

# SHIRE OF BROOMEHILL-TAMBELLUP

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2020

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**SHIRE OF BROOMEHILL-TAMBELLUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Nature or Type**  
**For the Period Ended 31 October 2020**

	Note	Adopted Budget 2020/21	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
<b>Operating Revenues</b>							
Rate Revenue		2,582,700	2,583,700	2,581,706.38	(1,994)	(0.1%)	
Grants, Subsidies and Contributions		1,364,400	481,539	567,145.12	85,606	15.1%	▲
Profit on Asset Disposal	10	358,500	0	0.00	0		
Fees and Charges		387,400	150,083	139,967.61	(10,115)	(7.2%)	
Interest Earnings		42,400	9,125	12,620.47	3,495	27.7%	
Other Revenue		99,200	81,064	76,890.60	(4,173)	(5.4%)	
<b>Total</b>		<b>4,834,600</b>	<b>3,305,511</b>	<b>3,378,330.18</b>	<b>72,819</b>		
<b>Operating Expense</b>							
Employee Costs		(2,077,800)	(754,282)	(751,779.25)	2,503	0.3%	
Materials and Contracts		(1,888,000)	(619,079)	(518,201.84)	100,877	19.5%	▼
Utilities Charges		(294,600)	(75,683)	(44,078.15)	31,605	71.7%	▼
Depreciation (Non-Current Assets)		(1,855,000)	(614,136)	0.00	614,136	100.0%	▼
Interest Expenses		(62,000)	(29,300)	(28,777.00)	523	1.8%	
Insurance Expenses		(175,100)	(170,100)	(164,887.73)	5,212	3.2%	
Loss on Asset Disposal	10	(114,100)	(10,300)	0.00	10,300	100.0%	▼
Other Expenditure		(92,000)	(27,576)	(22,882.07)	4,694	20.5%	
<b>Total</b>		<b>(6,558,600)</b>	<b>(2,300,456)</b>	<b>(1,530,606.04)</b>	<b>769,850</b>		
<b>Funding Balance Adjustment</b>							
Add Back Depreciation		1,855,000	614,136	0.00	(614,136)	(100.0%)	▼
(Profit)/Loss on Asset Disposal	10	(244,400)	10,300	0.00	(10,300)	(100.0%)	▼
Adjust Provisions and Accruals		0	0	(10,662.50)	(10,663)	0.0%	
<b>Net Operating</b>		<b>(113,400)</b>	<b>1,629,491</b>	<b>1,837,061.64</b>	<b>207,571</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	8	2,963,900	464,500	384,640.00	(79,860)	(20.8%)	▼
Proceeds from Disposal of Assets	10	1,227,000	143,000	38,181.82	(104,818)	(274.5%)	▼
Transfer from Reserves	9	884,700	0	0.00	0		
Proceeds - Short Term Loan Facilities		600,000	0	0.00	0		
<b>Total</b>		<b>5,675,600</b>	<b>607,500</b>	<b>422,821.82</b>	<b>(184,678)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0.00	0	0.0%	
Land and Buildings	12	(853,500)	(459,000)	(338,892.50)	120,108	35.4%	▼
Plant and Equipment	12	(1,032,000)	(194,000)	(53,903.24)	140,097	259.9%	▼
Furniture and Equipment	12	(12,000)	0	0.00	0		
Infrastructure - Roads	12	(1,772,800)	(285,500)	(296,539.61)	(11,040)	(3.7%)	
Infrastructure - Other	12	(1,216,500)	(90,000)	(52,808.87)	37,191	70.4%	▼
Repayment of Debentures	12	(123,500)	(21,400)	(20,651.78)	748	3.6%	
Payment of Short Term Loan Facilities		(600,000)	0	0.00	0		
Transfer to Reserves	9	(534,100)	(4,770)	(2,494.40)	2,276	91.2%	
<b>Total</b>		<b>(6,144,400)</b>	<b>(1,054,670)</b>	<b>(765,290.40)</b>	<b>289,380</b>		
<b>Net Capital</b>		<b>(468,800)</b>	<b>(447,170)</b>	<b>(342,468.58)</b>	<b>104,701</b>		
<b>Total Net Operating + Capital</b>		<b>(582,200)</b>	<b>1,182,321</b>	<b>1,494,593.06</b>	<b>312,272</b>		
Opening Funding Surplus(Deficit)		582,200	582,200	578,625.16	(3,575)	(0.6%)	
<b>Closing Funding Surplus(Deficit)</b>	4	<b>0</b>	<b>1,764,521</b>	<b>2,073,218.22</b>	<b>308,697</b>		

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Reporting Program**  
**For the Period Ended 31 October 2020**

Note	Adopted Budget 2019/20	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
<b>Operating Revenues</b>						
	67,800	21,100	30,932.60	9,833	31.79%	
	3,488,500	2,813,755	2,840,874.74	27,120	0.95%	
	293,900	229,440	93,494.26	(135,946)	(145.41%)	▼
	2,900	800	236.00	(564)	(238.98%)	
	118,800	12,600	7,665.55	(4,934)	(64.37%)	
	551,500	62,800	51,117.52	(11,682)	(22.85%)	▼
	85,400	68,400	65,940.89	(2,459)	(3.73%)	
	593,700	10,370	3,920.84	(6,449)	(164.48%)	
	2,043,400	485,390	554,349.06	68,959	12.44%	▲
	465,200	41,356	95,151.30	53,795	56.54%	▲
	87,400	24,000	19,287.42	(4,713)	(24.43%)	
<b>Total</b>	<b>7,798,500</b>	<b>3,770,011</b>	<b>3,762,970.18</b>	<b>(7,041)</b>		
<b>Operating Expense</b>						
	(581,600)	(217,621)	(206,703.40)	10,918	5.28%	
	(272,500)	(95,278)	(100,245.00)	(4,967)	(4.95%)	
	(297,400)	(102,792)	(87,044.81)	15,747	18.09%	▼
	(53,100)	(12,998)	(9,592.55)	3,405	35.50%	
	(95,100)	(27,500)	(19,198.33)	8,302	43.24%	
	(188,100)	(76,377)	(35,410.70)	40,966	115.69%	▼
	(449,500)	(131,948)	(122,121.74)	9,826	8.05%	
	(1,387,000)	(475,870)	(295,624.42)	180,246	60.97%	▼
	(2,835,200)	(924,470)	(435,786.72)	488,683	112.14%	▼
	(360,200)	(123,096)	(71,994.51)	51,101	70.98%	▼
	(38,900)	(112,506)	(146,883.86)	(34,378)	(23.40%)	▲
<b>Total</b>	<b>(6,558,600)</b>	<b>(2,300,456)</b>	<b>(1,530,606.04)</b>	<b>769,850</b>		
<b>Funding Balance Adjustment</b>						
	1,855,000	614,136	0.00	(614,136)	(100.00%)	▼
	(244,400)	10,300	0.00	(10,300)	(100.00%)	▼
	0	0	(10,662.50)	(10,663)		
<b>Net Operating</b>	<b>2,850,500</b>	<b>2,093,991</b>	<b>2,221,701.64</b>	<b>127,711</b>		
<b>Capital Revenues</b>						
	1,227,000	143,000	38,181.82	(104,818)	(274.52%)	▼
	884,700	0	0.00	0		
	600,000	0	0.00	0		
<b>Total</b>	<b>2,711,700</b>	<b>143,000</b>	<b>38,181.82</b>	<b>(104,818)</b>		
<b>Capital Expenses</b>						
	0	0	0.00	0	0.00%	
	(853,500)	(459,000)	(338,892.50)	120,108	35.44%	▼
	(1,032,000)	(194,000)	(53,903.24)	140,097	259.90%	▼
	(12,000)	0	0.00	0	0.00%	
	(1,772,800)	(285,500)	(296,539.61)	(11,040)	(3.72%)	
	(1,216,500)	(90,000)	(52,808.87)	37,191	70.43%	▼
	(123,500)	(21,400)	(20,651.78)	748	3.62%	
	(600,000)	0	0.00	0		
	(534,100)	(4,770)	(2,494.40)	2,276	91.23%	
<b>Total</b>	<b>(6,144,400)</b>	<b>(1,054,670)</b>	<b>(765,290.40)</b>	<b>289,380</b>		
<b>Net Capital</b>	<b>(3,432,700)</b>	<b>(911,670)</b>	<b>(727,108.58)</b>	<b>184,561</b>		
<b>Total Net Operating + Capital</b>	<b>(582,200)</b>	<b>1,182,321</b>	<b>1,494,593.06</b>	<b>312,272</b>		
	582,200	582,200	578,625.16	(3,575)	(0.62%)	
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>1,764,521</b>	<b>2,073,218.22</b>	<b>308,697</b>		

