

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 30 September 2023

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

	Note	Budget 2023/24	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
OPERATING ACTIVITIES							
Revenue from Operating Activities							
Rates		2,932,300	2,932,300	2,837,319	(94,981)	(3.3%)	
Grants, Subsidies and Contributions		365,600	200,525	43,214	(157,311)	(364.0%)	▼
Fees and Charges		427,800	156,677	170,593	13,916	8.2%	
Interest Earnings		86,200	23,899	34,403	10,504	30.5%	▲
Other Revenue		205,400	103,597	123,623	20,026	16.2%	▲
Profit on Asset Disposal		5,500	0	0	0		
		<u>4,022,800</u>	<u>3,416,998</u>	<u>3,209,151</u>	<u>(207,847)</u>	<u>(309.1%)</u>	
Expenditure from Operating Activities							
Employee Costs		(2,464,500)	(632,344)	(653,801)	(21,457)	(3.3%)	
Materials and Contracts		(1,966,400)	(426,908)	(445,966)	(19,058)	(4.3%)	
Utilities Charges		(238,900)	(58,331)	(48,946)	9,385	19.2%	
Depreciation (Non-Current Assets)		(2,090,900)	(522,675)	0	522,675	100.0%	▼
Interest Expenses		(62,300)	(26,997)	(23,937)	3,060	12.8%	
Insurance Expenses		(208,900)	(104,450)	(101,171)	3,279	3.2%	
Other Expenditure		(95,300)	(23,206)	(25,934)	(2,728)	(10.5%)	
Loss on Asset Disposal		(131,100)	0	0	0		
		<u>(7,258,300)</u>	<u>(1,794,911)</u>	<u>(1,299,754)</u>	<u>495,157</u>	<u>38.1%</u>	
Non Cash Amounts excluded from operating activities							
Add: Depreciation on assets		2,090,900	522,675	0	(522,675)	(100.0%)	▼
(Profit)/Loss on Asset Disposal		125,600	0	0	0		
Amount attributable to operating activities		(1,019,000)	2,144,762	1,909,396	(235,366)	(12.3%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	5	3,798,000	201,500	100,000	(101,500)	(101.5%)	▼
Proceeds from Disposal of Assets	9	659,000	0	0	0		
		<u>4,457,000</u>	<u>201,500</u>	<u>100,000</u>	<u>(101,500)</u>	<u>(101.5%)</u>	
Outflows from investing activities							
Payments for property, plant and equipment	9	(2,088,000)	(60,000)	(47,776)	12,224	25.6%	▼
Payments for construction of infrastructure	9	(3,252,200)	(172,041)	(85,589)	86,452	101.0%	▼
		<u>(5,340,200)</u>	<u>(232,041)</u>	<u>(133,366)</u>	<u>98,675</u>	<u>126.6%</u>	
Amount attributable to investing activities		(883,200)	(30,541)	(33,366)	(2,825)	25.1%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from Reserves	6	592,500	0	0	0		
		<u>592,500</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Outflows from financing activities							
Repayment of Debentures		(110,700)	(24,100)	(24,134)	(34)	(0.1%)	
Transfer to Reserves	6	(695,600)	(15,350)	(26,114)	(10,764)	(41.2%)	▲
		<u>(806,300)</u>	<u>(39,450)</u>	<u>(50,248)</u>	<u>(10,798)</u>	<u>(41.4%)</u>	
Amount attributable to financing activities		(213,800)	(39,450)	(50,248)	(10,798)	0.0%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1	2,116,000	2,116,000	2,102,674	(13,326)	(0.6%)	
Amount attributable to operating activities		(1,019,000)	2,144,762	1,909,396	(235,366)	(12.3%)	▼
Amount attributable to investing activities		(883,200)	(30,541)	(33,366)	(2,825)	8.5%	
Amount attributable to financing activities		(213,800)	(39,450)	(50,248)	(10,798)	21.5%	
Surplus or deficit at the end of the reporting period	1	0	4,190,771	3,928,457	(160,814)	(6.7%)	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

1: NET CURRENT FUNDING POSITION

	Note	Actual 2023/24	C/fwd Budget 30 June 2023	C/fwd 1 July 2023
		\$	\$	\$
Current Assets				
Cash and cash equivalents		4,030,013	2,524,900	2,524,856
Other financial assets - Reserves	6	2,163,738	2,137,600	2,137,623
Receivables - Rates and Rubbish	4	655,756	278,000	277,730
Receivables - Sundry debtors	4	145,712	270,100	275,460
Receivables - Other		2,502	0	2,502
Inventories		(4,732)	35,100	35,467
		<u>6,992,989</u>	<u>5,245,700</u>	<u>5,253,639</u>
Less: Current Liabilities				
Payables		(345,572)	(436,900)	(458,118)
Contract Liabilities - LRCIP		(505,223)	(505,200)	(505,223)
Contract Liabilities - Other Grants & Contributions		(50,000)	(50,000)	(50,000)
Borrowings - current		(86,635)	(110,800)	(110,769)
Employee related provisions		(382,567)	(476,800)	(382,567)
		<u>(1,369,996)</u>	<u>(1,579,700)</u>	<u>(1,506,677)</u>
Less: Cash Restricted - Reserves	6	(2,163,738)	(2,137,600)	(2,137,623)
Add: Current Liabilities not expected to be cleared at end of year				
- current portion of borrowings		86,635	110,800	110,769
- employee benefit provisions		382,567	476,800	382,567
		<u>(1,694,536)</u>	<u>(1,550,000)</u>	<u>(1,644,288)</u>
Net Current Funding Position		<u>3,928,457</u>	<u>2,116,000</u>	<u>2,102,674</u>

2: KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

3: REPORT ON MATERIAL 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 2023/24 year is \$10,000 or 10% whichever is greater.

