
		Budget	Actual	Income	Expenditure
LAND AND BUILDINGS					
HEALTH					
CAPITAL EXPENDITURE					
074400	Medical Centre Building Capital	\$0	\$0	\$0	\$20,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$20,000
TOTAL - HEALTH		\$0	\$0	\$0	\$20,000
LAND AND BUILDINGS					
EDUCATION & WELFARE					
EXPENDITURE					
081400	Land & Buildings - CRC Capital Renewal	\$0	\$0	\$0	\$20,000
081401	Buildings - Early Learning Centre Capital	\$0	\$0	\$0	\$8,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$28,000
TOTAL - EDUCATION & WELFARE		\$0	\$0	\$0	\$28,000
LAND AND BUILDINGS					
RECREATION AND CULTURE					
CAPITAL EXPENDITURE					
111400	Other Halls - Land & Buildings (L&B)				
111400 LRC018	Mayanup Hall Building Refurbishment	\$0	\$0	\$0	\$20,000
111400 LRC019	Tonebridge Hall Refurbishment	\$0	\$8,182	\$0	\$40,000
111400 LRC022	Dinninup Hall Refurbishment	\$0	\$0	\$0	\$45,000
111400 LRC021	Wilga Hall Refurbishment	\$0	\$0	\$0	\$20,000
111400 LRC023	Kulikup Hall Refurbishment	\$0	\$0	\$0	\$20,000
111403	Town Hall - Building Upgrades & Refurbishments				
111403 LRC017	Town Hall Building Refurbishment	\$30,000	\$1,053	\$0	\$300,000
112504	LRCI - Swimming Pool Building				
112504 LRC006	LRCI 2/3 - Swimming Pool Building - Upgrade Entrance	\$0	\$360	\$0	\$30,000
Sub Total - CAPITAL WORKS		\$30,000	\$10,648	\$0	\$475,000
Total - RECREATION AND CULTURE		\$30,000	\$10,648	\$0	\$475,000
LAND AND BUILDINGS					
ECONOMIC SERVICES					
EXPENDITURE					
132405	Flaxmill Caravan Park Ablution Block	\$0	\$8,248	\$0	\$250,000
132411 LRC004	Local Roads & Community Building Projects - FlaxMill	\$0	\$360	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$8,608	\$0	\$250,000
Total - ECONOMIC SERVICES		\$0	\$8,608	\$0	\$250,000

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

Shire of Boyup Brook
MONTHLY FINANCIAL REPORT

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

YTD COMPARATIVES
30 SEPTEMBER 2022

ADOPTED BUDGET
2022-2023

G/L JOB		Budget	Actual	Income	Expenditure
INFRASTRUCTURE OTHER					
RECREATION & CULTURE					
111900	Other Infrastructure - Town Hall				
111900 LRC025	Town Hall Car Park & Landscaping	\$21,506	\$749	\$0	\$215,062
Sub Total - CAPITAL WORKS		\$21,506	\$749	\$0	\$215,062
Total - RECREATION & CULTURE		\$21,506	\$749	\$0	\$215,062
INFRASTRUCTURE OTHER					
ECONOMIC SERVICES					
132901	Flaxmill Fence & Water Supply Upgrade	\$53,470	\$31,818	\$0	\$89,117
132403	Caravan Park Lighting Upgrade (Other Inf)	\$0	\$1,500	\$0	\$0
132410 LRC002	LRCI 1 - Flax Mill / Caravan Park Upgrades	\$0	\$0	\$0	\$0
132412	Caravan Park Additional Bays Development	\$0	\$7,973		
Sub Total - CAPITAL WORKS		\$53,470	\$41,291	\$0	\$89,117
Total - ECONOMIC SERVICES		\$53,470	\$41,291	\$0	\$89,117
INFRASTRUCTURE OTHER					
OTHER PROPERTY & SERVICES					
149500	Rylington Park Other Infrastructure	\$40,000	\$0	\$0	\$40,000
Sub Total - CAPITAL WORKS		\$40,000	\$0	\$0	\$40,000
Total - OTHER PROPERTY & SERVICES		\$40,000	\$0	\$0	\$40,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$114,976	\$42,040	\$0	\$344,179
GRAND TOTALS		(\$1,408,392)	(\$5,204,868)	(\$12,985,373)	\$12,985,373



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

1. Opening of Meeting

The Presiding Member declared the meeting open.

2. Acknowledgement of Traditional Owners and Dignitaries

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

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

Shire President
Deputy Shire President
Councillor

Richard Walker
Helen O'Connell
Steele Alexander
Charles Caldwell
Philippe Kaltenrieder
Darren E King
Kevin J Moir
Adrian Price

Chief Executive Officer
Carolyn Mallett
Executive Assistant

Dale Putland
Deputy Chief Executive Officer
Maria Lane

Apologies

Sarah Alexander

4. Response to Previous Questions

Nil

5. Questions from Members without Notice

Nil

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

COMMITTEE DECISION & OFFICER RECOMMENDATION

MOVED: Cr Steele Alexander

SECONDED: Cr Philippe Kaltenrieder

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

CARRIED 8/0

22/9/127

7. Disclosure of Interest

Nil

8. Reports of Officers

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

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

PURPOSE

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

BACKGROUND

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

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

COMMENT

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

Management Control Issues

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

Findings identified during the Final Audit

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

Finding

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

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

Implication

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

Recommendation

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

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

Management Comment

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

2. Purchase orders dated after invoice date

Finding

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

Implication

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

Recommendation

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

Management Comment

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

3. Lack of employment contract

Finding

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

Implication

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

Recommendation

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

Management Comment

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

CONSULTATION

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

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

The Shire to improve the governance and administration services.

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

VOTING REQUIREMENT

Simple Majority

SUSTAINABILITY IMPLICATIONS

N/A

COMMITTEE DECISION & OFFICER RECOMMENDATION – Item 8.1

MOVED: Cr Helen O’Connell

SECONDED: Cr Steele Alexander

1. That the Audit and Finance Committee recommends that Council accept the 2020/21 Annual Financial Reports, the Independent Auditor’s Report and Management Report for the 2020/21 financial year as presented by the Auditor General.
2. That the Audit and Finance Committee recommends that Council note the Management Comments in relation to the matters raised in the Auditor’s Management Report.

CARRIED 8/0

Res 22/9/128

9. CLOSURE OF MEETING

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

MINUTES



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

Attendance

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

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

Order of business:

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

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

Sheep

- Sheep numbers:

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

XB lambs	874
Merino lambs	1888

- Sheep numbers shorn during the last financial year:

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

Cropping

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

Schools / Events

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

General

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

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

What lies ahead

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

2. Previous Minutes

Committee Recommendation

MOVED: Cr Helen O'Connell

SECONDED: Cr Darren King

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

CARRIED 8/0

Res 22/8/126

3. General Business

Q. Andy McElroy

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

Response from Rylington Park

Sheep numbers:

As per above report.

Stock feed:

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

Sheep handler:

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

Farm truck:

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

Chemical shed:

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

OUTSTANDING ITEMS

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

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

Charles will provide a Fencing plan/farm map.

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

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

Scholarships to go onto the agenda for October.

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