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**BALANCE SHEET**  
For the Period Ended 31 October 2020

	<b>Actual 2020/21</b>	<b>C/fwd 1 July 2020</b>
<b>CURRENT ASSETS</b>		
Cash	5,040,496.39	4,146,346.54
Receivables	940,824.97	587,049.36
Inventories - Stock on Hand	35,385.37	32,540.24
TOTAL CURRENT ASSETS	6,016,706.73	4,765,936.14
<b>CURRENT LIABILITIES</b>		
Creditors and Provisions	2,828,673.42	3,085,652.79
Borrowings	102,854.69	123,506.47
TOTAL CURRENT LIABILITIES	2,931,528.11	3,209,159.26
<b>NET CURRENT ASSETS</b>	<b>3,085,178.62</b>	<b>1,556,776.88</b>
<b>NON-CURRENT ASSETS</b>		
Receivables	60,852.80	60,852.80
Inventories - Land Held for Resale	216,000.00	216,000.00
Financial Assets	71,220.00	71,220.00
Property, Plant and Equipment	20,253,418.82	19,887,396.03
Infrastructure Assets	118,737,166.15	118,399,226.54
TOTAL NON-CURRENT ASSETS	139,338,657.77	138,634,695.37
<b>NON-CURRENT LIABILITIES</b>		
Creditors and Provisions	53,066.93	53,066.93
Borrowings	1,941,696.15	1,941,696.15
TOTAL NON-CURRENT LIABILITIES	1,994,763.08	1,994,763.08
<b>NET ASSETS</b>	<b>140,429,073.31</b>	<b>138,196,709.17</b>
<b>EQUITY</b>		
Accumulated Surplus	41,019,907.89	38,790,038.15
Reserves - Asset Revaluation	97,757,294.05	97,757,294.05
Reserves - Cash Backed	1,651,871.37	1,649,376.97
TOTAL EQUITY	<b>140,429,073.31</b>	<b>138,196,709.17</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**1: (a) Nature or Type Classifications**

**REVENUES**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, facility hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Includes rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

**Interest Earnings**

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

**Other Revenue / Income**

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

**EXPENSES**

**Employee Costs**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**1: (a) Nature or Type Classifications**

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, information technology and communications expenses, advertising, memberships, periodicals, publications, hire expenses. rental. leases. postage and freight etc.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas, telephone or water services.

**Insurance**

All insurance premiums - excluding worker's compensation which is included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**1: (b) Reporting Program Classifications (Function / Activity)**

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

**GOVERNANCE**

**Objective:**

To provide a decision making process for the efficient allocation of scarce resources.

**Activities:**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire activities.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services

**Activities:**

Rates; general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control; mosquito control and maintenance of the Infant Health Clinic in Tambellup

**EDUCATION AND WELFARE**

**Objective:**

To provide services to the elderly, children and youth.

**Activities:**

Assistance to the Broomehill and Tambellup Primary Schools; support of the "A Smart Start" program.

**HOUSING**

**Objective:**

To provide and maintain staff housing, and accommodation for 'well aged' seniors in the Community.

**Activities:**

Provision and maintenance of staff housing; and the Independent Living Seniors accommodation in Tambellup.

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the Community.

**Activities:**

Rubbish collection services; operation of the tip sites and waste transfer stations; administration of the Town Planning Scheme; Cemetery maintenance at Broomehill, Tambellup and Pindellup cemeteries; public conveniences and protection of the environment.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**1: (b) Reporting Program Classifications (Function / Activity)**

**RECREATION AND CULTURE**

**Objective:**

To establish and effectively manage infrastructure and resources which will assist with the social well-being of the Community.

**Activities:**

Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds. Operation of the Broomehill Library and support to the Tambellup Community Resource centre for management of the Tambellup library. Museums and other cultural facilities.

**TRANSPORT**

**Objective:**

To provide safe, effective and efficient transport services to the Community.

**Activities:**

Construction and maintenance of streets, roads and bridges. Cleaning and lighting of streets; maintenance of the Broomehill and Tambellup works depots. Provision of the Department of Transport licensing services to the Community.

**ECONOMIC SERVICES**

**Objective:**

To assist in promoting the Shire and its economic wellbeing.

**Activities:**

Tourism and area promotion, including operation of the Broomehill Caravan Park. Provision of rural services which includes noxious weed control, vermin control and standpipes. Provision of Building

**OTHER PROPERTY & SERVICES**

**Objectives:**

To monitor and control councils works overhead operating accounts.

**Activities:**

Private works operations; public works overhead costs; plant operation costs and unclassified items.



**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**by Reporting Program**  
**For the Period Ended 31 October 2020**

**2: REPORT ON SIGNIFICANT VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is greater.

	Variance	
	Timing	Permanent
<b>OPERATING REVENUES</b>		
<p><b>Law, Order &amp; Public Safety</b>            The final claim for funding from DFES for the Broomehill Fire Station will be submitted in November.</p>	■	
<p><b>Housing</b>            Rental income from the GROH houses is lower than estimated as both properties have only recently been tenanted.</p>		■
<p><b>Transport</b>            Funding has been received from the WA Local Government Grants Commission for repairs to the bridge on Martinup Road. Inclusion of this funding was omitted from the 20/21 Budget, and will require an amendment. The repairs are fully funded by WALGGC and MRWA, and no Council funds are required.</p>		■
<p>Progress claims for the first 40% of Regional Road Group funding have been received.</p>	■	
<p><b>Economic Services</b>            Invoicing for the participating Shire's contributions to Great Southern Treasures were processed during the month.</p>		■
<b>OPERATING EXPENSE</b>		
<p><b>Law, Order &amp; Public Safety</b>            Depreciation has not been allocated in 20/21 as the asset register for 19/20 has not yet been finalised. Depreciation will be allocated once the annual audit is complete and signed off.</p>	■	
<p><b>Housing</b>            Depreciation has not been allocated in 20/21 as the asset register for 19/20 has not yet been finalised. Depreciation will be allocated once the annual audit is complete and signed off.</p>	■	
<p><b>Recreation &amp; Culture</b>            Depreciation has not been allocated in 20/21 as the asset register for 19/20 has not yet been finalised. Depreciation will be allocated once the annual audit is complete and signed off.</p>	■	
<p><b>Transport</b>            Depreciation has not been allocated in 20/21 as the asset register for 19/20 has not yet been finalised. Depreciation will be allocated once the annual audit is complete and signed off.</p>	■	
<p><b>Economic Services</b>            Depreciation has not been allocated in 20/21 as the asset register for 19/20 has not yet been finalised. Depreciation will be allocated once the annual audit is complete and signed off.</p>		

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**by Reporting Program**  
**For the Period Ended 31 October 2020**