Explanation of variances

Nature or Type	Var \$	Var %	Timing	Permanent
REVENUE				
Grants, Subsidies and Contributions	(157,311)	-364%	x	
The Direct Grant from MRWA has been invoiced early October				
Interest Earnings	10,504	31%		x
Interest earned on Reserve Funds is higher than the budget estimate. Interest earned on the investment is reinvested in each Reserve Fund				
Other Revenue	20,026	16%	x	
Timing of wages reimbursement from a Workers Compensation claim				
EXPENDITURE				
Depreciation (Non-Current Assets)	522,675	100%	x	
Depreciation for 23/24 cannot be allocated until the audit for the previous year is complete.				
INVESTING ACTIVITIES				
Capital Grants, Subsidies and Contributions	(101,500)	-102%	x	
Progress payments for the first instalment of Regional Road Group funding were submitted early October				
Payments for property, plant and equipment	12,224	26%	x	
Carry over projects from 22/23 are ongoing, and new projects getting underway.				
Payments for construction of infrastructure	86,452	101%	x	
Carry over projects from 22/23 are ongoing, and new projects getting underway.				
FINANCING ACTIVITIES				
Transfer to Reserves	(10,764)	-41%		x
Interest earned on Reserve Funds is higher than the budget estimate. Interest earned on the investment is reinvested in each Reserve Fund				

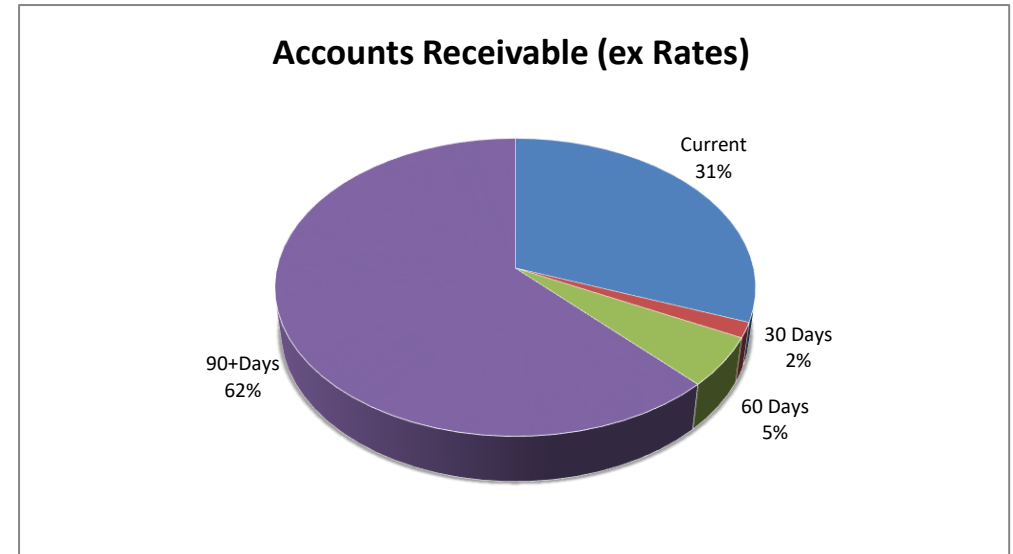
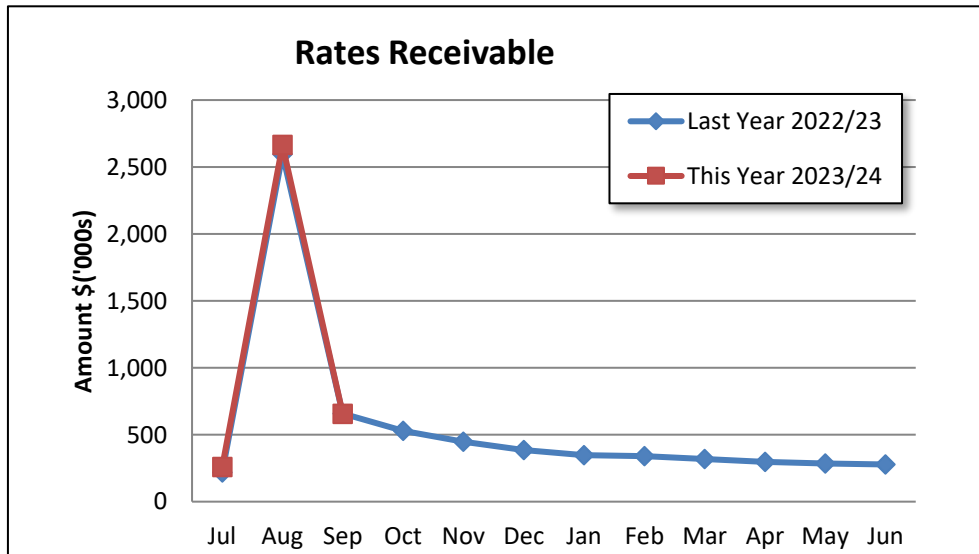
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

4: RECEIVABLES

Rates & Rubbish	Actual 2023/24	c/fwd 1 July 2023
	\$	\$
Opening Arrears Previous Years	277,730	221,900
Rates Levied this year	3,042,706	2,888,889
Less Collections to date	(2,664,679)	(2,833,059)
Equals Current Outstanding	655,756	277,730
Net Rates Collectable	655,756	277,730
% Collected	80.25%	91.07%

Accounts Receivable	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	13,755	2,395	7,853	90,633
Pensioner Rebates	1,498			
Emergency Services Levy	29,577			
Total Outstanding	44,831	2,395	7,853	90,633

Amounts shown above include GST (where applicable)



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

5: GRANTS AND CONTRIBUTIONS

	Budget 2023/24	YTD Actual
Operating Grants & Contributions		
Governance	21,000	-
General purpose funding	-	22,954
Law, Order and Public Safety	86,100	12,763
Health	2,000	7,119
Education and welfare	35,000	-
Recreation and culture	37,500	378
Transport	184,000	-
	365,600	43,214
Capital Grants & Contributions		
Education and welfare	120,000	-
Recreation and culture	365,000	-
Transport	2,422,000	100,000
Economic services	891,000	-
	3,798,000	100,000

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 September 2023

6: RESERVE ACCOUNTS

	Budget 2023/2024				Actual 2023/24			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	84,359	54,000	(107,500)	30,859	84,359	1,032	0	85,391
Plant Reserve	283,778	463,500	(405,000)	342,278	283,778	3,468	0	287,246
Building Reserve	731,427	20,000	(50,000)	701,427	731,427	8,936	0	740,363
Information Technology Reserve	60,630	6,900	0	67,530	60,630	742	0	61,371
Tambellup Rec Ground & Pavilion Reserve	75,086	7,400	0	82,486	75,086	917	0	76,003
Broomehill Rec Complex Reserve	126,271	12,600	0	138,871	126,271	1,543	0	127,815
Building Maintenance Reserve	84,230	2,200	0	86,430	84,230	1,029	0	85,259
Sandalwood Villas Reserve	127,863	14,000	0	141,863	127,863	1,562	0	129,424
Bhill Synthetic Bowling Green Reserve	104,728	11,900	0	116,628	104,728	1,280	0	106,008
Refuse Sites Post Closure Management Reserve	48,646	11,500	0	60,146	48,646	595	0	49,241
Lavieville Lodge Reserve	104,471	13,600	(30,000)	88,071	104,471	1,277	0	105,748
Townscape Plan Implementation Reserve	244,269	8,500	0	252,769	244,269	2,980	0	247,249
Tambellup Synthetic Bowling Green Reserve	47,078	9,000	0	56,078	47,078	575	0	47,653
Tourism & Economic Development Reserve	14,787	20,500	0	35,287	14,787	180	0	14,967
Energy Efficiency Reserve	0	20,000	0	20,000	0	0	0	0
Parks & Playgrounds Reserve	0	20,000	0	20,000	0	0	0	0
	2,137,623	695,600	(592,500)	2,240,723	2,137,623	26,114	0	2,163,738

