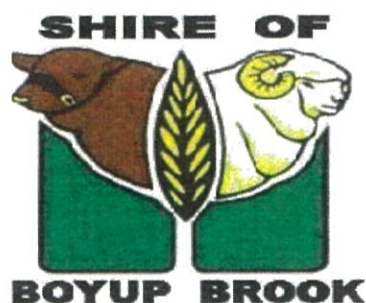


# COUNCIL ATTACHMENTS

17 December 2020



# **SHIRE OF BOYUP BROOK**

## **MONTHLY FINANCIAL REPORT**

**30 NOVEMBER 2020**

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SHIRE OF BOYUP BROOK  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE/TYPE  
FOR THE PERIOD ENDING 30 NOVEMBER 2020

	2020-21 BUDGET	2020-21 ACTUAL
<b>Expenses</b>		
Employee Costs	(2,875,038)	(1,612,806)
Materials and Contracts	(2,544,200)	(326,453)
Utility Charges	(228,519)	(49,443)
Depreciation on Non-Current Assets	(3,592,229)	0
Interest Expenses	(21,754)	(11,117)
Insurance Expenses	(165,432)	(160,195)
Other Expenditure	(251,606)	(74,049)
	(9,678,778)	(2,234,063)
<b>Revenue</b>		
Rates	3,007,292	3,109,327
Operating Grants, Subsidies and Contributions	1,125,550	694,781
Fees and Charges	1,518,125	921,787
Interest Earnings	45,205	11,938
Other Revenue	503,190	199,324
	6,199,362	4,937,158
	(3,479,416)	2,703,094
Non-Operating Grants, Subsidies & Contributions	2,661,821	914,074
	2,661,821	914,074
<b>Net Result</b>	<b>(817,595)</b>	<b>3,617,168</b>
<b>Other Comprehensive Income</b>		
Changes on revaluation of non-current assets	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(817,595)</b>	<b>3,617,168</b>

**SHIRE OF BOYUP BROOK**  
**SUMMARY OF CURRENT ASSETS AND LIABILITIES**  
**FOR THE PERIOD ENDING 30 NOVEMBER 2020**

	<b>ACTUAL</b> <b>30 NOVEMBER 2020</b>
<u>Current Assets</u>	
Cash at bank and on Hand	3,564,910
Restricted Cash	5,389
Restricted Cash Reserves	1,925,133
Trade Receivables	1,689,969
Stock on Hand	30,260
<b>Total Current Assets</b>	<b>7,215,661</b>
<u>Current Liabilities</u>	
Trade Creditors	(\$272,756)
Bonds and Deposits	(\$39,484)
Accrued Wages	(\$134,085)
Accrued Interest on Loans	(\$5,396)
Accrued Expense	(\$16,999)
ATO Liabilities	(\$10,167)
Contract Liability	(\$812,090)
Loan Liability	(\$18,318)
Provisions	(\$413,829)
<b>Total Current Liabilities</b>	<b>(\$1,723,123)</b>
 Sub-Total	 <b>5,492,539</b>
<b>Adjustments</b>	
LESS Cash Backed Reserves	(\$1,925,133)
LESS Inventory	(\$30,260)
LESS Prepaid Expenses	\$0
ADD: Employee Leave Provisions	\$254,626
ADD: Accrued Interest	\$5,396
ADD: Accrued Salaries & Wages	\$134,085
ADD: Accrued Expenses	\$16,999
ADD: Current Loan Liability	\$18,318
Rounding	0
<b>Net Current Position</b>	<b>3,966,569</b>

**SHIRE OF BOYUP BROOK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDING 30 NOVEMBER 2020**

**EXPLANATION OF MATERIAL VARIANCES**

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
<b>OPERATING EXPENDITURE</b>			
<b>General Purpose Funding</b>			
Administration allocations not yet raised for reporting period. Rates debt collection expenses lower than anticipated for reporting period.	TIMING	52,210	(8770.80%)
<b>Governance</b>			
Administration allocations not yet raised for reporting period. Sitting fees expenses, member training expenses, subscription expenses and community donation expenses lower than anticipated for reporting period.	TIMING	135,254	(209.60%)
<b>Law Order &amp; Public Safety -</b>			
Administration allocations and depreciation expense not yet raised for reporting period.	TIMING	77,707	80.70%
<b>Health</b>			
Administration allocations and depreciation expense not yet raised for reporting period. Medical services employee costs \$166,000 higher than anticipated for reporting period; offset by increase in medical fees received. Medical services insurance expenses, computer expenses and sundry expenses lower than anticipated for reporting period.	PERMANENT/ TIMING	(71,684)	(13.49%)
<b>Education &amp; Welfare</b>			
Administration allocations and depreciation expense not yet raised for reporting period. Early learning centre employee costs higher than anticipated for reporting period.	PERMANENT/ TIMING	21,093	24.70%
<b>Housing</b>			
Administration allocations and depreciation expense not yet raised for reporting period.	TIMING	19,312	(33.13%)
<b>Community Amenities</b>			
Variance within \$10,000 Materiality Threshold	TIMING	Within Threshold	Within Threshold
<b>Recreation &amp; Culture</b>			
Administration allocations and depreciation expense not yet raised for reporting period. Hall operation expenses lower than anticipated for reporting period. Recreation complex expenses and Reserves and Parks operation expenses lower than anticipated for reporting period. Swimming pool operational and building maintenance expenses lower than anticipated for reporting period.	TIMING	285,923	(129.89%)
<b>Transport</b>			
Administration allocations and depreciation expense not yet raised for reporting period.	PERMANENT/ TIMING	1,204,850	(329.34%)
<b>Economic Service</b>			
Administration allocations and depreciation expense not yet raised for reporting period. Flaxmill general operations and building operation expenses lower than anticipated for reporting period. Building control expenses lower than anticipated for reporting period. Saleyard expenses lower than anticipated for reporting period.	TIMING	153,857	(177.66%)
<b>Other Property &amp; Services</b>			
Overheads of \$36,402 charged on Supervision salaries in error, postings to be corrected. Supervision salaries \$50,000 higher than anticipated for reporting period. Superannuation expenses and leave expenses higher than anticipated for reporting period. Parts & repairs expenses higher than anticipated for reporting period. Gross salaries paid \$271,000 higher than anticipated - relates to medical services and PWOH salaries increased costs. Administration salaries, and IT systems operation expenses lower than anticipated for reporting period. Rylington park expenses lower than anticipated for reporting period.	PERMANENT/ TIMING	(351,729)	61.18%

SHIRE OF BOYUP BROOK  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDING 30 NOVEMBER 2020

**EXPLANATION OF MATERIAL VARIANCES**

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
<b>CAPITAL EXPENDITURE</b>			
<b>Transfers to Reserve</b>			
Transfers to Reserve -		0	0.00%
<b>Furniture &amp; Equipment</b>			
<b>Health</b>			
Surgery Equipment - Capital - (F&E) - New server expense not included in budget	PERMANENT/ **NB**	16,750	
<b>Other Property &amp; Services</b>			
Administration Building F&E -		0	
Total (Over)/Under Budget		16,750	100.00%
<b>Buildings</b>			
<b>Community Amenities</b>			
Transfer Station Buildings		0	
<b>Other Property &amp; Services</b>			
Administration Building - Building Renewals & Upgrades - Project expenses higher due to works commencing earlier than anticipated	PERMANENT	74,904	
Rylington Park House Capital		0	
Rylington Park Chemical Shed		0	
		74,904	100.00%
<b>Plant &amp; Equipment</b>			
<b>Law, Order &amp; Public Safety</b>			
Law & Order - Plant & Equipment		0	
<b>Recreation &amp; Culture</b>			
Plant & Equipment - Parks & Gardens		0	
<b>Transport</b>			
DWS - Fleet Vehicles		0	
Light Plant (eg Portable Traffic Lights) - Acquisitions not yet occurred		15,500	
Heavy Plant (Graders etc) Purchases		0	
Miscellaneous Small Plant - Plant purchases occurred earlier than anticipated	TIMING	(6,606)	
<b>Other Property &amp; Services</b>			
Rylington Park Dorm Rooms Air Conditioners		0	
Total (Over)/Under Budget		8,894	(134.64%)
<b>Road Construction</b>			
Roads to Recovery Road Projects - Project expenses lower than anticipated for the reporting period	TIMING	177,668	
Regional Road Group - Project expenses higher than anticipated for the reporting period	TIMING	(79,698)	
Municipal Funded Road Projects -		0	
Municipal Funded Gravel Sheeting Road Projects - Project expenses higher than anticipated for reporting period.	TIMING	(3,940)	
Municipal Funded - Winter Grading - Project expenses lower than anticipated for the reporting period	TIMING	89,931	
Bridges -		0	
Total (Over)/Under Budget		183,962	(38.30%)