**2: REPORT ON SIGNIFICANT VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

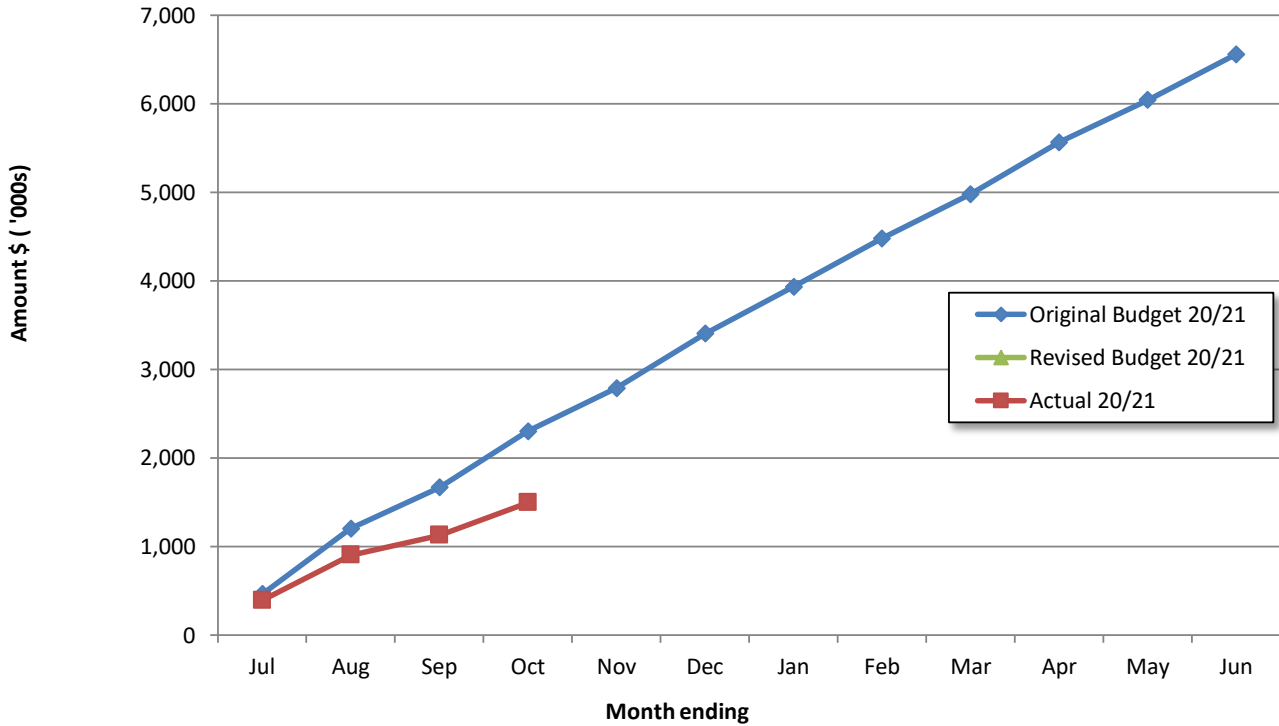
The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is greater.

	Variance	
	Timing	Permanent
<p><b>Other Property &amp; Services</b>  Public Works Overheads and Plant Operation Costs are allocated over the full year as entries through the payroll system. Some costs are incurred in the early months of the new year (eg insurances, licenses) however are allocated across the various works programs over the full year.</p> <p>It is not unusual to have variances early in the financial year, however the allocations are closely monitored to ensure the correct rates are applied in the ledger.</p>	■	
<p><b>CAPITAL REVENUE</b></p> <p><b>Proceeds from Disposal of Assets</b>  The variance relates to the timing of vehicle changeovers. There have been delays in supply of vehicles as a result of the Covid pandemic.</p>	■	
<p><b>CAPITAL EXPENSE</b></p> <p><b>Land &amp; Buildings</b>  The cabins at the Broomehill Caravan Park are nearing completion, the Broomehill Fire Station is complete. Landscaping is still to be finished at the Holland Court Units.</p> <p><b>Plant &amp; Equipment</b>  The variance relates to the timing of vehicle changeovers. There have been delays in supply of vehicles as a result of the Covid pandemic.</p> <p><b>Infrastructure - Other</b>  Capital projects are underway, included under this heading is installation of new water tanks in Broomehill and Tambellup.</p>	■ ■ ■	

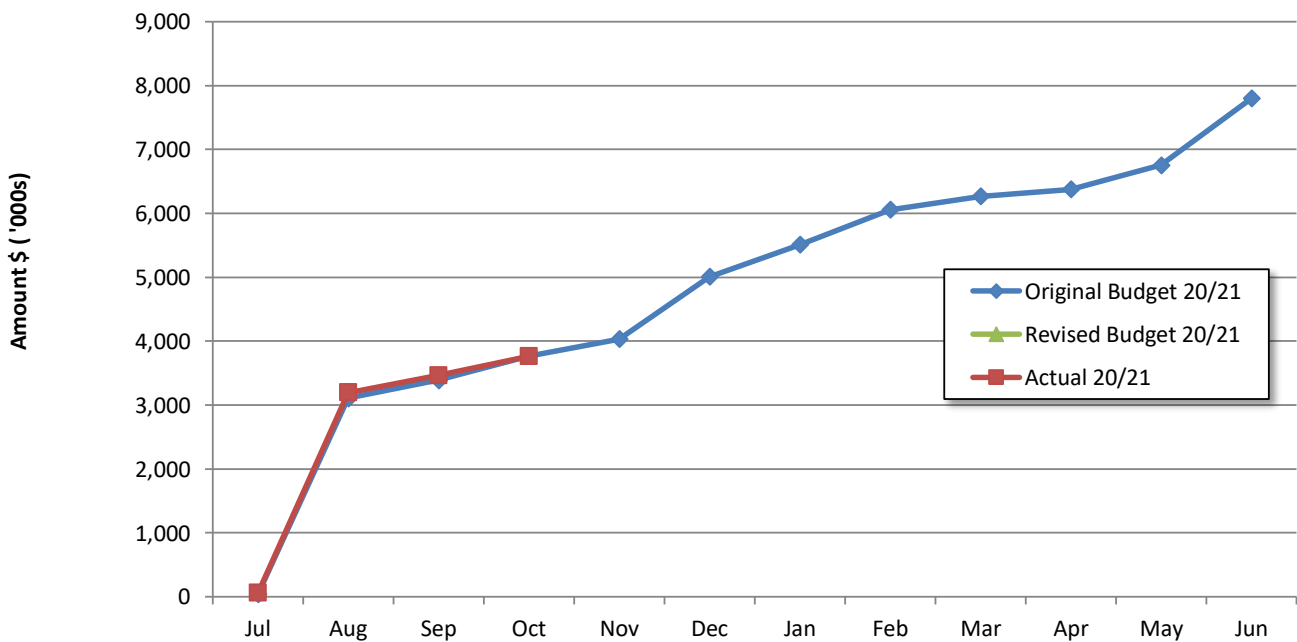
**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**3: Graphical Representation - Source Statement of Financial Activity**