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
Tourism & Economic Development Reserve	- to be used to progress tourism & economic development opportunities in the Shire.
Energy Efficiency Reserve	- to be used towards energy efficiency initiatives on Shire properties
Parks & Playgrounds Reserve	- for improvements to parks and playgrounds in the Shire, including replacement or upgrade of playground equipment

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

7: 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 30 September 2023

7: 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 Services.

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
For the Period Ended 30 September 2023

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
	Resp. Officer	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%	
GENERAL PURPOSE FUNDING								
Rate Revenue								
03001	Revenue - Rate Income	MFA	2,966,700	2,970,366	100.12%	0	0	-
03002	Revenue - Rates Ex Gratia	MFA	89,600	0	0.00%	0	0	-
03005	Discount - Rates	MFA	(115,000)	(123,345)	107.26%	0	0	-
03011	Revenue - Admin Fee - Instalments	MFA	1,500	1,130	75.33%	0	0	-
03012	Revenue - Rates Penalty Interest	MFA	18,000	5,190	28.84%	0	0	-
03013	Revenue - Instalment Interest	MFA	3,300	2,806	85.03%	0	0	-
03014	Revenue - Interest on Deferred Rates	MFA	500	0	0.00%	0	0	-
03016	Revenue - Rate Enquiries	MFA	3,000	1,170	39.00%	0	0	-
03030	Revenue - Reimbursements	MFA	20,000	14,975	74.87%	0	0	-
03111	Expense - Rates Written Off	MFA	(9,000)	(9,702)	107.80%	0	0	-
03110	Expense - Rates General	MFA	0	0	-	(211,500)	(59,427)	28.10%
			2,978,600	2,862,590	96.11%	(211,500)	(59,427)	28.10%
General Purpose Funding								
03229	Revenue - FAGS General Purpose	MFA	0	12,981	-	0	0	-
03230	Revenue - FAGS Local Roads	MFA	0	9,974	-	0	0	-
			0	22,954	-	0	0	-
Other General Purpose Funding								
03239	Revenue - Other General Purpose	MFA	1,000	635	63.53%	0	0	-
03240	Revenue - Other General Purpose No GST	MFA	63,400	26,114	41.19%	0	0	-
03340	Expense - Other General Purpose Funding	MFA	0	0	-	(101,300)	(23,566)	23.26%
			64,400	26,749	41.54%	(101,300)	(23,566)	23.26%
	TOTAL GENERAL PURPOSE FUNDING		3,043,000	2,912,293	95.70%	(312,800)	(82,993)	26.53%
GOVERNANCE								
Members of Council								
04001	Revenue - Members of Council	MFA	15,000	0	0.00%	0	0	-
04101	Expense - Members of Council	MFA	0	0	-	(463,200)	(104,282)	22.51%
04102	Expense - Elections	CEO	0	0	-	(10,000)	0	0.00%
04103	Expense - Tambellup Admin Building & Chambers	MOW	0	0	-	(43,700)	(13,041)	29.84%
04104	Expense - Audit	MFA	0	0	-	(50,000)	0	0.00%
04106	Expense - Broomehill Admin Building & Chambers	MOW	0	0	-	(24,100)	(5,528)	22.94%
			15,000	0	0.00%	(591,000)	(122,851)	20.79%
Administration General								
04201	Revenue - Administration General	MFA	5,000	23	0.45%	0	0	-
04202	Revenue - Other Admin General	MFA	7,000	1,610	23.00%	0	0	-
04301	Expense - Administration General	MFA	0	0	-	(1,331,900)	(313,761)	23.56%
04330	Expense - Asset Depreciation	MFA	0	0	-	(41,500)	0	0.00%
04302	Expense - Administration Allocation	MFA	0	0	-	1,373,400	313,761	22.85%
			12,000	1,633	13.61%	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

13.1.1 Financial Report September 2023

		REVENUE			EXPENSE		
	Resp. Officer	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%
8: OPERATING REVENUE AND EXPENDITURE							
Amalgamation							
04105	Expense - Amalgamation	0	0	-	(32,200)	0	0.00%
		0	0	-	(32,200)	0	0.00%
Other Governance							
04119	Revenue - Broomehill Archive Repository	6,000	0	0.00%	0	0	-
04125	Expense - VROC	0	0	-	(5,000)	(600)	12.00%
04126	Expense - Strategic Resource Plan	0	0	-	(20,000)	0	0.00%
04129	Expense - Community Strategic Plan	0	0	-	(7,000)	0	0.00%
04130	Expense - Corporate Business Plan	0	0	-	(5,000)	(895)	17.90%
04132	Expense - Broomehill Archive Repository	0	0	-	(9,500)	(2,885)	30.37%
		6,000	0	0.00%	(46,500)	(4,380)	9.42%
TOTAL GOVERNANCE		33,000	1,633	4.95%	(669,700)	(127,231)	19.00%
LAW, ORDER & PUBLIC SAFETY							
Fire Prevention							
05001	Revenue - ESL Grant	51,100	12,763	24.98%	0	0	-
05020	Revenue - ESL Collected	77,500	78,106	100.78%	0	0	-
05021	Revenue - Other Fire Prevention	37,100	0	0.00%	0	0	-
05022	Revenue - ESL Administration Fees	4,000	0	0.00%	0	0	-
05024	Revenue - ESL Penalty Interest	1,000	292	29.18%	0	0	-
05026	Revenue - Other Fire Prevention No GST	5,000	155	3.10%	0	0	-
05103	Expense - ESL Grant Clothing & Accessories	0	0	-	(10,000)	0	0.00%
05105	Expense - ESL Grant Maintenance Equipment	0	0	-	(10,000)	0	0.00%
05120	Expense - ESL Remitted	0	0	-	(77,500)	(23,285)	30.04%
05121	Expense - Fire Prevention Other	0	0	-	(94,100)	(24,611)	26.15%
05122	Expense - Fire Shed Tambellup	0	0	-	(600)	(228)	37.97%
05123	Expense - Community Emergency Services Manager	0	0	-	(20,000)	(2,526)	12.63%
05124	Expense - Jam Creek Rd Communications Tower	0	0	-	(1,300)	(118)	9.06%
05125	Expense - Fairfield Rd Communications Tower	0	0	-	(1,900)	(572)	30.11%
05126	Expense - Fire Shed Broomehill	0	0	-	(9,100)	(1,055)	11.59%
05130	Expense - Asset Depreciation	0	0	-	(44,600)	0	0.00%
		175,700	91,315	51.97%	(269,100)	(52,394)	19.47%
Animal Control							
05202	Revenue - Animal Control (No GST)	3,400	755	22.21%	0	0	-
05203	Revenue - Cat Control (No GST)	500	0	0.00%	0	0	-
05301	Expense - Animal Control	0	0	-	(51,400)	(12,179)	23.69%
05320	Expense - Asset Depreciation	0	0	-	(600)	0	0.00%
		3,900	755	19.36%	(52,000)	(12,179)	23.42%
Other Law, Order & Public Safety							
05401	Revenue - Other Law, Order & Public Safety	500	73	14.55%	0	0	-
05452	Expense - Volunteer Services Callouts	0	0	-	(1,000)	0	0.00%
		500	73	-	(1,000)	0	0.00%
TOTAL LAW, ORDER & PUBLIC SAFETY		180,100	92,143	51.16%	(322,100)	(64,573)	20.05%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