**SHIRE OF BOYUP BROOK**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDING 30 NOVEMBER 2020**

	Note	2019-20 ACTUAL \$	2020-21 ACTUAL \$	Variance \$
<b>Current assets</b>				
Unrestricted Cash & Cash Equivalents		1,877,305	3,570,299	1,692,995
Restricted Reserves		1,925,133	1,925,133	0
Trade and other receivables		521,806	1,689,969	1,168,163
Inventories		30,260	30,260	0
Other assets		0	0	0
<b>Total current assets</b>		<b>4,354,504</b>	<b>7,215,661</b>	<b>2,861,157</b>
<b>Non-current assets</b>				
Trade and other receivables		15,358	15,358	0
LG House Unit Trust		71,221	71,221	0
Land		2,347,691	2,347,691	0
Buildings		10,191,434	10,266,338	74,904
Furniture & Equipment		72,069	95,425	23,356
Plant & Equipment		2,860,704	2,860,704	0
Infrastructure Assets - Roads		75,315,735	75,796,070	480,335
Infrastructure Assets - Bridges		17,621,241	17,621,241	0
Infrastructure Assets - Footpaths		1,166,971	1,166,971	0
Infrastructure Assets - Recreation		1,675,284	1,675,284	0
Infrastructure Assets - Drainage		10,580,929	10,649,197	68,269
Infrastructure Assets - Parks/Ovals		469,270	469,270	0
Infrastructure Assets - Other		3,345,451	3,345,860	409
<b>Total non-current assets</b>		<b>125,733,357</b>	<b>126,380,629</b>	<b>647,273</b>
<b>Total assets</b>		<b>130,087,861</b>	<b>133,596,291</b>	<b>3,508,430</b>
<b>Current liabilities</b>				
Trade and other payables		528,255	439,402	88,852
Bonds and deposits		41,531	39,484	2,047
Contract Liabilities		812,090	812,090	0
Interest-bearing loans and borrowings		36,157	18,318	17,839
Provisions		413,829	413,829	0
<b>Total current liabilities</b>		<b>1,831,861</b>	<b>1,723,123</b>	<b>108,738</b>
<b>Non-current liabilities</b>				
Interest-bearing loans and borrowings		397,010	397,010	0
Provisions		15,012	15,012	0
<b>Total non-current liabilities</b>		<b>412,022</b>	<b>412,022</b>	<b>0</b>
<b>Total liabilities</b>		<b>2,243,883</b>	<b>2,135,145</b>	<b>108,738</b>
<b>Net assets</b>		<b>127,843,978</b>	<b>131,461,146</b>	<b>3,617,168</b>
<b>Equity</b>				
Retained surplus		57,643,191	57,643,191	0
Net Result		0	3,617,168	3,617,168
Reserve - asset revaluation		68,275,654	68,275,654	0
Reserve - Cash backed		1,925,133	1,925,133	0
<b>Total equity</b>		<b>127,843,978</b>	<b>131,461,146</b>	<b>3,617,168</b>

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

SHIRE OF BOYUP BROOK  
STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDING 30 NOVEMBER 2020

Notes

	2019-20 ACTUAL \$	2020-21 BUDGET \$	2020-21 ACTUAL \$
<b>RECONCILIATION OF CASH</b>			
Cash at Bank	124,793	1,015,385	3,511,782
Restricted Cash	3,671,695		1,977,601
Cash on Hand	5,950	580	6,050
<b>TOTAL CASH</b>	<b>3,802,438</b>	<b>1,015,965</b>	<b>5,495,433</b>
<b>RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT</b>			
Net Result (As per Comprehensive Income Statement)	(1,093,697)	(817,595)	3,617,168
Add back Depreciation	3,018,256	3,592,229	0
(Gain)/Loss on Disposal of Assets	156,782	-	0
AASB15 Adjustment	(9,674)		
LG House Unit trust	(1,153)		
Self Supporting Loan Principal Reimbursements	0	-	0
Contributions for the Development of Assets	(659,311)	(2,661,821)	(914,074)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(1,743)	0	0
(Increase)/Decrease in Receivables	(89,783)	-	(1,168,163)
Increase/(Decrease) in Accounts Payable	121,781	-	(90,899)
Increase/(Decrease) in Contract Liability		(674,594)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	(208,652)	43,030	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	-	0	0
<b>NET CASH FROM/(USED) IN OPERATING ACTIVITIES</b>	<b>1,232,806</b>	<b>(518,751)</b>	<b>1,444,032</b>



Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
031103	Rates Administration Activity Costs	\$41,571	\$0	\$0	\$0	\$0	\$99,810
031101	Collection Costs	\$6,510	\$90	\$0	\$90	\$0	\$15,630
031100	Valuation Charges	\$1,938	\$425	\$0	\$425	\$0	\$17,200
031102	Search Costs	\$30	\$80	\$0	\$80	\$0	\$185
Sub Total - GENERAL RATES OP EXP		\$50,049	\$595	\$0	\$595	\$0	\$132,825
OPERATING INCOME							
031001	Rates - GRV	(\$460,579)	\$0	\$0	\$0	(\$460,579)	\$0
031002	Rates - UV	(\$2,170,963)	\$0	\$0	\$0	(\$2,170,963)	\$0
031003	Rates - GRV - Minimum	(\$50,745)	\$0	\$0	\$0	(\$50,745)	\$0
031004	Rates - UV - Minimum	(\$324,000)	\$0	\$0	\$0	(\$324,000)	\$0
031006	Rates - Ex-Gratia Rates	(\$1,255)	\$0	\$0	\$0	(\$1,255)	\$0
031013	Rates Administration Fee	\$0	\$0	\$0	\$0	\$0	\$0
031005	Rates - Instalment Interest	(\$2,800)	(\$3,853)	(\$3,853)	\$0	(\$2,800)	\$0
031007	Rates - Non Payment Penalty - LG	(\$9,851)	(\$7,774)	(\$7,774)	\$0	(\$21,415)	\$0
01023	Pensioner Deferred Rate Interest	\$0	\$0	\$0	\$0	\$0	\$0
031008	Rates - Rate Enquiries	(\$1,772)	(\$2,868)	(\$2,868)	\$0	(\$6,330)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	\$0	\$0	\$0	(\$6,000)	\$0
031011	Rates - Penalty Interest - DFES	(\$690)	(\$311)	(\$311)	\$0	(\$690)	\$0
031012	Rates - Rates Interims	\$0	(\$3,109,327)	(\$3,109,327)	\$0	\$0	\$0
031104	Rates Written Off	\$104	\$0	\$0	\$0	\$250	\$0
Sub Total - GENERAL RATES OP INC		(\$3,026,551)	(\$3,128,133)	(\$3,128,133)	\$0	(\$3,048,527)	\$0
Total - GENERAL RATES		(\$2,976,502)	(\$3,127,538)	(\$3,128,133)	\$595	(\$3,048,527)	\$132,825
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
032100	General Purpose Funding - Administration Allocated	\$2,756	\$0	\$0	\$0	\$0	\$6,618
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$2,756	\$0	\$0	\$0	\$0	\$6,618
OPERATING INCOME							
032001	General Purpose Grants Federal Commission (OP)	(\$171,555)	(\$226,549)	(\$226,549)	\$0	(\$343,310)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$165,155)	(\$151,108)	(\$151,108)	\$0	(\$330,310)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Ac	(\$193)	\$0	\$0	\$0	(\$1,000)	\$0
032004	Interest on Investments - Reserves Account	(\$5,893)	\$0	\$0	\$0	(\$19,000)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Fund	\$0	\$0	\$0	\$0	\$0	\$0
032007	General Purpose Funding - Interest on Investments - Business Onl	\$0	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term D	(\$57)	\$0	\$0	\$0	(\$300)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$342,947)	(\$377,657)	(\$377,657)	\$0	(\$693,920)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$340,191)	(\$377,657)	(\$377,657)	\$0	(\$693,920)	\$6,618
Total - GENERAL PURPOSE FUNDING		(\$3,316,693)	(\$3,505,194)	(\$3,505,790)	\$595	(\$3,742,447)	\$139,443

Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L JOB

LAW, ORDER AND PUBLIC SAFETY

FIRE PREVENTION

OPERATING EXPENDITURE

		YTD COMPARATIVES Period 5 30 NOVEMBER 2020		CURRENT YEAR ACTUALS 30 NOVEMBER 2020		ADOPTED BUDGET 2020-21	
		Budget	Actual	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
051109	ESL - Insurances Fire Appliances and Personnel	\$37,781	\$32,964	\$0	\$32,964	\$0	\$37,781
051112	Fire Prevention And Support	\$17,172	\$9,063	\$0	\$9,063	\$0	\$22,300
051101	Fire Break Inspection Expenses	\$0	\$0	\$0	\$0	\$0	\$3,540
051102	Fire Hazard Reductions Expenses	\$4,251	\$12,979	\$0	\$12,979	\$0	\$35,428
051104	Minor Fire Plant & Equipment Purchases non ESL	\$167	\$47	\$0	\$47	\$0	\$400
051105	Fire Plant & Equipment Maintenance - Non ESL	\$208	\$0	\$0	\$0	\$0	\$500
051106	ESL - Fire Vehicle Maintenance Costs	\$1,600	\$6,522	\$0	\$6,522	\$0	\$10,000
051107	ESL - Brigade Utilities, rates and taxes	\$62	\$182	\$0	\$182	\$0	\$390
051108	ESL - Other Goods & Services relating to Fires	\$0	\$371	\$0	\$371	\$0	\$2,000
051111	ESL - Minor Fire Plant/Equip Under \$1200	\$350	\$0	\$0	\$0	\$0	\$1,000
051114	ESL - Land & Building Maintenance	\$114	\$0	\$0	\$0	\$0	\$710
051115	ESL - Clothing and Accessories	\$320	\$0	\$0	\$0	\$0	\$2,000
051116	ESL - Plant and Equipment Maintenance	\$240	\$172	\$0	\$172	\$0	\$1,500
051117	BFRC - Bushfire Risk Planning	\$162	\$0	\$0	\$0	\$0	\$1,351
051118	DFES Fire Defence Grant Expenses	\$946	\$0	\$0	\$0	\$0	\$13,520
051120	Bush Fire - Mitigation Activity Funded	\$31,389	\$13,367	\$0	\$13,367	\$0	\$196,180
051150	Admin Allocation - Fire Control	\$22,164	\$0	\$0	\$0	\$0	\$53,214
051190	Depreciation - Fire Control	\$670	\$0	\$0	\$0	\$0	\$670
Sub Total - FIRE PREVENTION OP/EXP		\$117,596	\$75,666	\$0	\$75,666	\$0	\$382,484
OPERATING INCOME							
051001	Fire Infringements/Fines Income	(\$330)	\$0	\$0	\$0	(\$500)	\$0
051002	Sale Of Fire Maps Income	\$0	(\$65)	(\$55)	\$0	(\$150)	\$0
051004	ESL - Funding Operating Grant Income	(\$141,654)	(\$115,744)	(\$115,744)	\$0	(\$265,654)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$141,984)	(\$115,799)	(\$115,798)	\$0	(\$266,304)	\$0
Total - FIRE PREVENTION		(\$24,388)	(\$40,132)	(\$115,798)	\$75,666	(\$266,304)	\$382,484



*Shire of Boyup Brook*  
**MONTHLY FINANCIAL REPORT**

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
053100	Local Emergency Management Committee Expenses	\$300	\$0	\$0	\$0	\$0	\$300
053150	Administration Allocated - Emergency Mgt	\$8,325	\$0	\$0	\$0	\$0	\$19,989
053190	Depreciation	\$11,389	\$0	\$0	\$0	\$0	\$27,345
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$20,015	\$0	\$0	\$0	\$0	\$47,634
OPERATING INCOME							
053002	Non-Operating Grants CCTV	\$0	\$0	\$0	\$0	(\$31,700)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0	\$0	\$0	(\$31,700)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$20,015	\$0	\$0	\$0	(\$31,700)	\$47,634
Total - LAW ORDER & PUBLIC SAFETY		\$28,823	(\$24,210)	(\$120,503)	\$96,293	(\$303,534)	\$508,331

Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES								
OPERATING EXPENDITURE								
074100	B0105	Housing General Practitioner - Medical Service	\$7,433	\$6,385	\$0	\$6,385	\$0	\$16,509
074102		Boyup Brook Medical Services Building Costs	\$9,116	\$11,837	\$0	\$11,837	\$0	\$23,365
074104		Medical Services - General Practitioners Vehicle	\$728	\$0	\$0	\$0	\$0	\$970
074101		Medical Services General Operations	\$584	\$0	\$0	\$0	\$0	\$2,620
074103		Medical Service Employee Costs	\$250,423	\$416,428	\$0	\$416,428	\$0	\$657,214
074105		Postage, Printing & Stationery	\$938	\$1,163	\$0	\$1,163	\$0	\$3,000
074106		Medical Ctr - Telephones	\$2,659	\$2,416	\$0	\$2,416	\$0	\$6,385
074107		Medical Ctr - Subscriptions	\$1,738	\$400	\$0	\$400	\$0	\$5,580
074108		Medical Ctr - Insurances	\$14,757	\$6,353	\$0	\$6,353	\$0	\$14,757
074109		Medical Bank Fees	\$325	\$446	\$0	\$446	\$0	\$780
074110		Medical Ctr - Computer Expenses	\$22,490	\$14,299	\$0	\$14,299	\$0	\$47,399
074111		Medical Ctr - Medical Supplies & Equip	\$4,917	\$8,532	\$0	\$8,532	\$0	\$11,805
074112		Medical Ctr - Locum Doctor	\$0	\$0	\$0	\$0	\$0	\$48,600
074113		Medical Ctr - Superannuation	\$22,426	\$37,104	\$0	\$37,104	\$0	\$59,914
074114		Medical Ctr - Training	\$750	\$450	\$0	\$450	\$0	\$1,500
074115		Medical Ctr - Sundry Expenses	\$43,144	\$11,190	\$0	\$11,190	\$0	\$104,500
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$33,990
074117		Medical - Fringe Benefit Tax	\$630	\$2,494	\$0	\$2,494	\$0	\$2,520
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$1,200
074150		Admin Allocated - Boyup Brook Medical Services	\$24,920	\$0	\$0	\$0	\$0	\$59,832
074191		Depreciation - Medical Centre	\$3,540	\$0	\$0	\$0	\$0	\$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	\$2,832	\$0	\$0	\$0	\$0	\$6,800
074192		Depreciation - Ultrasound Machine	\$2,155	\$0	\$0	\$0	\$0	\$5,175
074193		Depreciation - GP Vehicle	\$48	\$0	\$0	\$0	\$0	\$115
Sub Total - PREVENTIVE SRVS - OP/EXP			\$416,552	\$519,497	\$0	\$519,497	\$0	\$1,123,030
OPERATING INCOME								
074001		Surgery Turnover	(\$378,720)	(\$536,603)	(\$536,603)	\$0	(\$900,000)	\$0
074002		Surgery Rental Income	(\$2,272)	(\$2,727)	(\$2,727)	\$0	(\$5,454)	\$0
074004		Grants, Reimbursements and Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$380,992)	(\$539,330)	(\$539,330)	\$0	(\$905,454)	\$0
Total - PREVENTIVE SERVICES			\$35,561	(\$19,833)	(\$539,330)	\$519,497	(\$905,454)	\$1,123,030
PREVENTIVE SERVICE - OTHER								
OPERATING EXPENDITURE								
073100		Analytical Expenses	\$475	\$232	\$0	\$232	\$0	\$475
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP			\$475	\$232	\$0	\$232	\$0	\$475
Total - PREVENTIVE SERVICES - OTHER			\$475	\$232	\$0	\$232	\$0	\$475
OTHER HEALTH								
OPERATING EXPENDITURE								
075100		Ambulance Centre Operation	\$454	\$454	\$0	\$454	\$0	\$24,479
075150		Admin Allocated - Other Health	\$5,569	\$0	\$0	\$0	\$0	\$13,371
Sub Total - OTHER HEALTH OP/EXP			\$6,023	\$454	\$0	\$454	\$0	\$37,850
OPERATING INCOME								
Sub Total - OTHER HEALTH OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH			\$6,023	\$454	\$0	\$454	\$0	\$37,850
Total - HEALTH			\$78,101	(\$8,252)	(\$539,792)	\$531,530	(\$907,844)	\$1,249,020