**Budget Operating Expenses -v- YTD Actual**



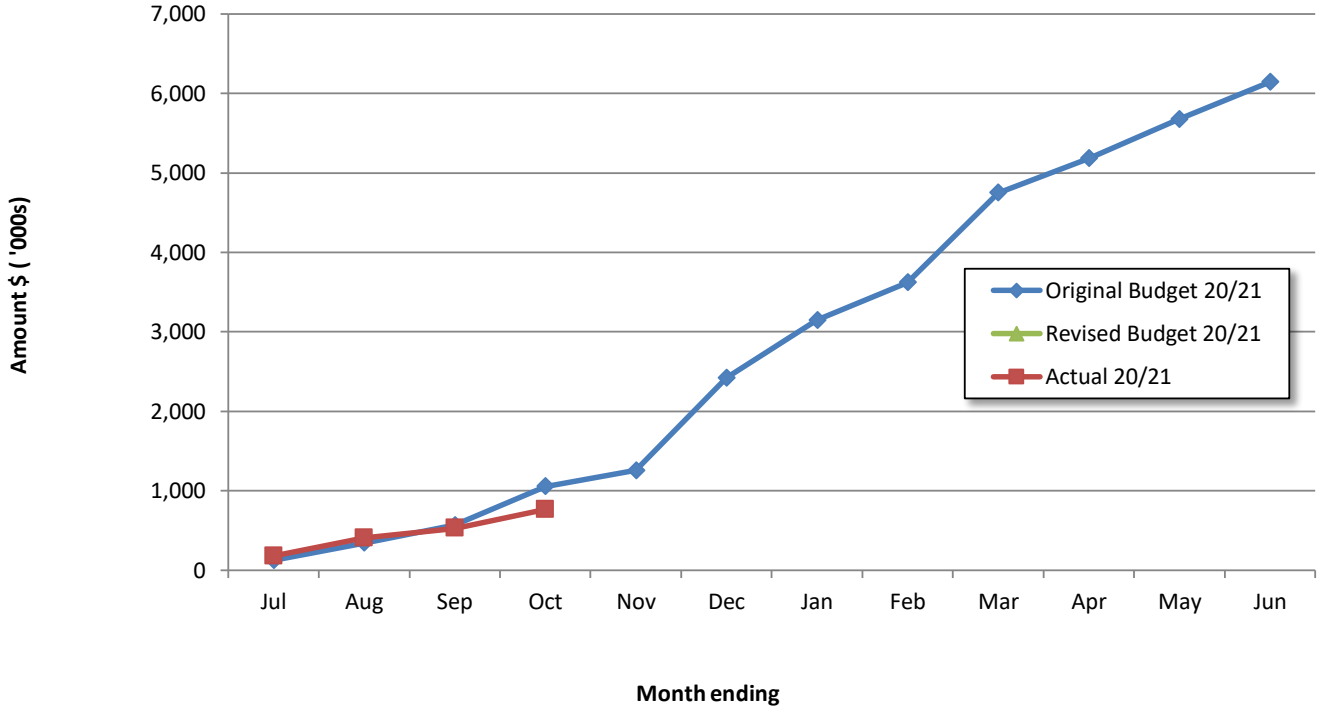
**Budget Operating Revenues -v- Actual**



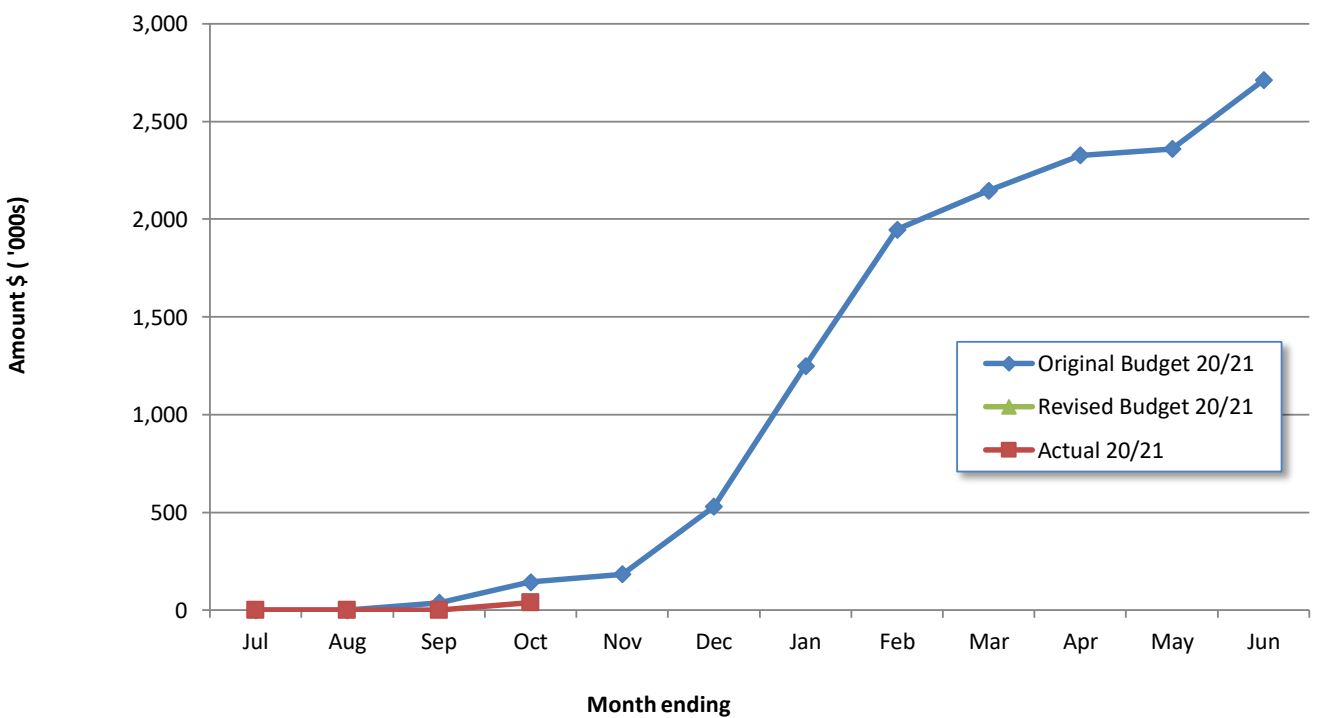
**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**3: Graphical Representation - Source Statement of Financial Activity**

**Budget Capital Expenses -v- Actual**



**Budget Capital Revenue -v- Actual**



**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**4: NET CURRENT FUNDING POSTION**

	Note	Actual 2020/21	C/fwd 1 July 2020
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted		1,097,079.64	110,758.95
Cash Restricted - Other Payables		2,291,545.38	2,386,210.62
Cash Restricted - Reserves	9	1,651,871.37	1,649,376.97
Receivables - Rates and Rubbish	6	513,110.08	290,568.23
Receivables - Other	6	228,634.85	90,602.70
Inventories		35,385.37	32,540.24
Accruals and Provisions		157,504.26	157,504.26
		5,975,130.95	4,717,561.97
<b>Less: Current Liabilities</b>			
Payables		(56,741.82)	(45,226.83)
Net GST & PAYG		(13,469.99)	(45,155.83)
Other Payables - Bonds & Deposits		(4,440.00)	(3,890.00)
Other Payables - Building Retention Bonds		(145,517.34)	(141,174.34)
Other Payables - A Smart Start		(82,908.89)	(90,574.44)
Other Payables - Great Southern Treasures		(41,724.32)	(41,724.32)
Other Payables - Great Sthn Housing Initiative		(1,889,739.00)	(2,057,342.00)
Accruals and Provisions		(15,500.00)	(64,472.08)
		(2,250,041.36)	(2,489,559.84)
Less: Cash Restricted - Reserves	9	(1,651,871.37)	(1,649,376.97)
<b>Net Current Funding Position</b>		<b>2,073,218.22</b>	<b>578,625.16</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**5: CASH AND INVESTMENTS**

Ref	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
Municipal Fund		1,097,079.64	2,291,545.38		3,388,625.02	Bendigo	
Trust Fund				15,148.22	15,148.22	Bendigo	
Cash on Hand		1,500.00			1,500.00		
<b>(b) Term Deposits</b>							
Reserve Funds	0.25%		1,651,871.37		1,651,871.37	Bendigo	30/11/2020
<b>Total</b>		<b>1,098,579.64</b>	<b>3,943,416.75</b>	<b>15,148.22</b>	<b>5,057,144.61</b>		

**Comments/Notes - Investments**

**a) Cash Deposits**

The balance reported for the Municipal Fund is the reconciled closing balance of the bank account at the end of the period. The closing balance takes into account unrepresented items at the end of the reporting period.