13.1.1 Financial Report September 2023

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
	Resp. Officer	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%	
HEALTH								
Maternal & Infant Health								
07001	Revenue - Health	MFA	2,000	0	0.00%	0	0	-
07101	Expense - Health (Playgroup Building)	MOW	0	0	-	(7,700)	(1,697)	22.04%
07110	Expense - Asset Depreciation	MFA	0	0	-	(2,500)	0	0.00%
			2,000	0	0.00%	(10,200)	(1,697)	16.64%
Health Inspection & Admin								
07121	Revenue - Health Inspection (No GST)	MFA	600	236	39.33%	0	0	-
07130	Expense - Health Inspection	CEO	0	0	-	(29,700)	(8,135)	27.39%
			600	236	39.33%	(29,700)	(8,135)	27.39%
Preventative Services - Pest Control								
07201	Revenue - Pest Control	MOW	2,000	7,119	355.96%	0	0	-
07301	Expense - Pest Control	MOW	0	0	-	(32,200)	(11,245)	34.92%
			2,000	7,119	355.96%	(32,200)	(11,245)	34.92%
	TOTAL HEALTH		4,600	7,355	159.90%	(72,100)	(21,077)	29.23%
EDUCATION & WELFARE								
Other Education								
08001	Revenue - Education	MFA	300	0	0.00%	0	0	-
08101	Expense - Education	MFA	0	0	-	(4,300)	0	0.00%
08102	Expense - Broomehill Primary School	CEO	0	0	-	(1,000)	0	0.00%
08103	Expense - Tambellup Primary School	CEO	0	0	-	(1,300)	0	0.00%
			300	0	0.00%	(6,600)	0	0.00%
Other Welfare								
08201	Revenue - Other Welfare	SSPO	155,000	0	0.00%	0	0	-
08303	Expense - Youth Services	SSPO	0	0	-	(82,600)	(4,706)	5.70%
08304	Expense - Tambellup Youth Centre	MOW	0	0	-	(5,400)	(336)	6.22%
			155,000	0	0.00%	(88,000)	(5,042)	5.73%
	TOTAL EDUCATION & WELFARE		155,300	0	0.00%	(94,600)	(5,042)	5.33%
HOUSING								
Staff Housing								
09106	Expense - Housing 18 Henry Street, Tambellup	MOW	0	0	-	(10,300)	(1,051)	10.20%
09107	Expense - Housing 63 Taylor Street, Tambellup	MOW	0	0	-	(13,800)	(5,002)	36.25%
09108	Expense - Housing 17 Taylor Street, Tambellup	MOW	0	0	-	(13,400)	(1,116)	8.33%
09109	Expense - Housing 21 Lathom Street, Broomehill	MOW	0	0	-	(23,400)	(1,415)	6.05%
09110	Expense - Housing 5 Leven Street, Broomehill	MOW	0	0	-	(12,700)	(2,166)	17.06%
09120	Expense - Housing 38 Ivy Street, Broomehill	MOW	0	0	-	(7,300)	(3,854)	52.80%
09300	Expense - Allocation of Housing Costs	MFA	0	0	-	78,900	14,605	18.51%
			0	0	0.00%	(2,000)	0	0.00%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