*Shire of Boyup Brook*  
**MONTHLY FINANCIAL REPORT**

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
091100	Staff Housing	\$6,138	\$2,400	\$0	\$2,400	\$0	\$7,389
091130	Interest Paid Loan 115 - Staff House	\$1,384	\$1,384	\$0	\$1,384	\$0	\$2,670
091190	Depreciation - Staff Housing	\$2,389	\$0	\$0	\$0	\$0	\$5,735
091150	Staff Housing - Less Amt Allocated to Admin.	\$5,569	\$0	\$0	\$0	\$0	\$13,371
Sub Total - STAFF HOUSING OP/EXP		\$15,479	\$3,784	\$0	\$3,784	\$0	\$29,165
OPERATING INCOME							
Sub Total - STAFF HOUSING OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - STAFF HOUSING		\$15,479	\$3,784	\$0	\$3,784	\$0	\$29,165
HOUSING OTHER							
OPERATING EXPENDITURE							
092101	Boyup Brook Citizens Lodge	\$7,059	\$10,364	\$0	\$10,364	\$0	\$7,959
092102	Community Housing - Units	\$13,764	\$9,030	\$0	\$9,030	\$0	\$18,408
092103	Other	\$2,431	\$5,673	\$0	\$5,673	\$0	\$4,732
092104	6 Nix - Operating & Mtce Expense	\$3,635	\$2,320	\$0	\$2,320	\$0	\$5,636
092105	House - 1 Rogers Ave	\$5,987	\$20,736	\$0	\$20,736	\$0	\$10,961
092107	7 Knapp Street - Operating & Mtce Expense	\$6,002	\$6,389	\$0	\$6,389	\$0	\$10,741
092150	Admin Allocation - Other Housing	\$5,625	\$0	\$0	\$0	\$0	\$13,506
092191	Depreciation - Other Housing	\$2,320	\$0	\$0	\$0	\$0	\$5,570
092192	Depreciation - House - 1 Rogers Ave	\$1,818	\$0	\$0	\$0	\$0	\$4,365
092190	Depreciation - Boyup Brook Citizens Lodge	\$13,488	\$0	\$0	\$0	\$0	\$32,385
Sub Total - HOUSING OTHER OP/EXP		\$62,128	\$54,511	\$0	\$54,511	\$0	\$114,262
OPERATING INCOME							
092001	Rent 24A Proctor St	(\$9,722)	(\$3,638)	(\$3,638)	\$0	(\$8,932)	\$0
092002	Rent 24B Proctor St	(\$3,459)	(\$2,807)	(\$2,807)	\$0	(\$8,302)	\$0
092003	Rent 16A Forrest St	(\$4,513)	(\$3,878)	(\$3,878)	\$0	(\$10,832)	\$0
092004	Rent 16B Forrest St	(\$4,544)	(\$3,885)	(\$3,885)	\$0	(\$10,907)	\$0
092005	Rent 1 Rogers St	(\$3,768)	\$0	\$0	\$0	(\$9,020)	\$0
092006	Rent 6 Nix St	(\$4,168)	\$0	\$0	\$0	(\$10,003)	\$0
092007	Housing Reimbursements	(\$45)	(\$335)	(\$335)	\$0	(\$235)	\$0
092009	Other Housing: 7 Knapp St	(\$13,079)	(\$13,114)	(\$13,114)	\$0	(\$31,370)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$27,080)	(\$27,657)	(\$27,657)	\$0	(\$89,601)	\$0
Total - HOUSING OTHER		\$24,829	\$26,854	(\$27,657)	\$54,511	(\$89,601)	\$114,262
Total - HOUSING		\$40,308	\$30,638	(\$27,657)	\$58,295	(\$89,601)	\$143,427

Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
106101	Cemetery - Operation	\$7,663	\$9,024	\$0	\$9,024	\$0	\$19,071
106101	B0420 Cemetery - Operation		\$0	\$0	\$0	\$0	\$0
106101	B0421 Niche Wall Plaques Operations	\$0	\$0	\$0	\$0	\$0	\$50
106101	G314 Cemetery Grounds	\$2,488	\$0	\$0	\$0	\$0	\$6,485
106102	Public Toilets - Operation		\$6,400	\$0	\$6,400	\$0	\$3,800
106102	B0450 Toilets - Lions Park Costs	\$1,593	\$0	\$0	\$0	\$0	\$0
106102	B0451 Toilets - Tourist Centre Costs	\$1,939	\$0	\$0	\$0	\$0	\$3,067
106102	B0452 Toilets - Town Hall (External) Costs	\$3,083	\$0	\$0	\$0	\$0	\$7,470
106103	Street Furniture	\$0	\$0	\$0	\$0	\$0	\$430
106150	Admin Allocation - Other Community Amenities	\$5,571	\$0	\$0	\$0	\$0	\$13,371
106151	Admin Allocation - Cemetery	\$619	\$0	\$0	\$0	\$0	\$1,486
106191	Depreciation - Public Toilets	\$421	\$0	\$0	\$0	\$0	\$1,010
106192	Depreciation - Other Community Services	\$1,265	\$0	\$0	\$0	\$0	\$3,035
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$24,632	\$15,423	\$0	\$15,423	\$0	\$59,275
OPERATING INCOME							
106001	Cemetery Burial Fees	(\$909)	(\$6,975)	(\$6,975)	\$0	(\$900)	\$0
002	License/Other Fees BB Cemetery	(\$230)	(\$228)	(\$228)	\$0	(\$1,000)	\$0
004	Niche Wall Fees	\$0	\$0	\$0	\$0	(\$1,705)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$1,139)	(\$7,203)	(\$7,203)	\$0	(\$3,605)	\$0
Total - OTHER COMMUNITY AMENITIES		\$23,502	\$8,220	(\$7,203)	\$15,423	(\$3,605)	\$59,275
Total - COMMUNITY AMENITIES		(\$51,275)	(\$52,311)	(\$202,278)	\$149,966	(\$207,766)	\$348,711



Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L JOB

SWIMMING POOL

OPERATING EXPENDITURE

G/L	JOB	YTD COMPARATIVES Period 5 30 NOVEMBER 2020		CURRENT YEAR ACTUALS 30 NOVEMBER 2020		ADOPTED BUDGET 2020-21	
		Budget	Actual	Income	Expenditure	Income	Expenditure
112100	Swimming Pool General Operations	\$40,478	\$32,807	\$0	\$32,807	\$0	\$78,950
112101	Swimming Pool Building Costs	\$21,157	\$26,674	\$0	\$26,674	\$0	\$41,428
112102	Swimming Pool Employee Costs	\$26,211	\$26,038	\$0	\$26,038	\$0	\$70,168
112103	Interest on Loan 114 - upgrade pool bowl	\$2,522	\$2,522	\$0	\$2,522	\$0	\$4,866
112104	Swimming Pool Employee Superannuation	\$1,640	\$2,027	\$0	\$2,027	\$0	\$4,755
112106	Pool Staff - Fringe Benefits Tax	\$2,426	\$1,559	\$0	\$1,559	\$0	\$9,705
112150	Admin Allocation - Swimming Pool	\$12,263	\$0	\$0	\$0	\$0	\$29,443
112190	Depreciation - Swimming Pool	\$7,389	\$0	\$0	\$0	\$0	\$17,740

Sub Total - SWIMMING POOL OP/EXP

OPERATING INCOME

112003	Pool Daily Admission Fees	(\$2,128)	(\$1,890)	(\$1,890)	\$0	(\$11,180)	\$0
112004	Season Tickets Fees	(\$6,980)	(\$16,245)	(\$16,245)	\$0	(\$13,960)	\$0
112005	Pool Hire Fees	(\$48)	(\$27)	(\$27)	\$0	(\$250)	\$0
112006	Gym Equipment Hire Fees	(\$38)	\$0	\$0	\$0	(\$35)	\$0
112008	Vacation Swimming Passes	(\$180)	(\$75)	(\$75)	\$0	(\$480)	\$0
009	Grants and Contributions	\$0	\$1,500	\$1,500	\$0		
Sub Total - SWIMMING POOL OP/INC		(\$9,355)	(\$17,086)	(\$17,086)	\$0	(\$25,905)	\$0

Total - SWIMMING POOL

TELEVISION & RADIO REBROADCASTING

OPERATING EXPENDITURE

114005	Banks Rd Telecommunications Tower	\$2,511	\$1,007	\$0	\$1,007	\$0	\$4,649
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$2,511	\$1,007	\$0	\$1,007	\$0	\$4,649

OPERATING INCOME

114010	Radio & Mobile Tower Site Fees or Charges	(\$9,050)	(\$9,278)	(\$9,278)	\$0	(\$9,050)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$9,050)	(\$9,278)	(\$9,278)	\$0	(\$9,050)	\$0

Total - TV & RADIO REBROADCASTING

LIBRARIES

OPERATING EXPENDITURE

5100	Library Operations	\$2,155	\$2,366	\$0	\$2,366	\$0	\$3,040
5150	Admin Allocation - Libraries	\$30,500	\$0	\$0	\$0	\$0	\$73,203
Sub Total - LIBRARIES OP/EXP		\$32,655	\$2,366	\$0	\$2,366	\$0	\$76,243