**b) Term Deposits**  
**Reserve Funds**

Councils Reserve Funds are held collectively in one investment. Further detail in relation to Councils Reserve Funds are shown in Note 9.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**6: RECEIVABLES**

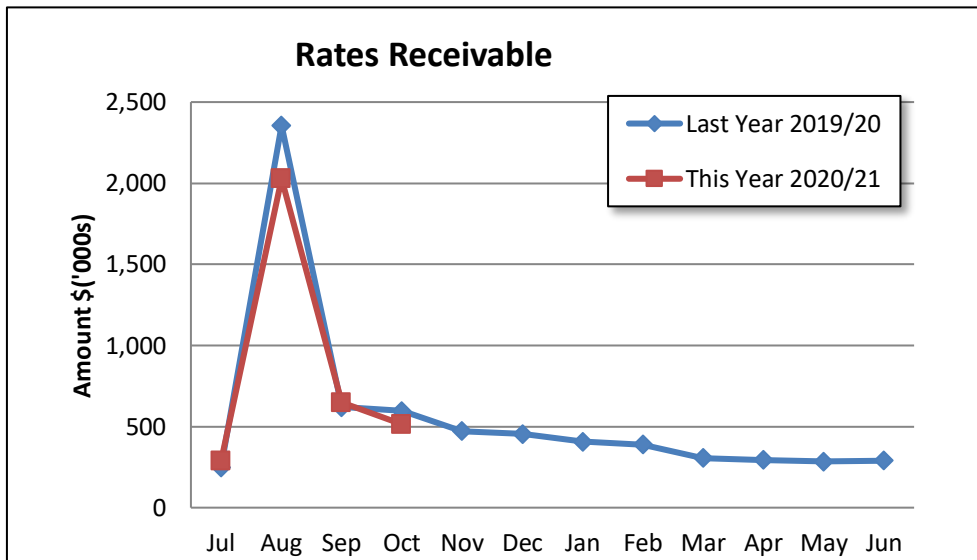
**Rates & Rubbish**

Opening Arrears Previous Years  
 Rates Levied this year  
 Less Collections to date  
 Equals Current Outstanding

Actual 2020/21	c/fwd 1 July 2020
\$	\$
290,568.23	290,568.23
2,664,049.55	2,660,485.27
(2,441,507.70)	(2,660,485.27)
<b>513,110.08</b>	<b>290,568.23</b>
<b>513,110.08</b>	<b>290,568.23</b>
% Collected	82.63%      90.15%

**Net Rates Collectable**

% Collected

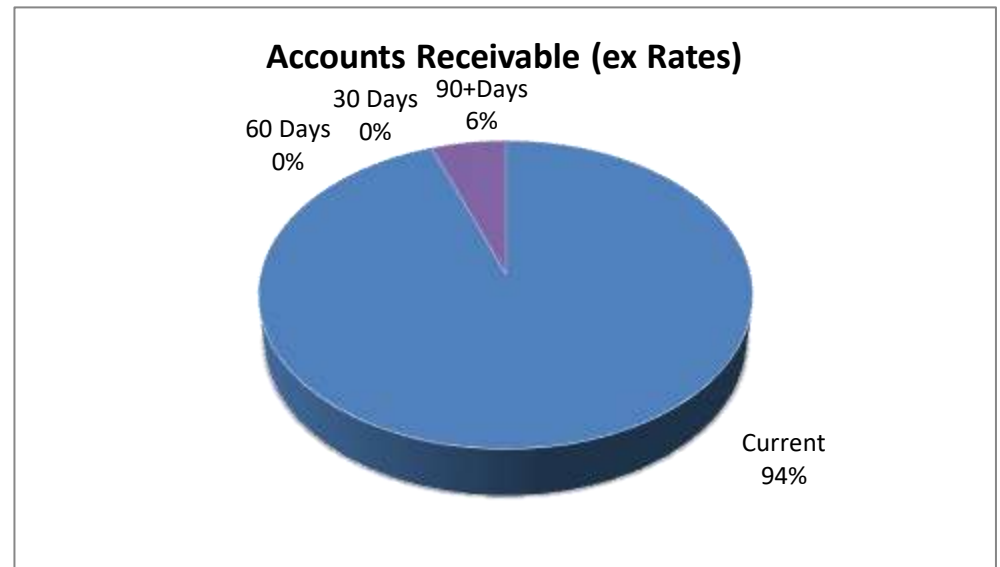


**Comments/Notes - Receivables Rates and Rubbish**

**Accounts Receivable**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	200,641.72	-	-	12,913.96
Pensioner Rebates	231.61			
Emergency Services Levy	19,847.56			
	<b>220,720.89</b>	-	-	<b>12,913.96</b>
		<b>Total Outstanding</b>		<b>233,634.85</b>

Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables General**

MRWA have been invoiced for the 20/21 Direct Grant for road maintenance  
 Great Southern Treasures contributions for participating Shires were invoiced in  
 October 2020.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**7: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption.

Council Resolution	GL	Revenue / (Expense)	Description	Comment	Adopted Budget	Revised Budget	Variance	Cumulative Balance
			Balanced Budget Adopted					0
							0	0
<b>Closing Funding Surplus (Deficit)</b>							<b>0</b>	



**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2020

**8: GRANTS AND CONTRIBUTIONS**

Program/Provider	Purpose	c/fwd 1 July 2020	Received 2020/21	Expended 2020/21	Closing Balance
		\$			
<b>GOVERNANCE</b>					
Department of Local Govt	Amalgamation (Bhill & Tamb)	51,505.52	0.00	(17,694.00)	33,811.52
<b>TRANSPORT</b>					
Main Roads WA	Regional Road Group 2019/20	0.00	235,653.00	(286,723.19)	(51,070.19)
Main Roads WA	Black Spot Funding 2019/20	0.00	28,987.00	(4,512.50)	24,474.50
Dept Infrastructure, Regional Develop...	Roads to Recovery	0.00	0.00	0.00	0.00
WA Local Govt Grants Commission	Bridge funding - Martinup Rd bridge	0.00	120,000.00	0.00	120,000.00
<b>TOTALS</b>		<b>51,505.52</b>	<b>384,640.00</b>	<b>(308,929.69)</b>	<b>127,215.83</b>

*Comments - Grants and Contributions*

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**9. CASH BACKED RESERVES**

	Budget 2020/21				Actual 2020/21			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	112,800	51,800	(82,700)	81,900	112,774.20	170.62	0.00	112,944.82
Plant Reserve	324,400	304,000	(455,000)	173,400	324,387.87	490.65	0.00	324,878.52
Building Reserve	355,700	55,000	0	410,700	355,734.03	538.04	0.00	356,272.07
Information Technology Reserve	53,400	10,900	(12,000)	52,300	53,400.62	80.82	0.00	53,481.44
Tambellup Rec Ground & Pavilion Reserve	57,400	5,900	0	63,300	57,353.08	86.81	0.00	57,439.89
Broomehill Rec Complex Reserve	95,900	10,100	0	106,000	95,883.48	144.92	0.00	96,028.40
Building Maintenance Reserve	22,300	23,000	0	45,300	22,314.96	33.67	0.00	22,348.63
Sandalwood Villas Reserve	93,300	11,200	0	104,500	93,276.36	141.18	0.00	93,417.54
Bhill Synthetic Bowling Green Reserve	75,200	9,600	0	84,800	75,191.48	113.74	0.00	75,305.22
Refuse Sites Post Closure Management Reserve	31,900	5,500	0	37,400	31,954.54	48.39	0.00	32,002.93
Lavieville Lodge Reserve	80,800	11,100	(25,000)	66,900	80,769.88	122.23	0.00	80,892.11
Townscape Plan Implementation Reserve	272,700	27,500	(300,000)	200	272,694.35	411.83	0.00	273,106.18
Tambellup Synthetic Bowling Green Reserve	23,000	7,800	0	30,800	23,065.89	34.92	0.00	23,100.81
Tourism & Economic Development Reserve	50,600	700	(10,000)	41,300	50,576.23	76.58	0.00	50,652.81
	1,649,400	534,100	(884,700)	1,298,800	1,649,376.97	2,494.40	0.00	1,651,871.37