		REVENUE			EXPENSE			
	Resp. Officer	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%	
8: OPERATING REVENUE AND EXPENDITURE								
Other Housing								
09002	Revenue - Sandalwood Villas	MFA	52,000	14,950	28.75%	0	0	-
09003	Revenue - Lavieville Lodge	MFA	12,000	2,533	21.11%	0	0	-
09004	Revenue - Other Housing	MFA	99,000	25,149	25.40%	0	0	-
09007	Revenue - Holland Court	MFA	35,000	8,025	22.93%	0	0	-
09125	Expense - Sandalwood Villas	MOW	0	0	-	(48,700)	(7,083)	14.54%
09126	Expense - Lavieville Lodge	MOW	0	0	-	(33,600)	(8,700)	25.89%
09128	Expense - Lot 384 Parnell Street, Tambellup (GROH)	MOW	0	0	-	(19,600)	(2,570)	13.11%
09129	Expense - Lot 1/22 Taylor Street, Tambellup (GROH)	MOW	0	0	-	(17,600)	(1,810)	10.28%
09131	Expense - Lot 2/22 Taylor Street, Tambellup (GROH)	MOW	0	0	-	(17,600)	(1,789)	10.16%
09132	Expense - Holland Court	MOW	0	0	-	(27,100)	(1,587)	5.85%
			198,000	50,657	25.58%	(164,200)	(23,538)	14.34%
	TOTAL HOUSING		198,000	50,657	25.58%	(166,200)	(23,538)	14.16%
COMMUNITY AMENITIES								
Household Refuse								
10001	Revenue - Household Refuse	MFA	63,100	63,680	100.92%	0	0	-
10002	Revenue - Commercial Refuse	MFA	8,900	8,660	97.30%	0	0	-
10003	Revenue - Tip Site Charges	MFA	2,000	407	20.36%	0	0	-
10005	Revenue - Other Refuse Collection	MFA	1,000	0	0.00%	0	0	-
10076	Expense - Household Refuse	MOW	0	0	-	(68,700)	(12,698)	18.48%
10078	Expense - Tambellup Tip	MOW	0	0	-	(9,500)	(1,486)	15.64%
10079	Expense - Other Refuse Collection	MOW	0	0	-	(18,200)	(3,983)	21.88%
10080	Expense - Broomehill Tip	MOW	0	0	-	(14,500)	(2,952)	20.36%
10081	Expense - Transfer Station Tambellup	MOW	0	0	-	(80,100)	(12,783)	15.96%
10082	Expense - Transfer Station Broomehill	MOW	0	0	-	(80,100)	(12,786)	15.96%
10090	Expense - Asset Depreciation	MFA	0	0	-	(4,000)	0	0.00%
			75,000	72,747	97.00%	(275,100)	(46,688)	16.97%
Protection Of Environment								
10153	Revenue - Protection of the Environment	MOW	4,500	0	0.00%	0	0	-
10228	Expense - Drummuster	MOW	0	0	-	(4,500)	0	0.00%
			4,500	0	0.00%	(4,500)	0	0.00%
Town Planning & Regional Development								
10301	Revenue - Town Planning	CEO	10,000	3,387	33.87%	0	0	-
10376	Expense - Town Planning	CEO	0	0	-	(78,600)	(15,300)	19.47%
			10,000	3,387	33.87%	(78,600)	(15,300)	19.47%
Other Community Amenities								
10451	Revenue - Other Community Amenities	MFA	10,000	1,268	12.68%	0	0	-
10526	Expense - Tambellup Cemetery	MOW	0	0	-	(65,200)	(7,844)	12.03%
10527	Expense - Broomehill Cemetery	MOW	0	0	-	(28,700)	(7,560)	26.34%
10528	Expense - Pindellup Cemetery	MOW	0	0	-	(1,800)	0	0.00%
10550	Expense - Asset Depreciation	MFA	0	0	-	(2,100)	0	0.00%
			10,000	1,268	12.68%	(97,800)	(15,404)	15.75%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
	Resp. Officer	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%	
Public Conveniences								
10625	Expense - Diprose Park Public Toilets, Tambellup	MOW	0	0	-	(11,200)	(1,696)	15.14%
10626	Expense - Norrish Street Public Toilets, Tambellup	MOW	0	0	-	(32,800)	(6,802)	20.74%
10627	Expense - Holland Park Public Toilets, Broomehill	MOW	0	0	-	(21,200)	(2,482)	11.71%
10630	Expense - Asset Depreciation	MFA	0	0	-	(3,800)	0	0.00%
			0	0	-	(69,000)	(10,979)	15.91%
TOTAL COMMUNITY AMENITIES			99,500	77,402	77.79%	(525,000)	(88,372)	16.83%
RECREATION & CULTURE								
Public Halls & Civic Centres								
11001	Revenue - Broomehill Hall	MFA	500	0	0.00%	0	0	-
11002	Revenue - Broomehill Recreation Complex	MFA	157,500	0	0.00%	0	0	-
11005	Revenue - Tambellup Hall	MFA	103,000	527	0.51%	0	0	-
11007	Revenue - Tambellup Pavilion	MFA	20,000	0	0.00%	0	0	-
11076	Expense - Broomehill Hall	MOW	0	0	-	(22,100)	(5,485)	24.82%
11077	Expense - Broomehill Recreation Complex	MOW	0	0	-	(35,900)	(6,119)	17.05%
11078	Expense - Broomehill RSL Hall	MOW	0	0	-	(4,900)	(553)	11.29%
11080	Expense - Tambellup Hall	MOW	0	0	-	(30,400)	(9,034)	29.72%
11081	Expense - Tambellup RSL Hall	MOW	0	0	-	(1,100)	(200)	18.18%
11082	Expense - Former Tambellup Bowling Club	MOW	0	0	-	(800)	(245)	30.66%
11241	Expense - Tambellup Pavilion	MOW	0	0	-	(87,800)	(42,599)	48.52%
11190	Expense - Asset Depreciation	MFA	0	0	-	(139,600)	0	0.00%
			281,000	527	0.19%	(322,600)	(64,236)	19.91%
Other Recreation & Sport								
11151	Revenue - Other Recreation & Sport	MFA	135,000	378	0.28%	0	0	-
11224	Expense - Other Parks, Gardens & Reserves	MOW	0	0	-	(57,500)	(6,275)	10.91%
11225	Expense - Parks, Gardens & Reserves	MOW	0	0	-	(715,100)	(115,344)	16.13%
11248	Expense - Water Supplies	MOW	0	0	-	(22,500)	(1,347)	5.99%
11270	Expense - Asset Depreciation	MFA	0	0	-	(132,600)	0	0.00%
			135,000	378	0.28%	(927,700)	(122,966)	13.25%
Libraries								
11301	Revenue - Broomehill Library	MFA	100	5	5.46%	0	0	-
11302	Revenue - Tambellup Library & CRC	MFA	0	0	-	0	0	-
11376	Expense - Broomehill Library	MFA	0	0	-	(74,700)	(16,016)	21.44%
11377	Expense - Tambellup Library & CRC	MFA	0	0	-	(74,100)	(23,821)	32.15%
11390	Expense - Asset Depreciation	MFA	0	0	-	(10,500)	0	0.00%
			100	5	5.46%	(159,300)	(39,837)	25.01%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

8: OPERATING REVENUE AND EXPENDITURE

	Resp. Officer	REVENUE			EXPENSE			
		Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%	
Other Culture								
11451	Revenue - Other Culture	SSPO	0	0	-	0	0	-
11526	Expense - Broomehill Museum	MOW	0	0	-	(8,400)	(11,218)	133.55%
11527	Expense - Tambellup Museum (Station Masters Res)	MOW	0	0	-	(3,300)	(1,414)	42.86%
11528	Expense - Heritage Trail	SSPO	0	0	-	(22,500)	0	0.00%
11529	Expense - Toolbrunup School	MOW	0	0	-	(700)	(207)	29.61%
11531	Expense - Other Culture	SSPO	0	0	-	(15,000)	(9,715)	64.77%
11550	Expense - Asset Depreciation	MFA	0	0	-	(5,500)	0	0.00%
			0	0	0.00%	(55,400)	(22,555)	40.71%
TOTAL RECREATION & CULTURE			416,100	911	0.22%	(1,465,000)	(249,594)	17.04%
TRANSPORT								
Road Construction								
12001	Revenue - Grants Roads to Recovery	MOW	853,300	0	0.00%	0	0	-
12004	Revenue - Grants Regional Road Group	MOW	806,000	0	0.00%	0	0	-
12007	Revenue - Local Roads & Community Infrastructure Program	MOW	662,700	0	0.00%	0	0	-
			2,322,000	0	0.00%	0	0	-
Streets, Roads, Bridges & Depot Maintenance								
12156	Revenue - Grants Other	SSPO	100,000	100,000	100.00%	0	0	-
12159	Revenue - Direct Grant	MFA	184,000	0	0.00%	0	0	-
12160	Revenue - Profit on Sale of Assets	MFA	5,500	0	0.00%	0	0	-
12162	Revenue - Other Road Maintenance (No GST)	MFA	12,000	0	0.00%	0	0	-
12226	Expense - Road Maintenance	MOW	0	0	-	(976,800)	(331,671)	33.95%
12228	Expense - RAMM Road Inventory	MFA	0	0	-	(30,000)	(7,935)	26.45%
12250	Expense - Maintenance Other	MFA	0	0	-	(190,900)	(17,930)	9.39%
12251	Expense - Street Lighting	MFA	0	0	-	(35,000)	(7,715)	22.04%
12252	Expense - Tambellup Depot Maintenance	MOW	0	0	-	(42,400)	(21,671)	51.11%
12255	Expense - Broomehill Depot Maintenance	MOW	0	0	-	(18,400)	(3,175)	17.25%
12258	Expense - Asset Depreciation	MFA	0	0	-	(1,614,400)	0	0.00%
12259	Expense - Staff Housing Allocation	MFA	0	0	-	(36,800)	(8,220)	0.00%
12260	Expense - Gravel Pit Rehabilitation	MOW	0	0	-	(2,800)	(121)	4.33%
			301,500	100,000	33.17%	(2,947,500)	(398,437)	13.52%
Traffic Control								
12451	Revenue - Licensing	MFA	16,300	4,281	26.26%	0	0	-
12526	Expense - Licensing	MFA	0	0	-	(192,800)	(44,022)	22.83%
			16,300	4,281	26.26%	(192,800)	(44,022)	22.83%
TOTAL TRANSPORT			2,639,800	104,281	3.95%	(3,140,300)	(442,459)	14.09%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

13.1.1 Financial Report September 2023

8: OPERATING REVENUE AND EXPENDITURE

ECONOMIC SERVICES

Rural Services

	Resp. Officer	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%	
13076	Expense - Rural Services	MOW	0	0	-	(1,500)	(4,567)	304.47%
			0	0	-	(1,500)	(4,567)	304.47%

Tourism & Area Promotion

13151	Revenue - Broomehill Caravan Park	MFA	91,000	30,998	34.06%	0	0	-
13156	Revenue - Other Tourism & Area Promotion	MFA	500	25	4.99%	0	0	-
13157	Revenue - Tambellup Caravan Park	CEO	850,000	0	0.00%	0	0	-
13226	Expense - Broomehill Caravan Park	MOW	0	0	-	(112,800)	(25,305)	22.43%
13229	Expense - Great Southern Treasures	CEO	0	0	-	(16,000)	(13,000)	81.25%
13232	Expense - Other Tourism & Area Promotion	SSPO	0	0	-	(89,200)	(27,645)	30.99%
13233	Expense - Tambellup Caravan Park	CEO	0	0	-	(20,000)	0	0.00%
13250	Expense - Asset Depreciation	MFA	0	0	-	(16,300)	0	0.00%
			941,500	31,023	3.30%	(254,300)	(65,950)	25.93%

Building Control

13301	Revenue - Building Services	MFA	1,500	1,634	108.96%	0	0	-
13302	Revenue - Construction Training Fund Levy	MFA	500	0	0.00%	0	0	-
13303	Revenue - Building Services Levy	MFA	1,000	999	99.88%	0	0	-
13305	Revenue - Commissions on Building Levies	MFA	100	14	13.65%	0	0	-
13376	Expense - Building Services	CEO	0	0	-	(42,200)	(7,493)	17.76%
13377	Expense - Construction Training Fund Levy	MFA	0	0	-	(500)	0	0.00%
13378	Expense - Building Services Levy	MFA	0	0	-	(1,000)	(170)	17.00%
			3,100	2,647	85.38%	(43,700)	(7,663)	17.53%

Other Economic Services

13451	Revenue - Other Economic Services	MFA	33,800	3,409	10.09%	0	0	-
13527	Expense - Standpipe & Bore Mtce	MOW	0	0	-	(52,200)	(10,780)	20.65%
13528	Expense - Railway Building	MOW	0	0	-	(9,300)	(3,290)	35.37%
13529	Expense - Community Bank	MOW	0	0	-	(8,300)	(1,036)	12.49%
13550	Expense - Asset Depreciation	MFA	0	0	-	(9,200)	0	0.00%
			33,800	3,409	10.09%	(79,000)	(15,106)	19.12%

TOTAL ECONOMIC SERVICES

			978,400	37,079	3.79%	(378,500)	(93,286)	24.65%
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OTHER PROPERTY & SERVICES

Private Works

14001	Revenue - Private Works	MFA	6,000	191	3.18%	0	0	-
14051	Expense - Private Works	MOW	0	0	-	(5,300)	(439)	8.29%
			6,000	191	3.18%	(5,300)	(439)	8.29%

Public Works Overheads

14101	Revenue - Public Works Overheads No GST	MFA	2,000	0	0.00%	0	0	-
14151	Expense - Public Works Overhead	MOW	0	0	-	(893,300)	(184,276)	20.63%
14153	Expense - Occ Health & Safety	MOW	0	0	-	(22,500)	(2,922)	12.99%
14154	Expense - Works Training	MOW	0	0	-	(37,500)	(7,442)	19.85%
14200	Expense - PWO Allocated	MFA	0	0	-	953,300	216,639	22.73%
			2,000	0	0.00%	0	21,998	0.00%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