OPERATING INCOME

Sub Total - LIBRARIES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
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Total - LIBRARIES

Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L JOB

STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION

OPERATING EXPENDITURE

Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP

OPERATING INCOME

121001	RRG Project Grants	(\$411,010)	(\$480,715)	(\$480,715)	\$0	(\$685,016)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$160,040)	(\$164,030)	(\$164,030)	\$0	(\$160,040)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$228,823)	(\$17,840)	(\$17,840)	\$0	(\$502,284)	\$0
121004	Capital Grants Other & Road Contributions	\$0	(\$228,765)	(\$228,765)	\$0	(\$493,531)	\$0
121007	Special Bridge Funding	(\$184,290)	(\$186,754)	(\$186,754)	\$0	(\$949,290)	\$0

Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC

Total - ST,RDS,BRIDGES,DEPOT - CONST

STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE

OPERATING EXPENDITURE

12100	Depot Building Building Costs	\$21,229	\$9,802	\$0	\$9,802	\$0	\$58,560
12101	Depot General Operations	\$8,938	\$8,488	\$0	\$8,488	\$0	\$30,452
122103	Road Maintenance & Repairs	\$78,427	\$25,355	\$0	\$25,355	\$0	\$150,385
122107	Maintenance Grading	\$36,169	\$83,731	\$0	\$83,731	\$0	\$266,733
122105	Repairs & Maint - Bridges	\$24,139	\$63,724	\$0	\$63,724	\$0	\$229,244
122106	Shire Radio Network Costs	\$0	\$0	\$0	\$0	\$0	\$800
122108	Drains & Culverts	\$14,397	\$11,517	\$0	\$11,517	\$0	\$120,179
122109	Verge Pruning	\$7,762	\$257	\$0	\$257	\$0	\$109,785
122110	Verge Spraying	\$6,705	\$4,465	\$0	\$4,465	\$0	\$43,680
122111	Crossovers Maintenance	\$0	\$0	\$0	\$0	\$0	\$750
122112	Town Services Drainage	\$4,428	\$1,410	\$0	\$1,410	\$0	\$13,515
122113	Town Services - Footpaths	\$0	\$285	\$0	\$285	\$0	\$16,494
122114	Town Services Road Repairs	\$9,903	\$3,623	\$0	\$3,623	\$0	\$18,867
122115	Town Services - Tree Pruning	\$6,080	\$16,348	\$0	\$16,348	\$0	\$14,858
122116	Street Lighting	\$9,452	\$9,490	\$0	\$9,490	\$0	\$28,350
122117	Traffic Signs	\$78	\$9,899	\$0	\$9,899	\$0	\$5,425
122119	Road Building and Other Stock	\$245	\$1,140	\$0	\$1,140	\$0	\$245
122120	Roman Road Data Pickup	\$21,529	\$7,780	\$0	\$7,780	\$0	\$24,800
122121	Town Services - Verge Spraying	\$9,748	\$10,504	\$0	\$10,504	\$0	\$21,059
122122	Road Sweeping	\$2,281	\$0	\$0	\$0	\$0	\$9,125
122123	Emergency Services	\$19,119	\$19,117	\$0	\$19,117	\$0	\$44,827
122131	Rural Street Addressing	\$1,286	\$929	\$0	\$929	\$0	\$5,561
122150	Admin Allocated - Road Maintenance	\$138,658	\$0	\$0	\$0	\$0	\$332,792
122190	Depreciation - Transport Other	\$8,906	\$0	\$0	\$0	\$0	\$21,375
122191	Depreciation - Infrastructure	\$10,810	\$0	\$0	\$0	\$0	\$25,945
122192	Depreciation Roads	\$686,437	\$0	\$0	\$0	\$0	\$1,647,515
122193	Depreciation - Bridges	\$268,968	\$0	\$0	\$0	\$0	\$645,550
12194	Depreciation - Footpaths	\$7,189	\$0	\$0	\$0	\$0	\$17,255
12195	Depreciation - Drainage	\$113,237	\$0	\$0	\$0	\$0	\$271,780
123119	Minor Assets and Sundry Items	\$2,500	\$2,308	\$0	\$2,308	\$0	\$10,000
123140	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0

Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP

OPERATING INCOME

122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items	\$0	\$0	\$0	\$0	\$0	\$0

Sub Total - MTCE STREETS ROADS DEPOTS OP/INC

Total - MTCE STREETS ROADS DEPOTS



Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
RURAL SERVICES							
OPERATING EXPENDITURE							
131001	Rural Services Expenses	\$0	\$0	\$0	\$0	\$0	\$29,085
131005	Employee Wages, Superannuation & Employee Costs	\$949	\$277	\$0	\$277	\$0	\$13,270
131009	Admin Allocation - Biosecurity	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP		\$949	\$277	\$0	\$277	\$0	\$42,355
OPERATING INCOME							
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES		\$949	\$277	\$0	\$277	\$0	\$42,355
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
132110	Tourist Bay	\$466	\$177	\$0	\$177	\$0	\$2,330
132103	Community Development Officer	\$9,723	\$8,832	\$0	\$8,832	\$0	\$41,500
132104	Tourist Centre	\$9,000	\$5,972	\$0	\$5,972	\$0	\$22,431
132106	Promotion Activities	\$3,243	\$6,214	\$0	\$6,214	\$0	\$17,450
132107	OPSFML Flax Mill Complex General Operations	\$16,382	\$9,884	\$0	\$9,884	\$0	\$39,695
132108	B0665 Caravan Park/Flax Mill Complex Building Operation	\$27,368	\$23,768	\$0	\$23,768	\$0	\$80,452
132111	Carnaby Beetle Collection	\$48	\$89	\$0	\$89	\$0	\$48
132113	Community Development Officer - Superannuation	\$544	\$762	\$0	\$762	\$0	\$2,320
132114	Community Development Expenses	\$0	\$0	\$0	\$0	\$0	\$150
132115	Community Development - Fringe Benefit Tax	\$2,858	\$980	\$0	\$980	\$0	\$11,430
132116	CDO Vehicle Op Costs GEN	\$1,205	\$0	\$0	\$0	\$0	\$3,650
132150	Admin Allocated Tourism	\$19,414	\$0	\$0	\$0	\$0	\$46,596
132151	Admin Allocated Caravan Pk	\$5,571	\$0	\$0	\$0	\$0	\$13,371
132190	Depreciation - Tourism/Area Promotion	\$1,787	\$0	\$0	\$0	\$0	\$4,290
132191	Depreciation - Caravan Pk/Flax	\$18,801	\$0	\$0	\$0	\$0	\$45,125
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$116,410	\$56,677	\$0	\$56,677	\$0	\$330,838
OPERATING INCOME							
132002	Caravan Park & Complex Fees & Charges	(\$13,493)	(\$12,641)	(\$12,641)	\$0	(\$43,400)	\$0
132003	Flax Mill Sheds Storage Charges	(\$3,717)	(\$8,838)	(\$8,838)	\$0	(\$10,040)	\$0
132004	SWDC Grant - promotions	\$0	\$0	\$0	\$0	\$0	\$0
132007	Other Income	(\$1,896)	(\$2,945)	(\$2,945)	\$0	(\$6,910)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$18,866)	(\$24,424)	(\$24,424)	\$0	(\$60,350)	\$0
Total - TOURISM & AREA PROMOTION		\$97,544	\$32,253	(\$24,424)	\$56,677	(\$60,350)	\$330,838
BUILDING CONTROL							
OPERATING EXPENDITURE							
133100	Building Control	\$17,076	\$6,208	\$0	\$6,208	\$0	\$40,985
133101	Building Control - Other Costs	\$0	\$0	\$0	\$0	\$0	\$250
133102	Building Control Superannuation	\$937	\$421	\$0	\$421	\$0	\$2,248
133103	Building Control - BMO	\$3,275	\$2,250	\$0	\$2,250	\$0	\$7,280
133150	Admin Allocated - Building Control Expenses	\$5,571	\$0	\$0	\$0	\$0	\$13,371
Sub Total - BUILDING CONTROL OP/EXP		\$26,859	\$8,879	\$0	\$8,879	\$0	\$64,134
BUILDING CONTROL OP/INC							
133001	Building Licences (UFEE)	(\$4,919)	(\$7,050)	(\$7,050)	\$0	(\$8,500)	\$0
133002	BCITF Levy - Commission	(\$69)	(\$50)	(\$50)	\$0	(\$120)	\$0
133003	Builders Services Levy - Commission	(\$113)	(\$90)	(\$90)	\$0	(\$195)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$5,101)	(\$7,190)	(\$7,190)	\$0	(\$8,815)	\$0
Total - BUILDING CONTROL		\$21,757	\$1,689	(\$7,190)	\$8,879	(\$8,815)	\$64,134



Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
141100	Private Works - Costs	\$10,869	\$6,231	\$0	\$6,231	\$0	\$23,305
Sub Total - PRIVATE WORKS OP/EXP		\$10,869	\$6,231	\$0	\$6,231	\$0	\$23,305
OPERATING INCOME							
141001	Private Works - Recoup Charges	(\$13,021)	(\$7,782)	(\$7,782)	\$0	(\$23,305)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$13,021)	(\$7,782)	(\$7,782)	\$0	(\$23,305)	\$0
Total - PRIVATE WORKS		(\$2,151)	(\$1,551)	(\$7,782)	\$6,231	(\$23,305)	\$23,305
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
143100	Supervision	\$59,985	\$188,084	\$0	\$188,084	\$0	\$224,325
143101	Consultant Engineer	\$1,250	\$0	\$0	\$0	\$0	\$5,000
143102	Works Manager Vehicle Op Costs	\$1,199	\$0	\$0	\$0	\$0	\$6,800
143103	FBT Works Staff	\$900	(\$6,914)	\$0	(\$6,914)	\$0	\$3,600
143104	Insurance on Works	\$16,128	\$17,332	\$0	\$17,332	\$0	\$16,128
143105	Superannuation of Workmen	\$39,885	\$50,645	\$0	\$50,645	\$0	\$103,437
143106	PWOH Leave - Depot	\$39,592	\$76,583	\$0	\$76,583	\$0	\$136,194
143107	Protective Clothing	\$0	\$0	\$0	\$0	\$0	\$5,280
143108	Uniforms	\$808	\$740	\$0	\$740	\$0	\$1,615
143109	Training & Meeting Expenses	\$4,358	\$16,217	\$0	\$16,217	\$0	\$21,021
143110	Occupational Health & Safety	\$6,868	\$15,392	\$0	\$15,392	\$0	\$29,125
143111	Other Expenses	\$97	\$101	\$0	\$101	\$0	\$7,459
143113	Waste Oil Disposal Costs	\$0	\$0	\$0	\$0	\$0	\$0
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$5,190
143116	Conferences and Training Courses (MOW)	\$0	\$1,033	\$0	\$1,033	\$0	\$5,000
143150	Admin Allocated - Works Overhead	\$11,086	\$0	\$0	\$0	\$0	\$26,607
143180	LESS PWOH ALLOCATED - PROJECTS	(\$182,154)	(\$319,573)	\$0	(\$319,573)	\$0	(\$596,781)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$39,643	\$0	\$39,643	\$0	\$0
OPERATING INCOME							
143001	Workers Compensation Reimbursements	\$0	(\$2,456)	(\$2,456)	\$0	(\$560)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	(\$2,456)	(\$2,456)	\$0	(\$560)	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$37,187	(\$2,456)	\$39,643	(\$560)	\$0
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
144100	Repair Wages	\$54,543	\$25,117	\$0	\$25,117	\$0	\$88,400
144101	Fuel & Oil	\$82,071	\$61,817	\$0	\$61,817	\$0	\$178,610
144102	Tyres & Tubes	\$2,577	\$3,409	\$0	\$3,409	\$0	\$16,215
144103	Parts and Repairs	\$18,715	\$40,108	\$0	\$40,108	\$0	\$137,510
144104	Licenses	\$425	(\$470)	\$0	(\$470)	\$0	\$8,500
144105	Insurance	\$25,734	\$21,128	\$0	\$21,128	\$0	\$25,734
144106	Blades & Points	\$3,500	\$2,029	\$0	\$2,029	\$0	\$14,000
144107	Expendable Tools	\$2,083	\$5,116	\$0	\$5,116	\$0	\$5,000
144108	Freight Costs	\$875	\$0	\$0	\$0	\$0	\$2,100
144110	Superannuation - Mechanic	\$5,182	\$2,234	\$0	\$2,234	\$0	\$8,398
144150	Admin Allocated POC	\$3,320	\$0	\$0	\$0	\$0	\$7,969
144190	Depreciation - Plant	\$96,277	\$0	\$0	\$0	\$0	\$231,075
144180	LESS PCO ALLOCATED - PROJECTS	(\$295,302)	(\$422,300)	\$0	(\$422,300)	\$0	(\$723,511)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$261,812)	\$0	(\$261,812)	\$0	\$0
OPERATING INCOME							
144001	Diesel Rebate	(\$16,986)	(\$17,570)	(\$17,570)	\$0	(\$33,305)	\$0
144002	Reimbursements - Operating	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$16,986)	(\$17,570)	(\$17,570)	\$0	(\$33,305)	\$0
Total - PLANT OPERATIONS COSTS		(\$16,986)	(\$279,382)	(\$17,570)	(\$261,812)	(\$33,305)	\$0

*Shire of Boyup Brook*  
**MONTHLY FINANCIAL REPORT**

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
UNCLASSIFIED							
OPERATING EXPENDITURE							
147010	Local (District) Planning Strategy	\$0	\$0	\$0	\$0	\$0	\$5,000
147011	Purchase of Land - Consultants	\$0	\$0	\$0	\$0	\$0	\$7,500
149001	Rylington Park Operational Expenses	\$212,270	\$186,188	\$0	\$186,188	\$0	\$496,400
Sub Total - UNCLASSIFIED OP/EXP		\$212,270	\$186,188	\$0	\$186,188	\$0	\$508,900
OPERATING INCOME							
149101	Rylinton Park Income	(\$57,250)	(\$168,175)	(\$168,175)	\$0	(\$425,250)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$57,250)	(\$168,175)	(\$168,175)	\$0	(\$425,250)	\$0
Total - UNCLASSIFIED		\$155,020	\$18,013	(\$168,175)	\$186,188	(\$425,250)	\$508,900
Total - OTHER PROPERTY AND SERVICES		\$126,673	\$374,487	(\$200,382)	\$574,868	(\$511,009)	\$533,005

*Shire of Boyup Brook*  
**MONTHLY FINANCIAL REPORT**

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

Shire of Boyup Brook MONTHLY FINANCIAL REPORT		YTD COMPARATIVES Period 5 30 NOVEMBER 2020		CURRENT YEAR ACTUALS 30 NOVEMBER 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
FURNITURE & EQUIPMENT							
HEALTH							
CAPITAL EXPENDITURE							
074603	Surgery F&E - Upgrade server to Dell PowerEdge	\$0	\$16,750	\$0	\$16,750	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$16,750	\$0	\$16,750	\$0	\$0
Total - HEALTH		\$0	\$16,750	\$0	\$16,750	\$0	\$0
OTHER PROPERTY & SERVICES - ADMINISTRATION							
CAPITAL EXPENDITURE							
146600	Administration Building - Furniture & Equipment Renewals	\$0	\$0	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$30,000
al - OTHER PROPERTY		\$0	\$0	\$0	\$0	\$0	\$30,000
Total - FURNITURE AND EQUIPMENT		\$0	\$16,750	\$0	\$16,750	\$0	\$30,000



*Shire of Boyup Brook*  
**MONTHLY FINANCIAL REPORT**

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
LAW ORDER & PUBLIC SAFETY							
CAPITAL EXPENDITURE							
053405	Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$51,700
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$51,700
Total - LAW ORDER & PUBLIC SAFETY		\$0	\$0	\$0	\$0	\$0	\$51,700
PLANT AND EQUIPMENT							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
113907	Plant & Equipment - Parks & Gardens	\$0	\$0	\$0	\$0	\$0	\$68,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$68,000
Total - RECREATION AND CULTURE		\$0	\$0	\$0	\$0	\$0	\$68,000
PLANT AND EQUIPMENT							
TRANSPORT							
CAPITAL EXPENDITURE							
123603	DWS - Fleet Vehicles	\$0	\$0	\$0	\$0	\$0	\$69,000
123609	Light Plant (eg Portable Traffic Lights) - Plant & Equip	\$15,500	\$0	\$0	\$0	\$0	\$43,000
123610	Heavy Plant (Graders etc) Purchases	\$0	\$0	\$0	\$0	\$0	\$160,000
123619	Miscellaneous Small Plant	\$0	\$6,606	\$0	\$6,606	\$0	\$0
Sub Total - CAPITAL WORKS		\$15,500	\$6,606	\$0	\$6,606	\$0	\$272,000
Total - TRANSPORT		\$15,500	\$6,606	\$0	\$6,606	\$0	\$272,000
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES							
CAPITAL EXPENDITURE							
147451	Rylington Park Dorm Rooms Air Conditioners	\$0	\$0	\$0	\$0	\$0	\$10,800
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$10,800
Total - OTHER PROPERTY & SERVICES		\$0	\$0	\$0	\$0	\$0	\$10,800
Total - PLANT AND EQUIPMENT		\$15,500	\$6,606	\$0	\$6,606	\$0	\$402,500