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

**Reserve name**

- |  |  |
|--|--|
| Leave Reserve                                  | - to be used to meet the Councils Long Service Leave liability for its employees.  |
| Plant Reserve                                  | - to be used for the purchase of plant and equipment in accordance with the Plant Replacement Program.                                   |
| Building Reserve                               | - to be used to finance replacement, major repair or construction of new Shire buildings, and costs associated with subdivision of land. |
| Information Technology Reserve                 | - to be used to purchase, replace or upgrade computer hardware, software and associated equipment  |
| Tambellup Recreation Ground & Pavilion Reserve | - to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.                  |
| Broomehill Recreation Complex Reserve          | - to be used for works at the Broomehill Recreation Complex in agreeance with the Complex Management Committee                           |
| Building Maintenance Reserve                   | - to be used to fund building maintenance requirements for all Shire owned buildings.  |
| Sandalwood Villas Reserve                      | - to be utilised towards upgrade and maintenance of the 6 units at Sandalwood Villas.  |
| Broomehill Synthetic Bowling Green Reserve     | - to be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.                           |
| Refuse Sites Post Closure Management Reserve   | - to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires       |
| Lavieville Lodge Reserve                       | - to be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge.   |
| Townscape Plan Implementation Reserve          | - to be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites.                                       |
| Tambellup Synthetic Bowling Green Reserve      | - to be used for the future replacement of the synthetic bowling green at the Tambellup Sportsground                                     |

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**10. DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

	Budget 2020/21				Actual 2020/21			
	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss
<b>By program:</b>								
<b>Governance</b>								
Ford Ranger XLT dual cab - OTA	34,200	40,000	5,800	0	0.00	0.00	0.00	0.00
Ford Everest Wagon - BH000	46,800	40,000	0	(6,800)	0.00	0.00	0.00	0.00
<b>Housing</b>								
11 Lavarock Street, Broomehill	102,200	200,000	97,800	0	0.00	0.00	0.00	0.00
20 Henry Street, Tambellup	102,200	200,000	97,800	0	0.00	0.00	0.00	0.00
27 East Terrace, Tambellup	64,600	200,000	135,400	0	0.00	0.00	0.00	0.00
<b>Transport</b>								
Caterpillar Grader - BH006	186,800	120,000	0	(66,800)	0.00	0.00	0.00	0.00
Caterpillar Backhoe - BH013	92,200	80,000	0	(12,200)	0.00	0.00	0.00	0.00
Caterpillar Road Broom	8,000	5,000	0	(3,000)	0.00	0.00	0.00	0.00
Ford Ranger XLT with canopy - 1TA	41,800	38,000	0	(3,800)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - TA052	38,700	33,000	0	(5,700)	0.00	0.00	0.00	0.00
Ford Ranger Wildtrak - TA001	44,200	44,000	0	(200)	0.00	0.00	0.00	0.00
Ford Ranger Wildtrak - TA001	44,200	44,000	0	(200)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - BH00	34,600	30,000	0	(4,600)	0.00	0.00	0.00	0.00
Ford Ranger extra cab - BH014	35,700	35,000	0	(700)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - BH003	43,000	38,000	0	(5,000)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - TA005	35,100	30,000	0	(5,100)	0.00	0.00	0.00	0.00
<b>Economic Services</b>								
Lot 19 Taylor Street, Tambellup	28,300	50,000	21,700	0	0.00	0.00	0.00	0.00
	<b>982,600</b>	<b>1,227,000</b>	<b>358,500</b>	<b>(114,100)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>By Class:</b>								
Land and Buildings	297,300	650,000	352,700	0	0.00	0.00	0.00	0.00
Plant and Equipment	685,300	577,000	5,800	(114,100)	0.00	0.00	0.00	0.00
	<b>982,600</b>	<b>1,227,000</b>	<b>358,500</b>	<b>(114,100)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**11: OPERATING REVENUE AND EXPENSE**

	<b>Budget Revenue 2020/21</b>	<b>Budget Expense 2020/21</b>	<b>Actual Revenue 2020/21</b>	<b>Actual Expense 2020/21</b>
<b>GENERAL PURPOSE FUNDING</b>				
Rate Revenue	2,607,200	(202,500)	2,621,720.36	(77,370.02)
General Purpose Funding	855,900	0	214,622.25	0.00
Other General Purpose Funding	25,400	(70,000)	4,532.13	(22,874.98)
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b>3,488,500</b>	<b>(272,500)</b>	<b>2,840,874.74</b>	<b>(100,245.00)</b>
<b>GOVERNANCE</b>				
Members Of Council	16,000	(564,800)	15,976.94	(205,211.12)
Administration General	47,800	0	14,955.66	885.00
Other Governance	4,000	(16,800)	0.00	(2,377.28)
<b>TOTAL GOVERNANCE</b>	<b>67,800</b>	<b>(581,600)</b>	<b>30,932.60</b>	<b>(206,703.40)</b>
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>				
Fire Prevention	285,700	(205,700)	91,803.62	(65,195.34)
Animal Control	8,200	(90,700)	1,690.64	(21,849.47)
Other Law, Order & Public Safety	0	(1,000)	0.00	0.00
<b>TOTAL LAW,ORDER &amp; PUBLIC SAFETY</b>	<b>293,900</b>	<b>(297,400)</b>	<b>93,494.26</b>	<b>(87,044.81)</b>
<b>HEALTH</b>				
Maternal & Infant Health	600	(15,900)	0.00	(1,734.49)
Health Inspection & Administration	2,300	(24,000)	236.00	(5,759.99)
Preventative Services - Pest Control	0	(13,200)	0.00	(2,098.07)
<b>TOTAL HEALTH</b>	<b>2,900</b>	<b>(53,100)</b>	<b>236.00</b>	<b>(9,592.55)</b>
<b>EDUCATION &amp; WELFARE</b>				
Other Education	38,800	(45,100)	7,665.55	(14,443.16)
Other Welfare	80,000	(50,000)	0.00	(4,755.17)
<b>TOTAL EDUCATION &amp; WELFARE</b>	<b>118,800</b>	<b>(95,100)</b>	<b>7,665.55</b>	<b>(19,198.33)</b>
<b>HOUSING</b>				
Staff Housing	371,000	0	0.00	(1,956.11)
Other Housing	180,500	(188,100)	51,117.52	(33,454.59)
<b>TOTAL OTHER HOUSING</b>	<b>551,500</b>	<b>(188,100)</b>	<b>51,117.52</b>	<b>(35,410.70)</b>
<b>COMMUNITY AMENITIES</b>				
Household Refuse	63,500	(257,800)	61,925.55	(77,789.79)
Protection Of The Environment	2,500	(2,500)	272.73	0.00
Town Planning & Regional Development	8,000	(77,300)	2,964.29	(25,148.43)
Other Community Amenities	11,400	(44,500)	778.32	(4,558.18)
Public Conveniences	0	(67,400)	0.00	(14,625.34)
<b>TOTAL COMMUNITY AMENITIES</b>	<b>85,400</b>	<b>(449,500)</b>	<b>65,940.89</b>	<b>(122,121.74)</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**11: OPERATING REVENUE AND EXPENSE**

	<b>Budget Revenue 2020/21</b>	<b>Budget Expense 2020/21</b>	<b>Actual Revenue 2020/21</b>	<b>Actual Expense 2020/21</b>
<b>RECREATION &amp; CULTURE</b>				
Public Halls & Civic Centres	172,600	(295,500)	558.71	(76,259.73)
Other Sport & Recreation	421,000	(898,000)	1,697.13	(170,471.08)
Libraries	100	(135,100)	1.82	(33,134.72)
Other Culture	0	(58,400)	935.91	(15,758.89)
<b>TOTAL RECREATION &amp; CULTURE</b>	<b>593,700</b>	<b>(1,387,000)</b>	<b>3,193.57</b>	<b>(295,624.42)</b>
<b>TRANSPORT</b>				
Road Construction	1,649,400	0	384,640.00	0.00
Streets Roads Bridges & Depot Maint	375,800	(2,751,000)	164,377.00	(415,572.67)
Transport - Other	18,200	(84,200)	5,332.06	(20,214.05)
<b>TOTAL TRANSPORT</b>	<b>2,043,400</b>	<b>(2,835,200)</b>	<b>554,349.06</b>	<b>(435,786.72)</b>
<b>ECONOMIC SERVICES</b>				
Rural Services	0	(1,500)	0.00	0.00
Tourism & Area Promotion	226,700	(172,100)	87,460.40	(47,304.32)
Building Control	12,200	(56,500)	2,433.48	(10,400.42)
Other Economic Services	226,300	(130,100)	5,257.42	(14,289.77)
<b>TOTAL ECONOMIC SERVICES</b>	<b>465,200</b>	<b>(360,200)</b>	<b>95,151.30</b>	<b>(71,994.51)</b>
<b>OTHER PROPERTY &amp; SERVICES</b>				
Private Works	5,000	(3,500)	1,992.65	(4,425.40)
Public Works Overhead	2,700	(900)	450.00	(21,255.43)
Plant Operation Costs	50,000	0	14,465.77	(74,489.19)
Workers Compensation	0	0	0.00	0.00
Salaries & Wages	0	0	0.00	(43,959.84)
Unclassified	29,700	(34,500)	2,379.00	(2,754.00)
<b>TOTAL OTHER PROPERTY &amp; SERVICES</b>	<b>87,400</b>	<b>(38,900)</b>	<b>19,287.42</b>	<b>(146,883.86)</b>
<b>TOTAL OPERATING</b>	<b>7,798,500</b>	<b>(6,558,600)</b>	<b>3,762,242.91</b>	<b>(1,530,606.04)</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**12: CAPITAL DISPOSALS AND ACQUISITIONS**

		<b>Budget Revenue 2020/21</b>	<b>Budget Expense 2020/21</b>	<b>Actual Revenue 2020/21</b>	<b>Actual Expense 2020/21</b>
<b>GOVERNANCE</b>					
Administration PC's upgrade	F&E	0	(12,000)	0.00	0.00
Bhill Admin Building - enclose carport/install roller doors	BS	0	(17,000)	0.00	0.00
<b>Plant Replacement</b>					
Ford Ranger dual cab - OTA (sale of)	P&E	40,000	0	0.00	0.00
Ford Everest wagon - BH000	P&E	40,000	(51,000)	0.00	0.00
<b>Total</b>		<b>80,000</b>	<b>(80,000)</b>	<b>0.00</b>	<b>0.00</b>
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
Broomehill Fire Shed	BS	0	(155,000)	0.00	(167,086.14)
<b>Total</b>		<b>0</b>	<b>(155,000)</b>	<b>0.00</b>	<b>(167,086.14)</b>
<b>EDUCATION &amp; WELFARE</b>					
Youth Centre Tambellup (DCP funding)	BS	0	(80,000)	0.00	0.00
<b>Total</b>		<b>0</b>	<b>(80,000)</b>	<b>0.00</b>	<b>0.00</b>
<b>HOUSING</b>					
Independent Living Units - Broomehill	BNS	0	(50,000)	0.00	(6,494.36)
Staff housing - 4x2 Lathom St, Broomehill	BNS	0	(50,000)	0.00	(6,507.32)
Staff housing - 3x2 Leven St, Broomehill	BNS	0	(50,000)	0.00	(6,507.33)
Staff housing - 3x2 Taylor St, Tambellup	BNS	0	0	0.00	(442.23)
Sale of 11 Lavarock Street, Broomehill	BNS	200,000	0	0.00	0.00
Sale of 20 Henry Street, Tambellup	BNS	200,000	0	0.00	0.00
Sale of 27 East Terrace, Tambellup	BNS	200,000	0	0.00	0.00
GROH Housing - 4x2 Parnell St, Tambellup	BNS	0	0	0.00	(1,261.89)
GROH Housing - 3x2 Taylor St, Tambellup	BNS	0	0	0.00	(2,585.94)
GROH Housing - 3x2 Taylor St, Tambellup	BNS	0	0	0.00	(3,178.90)
Unit 1 Lavieville Lodge - renovations	BNS	0	(25,000)	0.00	0.00
<b>Total</b>		<b>600,000</b>	<b>(175,000)</b>	<b>0.00</b>	<b>(26,977.97)</b>
<b>COMMUNITY AMENITIES</b>					
Bhill Cemetery - gazebo, bench seating	I-O	0	(21,500)	0.00	0.00
<b>Total</b>		<b>0</b>	<b>(21,500)</b>	<b>0.00</b>	<b>0.00</b>
<b>RECREATION &amp; CULTURE</b>					
Broomehill Hall - security upgrades windows/doors	BS	0	(8,500)	0.00	0.00
Tambellup Pavilion - drinking fountains	BS	0	(9,000)	0.00	0.00
Broomehill RSL Hall - toilet upgrades	BS	0	(19,000)	0.00	0.00
Broomehill Rec Complex upgrades (DCP funding)	I-P	0	(150,000)	0.00	0.00
Holland Park - nature play (DCP funding)	I-P	0	(100,000)	0.00	0.00
Town Square development - Tambellup (DCP funding/Reserve)	I-P	0	(495,000)	0.00	0.00
<b>Total</b>		<b>0</b>	<b>(781,500)</b>	<b>0.00</b>	<b>0.00</b>
<b>TRANSPORT</b>					
Tambellup Depot - perimeter fencing & parking	BS	0	(15,000)	0.00	0.00
Tambellup Depot - concrete bays in machinery shed	BS	0	(20,000)	0.00	(5,184.00)
<b>Plant Replacement</b>					
Caterpillar Grader - BH006	P&E	120,000	(350,000)	0.00	0.00
Caterpillar Backhoe - BH013	P&E	80,000	(210,000)	0.00	0.00
Caterpillar Road Broom	P&E	5,000	(35,000)	0.00	0.00
Ford Ranger XLT with canopy - 1TA	P&E	38,000	(49,000)	0.00	0.00
Ford Ranger dual cab - TA052	P&E	33,000	(43,000)	0.00	0.00
Ford Ranger Wildtrak - TA001	P&E	88,000	(96,000)	0.00	0.00
Ford Ranger dual cab - BH00	P&E	30,000	(40,000)	0.00	0.00
Ford Ranger extra cab - BH014	P&E	35,000	(50,000)	0.00	0.00
Ford Ranger dual cab - BH003	P&E	38,000	(48,000)	38,181.82	(53,903.24)
Ford Ranger dual cab - TA005	P&E	30,000	(40,000)	0.00	0.00
Sundry Plant	P&E	0	(20,000)	0.00	0.00

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**12: CAPITAL DISPOSALS AND ACQUISITIONS**

		<b>Budget Revenue 2020/21</b>	<b>Budget Expense 2020/21</b>	<b>Actual Revenue 2020/21</b>	<b>Actual Expense 2020/21</b>
<b>TRANSPORT</b>					
<i><b>Townscape</b></i>					
Town/Streetscape works - Broomehill (DCP funding/Reserve)	I-P	0	(210,000)	0.00	0.00
Town/Streetscape works - Tambellup (DCP funding)	I-P	0	(100,000)	0.00	0.00
<i><b>Road Construction</b></i>					
<i><b>Regional Road Group</b></i>					
Tambellup West Rd - pavement repair & reseal	I-R	0	(69,500)	0.00	(963.00)
Pootenup Road - pavement repair & reseal	I-R	0	(106,200)	0.00	(19,474.78)
Toolbrunup Road - pavement repair, widen shoulders & reseal	I-R	0	(300,000)	0.00	(186,965.29)
Broomehill-Kojonup Road - pavement repair & reseal	I-R	0	(120,000)	0.00	(14,500.00)
Gnowangerup-Tambellup Road - pavement repair & reseal	I-R	0	(288,000)	0.00	(64,820.12)
<i><b>Black Spot</b></i>					
Flat Rocks / Greenhills South Road	I-R	0	(121,700)	0.00	(21,598.70)
Tieline / Moultryerup Road	I-R	0	(108,700)	0.00	(4,512.50)
Tieline / Norrish Road	I-R	0	(92,400)	0.00	(4,196.82)
<i><b>Roads to Recovery</b></i>					
Pallinup Road - seal	I-R	0	(220,000)	0.00	0.00
Warrenup Road - stabilise & reseal failed sthn section	I-R	0	(25,500)	0.00	(16,298.40)
<i><b>Local Roads &amp; Community Infrastructure Program</b></i>					
Nymbup Road - repair & extend culverts	I-R	0	(20,000)	0.00	0.00
Etna Road - repair & extend culverts	I-R	0	(20,000)	0.00	0.00
Journal Street - widen seal, kerb & footpath (PO to C/Park)	I-R	0	(55,000)	0.00	0.00
Kerbing - town streets	I-R	0	(21,000)	0.00	0.00
Beejenup Road - resheeting - slk 6.20 to 7.44	I-R	0	(30,000)	0.00	0.00
Birt Road - resheeting 2-3kms	I-R	0	(30,000)	0.00	0.00
Paul Valley Road - resheeting 2-3kms	I-R	0	(60,000)	0.00	0.00
Yetermerup Road - resheeting 2-3kms	I-R	0	(60,000)	0.00	0.00
Stirling Access Road - resheeting 2-3kms	I-R	0	(60,000)	0.00	0.00
Flat Rocks Road - resheeting 2-3kms	I-R	0	(85,000)	0.00	0.00
<i><b>Footpaths</b></i>					
Footpath Plan	I-F	0	(35,000)	0.00	(41,400.00)
Add back Job Depreciation	I-R	0	120,200	0.00	36,790.00
Total		<b>497,000</b>	<b>(3,133,800)</b>	<b>38,181.82</b>	<b>(397,026.85)</b>
<b>ECONOMIC SERVICES</b>					
Holland Track Interpretive Centre (DCP funding)	BS	0	(115,000)	0.00	0.00
Chalets - Broomehill Caravan Park	BS	0	(240,000)	0.00	(139,644.39)
Water Harvesting - CBH Dam to Complex/Caravan Park	I-O	0	0	0.00	(1,523.82)
Sale of Lot 19 Taylor St, Tambellup	LF	50,000	0	0.00	0.00
Water efficiencies - Tambellup (DCP funding)	I-W	0	(25,000)	0.00	0.00
Water efficiencies - Broomehill (DCP funding)	I-W	0	(25,000)	0.00	0.00
Water tanks adjacent to standpipes (4 locations)	I-W	0	(55,000)	0.00	(9,885.05)
Total		<b>50,000</b>	<b>(460,000)</b>	<b>0.00</b>	<b>(151,053.26)</b>
<b>Total</b>		<b>1,227,000</b>	<b>(4,886,800)</b>	<b>38,181.82</b>	<b>(742,144.22)</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**12: CAPITAL DISPOSALS AND ACQUISITIONS**

		<b>Budget Revenue 2020/21</b>	<b>Budget Expense 2020/21</b>	<b>Actual Revenue 2020/21</b>	<b>Actual Expense 2020/21</b>
<b>LAND HELD FOR RESALE</b>	LR	0	0	0.00	0.00
<b>LAND - FREEHOLD</b>	LF	50,000	0	0.00	0.00
<b>BUILDINGS - NON SPECIALISED</b>	BNS	600,000	(175,000)	0.00	(26,977.97)
<b>BUILDINGS - SPECIALISED</b>	BS	0	(678,500)	0.00	(311,914.53)
<b>PLANT &amp; EQUIPMENT</b>	P&E	577,000	(1,032,000)	38,181.82	(53,903.24)
<b>FURNITURE &amp; EQUIPMENT</b>	F&E	0	(12,000)	0.00	0.00
<b>INFRASTRUCTURE - ROADS</b>	I-R	0	(1,772,800)	0.00	(296,539.61)
<b>INFRASTRUCTURE - FOOTPATHS</b>	I-F	0	(35,000)	0.00	(41,400.00)
<b>INFRASTRUCTURE - PARKS &amp; OVALS</b>	I-P	0	(1,055,000)	0.00	0.00
<b>INFRASTRUCTURE - WATER SUPPLY</b>	I-W	0	(105,000)	0.00	(9,885.05)
<b>INFRASTRUCTURE - OTHER</b>	I-O	0	(21,500)	0.00	(1,523.82)
		<b>1,227,000</b>	<b>(4,886,800)</b>	<b>38,181.82</b>	<b>(742,144.22)</b>
<b>RESERVE TRANSFERS - from/(to)</b>					
Leave Reserve		82,700	(51,800)	0.00	(170.62)
Plant Replacement Reserve		455,000	(304,000)	0.00	(490.65)
Building Reserve		0	(55,000)	0.00	(538.04)
Computer Reserve		12,000	(10,900)	0.00	(80.82)
Tambellup Rec Ground & Pavilion Reserve		0	(5,900)	0.00	(86.81)
Broomehill Rec Complex Reserve		0	(10,100)	0.00	(144.92)
Building Maintenance Reserve		0	(23,000)	0.00	(33.67)
Sandalwood Villas Reserve		0	(11,200)	0.00	(141.18)
Broomehill Synthetic Bowling Green Replacement Reserve		0	(9,600)	0.00	(113.74)
Refuse Sites Post Closure Management Reserve		0	(5,500)	0.00	(48.39)
Lavieville Lodge Reserve		25,000	(11,100)	0.00	(122.23)
Townscape Plan Implementation Reserve		300,000	(27,500)	0.00	(411.83)
Tambellup Synthetic Bowling Green Replacement Reserve		0	(7,800)	0.00	(34.92)
Tourism & Economic Development Reserve		10,000	(700)	0.00	(76.58)
		<b>884,700</b>	<b>(534,100)</b>	<b>0.00</b>	<b>(2,494.40)</b>
<b>LOANS</b>					
Loan Repayments		0	(123,500)	0.00	(20,651.78)
Proceeds from New Loans		0	0	0.00	0.00
Proceeds - Short Term Loan Facilities		600,000	0	0.00	0.00
Repayment- Short Term Loan Facilities		0	(600,000)	0.00	0.00
		<b>600,000</b>	<b>(723,500)</b>	<b>0.00</b>	<b>(20,651.78)</b>
<b>TOTAL CAPITAL</b>		<b>2,711,700</b>	<b>(6,144,400)</b>	<b>38,181.82</b>	<b>(765,290.40)</b>



**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2020**

**13: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows -

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance
Broomehill Liaison Group	1,243.74	0.00	0.00	<b>1,243.74</b>
Fire Prevention	5,834.27	0.00	0.00	<b>5,834.27</b>
Youth Support Donations	130.00	0.00	0.00	<b>130.00</b>
Tourism Donations	43.83	0.00	0.00	<b>43.83</b>
Roadwise	329.18	0.00	0.00	<b>329.18</b>
Broomehill Dramatic Society	3,417.86	0.00	0.00	<b>3,417.86</b>
Rates - held in trust upon sale of property	4,149.34	0.00	0.00	<b>4,149.34</b>
	<b>15,148.22</b>	<b>0.00</b>	<b>0.00</b>	<b>15,148.22</b>



Reg No.	Description	Current Kms/Hrs	Next Service	Year of Manufacture	Year of Purchase	Changeover	Comments
BH2098	Boxtop Trailer						
BHT 1626	Papas Tandem Fuel Trailer						New unit, set up fuel tank and compressor
1TIU961	8 x 5 Papas Fuel Trailer						
BHT 151	Reel Mower	50	500	2020	2020		
1TJX516	Plant Trailer for Mowers						
BHT1624	Fuel Trailer				2016		
1TOI298	Sign Trailer				2015		
Fogger	Fogger						Fixed fogger
	Bucket Broom						
STAB	Stabiliser attachment				2014		
CATBR 30	Caterpillar Broom						
	Cement Mixer						
	Tree Grab						
	Wacker Packer						
	Tambellup Fogger						
	Broomehill Fogger						
	Trencher Attachment						
	TA Pressure Washer						
	Polesaw						
	Honda Pump						
	Chainsaw						Serviced
	Stihl concrete saw						
	Skid Steer Roller						
	Borer						
1TOI 298	Sign Trailer			2015			
BHT1636	Side Tip Trailer			2017	2017		Checked wheel bearings & fixed oil leaks
TORO 5910	BH Golf Club Mower	4333	4500	2016	2017		
	BH Honda Push Mower			2017	2017		
PFL	Fork Lift	1,340	1,500				
GENSET							
STIHL	Blower						
	BH Pressure Washer						
	Truck Hoist						
	Oil Dispenser						