13.1.1 Financial Report September 2023

8: OPERATING REVENUE AND EXPENDITURE

		REVENUE			EXPENSE			
Resp. Officer		Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%	
Plant Operation Costs								
14250	Revenue - Plant Operation	MFA	35,000	8,766	25.05%	0	0	-
14251	Expense - Plant Operation	MOW	0	0	-	(568,200)	(177,616)	31.26%
14300	Expense - Plant Operation Allocated	MFA	0	0	-	568,200	102,527	18.04%
14301	Expense - Plant Depreciation Recovered	MFA	0	0	-	0	56,629	-
			35,000	8,766	25.05%	0	(18,459)	-
Salaries & Wages								
14551	Expense - Gross Wages & Salaries	CEO	0	0	-	(2,372,200)	(572,705)	24.14%
14600	Expense - Wages & Salaries Allocated	CEO	0	0	-	2,372,200	508,104	21.42%
			0	0	-	0	(64,601)	-
Unclassified								
14753	Expense - Unclassified	CEO	0	0	-	(50,000)	(10,885)	21.77%
14756	Expense - Lease Reserve 22607 Garrity St Tambellup	MFA	0	0	-	(5,000)	(2,400)	48.00%
14759	Expense - 50 Norrish Street, Tambellup	MOW	0	0	-	(21,200)	(713)	3.36%
			0	0	0.00%	(76,200)	(13,997)	18.37%
Workers Compensation								
14800	Revenue - Workers Compensation	MFA	30,000	16,440	54.80%		0	-
14851	Expense - Workers Compensation	MFA		0	-	(30,000)	(18,845)	62.82%
			30,000	16,440	54.80%	(30,000)	(18,845)	62.82%
TOTAL OTHER PROPERTY & SERVICES			73,000	25,397	34.79%	(111,500)	(94,344)	84.61%
TOTAL OPERATING REVENUE / (EXPENSE)			7,820,800	3,309,151	42.31%	(7,257,800)	(1,292,509)	17.81%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

13.1.1 Financial Report September 2023

9: CAPITAL REVENUE AND EXPENDITURE

		REVENUE			EXPENSE				
Resp Officer	Class	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%		
GOVERNANCE									
CAP152	Bhill Admin Building - enclose carport/install roller doors	MOW	BS	0	0	-	(30,000)	(9,616)	32.05%
CAP176	Tamb Admin Building - replace carpet throughout	MOW	BS	0	0	-	(20,000)	0	0.00%
Plant Replacement									
04353	Ford Everest Wagon - BHT150	MOW	P&E	45,000	0	0.00%	(60,000)	0	0.00%
04353	Ford Everest Wagon - BHT151	MOW	P&E	40,000	0	0.00%	(55,000)	0	0.00%
		Total		85,000	0	0.00%	(165,000)	(9,616)	5.83%
EDUCATION & WELFARE									
LR301	Tambellup Youth Centre - buildings upgrades/office	SSPO	BS	0	0	-	(150,000)	0	0.00%
LR302	Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	0	-	(20,000)	0	0.00%
		Total		0	0	-	(170,000)	0	0.00%
HOUSING									
CAP168	Lavieville Lodge - Unit 3 renovation	MOW	BNS	0	0	-	(30,000)	(30,160)	100.53%
		Total		0	0	-	(30,000)	(30,160)	100.53%
COMMUNITY AMENITIES									
CAP177	Tambellup Cemetery - seating, bollards, parking	MOW	I-O	0	0	-	(15,000)	0	0.00%
		Total		0	0	-	(15,000)	0	0.00%
RECREATION & CULTURE									
CAP178	Broomehill Hall - repair internal cracks	MOW	BS	0	0	-	(30,000)	0	0.00%
CAP179	Broomehill Hall - improve accoustics	MOW	BS	0	0	-	(10,000)	0	0.00%
LR401	Tambellup Hall - roof	MOW	BS	0	0	-	(150,000)	0	0.00%
CAP172	Broomehill Rec Complex - landscaping new spectator area	MOW	I-P	0	0	-	(10,000)	0	0.00%
LR402	Broomehill Rec Complex - terracing in front of new pavilion	MOW	I-P	0	0	-	(160,000)	(1,068)	0.67%
CAP180	Tambellup Pavilion - solar panels	CEO	P&E	0	0	-	(33,000)	0	0.00%
CAP181	Diprose Park - replace playground/exercise equipment	MOW	I-P	0	0	-	(20,000)	0	0.00%
LR403	Gordon River facilities	MOW	I-P	0	0	-	(160,000)	0	0.00%
		Total		0	0	-	(573,000)	(1,068)	0.19%
TRANSPORT									
CAP170	Tambellup Depot workshop - oil store	MOW	BS	0	0	-	(25,000)	0	0.00%
CAP174	Fuel Management System - Bhill & Tamb depot's	MOW	P&E	0	0	-	(20,000)	0	0.00%
Plant Replacement									
12300	Mack Truck - trade for prime mover - BHT125	MOW	P&E	100,000	0	0.00%	(285,000)	0	0.00%
12300	Caterpillar 12M Grader - 1TA	MOW	P&E	125,000	0	0.00%	(360,000)	0	0.00%
12300	Isuzu FRR600 truck - BH000	MOW	P&E	30,000	0	0.00%	(125,000)	0	0.00%
12300	Small ride-on mower	MOW	P&E	0	0	-	(10,000)	(8,000)	80.00%
12300	Plant trailer with electric brakes, winch	MOW	P&E	0	0	-	(10,000)	0	0.00%
12300	Ford Ranger Wildtrak with canopy - BHT152 (MOW)	MOW	P&E	37,000	0	0.00%	(52,000)	0	0.00%
12300	Ford Ranger Wildtrak - BHT153 (WS)	MOW	P&E	37,000	0	0.00%	(52,000)	0	0.00%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

9: CAPITAL REVENUE AND EXPENDITURE

		REVENUE			EXPENSE				
Resp Officer	Class	Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%		
Plant Replacement									
12300	Ford Ranger dual cab - BHT157	MOW	P&E	30,000	0	0.00%	(45,000)	0	0.00%
12300	Ford Ranger dual cab - BHT158	MOW	P&E	35,000	0	0.00%	(50,000)	0	0.00%
12300	Ford Ranger extra cab - BHT156	MOW	P&E	35,000	0	0.00%	(50,000)	0	0.00%
12300	Ford Ranger dual cab - BHT159	MOW	P&E	30,000	0	0.00%	(45,000)	0	0.00%
12300	Ford Ranger extra cab - BHT154	MOW	P&E	35,000	0	0.00%	(50,000)	0	0.00%
12161	Isuzu Jetpatcher	MOW	P&E	80,000	0	0.00%	0	0	-
Townscape									
CAP126	Streetscape - Tambellup (Crowden St footpaths/street trees)	MOW	I-F	0	0	-	(75,000)	0	0.00%
CAP127	Streetscape - Broomehill (paving in Museum grounds, west to India St)	MOW	I-F	0	0	-	(50,000)	(19,613)	39.23%
CAP182	Footpaths - Journal St (Annice to India northern side)	MOW	I-F	0	0	-	(13,500)	0	0.00%
CAP183	Footpaths - Crawford Street (GS Hwy to Saggers St)	MOW	I-F	0	0	-	(12,500)	0	0.00%
CAP184	Footpaths - Saggers Street (Tamb West Rd to Crawford St)	MOW	I-F	0	0	-	(10,500)	0	0.00%
LR404	Tambellup Railway Precinct	CEO	I-O	0	0	-	(400,000)	0	0.00%
CAP188	Parking - Broomehill Information Bay and Complex	MOW	I-R	0	0	-	(15,000)	0	0.00%
Road Construction - Regional Road Group									
RG64	Warrenup Rd - reconstruct gravel section to 7.0m, seal	MOW	I-R	0	0	-	(188,500)	(35,509)	18.84%
RG66	Gnowangerup Tambellup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	-	(150,000)	(810)	0.54%
RG67	Broomehill-Kojonup Road - Repair failed pavement reseal to 7m	MOW	I-R	0	0	-	(150,000)	(846)	0.56%
RG68	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	-	(225,000)	(9,886)	4.39%
RG69	Warrenup Road - Reconstruct gravel section to 7m two coat seal	MOW	I-R	0	0	-	(400,000)	(8,640)	2.16%
RG70	Tieline Road - Repair failed sections, widen shoulders to 9m and reseal to	MOW	I-R	0	0	-	(150,000)	0	0.00%
Road Construction - Roads to Recovery									
RR29	Chillicup Rd - seal Brassey to Morgan Rd	MOW	I-R	0	0	-	(289,100)	(11,900)	4.12%
RR30	Nelson Road - seal (McGuire to Chillicup)	MOW	I-R	0	0	-	(25,000)	(986)	3.94%
RR31	Crawford Street - reseal (both east & west)	MOW	I-R	0	0	-	(25,000)	0	0.00%
RR32	Bridge/Donald Street - construct & seal	MOW	I-R	0	0	-	(65,000)	0	0.00%
Local Roads & Community Infrastructure Program - Phase 2									
LR1	Nymbup Road - repair & extend culverts	MOW	I-R	0	0	-	(20,000)	0	0.00%
LR14	Greenhills South Rd - widen, reconstruct, seal	MOW	I-R	0	0	-	(150,000)	(1,994)	1.33%
	Add back Job Depreciation		I-R	0	0	-	116,900	7,245	6.20%
	Total			574,000	0	-	(3,476,200)	(90,939)	2.62%
ECONOMIC SERVICES									
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	0	-	(41,000)	0	0.00%
CAP185	Broomehill Caravan Park - parking, gravel road to unpowered, extend 2 ba	MOW	I-O	0	0	-	(10,000)	0	0.00%
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	0	-	(150,000)	0	0.00%
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	0	-	(550,000)	(1,583)	0.29%
LR311	Tambellup Caravan Park - building upgrades	CEO	BS	0	0	-	(150,000)	0	0.00%
	Total			0	0	-	(901,000)	(1,583)	0.18%

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

13.1.1 Financial Report September 2023

9: CAPITAL REVENUE AND EXPENDITURE

OTHER PROPERTY & SERVICES

CAP186 61 Garrity Street - landscaping

TOTAL

BUILDINGS - NON SPECIALISED

BUILDINGS - SPECIALISED

PLANT & EQUIPMENT

INFRASTRUCTURE - ROADS

INFRASTRUCTURE - FOOTPATHS

INFRASTRUCTURE - PARKS & OVALS

INFRASTRUCTURE - OTHER

RESERVE TRANSFERS from / (to)

Leave Reserve

Plant Replacement Reserve

Building Reserve

Computer Reserve

Tambellup Recreation Ground & Pavilion Reserve

Broomehill Recreation Complex Reserve

Building Maintenance Reserve

Sandalwood Villas Reserve

Broomehill Synthetic Bowling Green Replacement Reserve

Refuse Sites Post Closure Management Reserve

Lavieville Lodge Reserve

Townscape Plan Implementation Reserve

Tambellup Bowling Green Replacement Reserve

Tourism and Economic Development Reserve

Energy Efficiency Reserve

Parks & Playgrounds Reserve

LOANS

00122 Loan Repayments

TOTAL CAPITAL

Resp Officer	Class	REVENUE			EXPENSE		
		Budget 2023/24	YTD Actual	%	Budget 2023/24	YTD Actual	%
MOW	I-P	0	0	-	(10,000)	0	0.00%
	Total	0	0	-	(10,000)	0	0.00%
		659,000	0	-	(5,340,200)	(133,366)	2.50%
	BNS	0	0		(30,000)	(30,160)	100.53%
	BS	0	0		(756,000)	(9,616)	1.27%
	P&E	659,000	0		(1,302,000)	(8,000)	0.61%
	I-R	0	0		(1,735,700)	(63,326)	3.65%
	I-F	0	0		(161,500)	(19,613)	12.14%
	I-P	0	0		(360,000)	(1,068)	0.30%
	I-O	0	0		(995,000)	(1,583)	0.16%
		659,000	0		(5,340,200)	(133,366)	2.50%
	MFA	107,500	0		(54,000)	(1,032)	
	MFA	405,000	0		(463,500)	(3,468)	
	MFA	50,000	0		(20,000)	(8,936)	
	MFA	0	0		(6,900)	(742)	
	MFA	0	0		(7,400)	(917)	
	MFA	0	0		(12,600)	(1,543)	
	MFA	0	0		(2,200)	(1,029)	
	MFA	0	0		(14,000)	(1,562)	
	MFA	0	0		(11,900)	(1,280)	
	MFA	0	0		(11,500)	(595)	
	MFA	30,000	0		(13,600)	(1,277)	
	MFA	0	0		(8,500)	(2,980)	
	MFA	0	0		(9,000)	(575)	
	MFA	0	0		(20,500)	(180)	
	MFA	0	0		(20,000)	0	
	MFA	0	0		(20,000)	0	
		592,500	0		(695,600)	(26,114)	
	MFA	0	0		(110,700)	(24,134)	
		0	0		(110,700)	(24,134)	
		1,251,500	0		(6,146,500)	(183,614)	