Shire of Boyup Brook  
MONTHLY FINANCIAL REPORT

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

G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
FOOTPATHS							
121701	Bike Paths - Construction	\$0	\$0	\$0	\$0	\$0	\$72,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$72,000
Total - TRANSPORT - FOOTPATHS		\$0	\$0	\$0	\$0	\$0	\$72,000
Total - FOOTPATH ASSETS		\$0	\$0	\$0	\$0	\$0	\$72,000
DRAINAGE							
121411	Drainage Projects - Municipal Funded	\$0	\$68,269	\$0	\$68,269	\$0	\$0
121408	Roads to Recovery - Drainage Projects	\$0	\$0	\$0	\$0	\$0	\$0
121412	RRG - Drainage Projects	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$68,269	\$0	\$68,269	\$0	\$0
Total - TRANSPORT - DRAINAGE		\$0	\$68,269	\$0	\$68,269	\$0	\$0
Total - DRAINAGE ASSETS		\$0	\$68,269	\$0	\$68,269	\$0	\$0
PARKS & OVALS							
113906	Recreation Infrastructure - Capital Renewals	\$0	\$0	\$0	\$0	\$0	\$80,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$80,000
Total - PARKS & OVALS		\$0	\$0	\$0	\$0	\$0	\$80,000
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS		\$0	\$0	\$0	\$0	\$0	\$80,000
INFRASTRUCTURE ASSETS - OTHER							
HEALTH							
074605	Medical Centre Car Park - Other Infrastructure	\$0	\$0	\$0	\$0	\$0	\$9,750
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$9,750
Total - HEALTH		\$0	\$0	\$0	\$0	\$0	\$9,750
INFRASTRUCTURE OTHER							
TRANSPORT							
22902	Depot Gates	\$0	\$0	\$0	\$0	\$0	\$15,000
122903	Oil Automation System	\$16,490	\$409	\$0	\$409	\$0	\$32,979
Sub Total - CAPITAL WORKS		\$16,490	\$409	\$0	\$409	\$0	\$47,979
Total - TRANSPORT		\$16,490	\$409	\$0	\$409	\$0	\$47,979
INFRASTRUCTURE OTHER							
OTHER PROPERTY & SERVICES							
147480	Rylinton Park Rain Water Tank	\$16,000	\$0	\$0	\$0	\$0	\$16,000
Sub Total - CAPITAL WORKS		\$16,000	\$0	\$0	\$0	\$0	\$16,000
Total - OTHER PROPERTY & SERVICES		\$16,000	\$0	\$0	\$0	\$0	\$16,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$32,490	\$409	\$0	\$409	\$0	\$73,729
GRAND TOTALS		(\$3,496,339)	(\$3,996,570)	(\$6,865,744)	\$2,899,175	(\$10,124,098)	\$10,124,098

**SHIRE OF BOYUP BROOK  
RESERVE ACCOUNTS  
FOR THE PERIOD ENDING 30 NOVEMBER 2020**

**COMMUNITY HOUSING RESERVE**

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

	ACTUAL 2020-21	BUDGET 2020-21
Opening Balance	80,026	80,026
Transfer from Accumulated Surplus		
- Interest Earned	0	790
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
<b>CLOSING BALANCE</b>	<b>80,026</b>	<b>80,816</b>

**EMERGENCY RESERVE**

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

	ACTUAL 2020-21	BUDGET 2020-21
Opening Balance	12,343	12,343
Transfer from Accumulated Surplus		
- Interest Earned	0	121
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
<b>CLOSING BALANCE</b>	<b>12,343</b>	<b>12,464</b>

**INSURANCE CLAIM RESERVE**

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

	ACTUAL 2020-21	BUDGET 2020-21
Opening Balance	15,042	15,042
Transfer from Accumulated Surplus		
- Interest Earned	0	148
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
<b>CLOSING BALANCE</b>	<b>15,042</b>	<b>15,190</b>



**SHIRE OF BOYUP BROOK  
RESERVE ACCOUNTS  
FOR THE PERIOD ENDING 30 NOVEMBER 2020**

**ROAD CONTRIBUTIONS RESERVE**

Purpose - to set aside contributions from developers.

	ACTUAL 2020-21	BUDGET 2020-21
Opening Balance	28,298	28,298
Transfer from Accumulated Surplus		
- Interest Earned	0	279
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
<b>CLOSING BALANCE</b>	<b>28,298</b>	<b>28,577</b>

**IT/OFFICE EQUIPMENT RESERVE**

Purpose - to be used to fund future IT requirements.

	ACTUAL 2020-21	BUDGET 2020-21
Opening Balance	39,481	39,481
Transfer from Accumulated Surplus		
- Interest Earned	0	390
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
<b>CLOSING BALANCE</b>	<b>39,481</b>	<b>39,871</b>

**CIVIC RECEPTIONS RESERVE**

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

	ACTUAL 2020-21	BUDGET 2020-21
Opening Balance	16,593	16,593
Transfer from Accumulated Surplus		
- Interest Earned	0	164
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
<b>CLOSING BALANCE</b>	<b>16,593</b>	<b>16,757</b>

SHIRE OF BOYUP BROOK

LOAN SCHEDULE

FOR THE PERIOD ENDING 30 NOVEMBER 2020

LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.20	LOANS RAISED		INTEREST		PRINCIPAL		CLOSING BALANCE
			Budget 2020-21	Actual 2020-21	Budget 2020-21	Actual 2020-21	Budget 2020-21	Actual 2020-21	
EDUCATION & WELFARE	118	300,446	0	0	14,217	7,211	17,117	8,457	291,989
Aged Accommodation									
HOUSING	115	47,079	0	0	2,670	1,384	6,755	3,329	43,750
Staff House									
Recreation & Culture	114	85,642	0	0	4,867	2,522	12,285	6,053	79,589
Swimming Pool									
		433,167	0	0	21,754	11,117	36,157	17,839	415,328

## Policy M.16 Attendance at Events

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### Objective

The Shire of Boyup Brook is required under section 5.90A of the Local Government Act 1995 to adopt a policy on attendance at events.

### Scope

This policy applies to Elected Members, the Chief Executive Officer and all employees of the Shire of Boyup Brook in their capacity as an Elected Member or employee of the Shire and where they may receive free or discounted tickets or an invitation to attend an event to represent the Shire to fulfill their leadership roles in the community, generally from a third party.

Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above \$300 and the donor has a matter before council. Any gift received that is less than \$300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

### Policy

#### 1 – Permitted Events

All Elected Members, the Chief Executive Officer and employees with the approval of the CEO are entitled to attend permitted events to represent the Shire of Boyup Brook.

Any fee associated with a permitted event, the fee including the attendance of a partner, and if deemed necessary, travel and accommodation, may be paid for by the Shire out of the Shire's budget by way of reimbursement, unless the event is a conference which is dealt with under clause 4 of this policy.

If there are more Elected Members than tickets provided, then the Shire President shall allocate the tickets.

Any donated or discounted individual tickets and any associated hospitality with a discount / donated estimated or face value above \$500 (inclusive of GST and if relevant, travel) provided to the Shire are to be referred to Council for determination.

The following events are permitted subject to the provision of this policy:

- i. Advocacy, lobbying or members of parliament or ministerial briefings;
- ii. Meetings of clubs or organisations within the Shire of Boyup Brook;
- iii. Any free event held within the Shire of Boyup Brook;
- iv. Australian or West Australian Local Government events;
- v. Events hosted by Clubs or Not for Profit Organisations within the Shire of Boyup Brook to which the Shire President, Elected Members, Chief Executive Officer or employee has been officially invited;
- vi. Shire hosted ceremonies and functions;
- vii. Shire hosted events with employees;



#### 4. Conference Registration

Conference registration, booking, payments and expenses shall be dealt with in accordance with council policy M.01 – seminars, conference and training.

#### 5) Dispute Resolution

All disputes regarding the approval of attendance at events are to be resolved by the Shire President in relation to Elected Member and the Chief Executive Officer, and the CEO in relation to employees.

#### 6. Procedure

Organisations that desire attendance at an event by a particular person(s) such as the President, Deputy President, Elected Members, Chief Executive Officer or a particular employee of the Shire, should clearly indicate that on the offer, together with what is expected of that individual, should they be available, and whether the invite / offer or ticket is transferable to another Shire representative.

Free or discounted invitations / offers of tickets that are provided to the Shire without denotation as to who they are for, are to be provided to the Chief Executive Officer and attendance determined by the Chief Executive Officer in liaison with the Shire President, based on relative benefit to the Shire in attending the event, the overall cost in attending the event, inclusive of travel or accommodation availability of representative, and the expected role of the relevant Elected member or employee.

#### **Definitions**

District: is defined as the South West region of Western Australia

Elected members: includes the Shire President and all Councillors

Shire: is the local government - the Shire of Boyup Brook

#### **Relevant Polices / Administration Practices**

Policy M.01 Seminars Conference and training

#### **Legislation / Local Law requirement**

Local Government Act 1995 - S5.90A policy for attendance at events

Local Government (Administration) Regulations 1996 – r34B- required code of conduct contents about gifts to employees

<b>POLICY NO.</b>	M.16
<b>POLICY SUBJECT</b>	<b>Attendance at Events</b>
<b>ADOPTION DATE</b>	17 December 2020

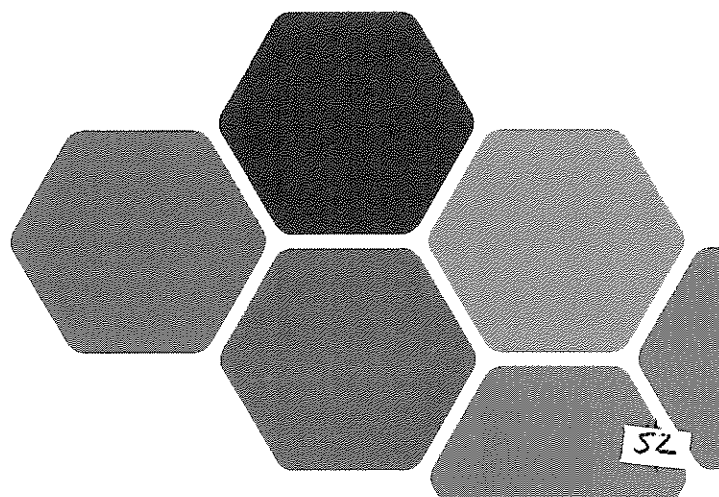


# Local Government Operational Guidelines

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December 2019

## Attendance at events policy



# 1. Introduction

Council members are expected to make decisions in the best interests of their community. To do this, they must consider each issue on its merits.

Decision-making could be influenced – or perceived to be influenced – in a number of ways, including through financial relationships, personal relationships and the receipt of gifts. The *Local Government Act 1995* sets out requirements on council members, Chief Executive Officers (CEOs) and other employees to ensure transparency and accountability in decision-making.

Certain gifts received by council members and CEOs are specifically excluded from the conflict of interest provisions (section 5.62(1B)), including a gift that is received in accordance with an Attendance at Events policy. This guideline gives an overview of matters which could be included in the Attendance at Events policy.

Note: this guideline does not apply to the gift provisions in the code of conduct that relates to employees (other than the CEO).

Other related operational guidelines:

- Operational Guideline: Disclosure of gifts and disclosure of interests relating to gifts
- Operational Guideline: Disclosure of interests affecting impartiality
- Operational Guideline: Primary and annual returns

## 2. Gifts

A gift is defined under section 5.57 of the Act as a conferral of a financial benefit (including a disposition of property) made by one person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral. It includes any contributions to travel.

For the purposes of both disclosure of receipt and disclosing an interest when a matter comes before council, a gift is any gift valued at over \$300 or a cumulative value of \$300 where the gifts are received from the same donor in a 12-month period.

### 2.1. Interests in matters before council

The interest provisions are aimed at ensuring that decision-making is free from influence and so decisions can be made in the best interests of the community.

An interest created from receipt of a gift recognises that a relationship is formed between the donor and a recipient of a gift which could be perceived to affect decision-making. This applies to any gift received, not just a gift that must to be disclosed under sections 5.87A and 5.87B.

**event** includes the following —

- (a) a concert;
  - (b) a conference;
  - (c) a function;
  - (d) a sporting event;
  - (e) an occasion of a kind prescribed for the purposes of this definition.
- (2) A local government must prepare and adopt\* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —
- (a) the provision of tickets to events; and
  - (b) payments in respect of attendance; and
  - (c) approval of attendance by the local government and criteria for approval; and
  - (d) any prescribed matter.
- \* Absolute majority required.
- (3) A local government may amend\* the policy.
- \* Absolute majority required.
- (4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.
- (5) The CEO must publish an up-to-date version of the policy on the local government's official website.

## 4. Matters for consideration in developing the policy

In developing the policy, there are a number of matters which need to be considered. Principally, the council needs to consider what is the benefit to the community or local government in having members of council or the CEO attend the event.

The Attendance at Events policy is to enable council members to attend events as a representative of council without restricting their ability to participate in council meetings. It is not intended to be used as a mechanism to avoid conflict of interest provisions where significant matters are likely to come before council from the provider of the invitation.

While attending events is generally considered an important function for council members and the CEO to represent the local government, if there are costs involved, especially significant costs, it can lead to criticism from the community for spending ratepayer's money if the tangible benefits are not identified. Similarly, if the council is accepting tickets, including those as a result of sponsorship, there can be a perception of bias when matters affecting that organisation come before council.

The policy should also consider the role that the person attending will have at the event - for example, speaking, giving an award or being a member of the audience – especially if there are significant costs associated with attendance. The community perception will be different for a person attending to undertake a specific role or function versus being a member of the audience.

# Attendance at Events – template policy

## Introduction

Section 5.90A of the *Local Government Act 1995* provides that a local government must prepare and adopt an Attendance at Events policy.

This policy is made in accordance with those provisions.

## Purpose

This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of council members and the chief executive officer (CEO).

Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above \$300 and the donor has a matter before council. Any gift received that is less than \$300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

## Legislation

### 5.90A. Policy for attendance at events

- (1) In this section —  
**event** includes the following —
  - (a) a concert;
  - (b) a conference;
  - (c) a function;
  - (d) a sporting event;
  - (e) an occasion of a kind prescribed for the purposes of this definition.
- (2) A local government must prepare and adopt\* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —
  - (a) the provision of tickets to events; and
  - (b) payments in respect of attendance; and
  - (c) approval of attendance by the local government and criteria for approval; and
  - (d) any prescribed matter.

\* Absolute majority required.

- 3.1 Where an invitation or ticket to an event is provided free of charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district if the council determine attendance to be of public value.
- 3.2 For any events where a member of the public is required to pay, unless previously approved and listed in Attachment A, the council will determine whether it is in the best interests of the local government for a council member or the CEO or another officer to attend on behalf of the council.
- 3.3 If the council determines that a council member or CEO should attend a paid event, the local government will pay the cost of attendance and reasonable expenses, such as travel and accommodation.
- 3.4 Where partners of an authorised local government representative attend an event, any tickets for that person, if paid for by the local government, must be reimbursed by the representative unless expressly authorised by the council.

#### Attachment A – events authorised in advance

Event	Date of event	Approved Attendee/s	Approved local government contribution to cost	Date of council resolution or CEO authorisation
Example:				
Greater Westralia Regional Agricultural Ball	20 December 2019	<ul style="list-style-type: none"> <li>• President Cr Brown and partner</li> <li>• Deputy President Cr Green and partner</li> <li>• CEO and partner</li> </ul>	6 tickets @ \$190 each Total cost \$1,140	Ordinary Council Meeting 4 November 2019





## MINUTES

Rylington Park Transitional Committee  
held at the Shire Chambers  
commenced at 4.14 pm, Wednesday 2 December 2020

### Attendance

Cr R Walker – Shire President  
Cr O’Connell  
Mr M Chambers  
Mr R Turner  
Mr P Reid  
Mr D Putland – Chief Executive Officer  
Mr A Bowman – Deputy Chief Executive Officer  
Mrs M Lane – Executive Assistant

### Order of business:

1. Previous minutes attached – 4<sup>th</sup> November 2020

Moved: Mr M Chambers

Seconded: Mr P Reid

That the Minutes of the Rylington Park Transitional Committee held on 4 November 2020 be accepted as a true and correct record with the following amendment to the Committee Recommendation - remove the wording ‘minimum’ and replace with ‘maximum’.

**CARRIED 5/0**

2. Background

Currently, the scholarships are paid in full in the year the student attends Year 11 - 50% in January, the balance in July.

To ensure the student commits to attending an Agricultural College for all of their senior schooling years, we would like to recommend the following: