



# AGENDA

## Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia  
Tuesday 10<sup>th</sup> February 2026  
Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on 10<sup>th</sup> February 2026 the Council Chambers, Wolfram Street, Westonia.

Concept Meeting – 2.30pm – 3.30pm

Afternoon Tea – 3.30 pm –4.00 pm

Council Meeting – 4.00 pm

BILL PRICE

CHIEF EXECUTIVE OFFICER

9 February 2026



## Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Westonia for any act, omission or statement or intimation occurring during Council meetings.

The Shire of Westonia disclaims and liability for any loss whatsoever and howsoever caused by arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during the Council Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does that persons or legal entity's own risk.

In particular and without derogating in any way from the board disclaimer above, in any discussion regarding any planning application or application for a license, any statement or intimation made by any member or Officer of the Shire of Westonia during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Westonia.

The Shire of Westonia warns that anyone who has any application lodged with the Shire of Westonia must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Westonia in respect of the application.



**SHIRE OF  
WESTONIA**  
A vibrant community lifestyle

# STRATEGIC COMMUNITY

**SNAPSHOT**

**PLAN**

**2018-2028**

## CORE DRIVERS

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community.
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.

## OUR VALUES

**Respect** – We value people and places and the contribution they make to the Shire.

**Inclusiveness** – Be receptive, proactive, and responsive.

**Fairness and Equity** – Provide services for a variety of ages and needs.

**Communication** – Create opportunities for consultation with the broad community.

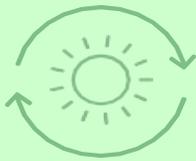
## OUR VISION

A vibrant community lifestyle

## MISSION

Provide leadership and direction for the community.

## ECONOMIC



**Support growth and progress, locally and regionally...**

**Efficient transport connectivity in and around our Shire.**

- Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
- RAV Ratings and Shire boundaries are consistent across local government boundaries.
- Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
- Actively participate in the Secondary Freight Network group.
- Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
- Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
- Educate road users about road safety and driving on gravel roads.
- Optimal and safe use of our plants and equipment assets.
- Ensure that appropriate RAV vehicles traverse correct RAV routes.
- Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

**Facilitate local business retention and growth.**

- Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
- Council continue to have a role in facilitating the presence of a Co-op in our community.
- Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
- Improve our online tourism presence.
- We forward plan to improve the economic diversity in our community.
- In partnership with Council, the mine develops long term business plans for current mine assets.
- Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

## SOCIAL



**Provide community facilities and promote social Interaction...**

**Plan for community growth and changing demographics.**

- Develop the Town Planning Scheme.
- Plan and develop residential and industrial land.
- Community safety and ease of access around town is a priority.
- Our lifestyle, facilities and sense of community is promoted.
- The CEACA project continues to expand the number of universally designed dwellings in our town.
- We support our emergency services.
- We enable visiting health professionals to our community.
- The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
- We facilitate healthy and active ageing in place
- Our cemetery is well presented.

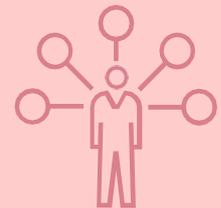
**Our community has the opportunity to be active, socialised and connected.**

- We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
- Investigate motor sport opportunities around the Shire.
- Preserve and celebrate our local history.
- Support our volunteers and clubs to remain strong, dynamic, and inclusive.
- Encourage lifelong learning.
- Children and youth have active and social opportunities.
- Continue to provide high standard and accessible shire facilities.
- Retain and expand Westonia's unique tourism experience.

**Natural spaces are preserved and bring us value.**

- Sustainably manage our reserves and open spaces.
- Participate in best practice waste management.
- Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
- Investigate renewable energy generation technologies.

## GOVERNANCE



**Continually enhance the Shire's organisational capacity to service the needs of a growing community...**

**Be progressive and capture opportunities.**

- Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
- Investigate joint resourcing and tendering
- Advocate and develop strong partnerships to benefit our community.
- Be prepared by forward planning our resources and focusing on continuous improvement.
- Identify risks and opportunities after the life of the mine.

**The community receives services in a timely manner.**

- Meet our legislative and compliance requirements.
- Work towards optimal management of our assets.
- Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.
- Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.
- Communicate and engage with our community regularly.

**Financial resources meet the ongoing needs of the community.**

- Seek external funding for significant capital improvements that deliver upon our strategic objectives.
- Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

**Shire of Westonia: -  
A vibrant community lifestyle.**



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## 1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 4.00pm.

## 2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

### Councillors:

Cr RM Crees	<i>Shire President</i>	
Cr RA Della Bosca	<i>Deputy Shire President</i>	via telecommunication
Cr DL Geier		
Cr MJ Crews		
Cr A Faithfull		
Cr DL Simmonds		

### Staff:

Mr.AW Price	<i>Chief Executive Officer</i>
Mrs JL Geier	<i>Deputy Chief Executive Officer</i>

### Members of the Public:

### Apologies:

### Approved Leave of Absence:

## 3. PUBLIC QUESTION TIME (4.10PM – 4.25PM)

NIL

## 4. APPLICATIONS FOR LEAVE OF ABSENCE

NIL

## 5. CONFIRMATION OF PREVIOUS MINUTES

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### OFFICER RECOMMENDATIONS

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That the minutes of the Ordinary Meeting of Council held on 18<sup>th</sup> December 2025 be confirmed as a true and correct record.

## 6. RECEIVAL OF MINUTES

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### OFFICER RECOMMENDATIONS

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Nil

## 7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

President, Cr Crees advised having attended the following meetings:

Deputy President, Cr Della Bosca advised having attended the following meetings:

Councillor Geier advised having attended the following meetings:

Councillor Simmonds advised having attended the following meetings:

Councillor Faithfull advised having attended the following meetings:

Councillor Crews advised having attended the following meetings:

## 8. DECLARATION OF INTEREST

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Financial** interest were made at the Council meeting held on **10<sup>th</sup> February 2026**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Closely Association Person and Impartiality** interest were made at the Council meeting held on **10<sup>th</sup> February 2026**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

In accordance with Section 5.60B and 5.65 of the *Local Government Act 1995* the following disclosures of **Proximity. interest** were made at the Council meeting held on **10<sup>th</sup> February 2026**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

## 9. MATTERS REQUIRING A COUNCIL DECISION

### 9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

#### 9.1.1 ACCOUNTS FOR PAYMENT – DECEMBER 2025

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<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Jasmine Geier, Deputy Chief Executive Officer
<b>File Reference:</b>	F1.3.3 Monthly Financial Statements
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 9.1.1</b> List of Accounts
<b>Signature:</b>	<b>Officer</b>  <b>CEO</b> 

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#### **Purpose of the Report**

- Executive Decision  Legislative Requirement

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

#### **Background**

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for, which money or other benefits July be obtained.

#### **Comment**

Attached is a copy of Accounts for Payment for the month of December 2025 The credit card/ Fuel Card statements currently show: -

#### **MasterCard Transactions**

**CEO December 2025 \$2585.53** associated with the purchase of 5xExchange, 9x365 Business Basic, 13x365 Business Std, Active8me internet service, 1049449 Managed Endpoint & Subscriptions Recurring, Starlink - CEO Internet, St John - Trauma 1st Aid Kit, eBay - Christmas power pack, BP Williams – Fuel, Nextra Merredin - CEO Diary Mega Office Supply - Visitor Book, eSafety Supplies - Baby change and Bendigo - Card Fee

**DCEO December 2025 \$ 3677.31** associated with the purchase of Coles - Catering Seniors, Aldi - Xmas BonBons, Thomas Kent - Clock for Pool, Westonia Shire – Licensing, 2V.Net IT - Charge for cloud Platform, Officeworks - Mouse laptop cover, IGA - Catering Shire Xmas Dinner, Vista Print - Calendars ,Adobe – Subscription and Bendigo - Card Fee

#### **Fuel Card Transactions Totalling \$400.32**

<b>CEO</b>	<b>\$139.62</b>
<b>DCEO</b>	<b>\$140.47</b>
<b>Construction Supervisor</b>	<b>\$120.23</b>

#### **Statutory Environment**

Local Government (Financial Management) Regulations 1996 Regulations 12 & 13 requires the list of accounts to be presented to Council. Payments are made by staff under delegated authority from the CEO and Council.

**Policy Implications**

Council does not have a policy in relation to payment of accounts.

**Strategic Implications**

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

**Financial Implications**

Expenditure in accordance with the 2025/2026 Annual Budget.

**Voting Requirements**



Simple Majority



Absolute Majority

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**OFFICER RECOMMENDATIONS**

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That December 2025 accounts submitted to today's meeting on Municipal D/Debits from DD4800 to DD4823 and Electronic Fund Transfers EFT8034 to EFT8090 Trust payment EFT 8071 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$520,355.33 be passed for payment.

**List of Accounts Due & Submitted to Council December 2025**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
EFT8034	02/12/2025	Services Australia Child Support	Payroll deductions	-1006.91	1	CSH
PAY	02/12/2025	Salaries & Wages	Employee Payroll	-56276.36	1	PAY
917	03/12/2025	FEE - BANK FEES	BANK FEES	-263.81	1	FEE
DD4800.1	09/12/2025	Shire of Westonia	Museum Pieces	-1100.00	1	CSH
EFT8035	12/12/2025	Avon Waste	Waste Removal	-1924.84	1	CSH
EFT8036	12/12/2025	Australian Communications and Media Authority	6FMS Rebroadcast	-47.00	1	CSH
EFT8037	12/12/2025	Winc Australia Pty Ltd	Office Stationery	-132.85	1	CSH
EFT8038	12/12/2025	Westonia Progress Association Inc.	Fuel Purchase	-13551.98	1	CSH
EFT8039	12/12/2025	Toll Transport Pty Ltd	Freight	-295.60	1	CSH
EFT8040	12/12/2025	Ron Bateman & Co	Poly Fittings	-48.83	1	CSH
EFT8041	12/12/2025	Two Dogs Home Hardware	Cabinet, stormwater fittings, paint, retic fittings, Fuel hose, Gas BBQ Hose	-606.14	1	CSH
EFT8042	12/12/2025	GEF Great Eastern Freightlines	Freight	-259.38	1	CSH
EFT8043	12/12/2025	Westonia Tavern	September/October Meetings, Ououtside Crew Drinks, EHO meal/drinks	-2162.00	1	CSH
EFT8044	12/12/2025	Crystal Printing Solutions Pty Ltd	Printing Cancellation Fee	-140.00	1	CSH
EFT8045	12/12/2025	Merredin Refrigeration & Air Conditioning	House Maintenance	-231.00	1	CSH
EFT8046	12/12/2025	Jason Signmakers	Plaque signage for museum	-459.05	1	CSH
EFT8047	12/12/2025	Hersey's Safety Pty Ltd	Consumables	-481.48	1	CSH
EFT8048	12/12/2025	Great Southern Fuel Supplies	Fuel Card Purchases	-468.22	1	CSH
EFT8049	12/12/2025	Marketforce	Tender Advertising	-404.86	1	CSH
EFT8050	12/12/2025	Australia Post	Postage	-217.79	1	CSH
EFT8051	12/12/2025	Ancor Electrical	Door Switch moved, 4Quartz oven, BCCH oven	-2170.18	1	CSH
EFT8052	12/12/2025	Fuel Distributors Of Western Australia Pty Ltd	Fuel Card Purchase	-139.62	1	CSH
EFT8053	12/12/2025	OAG Office of the Auditor General	Audit costs	-49621.00	1	CSH
EFT8054	12/12/2025	Gearing Construction Contractors	WWPool	-9845.00	1	CSH
EFT8055	12/12/2025	Ross Warren Winzer	HACC Services	-170.00	1	CSH
EFT8056	12/12/2025	Sound Balance Physiotherapy	HACC Services	-525.00	1	CSH
EFT8057	12/12/2025	Comfortstyle Merredin	HACC Products	-6999.00	1	CSH
EFT8058	12/12/2025	Out West Mechanical	JCB, WT120, Grader, Fire ute, Trailers/Dolly Service, Roller, 770WT Repairs	-27870.77	1	CSH
EFT8059	12/12/2025	GGJ Consultants	Annual Subscription	-798.78	1	CSH
EFT8060	12/12/2025	St John Wa	First Aid Training Staff	-2800.00	1	CSH
EFT8061	12/12/2025	Schoen Podiatry	HACC Services	-580.00	1	CSH
EFT8062	12/12/2025	Lite n'Easy	HACC Meals	-294.14	1	CSH
EFT8063	12/12/2025	Muka Tyre Autos	Roller Tyre	-1555.70	1	CSH
EFT8064	12/12/2025	C&F Building Approvals	Building Approval	-495.00	1	CSH
EFT8065	12/12/2025	Western Plumbing & Gas Fitting	Complex, Swim Pool & Caravan Park Maintenance	-3129.97	1	CSH
EFT8066	12/12/2025	Wongan Hills Pharmacy	HACC Products	-1027.73	1	CSH
EFT8067	12/12/2025	Slipperys Earthmoving & Contracting	Walggolan Hall Demolition, PW Truck Hire	-22667.70	1	CSH
EFT8068	12/12/2025	Tyrex Solutions Pty Ltd	HACC Products	-319.85	1	CSH
EFT8069	12/12/2025	James Smoker Antiques Collective	Museum Bowser	-5800.00	1	CSH

**List of Accounts Due & Submitted to Council December 2025**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
DD4802.1	12/12/2025	Bendigo Business Mastercard	Computer support, Museum Pieces, Catering, Refreshments, Fuel, Subs	-9216.27	1	CSH
DD4806.1	14/12/2025	Aware Super - Accumulation	Superannuation contributions	-8783.32	1	CSH
DD4806.2	14/12/2025	AUSTRALIANSUPER	Superannuation contributions	-1791.03	1	CSH
DD4806.3	14/12/2025	MLC Masterkey	Superannuation contributions	-351.51	1	CSH
DD4806.4	14/12/2025	G E S B Super Scheme	Superannuation contributions	-146.45	1	CSH
DD4806.5	14/12/2025	Amp Flexible Lifetime Super	Superannuation contributions	-291.62	1	CSH
DD4806.6	14/12/2025	Hostplus	Superannuation contributions	-182.04	1	CSH
DD4806.7	14/12/2025	Macquarie Super	Superannuation contributions	-158.59	1	CSH
DD4806.8	14/12/2025	Rest Industry Super	Superannuation contributions	-274.90	1	CSH
DD4809.1	15/12/2025	Cash	Councillor Sitting Fees	-15060.00	1	CSH
	16/12/2025	Salaries & Wages	Employee Payroll	-54026.51	1	PAY
EFT8070	16/12/2025	Services Australia Child Support	Payroll deductions	-1538.19	1	CSH
EFT8071	19/12/2025	Two Dogs Home Hardware	RETIC PARTS	-470.59	2	CSH
EFT8072	19/12/2025	Landgate	Rates Revaluation	-145.58	1	CSH
EFT8073	19/12/2025	Australian Communications and Media Authority	Radiocommunications License	-214.00	1	CSH
EFT8074	19/12/2025	Centek Constructions	WWpool Structure Progress Payment 2, Mens shed materials	-53350.00	1	CSH
EFT8075	19/12/2025	Merredin Rural Supplies Pty Ltd	Area Promotion	-945.00	1	CSH
EFT8076	19/12/2025	Local Pest Control	building & houses General Pest Treatment	-6433.95	1	CSH
EFT8077	19/12/2025	Liberty Oil rural Pty Ltd	Fuel Purchases	-5057.70	1	CSH
EFT8078	19/12/2025	HI-LO CONSTRUCTION	Museum Passage	-12703.09	1	CSH
EFT8079	19/12/2025	Westonia Community Cooperative Limited	November Purchases	-2888.16	1	CSH
EFT8080	19/12/2025	Ancor Electrical	Electrical Works	-990.00	1	CSH
EFT8081	19/12/2025	KJ KA Paust	Fencing Materials	-2200.00	1	CSH
EFT8082	19/12/2025	Merredin Steel Supplies	Galv RHS Tube	-1749.68	1	CSH
EFT8083	19/12/2025	Combined Tyres Pty Ltd	Tractor Tyre	-3630.00	1	CSH
EFT8084	19/12/2025	WA Contract Ranger Services P/L	Ranger Services	-462.00	1	CSH
EFT8085	19/12/2025	MACE Services Pty Ltd	04WT, 02WT, 09WT, WT06, WT111 Services	-3996.06	1	CSH
EFT8086	19/12/2025	Flight Plan Digital Pty Ltd /ta Live Life Alarms	HACC Products	-90.00	1	CSH
EFT8087	19/12/2025	Lite n'Easy	HACC Meals	-197.12	1	CSH
EFT8088	19/12/2025	Wongan Hills Pharmacy	HACC Products	-169.99	1	CSH
EFT8089	19/12/2025	David Hendriks	Museum Piece	-2200.00	1	CSH
EFT8090	19/12/2025	Refined Power	Cable works	-15334.60	1	CSH
DD4813.1	19/12/2025	Deputy Commissioner of Taxation	Nov BAS	-31316.00	1	CSH
DD4818.1	19/12/2025	Synergy	Power usage & supply	-2268.98	1	CSH
	19/12/2025	Telstra	Phones/Internet/ipads	-2022.77	1	CSH
917	24/12/2025	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
DD4823.1	28/12/2025	Aware Super - Accumulation	Payroll deductions	-7237.61	1	CSH
DD4823.2	28/12/2025	AUSTRALIANSUPER	Superannuation contributions	-1153.35	1	CSH
DD4823.3	28/12/2025	MLC Masterkey	Superannuation contributions	-351.51	1	CSH

**List of Accounts Due & Submitted to Council December 2025**

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD4823.4	28/12/2025	Amp Flexible Lifetime Super	Superannuation contributions	-291.62	1	CSH
DD4823.5	28/12/2025	Hostplus	Superannuation contributions	-122.93	1	CSH
DD4823.6	28/12/2025	Macquarie Super	Superannuation contributions	-351.51	1	CSH
DD4823.7	28/12/2025	Rest Industry Super	Superannuation contributions	-274.90	1	CSH
	29/12/2025	Salaries & Wages	Employee Payroll	-43421.75	1	PAY
DD4820.1	29/12/2025	Water Corporation	Water Usage & Service Charges	-1494.06	1	CSH
917	31/12/2025	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-7491.55	1	FEE
917	31/12/2025	FEE - BANK FEES	BANK FEES	-42.35	1	FEE
				<b>-\$ 520,355.33</b>		

The above list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal D/Debits from DD4800 to DD4823 and Electronic Fund Transfers EFT8034 to EFT8090 Trust payment EFT 8071 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$520,355.33 submitted to each member of the Council on Thursday 12th February 2026, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



**CHIEF EXECUTIVE OFFICER**

## 9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– DECEMBER 2025

<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Jasmine Geier, Deputy Chief Executive Officer
<b>File Reference:</b>	F1.3.3 Monthly Financial Statements
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 9.1.2</b> Monthly Statement of Financial Activity
<b>Signature:</b>	<b>Officer</b>  <b>CEO</b> 

### **Purpose of the Report**

- Executive Decision  Legislative Requirement

The Monthly Statement of Financial Activity is a record of Council’s activities and financial performance during the reporting period.

### **Background**

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

### **Comment**

The Monthly Statement of Financial Activity for the period ending December 2025 is attached for Councillor information, and consists of:

1. Statement of Financial Activity
2. Statement of Financial Position
3. Note 1 Basis of Preparation
4. Note 2 Statement of Financial Activity Information
5. Note 3 Explanation of Material Variances
6. Supplementary information

### **Statutory Environment**

General Financial Management of Council  
Council 2025/2026 Budget  
Local Government (Financial Management) Regulation 34 1996  
Local Government Act 1995 section 6.4

### **Policy Implications**

Council is required annually to adopt a policy on what it considers to be material as far as variances that require to be reported for Council. Council policy is that the material variation be set at \$10,000 and 15%.

### **Strategic Implications**

The Monthly Statement of Financial Activity is a record of Council’s activities and financial performance during the reporting period.

### **Financial Implications**

There is no direct financial implication in relation to this matter.

### **Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

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**That Council adopt the Monthly Financial Report for the period ending December 2025 and note any material variances greater than \$10,000 or 15%.**

# SHIRE OF WESTONIA

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 December 2025

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF WESTONIA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	1,263,700	1,263,700	<b>1,266,004</b>	2,304	0.18%	
Grants, subsidies and contributions	1,593,344	801,122	<b>800,495</b>	(627)	(0.08%)	
Fees and charges	866,770	556,654	<b>649,549</b>	92,895	16.69%	▲
Interest revenue	245,600	57,600	<b>58,341</b>	741	1.29%	
Other revenue	671,650	60,500	<b>79,368</b>	18,868	31.19%	▲
Profit on asset disposals	151,077	3,444	<b>3,445</b>	1	0.03%	
	<b>4,792,141</b>	<b>2,743,020</b>	<b>2,857,202</b>	<b>114,182</b>	<b>4.16%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(1,704,900)	(837,222)	<b>(1,158,771)</b>	(321,549)	(38.41%)	▼
Materials and contracts	(1,036,250)	(431,843)	<b>(345,256)</b>	86,587	20.05%	▲
Utility charges	(236,233)	(90,977)	<b>(70,835)</b>	20,142	22.14%	▲
Depreciation	(2,441,050)	(1,105,538)	<b>(1,101,712)</b>	3,826	0.35%	
Finance costs	(26,743)	(13,368)	<b>(13,645)</b>	(277)	(2.07%)	
Insurance	(198,500)	(129,336)	<b>(157,801)</b>	(28,465)	(22.01%)	▼
Other expenditure	(56,900)	(31,550)	<b>(31,664)</b>	(114)	(0.36%)	
Loss on asset disposals	(34,267)	0	<b>0</b>	0	0.00%	
	<b>(5,734,843)</b>	<b>(2,639,834)</b>	<b>(2,879,684)</b>	<b>(239,850)</b>	<b>(9.09%)</b>	
Non cash amounts excluded from operating activities	2(c) 2,324,240	1,102,094	<b>1,098,267</b>	(3,827)	(0.35%)	
<b>Amount attributable to operating activities</b>	<b>1,381,538</b>	<b>1,205,280</b>	<b>1,075,785</b>	<b>(129,495)</b>	<b>(10.74%)</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	997,100	170,000	<b>169,602</b>	(398)	(0.23%)	
Proceeds from disposal of assets	739,000	80,000	<b>70,938</b>	(9,062)	(11.33%)	
	<b>1,736,100</b>	<b>250,000</b>	<b>240,540</b>	<b>(9,460)</b>	<b>(3.78%)</b>	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(2,809,000)	(528,700)	<b>(624,530)</b>	(95,830)	(18.13%)	▼
Acquisition of infrastructure	(2,134,550)	(1,067,250)	<b>(162,278)</b>	904,972	84.79%	▲
	<b>(4,943,550)</b>	<b>(1,595,950)</b>	<b>(786,807)</b>	<b>809,143</b>	<b>50.70%</b>	
<b>Amount attributable to investing activities</b>	<b>(3,207,450)</b>	<b>(1,345,950)</b>	<b>(546,267)</b>	<b>799,683</b>	<b>59.41%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	75,000	0	<b>0</b>	0	0.00%	
	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(48,601)	(24,027)	<b>(24,027)</b>	0	0.00%	
Transfer to reserves	(1,350,000)	0	<b>0</b>	0	0.00%	
	<b>(1,398,601)</b>	<b>(24,027)</b>	<b>(24,027)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(1,323,601)</b>	<b>(24,027)</b>	<b>(24,027)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 3,083,442	3,083,442	<b>2,735,463</b>	(347,979)	(11.29%)	▼
Amount attributable to operating activities	1,381,538	1,205,280	<b>1,075,785</b>	(129,495)	(10.74%)	▼
Amount attributable to investing activities	(3,207,450)	(1,345,950)	<b>(546,267)</b>	799,683	59.41%	▲
Amount attributable to financing activities	(1,323,601)	(24,027)	<b>(24,027)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>(66,071)</b>	<b>2,918,745</b>	<b>3,240,954</b>	<b>322,209</b>	<b>11.04%</b>	▲

**KEY INFORMATION**

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
  - ▲ Indicates a variance with a positive impact on the financial position.
  - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF WESTONIA**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	7,894,858	8,047,969
Trade and other receivables	271,140	209,162
<b>TOTAL CURRENT ASSETS</b>	<b>8,165,998</b>	<b>8,257,131</b>
<b>NON-CURRENT ASSETS</b>		
Inventories	40,339	40,339
Property, plant and equipment	15,152,066	15,387,056
Infrastructure	76,091,034	75,475,893
<b>TOTAL NON-CURRENT ASSETS</b>	<b>91,283,439</b>	<b>90,903,288</b>
<b>TOTAL ASSETS</b>	<b>99,449,437</b>	<b>99,160,419</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	437,135	80,036
Borrowings	0	0
Employee related provisions	342,437	342,437
<b>TOTAL CURRENT LIABILITIES</b>	<b>779,572</b>	<b>422,473</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	600,000	575,973
Employee related provisions	32,493	32,493
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>632,493</b>	<b>608,466</b>
<b>TOTAL LIABILITIES</b>	<b>1,412,065</b>	<b>1,030,939</b>
<b>NET ASSETS</b>	<b>98,037,373</b>	<b>98,129,481</b>
<b>EQUITY</b>		
Retained surplus	24,275,077	24,367,187
Reserve accounts	4,773,364	4,773,362
Revaluation surplus	68,988,932	68,988,932
<b>TOTAL EQUITY</b>	<b>98,037,373</b>	<b>98,129,481</b>

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

SHIRE OF WESTONIA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 00 January 1900

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

**MATERIAL ACCOUNTING POLICES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 NET CURRENT ASSETS INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

Note	Adopted Budget Opening	Actual as at	Actual as at
	1 July 2025	30 June 2025	31 December 2025
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	6,415,736	7,894,858	8,047,969
Trade and other receivables	262,548	271,140	209,162
	6,678,284	8,165,998	8,257,131
<b>Less: current liabilities</b>			
Trade and other payables	(238,451)	(437,135)	(80,036)
Borrowings		0	0
Employee related provisions	(285,527)	(342,437)	(342,437)
	(523,978)	(779,572)	(422,473)
Net current assets	6,154,306	7,386,426	7,834,658
Less: Total adjustments to net current assets	2(b) (5,925,963)	(4,650,963)	(4,650,963)
<b>Closing funding surplus / (deficit)</b>	<b>228,343</b>	<b>2,735,463</b>	<b>3,240,954</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

**Adjustments to net current assets**

Less: Reserve accounts	(6,048,364)	(4,773,364)	(4,773,364)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings		0	0
- Current portion of employee benefit provisions held in reserve	122,401	122,401	122,401
<b>Total adjustments to net current assets</b>	<b>(5,925,963)</b>	<b>(4,650,963)</b>	<b>(4,650,963)</b>

2(a)

Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
30 June 2026	31 December 2025	31 December 2025
\$	\$	\$

**(c) Non-cash amounts excluded from operating activities**

**Adjustments to operating activities**

Less: Profit on asset disposals	(151,077)	(3,444)	(3,445)
Add: Loss on asset disposals	34,267	0	0
Add: Depreciation	2,441,050	1,105,538	1,101,712
<b>Total non-cash amounts excluded from operating activities</b>	<b>2,324,240</b>	<b>1,102,094</b>	<b>1,098,267</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**3 EXPLANATION OF 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 actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
Other revenue	18,868	31.19%	▲
<b>Expenditure from operating activities</b>			
Materials and contracts	86,587	20.05%	▲
Utility charges	20,142	22.14%	▲
Insurance	(28,465)	(22.01%)	▼
Acquisition of infrastructure	904,972	84.79%	▲
<b>Surplus or deficit at the start of the financial year</b>	<b>(347,979)</b>	<b>(11.29%)</b>	▼

Timing Variance  
 Material Variance

**Schedule 03 General Purpose Funding**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rates Income</b>								
<b>Operating Expense</b>								
03	03100	ABC Costs- Rate Revenue	30,500	13,250	13,522	272	2%	
03	03101	Rate Notice Stationery expense	500	350	339	(11)	(3)%	
03	03102	Rates Recovery - Legal Expenses	1,500	0	0	0		
03	03103	Valuation Expenses and Title Search	4,000	200	177	(23)	(11)%	
03	03107	Rates Written-off	500	0	0	0		
			<b>37,000</b>	<b>13,800</b>	<b>14,038</b>	<b>238</b>		
<b>Operating Income</b>								
03	03104	General Rates Levied	(1,258,500)	(1,258,500)	(1,260,973)	(2,473)	0%	
03	03105	Ex-Gratia Rates Received	(5,200)	(5,200)	(5,031)	169	(3)%	
03	03106	Penalty Interest Raised on Rates	(7,500)	(3,300)	(2,730)	570	(17)%	
03	03109	Instalment Interest Received	(3,000)	(3,000)	(4,272)	(1,272)	42%	
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(1,212)	(212)	21%	
03	03112	Other Revenue	(500)	(500)	(900)	(400)	80%	
			<b>(1,275,700)</b>	<b>(1,271,500)</b>	<b>(1,275,118)</b>	<b>(3,618)</b>		
<b>Other General Purpose Funding</b>								
<b>Operating Expense</b>								
03	03210	Bank Fees Expense	6,000	3,300	4,129	829	25%	
			<b>6,000</b>	<b>3,300</b>	<b>4,129</b>	<b>829</b>		
<b>Operating Income</b>								
03	03201	Grants Commission Grant Received	(640,709)	(320,354)	(320,355)	(1)	0%	
03	03202	Grants Commission Grant Received	(379,535)	(189,768)	(188,141)	1,628	(1)%	
03	03204	Interest Received	(235,100)	(51,300)	(51,339)	(39)	0%	
03	03205	Other General Purpose funding rece	(250)	0	0	0		
			<b>(1,255,594)</b>	<b>(561,422)</b>	<b>(559,834)</b>	<b>1,588</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>43,000</b>	<b>17,100</b>	<b>18,167</b>	<b>1,067</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(2,531,294)</b>	<b>(1,832,922)</b>	<b>(1,834,952)</b>	<b>(2,030)</b>		

### Schedule 04 Governance

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Members Of Council</b>								
<b>Operating Expense</b>								
04	04100	Members Travelling Expenses paid	400	0	0	0		
04	04101	Members Conference Expenses	20,000	11,200	12,045	845	8%	
04	04102	Council Election Expenses	5,000	0	0	0		
04	04103	President's Allowance paid	6,000	5,000	5,010	10	0%	
04	04104	Members Refreshments & Receptio	25,000	13,500	13,428	(72)	(1)%	
04	04105	Members - Insurance	22,000	22,000	22,014	14	0%	
04	04106	Members - Subscriptions	73,800	60,000	60,248	248	0%	
04	04107	Members - Donation & Gifts	3,000	200	285	85	42%	
04	04108	Members communication Expenses	8,000	6,600	6,579	(21)	(0)%	
04	04109	Members Sitting Fees Paid	25,000	10,050	10,050	0	0%	
04	04110	Consultant Fees Expense	38,000	0	0	0		
04	04111	Training Expenses of Members	5,000	0	0	0		
04	04112	Maintenance - Council Chambers	7,200	894	1,202	308	34%	
04	04113	ABC Costs- Relating to Members	75,000	35,000	35,161	161	0%	
04	04114	Audit Fees expense	45,000	45,000	48,410	3,410	8%	
04	04118	Advertising	3,000	900	944	44	5%	
04	04120	Public Relations/ Promotions	2,500	0	0	0		
04	04199	Depreciation - Members of Council	50	0	0	0		
			<b>363,950</b>	<b>210,344</b>	<b>215,376</b>	<b>5,032</b>		
<b>Operating Income</b>								
04	04121	Contributions, Reimbursements	(500)	0	0	0		
04	04122	Photocopying	(100)	0	0	0		
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			<b>(650)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>363,950</b>	<b>210,344</b>	<b>215,376</b>	<b>5,032</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(650)</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 05 Law, Order & Public Safety**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Fire Prevention</b>								
<b>Operating Expense</b>								
05	05100	ABC Costs- Fire Prevention	22,500	11,250	10,141	(1,109)	(10)%	
05	05101	Bush Fire Control Maintenance Plan	10,000	3,200	4,162	962	30%	
05	05102	Bush Fire Control Maintenance Lanc	1,500	1,500	14,355	12,855	857%	Refined Power New single phase sub-main cable from mains to sub board at radio hut 161m Cable works
05	05103	Bush Fire Control	1,000	250	262	12	5%	
05	05104	Bush Fire Control Insurance	20,000	20,000	19,655	(345)	(2)%	
05	05112	Bush Fire Clothing, Training & Accs.	3,200	300	288	(12)	(4)%	
05	05113	Utilities Communication & Power	4,500	1,300	1,397	97	7%	
05	05114	Other Goods & Services	1,000	250	246	(4)	(2)%	
05	05199	Depreciation - Fire Prevention	21,500	10,250	9,422	(828)	(8)%	
			<b>85,200</b>	<b>48,300</b>	<b>59,928</b>	<b>11,628</b>		
<b>Operating Income</b>								
05	05107	FESA Operating Grant	(33,000)	(16,000)	(15,930)	70	(0)%	
05	05111	FESA ESL Admin Fee	(4,500)	(4,500)	(4,400)	100	(2)%	
			<b>(37,500)</b>	<b>(20,500)</b>	<b>(20,330)</b>	<b>170</b>		
<b>Capital Expense</b>								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Animal Control</b>								
<b>Operating Expense</b>								
05	05200	Expenses Relating to Animal Contro	0	0	0	0		
05	05201	Animal Control - Ranger Expense	5,000	3,500	3,985	485	14%	
			<b>5,000</b>	<b>3,500</b>	<b>3,985</b>	<b>485</b>		
<b>Operating Income</b>								
05	05202	Fines and Penalties - Animal Contro	(100)	(100)	(1,465)	(1,365)	1,365%	Grant
05	05203	Dog Registration Fees	(750)	(200)	(255)	(55)	28%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			<b>(900)</b>	<b>(300)</b>	<b>(1,720)</b>	<b>(1,420)</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>90,200</b>	<b>51,800</b>	<b>63,913</b>	<b>12,113</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(38,400)</b>	<b>(20,800)</b>	<b>(22,050)</b>	<b>(1,250)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 07 Health**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Health-HACC</b>								
<b>Operating Expense</b>								
07	07110	HCS -Salaries	143,000	86,400	86,461	61	0%	
07	07112	Expenses Relating to Health HCS	70,000	50,600	50,603	3	0%	
07	07113	Travel & Accomodation - HACC	0	0	0	0		
07	07114	ABC Costs- Home Care Services	68,000	30,400	30,424	24	0%	
			<b>281,000</b>	<b>167,400</b>	<b>167,488</b>	<b>88</b>		
<b>Operating Income</b>								
07	07101	Service Fee	(300,000)	(165,400)	(165,220)	180	(0)%	
07	13198	Profit on Sale of Asset	0	0	0	0		
			<b>(300,000)</b>	<b>(165,400)</b>	<b>(165,220)</b>	<b>180</b>		
<b>Capital Expense</b>								
07	07405	Purchase Plant - HCS Vehicle	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
07	07109	Proceeds on Sale of Asset	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Preventative Services - Administration &amp; Inspections</b>								
<b>Operating Expense</b>								
07	07400	ABC Costs- Preventative Services - /	7,000	6,700	6,761	61	1%	
07	07404	Analytical Expenses	400	400	377	(23)	(6)%	
07	07406	Contract - EHO Expense	7,000	1,000	1,160	160	16%	
			<b>14,400</b>	<b>8,100</b>	<b>8,298</b>	<b>198</b>		
<b>Operating Income</b>								
07	07401	Income Relating to Preventative Ser	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Preventative Services - Pest Control</b>								
<b>Operating Expense</b>								
07	07500	Mosquito Control Preventative Serv	2,500	1,600	1,741	141	9%	
			<b>2,500</b>	<b>1,600</b>	<b>1,741</b>	<b>141</b>		
<b>Preventative Services -Other</b>								
<b>Operating Expense</b>								
07	07600	Ambulance Services - Other	31,000	246	120	(126)	(51)%	
07	07601	Medical Rooms & Dr Expense - Othe	13,000	9,344	9,489	145	2%	
08	08600	ABC Costs- Other Welfare	10,000	6,600	6,783	183	3%	
			<b>54,000</b>	<b>16,190</b>	<b>16,392</b>	<b>202</b>		
<b>Operating Income</b>								
07	07602	Reimbursement Rural Health West	(6,000)	(3,400)	(3,409)	(9)	0%	
			<b>(6,000)</b>	<b>(3,400)</b>	<b>(3,409)</b>	<b>(9)</b>		
<b>Other Health</b>								
<b>Operating Expense</b>								
07	07700	Nurse Practitioner Clinic	40,000	20,998	21,098	100	0%	
07	07799	Depreciation - Health	2,100	1,050	855	(195)	(19)%	
			<b>42,100</b>	<b>22,048</b>	<b>21,953</b>	<b>(95)</b>		
<b>Operating Income</b>								
07	07603	First Responder - WPA Grant	(15,000)	0	0	0		
07	07703	Voluntary Contribution Health	(25,000)	(5,500)	(5,541)	(41)	1%	
07	07704	Medicare Benefits	(17,000)	(12,000)	(12,040)	(40)	0%	
			<b>(57,000)</b>	<b>(17,500)</b>	<b>(17,580)</b>	<b>(80)</b>		
<b>Capital Expense</b>								
07	07702	Purchase Buildings - Medical Centre	10,000	0	0	0		
			<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>394,000</b>	<b>215,338</b>	<b>215,872</b>	<b>534</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(363,100)</b>	<b>(186,300)</b>	<b>(186,209)</b>	<b>91</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 08 Education & Welfare**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Pre-Schools</b>								
<b>Operating Expense</b>								
08	08100	ABC Costs - Expenses Relating to Sch	27,000	10,100	10,119	19	0%	
08	08101	Community Hub	64,000	19,992	20,546	554	3%	
08	08199	Depreciation - Community Hub	16,000	7,992	7,061	(931)	(12)%	
			<b>107,000</b>	<b>38,084</b>	<b>37,727</b>	<b>(357)</b>		
<b>Operating Income</b>								
08	08105	Income Community Hub Unit Accoun	(20,000)	(8,600)	(8,564)	36	(0)%	
			<b>(20,000)</b>	<b>(8,600)</b>	<b>(8,564)</b>	<b>36</b>		
<b>Capital Income</b>								
08	08107	LotteryWest	0	0	0	0		
08	08108	Collgar Renewables	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
08	08104	Land & Buildings- Community Hub /	250,000	98,800	98,785	(15)	(0)%	
08	08203	Furniture & Equipment - Communit	95,000	0	0	0		
			<b>345,000</b>	<b>98,800</b>	<b>98,785</b>	<b>(15)</b>		
<b>Aged &amp; Disabled - Senior Citizens</b>								
<b>Operating Expense</b>								
08	08401	Seniors Activities	7,500	950	935	(15)	(2)%	
08	08402	Wheatbelt Agcare	500	500	900	400	80%	
			<b>8,000</b>	<b>1,450</b>	<b>1,835</b>	<b>385</b>		
<b>Operating Income</b>								
08	08403	Income Relating to Aged & Disabled	(5,000)	0	0	0		
			<b>(5,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>115,000</b>	<b>39,534</b>	<b>39,562</b>	<b>28</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(25,000)</b>	<b>(8,600)</b>	<b>(8,564)</b>	<b>36</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>345,000</b>	<b>98,800</b>	<b>98,785</b>	<b>(15)</b>		

**Schedule 09 Housing**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Staff Housing</b>								
<b>Operating Expense</b>								
09	09100	ABC Costs- Staff Housing	24,000	10,000	10,141	141	1%	
09	09101	Maintenance 20 Diorite St -DCEO	18,000	3,614	4,249	635	18%	
09	09102	Maintenance 11 Quartz St	5,000	5,000	5,908	908	18%	
09	09104	Maintenance 37 Diorite St - Rental	0	0	719	719		
09	09105	Maintenance 7 Quartz St - Plant Oper	5,000	1,996	1,709	(287)	(14)%	
09	09108	Depreciation - Staff Housing	53,000	20,500	20,509	9	0%	
09	09109	Maintenance 13 Pyrite Street -Plant	8,500	1,348	1,447	99	7%	
09	09201	Maintenance 4 Quartz St - Plant Oper	5,500	3,748	3,939	191	5%	
09	09202	Maintenance 55 Wolfram St -Admin	16,000	6,800	7,373	573	8%	
09	09211	Maintenance 301 Pyrite Street - Sen	7,000	4,394	4,666	272	6%	
			<b>142,000</b>	<b>57,400</b>	<b>52,365</b>	<b>(5,035)</b>		
<b>Operating Income</b>								
09	09121	Income 20 Diorite St -Rental	0	0	0	0		
09	09122	Income 11 Quartz St	(2,600)	(2,600)	(3,600)	(1,000)	38%	
09	09124	Income 37 Diorite St - Rental	0	0	0	0		
09	09125	Income 7 Quartz St - Plant Operator	(2,600)	(1,096)	(1,040)	56	(5)%	
09	09130	Income 13 Pyrite Street -Plant Oper.	(2,600)	(1,296)	(1,300)	(4)	0%	
09	09220	Income 4 Quartz St - Plant Operator	(2,600)	(1,296)	(1,400)	(104)	8%	
09	09221	Income 55 Wolfram St -Administrati	(7,800)	(3,500)	(3,450)	50	(1)%	
09	09230	Income 301 Pyrite Street - Senior Fir	(2,600)	(1,276)	(1,170)	106	(8)%	
			<b>(20,800)</b>	<b>(11,064)</b>	<b>(11,960)</b>	<b>(896)</b>		
<b>Other Housing</b>								
<b>Operating Expense</b>								
09	09103	CEACA Contribution 3Units	50,000	0	0	0		
09	09200	ABC Costs- Other Housing	24,000	10,000	10,141	141	1%	
09	09203	Maintenance - Lifestyle	35,000	16,460	15,972	(488)	(3)%	
09	09206	Maintenance Quartz Street Age Uni	18,150	6,024	6,241	217	4%	
09	09208	Maintenance - 17 Pyrite Street JV U	44,850	3,436	3,098	(338)	(10)%	
09	09212	Rental Lifestyle Village - Westonia P	13,500	0	0	0		
09	09236	Depreciation Other Housing	60,500	23,700	23,673	(27)	(0)%	
			<b>246,000</b>	<b>59,620</b>	<b>59,126</b>	<b>(494)</b>		
<b>Other Housing</b>								
<b>Operating Income</b>								
09	09222	Income - Lifestyle	(28,860)	(9,000)	(8,892)	108	(1)%	
09	09227	Income 17Pyrite St - JV Units	(29,640)	(13,814)	(13,540)	274	(2)%	
09	09231	Income - Ramelius Resources Lease	(28,000)	(7,000)	(7,000)	0	0%	
09	09235	Unit 12 Lifestyle AirBnB	(15,000)	(1,100)	(1,100)	0	0%	
09	09238	Income -Age Units Quartz Street	(39,520)	(17,752)	(17,950)	(198)	1%	
09	09298	Profit on Sale of Asset	(143,241)	(3,444)	(3,444)	(0)	0%	
			<b>(284,261)</b>	<b>(52,110)</b>	<b>(51,926)</b>	<b>184</b>		
<b>Capital Expense</b>								
09	09127	Purchase - Staff Housing - Shed 4 Q	0	0	0	0		
09	09128	Purchase Land & Buildings - Lifestyle	32,000	32,000	33,529	1,529	5%	
09	09239	CAPITAL-Single Persons Quarters	500,000	900	900	0	0%	
			<b>532,000</b>	<b>32,900</b>	<b>34,429</b>	<b>1,529</b>		
<b>Capital Income</b>								
09	09237	Proceeds on Sale -Housing CAPITAL	(410,000)	0	(0)	(0)		
			<b>(410,000)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>388,000</b>	<b>117,020</b>	<b>111,491</b>	<b>(5,529)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(305,061)</b>	<b>(63,174)</b>	<b>(61,326)</b>	<b>1,848</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>(410,000)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>532,000</b>	<b>32,900</b>	<b>34,429</b>	<b>1,529</b>		

**Schedule 10 Community Amenities**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Sanitation - Household Refuse</b>								
<b>Operating Expense</b>								
10	10100	ABC Costs- Household Refuse	24,000	12,000	10,141	(1,859)	(15)%	
10	10103	Domestic Refuse Collection	15,500	6,746	6,633	(113)	(2)%	
10	10105	Refuse Collection Public Bins	15,000	3,498	3,663	165	5%	
10	10106	Refuse Maintenance	22,000	10,494	10,874	380	4%	
10	10107	Waste Oil Recycling	500	0	0	0		
10	10108	Containers for Change Recycling Bin	0	0	0	0		
			<b>77,000</b>	<b>32,738</b>	<b>31,312</b>	<b>(1,426)</b>		
<b>Operating Income</b>								
10	10120	Income Relating to Sanitation - Hou	(14,000)	(12,000)	(12,182)	(182)	2%	
10	10122	Drum-Muster	0	0	0	0		
			<b>(14,000)</b>	<b>(12,000)</b>	<b>(12,182)</b>	<b>(182)</b>		
<b>Other Community Amenities</b>								
<b>Operating Expense</b>								
10	10704	Maintenance - Public Conveniences	11,000	5,090	5,417	327	6%	
10	10705	Maintenance - Cemetery	0	0	0	0		
10	10706	Maintenance - Grave Digging	9,500	140	137	(3)	(2)%	
10	10799	Depreciation - Community Services	21,200	21,200	22,132	932	4%	
			<b>41,700</b>	<b>26,430</b>	<b>27,685</b>	<b>1,255</b>		
<b>Operating Income</b>								
10	10701	Income Relating to Other Communi	0	0	0	0		
10	10708	Cemetery Fees	(2,000)	(250)	(250)	0	0%	
			<b>(2,000)</b>	<b>(250)</b>	<b>(250)</b>	<b>0</b>		
<b>Capital Expenditure</b>								
10	10702	Purchase Land & Buildings - Niche V	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>118,700</b>	<b>59,168</b>	<b>58,997</b>	<b>(171)</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(2,000)</b>	<b>(250)</b>	<b>(250)</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

### Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Public Halls &amp; Civic Centres</b>								
<b>Operating Expense</b>								
11	11100	ABC Costs- Public Halls & Civic Cent	82,000	37,000	37,185	185	1%	
11	11104	Maintenance - Public Halls	20,500	7,823	7,248	(575)	(7)%	
11	11105	Maintenance - Complex/ Gym	34,000	16,355	15,097	(1,258)	(8)%	
11	11106	Maintenance - Wanderers Stadium	32,200	17,492	17,137	(355)	(2)%	
11	11107	MOU Westonia Progress Payment	0	0	0	0		
11	11199	Depreciation - Public Halls	67,800	25,800	25,666	(134)	(1)%	
			<b>236,500</b>	<b>104,470</b>	<b>102,334</b>	<b>(2,136)</b>		
<b>Operating Income</b>								
11	11110	Income Relating to Public Halls & Ci	(200)	0	0	0		
11	11111	Income Edna May MOU 33%	0	0	0	0		
11	11112	Income Charges Stadium	(500)	0	0	0		
11	11114	Income Edna May MOU WPA 67%	0	0	0	0		
			<b>(700)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11102	Purchase Land & Buildings	0	0	0	0		
11	11103	Purchase Furniture & Equipment -G	0	0	0	0		
11	11607	Furniture & Equipment - Disabled R	10,000	0	0	0		
			<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Swimming Pool</b>								
<b>Operating Income</b>								
11	11202	Swimming Pool Donations	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Operating Expense</b>								
11	11207	Maintenance Westonia Swimming F	45,500	18,742	18,877	135	1%	
11	11208	Chlorine Expenses	3,500	3,500	5,111	1,611	46%	
11	11209	Management Contract Charges	75,000	37,500	38,911	1,411	4%	
11	11210	Water Charges	7,000	2,500	2,406	(94)	(4)%	
11	11299	Depreciaton - Swimming Pool	67,700	27,100	27,077	(23)	(0)%	
			<b>198,700</b>	<b>89,342</b>	<b>92,383</b>	<b>3,041</b>		
<b>Capital Expense</b>								
11	11204	Purchase Land & Buildings -Kiosk/At	150,000	150,000	212,874	62,874	42%	Change in cost for the design & construction Landscaping
11	11205	Purchase Furniture & Equipment - S	15,000	8,000	8,270	270	3%	
			<b>165,000</b>	<b>158,000</b>	<b>221,144</b>	<b>63,144</b>		
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11307	Maintenance - Playground, Tennis &	326,000	206,500	206,297	(203)	(0)%	
11	11308	Maintenance - Recreation Oval	49,300	6,150	6,230	80	1%	
11	11399	Depreciation - Other Rec & Sport	158,500	72,000	72,373	373	1%	
			<b>533,800</b>	<b>284,650</b>	<b>284,900</b>	<b>250</b>		
<b>Operating Income</b>								
11	11302	Marquee Hire Charges	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
11	11203	LotteryWest	(100,000)	0	0	0		
11	11301	DFES Grant	0	0	0	0		
11	11211	Corporate sponsorship	(100,000)	0	0	0		
			<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11309	Water Tanks Wanderers Stadium	10,000	10,000	10,654	654	7%	
			<b>10,000</b>	<b>10,000</b>	<b>10,654</b>	<b>654</b>		
<b>Television and Rebroadcasting</b>								
<b>Operating Expense</b>								
11	11401	Maintenance - Television and Rebr	4,000	400	553	153	38%	
11	11499	Depreciation - TV & Radio	5,500	1,400	2,279	879	63%	
			<b>9,500</b>	<b>1,800</b>	<b>2,832</b>	<b>1,032</b>		
<b>Capital Expense</b>								
11	11404	Purchase Furniture & Equipment - T	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 11 Recreation & Culture**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11500	Expenses Relating to Libraries	0	0	0	0		
11	11504	Library Salaries	20,000	9,996	10,150	154	2%	
11	11505	Library Expenses	3,500	2,150	2,113	(37)	(2)%	
			<b>23,500</b>	<b>12,146</b>	<b>12,263</b>	<b>117</b>		
<b>Operating Income</b>								
11	11501	Income Relating to Libraries	(100)	0	0	0		
11	11502	Fines & Penalties Charged	(100)	0	0	0		
			<b>(200)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11503	Purchase Furniture & Equipment - L	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Culture</b>								
<b>Operating Expense</b>								
11	11605	Nature Reserve Management	30,000	800	801	1	0%	
11	11606	Maintenance Walgoolan Info Bay	600	0	0	0		
			<b>30,600</b>	<b>800</b>	<b>801</b>	<b>1</b>		
<b>Operating Income</b>								
11	11602	Income Charges History Books	(200)	(100)	(441)	(341)	341%	
11	11604	Ramelius Common Management - I	0	0	0	0		
			<b>(200)</b>	<b>(100)</b>	<b>(441)</b>	<b>(341)</b>		
<b>Capital Expense</b>								
11	11603	Purchase Furniture & Equipment - P	800,000	0	0	0		
			<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>1,032,600</b>	<b>493,208</b>	<b>495,513</b>	<b>2,305</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(1,100)</b>	<b>(100)</b>	<b>(441)</b>	<b>(341)</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>985,000</b>	<b>168,000</b>	<b>231,798</b>	<b>63,798</b>		

**Schedule 12 Transport**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Streets Roads Bridges &amp; Depot Construction</b>								
<b>Capital Expense</b>								
12	12101	Roads Construction Council	898,500	64,800	64,830	30	0%	
12	12103	MRWA Project Construction	717,000	2,250	2,460	210	9%	
12	12104	Roads to Recovery Construction	519,050	97,300	97,237	(63)	(0)%	
12	12108	Footpath Construction	0	0	0	0		
			<b>2,134,550</b>	<b>164,350</b>	<b>164,527</b>	<b>177</b>		
<b>Streets Roads Bridges &amp; Depot Maintenance</b>								
<b>Operating Expense</b>								
12	12202	Power - Street Lighting	8,500	4,248	3,795	(453)	(11)%	
12	12203	Maintenance - GRM	619,000	336,000	335,848	(152)	(0)%	
12	12204	Maintenance - Depot	35,500	35,500	46,858	11,358	32%	
12	12205	Maintenance - Footpaths	500	300	329	29	10%	
12	12206	Traffic Signs Maintenance	22,000	19,300	19,604	304	2%	
12	12208	Town Maintenance/Streetscape	170,000	87,300	87,087	(213)	(0)%	
12	12219	RRG Expenses	0	0	9,422	9,422		Ramm Sotware Subscription
12	12299	Depreciation - Street, Roads, Bridge	1,603,500	730,000	729,979	(21)	(0)%	
			<b>2,459,000</b>	<b>1,212,648</b>	<b>1,232,924</b>	<b>20,276</b>		
<b>Operating Income</b>								
12	12201	Income Relating to Streets, Roads, E	0	0	0	0		
12	12212	Grant - MRWA Direct	(200,000)	(190,000)	(189,763)	237	(0)%	
12	12213	Grant - MRWA Specific	(478,000)	(170,000)	(169,602)	398	(0)%	
12	12214	Grant -Electric Car Charging Station	(100)	0	0	0		
12	12216	Grant - Roads to Recovery	(519,000)	0	0	0		
			<b>(1,197,100)</b>	<b>(360,000)</b>	<b>(359,365)</b>	<b>635</b>		
<b>Capital Expense</b>								
12	12218	Plant Shed - Depot	15,000.00	0.00	0.00	0.00		
12	12220	Sea Container Storage Depot	20,000.00	0.00	0.00	0.00		
			<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Road Plant Purchase</b>								
<b>Operating Expense</b>								
12	12359	Loss on Sale of Asset	6,896	0	0	0		
			<b>6,896</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Operating Income</b>								
12	12398	Profit on Sale of Asset	(7,610)	0	0	0		
			<b>(7,610)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
12	12306	Proceeds on Sale of Asset	(150,000)	0	0	0		
			<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Road Plant Purchase</b>								
<b>Capital Expense</b>								
12	12302	Purchase Plant & Equipment - Road	30,000	25,000	25,272	272	1%	
12	12304	Telehandler - CAPITAL	370,000	0	0	0		
12	12305	Garden Water Trailer- CAPITAL	10,000	0	0	0		
			<b>410,000</b>	<b>25,000</b>	<b>25,272</b>	<b>272</b>		
<b>Aerodromes</b>								
<b>Operating Expense</b>								
12	12604	Airport Maintenance	3,700	696	587	(109)	(16)%	
			<b>3,700</b>	<b>696</b>	<b>587</b>	<b>(109)</b>		
<b>Operating Income</b>								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,469,596</b>	<b>1,213,344</b>	<b>1,233,511</b>	<b>20,167</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(1,204,810)</b>	<b>(360,000)</b>	<b>(359,365)</b>	<b>635</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,579,550</b>	<b>189,350</b>	<b>189,799</b>	<b>449</b>		

**Schedule 13 Economic Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rural Services</b>								
<b>Operating Expense</b>								
13	13123	NRM Contract	5,000	2,000	2,351	351	18%	
13	13125	Noxious Weed Control	2,000	0	0	0		
			<b>7,000</b>	<b>2,000</b>	<b>4,289</b>	<b>2,289</b>		
<b>Operating Income</b>								
13	13105	Govt. Grant Funding	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
13	13107	Purchase Plant & Equipment - Warr	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
13	13108	Warralakin Water Tank DWER	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Tourism &amp; Area Promotion</b>								
<b>Operating Expense</b>								
13	13200	ABC Costs- Tourism & Area Promot	60,000	25,000	24,331	(669)	(3)%	
13	13210	Area Promotion	8,000	5,000	5,367	367	7%	
13	13211	SUBS- CW Visitor Centre	3,000	2,300	2,273	(27)	(1)%	
13	13212	SUBS- Newtravel	10,000	0	0	0		
13	13213	Maintenance Caravan Park	118,750	64,162	64,168	6	0%	
13	13214	Information Bay- Carrabin	16,050	2,320	2,527	207	9%	
13	13215	Museum -Maintenance	63,500	37,738	37,768	30	0%	
13	13299	Depreciation - Tourism & Area Prorr	39,000	16,200	16,248	48	0%	
			<b>318,300</b>	<b>152,720</b>	<b>152,681</b>	<b>(39)</b>		
<b>Operating Income</b>								
13	13201	Caravan Park Single Units	(15,000)	(15,000)	(20,800)	(5,800)	39%	Ellett Contracting & WCP Civil Accomodation Usage
13	13202	Caravan Site Charges	(60,000)	(48,300)	(48,313)	(13)	0%	
13	13203	Tent Site Charges	(500)	(500)	(550)	(50)	10%	
13	13204	Souvenir Sales	(500)	(500)	(1,617)	(1,117)	223%	Extra sales of Bucket Hats & 2026 Calanders
13	13221	Income -Museum Entry	(15,000)	(9,000)	(9,164)	(164)	2%	
13	13223	Electric Car Charging Station - INCOI	0	0	(32)	(32)		
			<b>(91,000)</b>	<b>(73,300)</b>	<b>(80,476)</b>	<b>(7,176)</b>		
<b>Capital Expense</b>								
13	13216	Museum Expansion Project - Land &	200,000	200,000	230,020	30,020	15%	
13	13224	Caravan Park - Decking/New Laundr	32,000	4,000	4,225	225	6%	
			<b>232,000</b>	<b>204,000</b>	<b>234,245</b>	<b>30,245</b>		
<b>Capital Income</b>								
13	13222	Loan Proceeds	0	0	0	0		
13	13225	LotteryWest Grant- Muesuem	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Building Control</b>								
<b>Operating Expense</b>								
13	13301	Contract EH Services	0	0	900	900		
			<b>0</b>	<b>0</b>	<b>900</b>	<b>900</b>		
<b>Operating Income</b>								
13	13303	Building Permit Charges	(3,000)	(250)	(568)	(318)	127%	
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			<b>(3,300)</b>	<b>(250)</b>	<b>(568)</b>	<b>(318)</b>		
<b>Community Development (CRC)</b>								
<b>Operating Expense</b>								
13	13400	ABC Costs - Community Developme	60,000	28,500	28,400	(100)	(0)%	
13	13401	Programs / Activities	10,000	400	337	(63)	(16)%	
13	13402	Workers Compensation Premiums	7,000	7,000	6,364	(636)	(9)%	
13	13403	Superannuation	13,000	5,000	4,941	(59)	(1)%	
13	13404	Salaries	81,000	2,000	2,059	59	3%	
13	13405	Community Events	20,000	500	472	(28)	(6)%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	24,183	4,644	4,645	1	0%	
			<b>215,183</b>	<b>48,044</b>	<b>47,217</b>	<b>(827)</b>		

**Schedule 13 Economic Services**

Prog	COA	Description	Original		YTD Actual	Var. \$	Var. %	Comment
			Budget	YTD Budget				
<b>Operating Income</b>								
13	13410	Grant Funding Opportunities	(10,000)	0	0	0		
13	13411	DPIRD Grants Funding (CRC)	(110,000)	(85,000)	(86,225)	(1,225)	1%	
13	13412	Income Relating to Westonia CRC O	0	0	0	0		
13	13413	Events Income	0	0	(416)	(416)		
			<b>(120,000)</b>	<b>(85,000)</b>	<b>(86,641)</b>	<b>(1,641)</b>		
<b>Plant Nursery</b>								
<b>Operating Expense</b>								
13	13502	Nursery Operating Costs	0	0	160	160		
			<b>0</b>	<b>0</b>	<b>160</b>	<b>160</b>		
<b>Operating Income</b>								
13	13505	Tree Planter Hire	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Economic Services</b>								
<b>Operating Expense</b>								
13	13600	ABC Costs to Other Economic Servic	0	0	7,369	7,369		
13	13611	Water Supply Standpipes	71,500	17,736	17,182	(554)	(3)%	
13	13613	Ramelius ResourceLease - Industrial	0	0	180	180		
13	13614	St Lukes Church	0	0	52	52		
13	13615	CO-OP Bus -Expense	0	0	0	0		
13	16106	Loan Interest Loan # 99	0	0	0	0		
13	13699	Depreciation- Other Economic Servi	86,700	39,350	38,290	(1,060)	(3)%	
			<b>158,200</b>	<b>57,086</b>	<b>63,074</b>	<b>5,988</b>		
<b>Other Economic Services</b>								
<b>Operating Income</b>								
13	13602	Community Bus Hire Charges	(2,000)	(1,400)	(1,408)	(8)	1%	
13	13603	Ramelius Resource Lease - Industria	(22,000)	(5,500)	(5,500)	0	0%	
13	13604	Police Licensing Commissions	(9,000)	(3,800)	(3,804)	(4)	0%	
13	13607	SSL Interest Reimbursement	(5,600)	(2,600)	(2,622)	(22)	1%	
13	13608	SSL Principal Reimbursement	(12,800)	(6,500)	(6,551)	(51)	1%	
13	13609	Standpipe Water Charges - per kL	(60,000)	(60,000)	(94,367)	(34,367)	57%	Fulton Hogan Standpipe Water Charges
13	13618	Reimbursements General	(200)	(20)	(18)	2	(9)%	
			<b>(111,600)</b>	<b>(79,820)</b>	<b>(114,272)</b>	<b>(34,452)</b>		
<b>Capital Expense</b>								
13	13606	Land & Buildings - Wolfram Street S	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>698,683</b>	<b>259,850</b>	<b>268,320</b>	<b>8,470</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(325,900)</b>	<b>(238,370)</b>	<b>(281,957)</b>	<b>(43,587)</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>232,000</b>	<b>204,000</b>	<b>234,245</b>	<b>30,245</b>		

### Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Private Works</b>								
<b>Operating Expense</b>								
14	14102	Private Works	25,000	25,000	582,540	557,540	2,230%	Private works share of Mukinbudin & Nungarin & Fulton Hogan
			<b>25,000</b>	<b>25,000</b>	<b>582,540</b>	<b>557,540</b>		
<b>Operating Income</b>								
14	14100	Private Works Income	(125,000)	(125,000)	(605,443)	(480,443)	384%	Private works share of Mukinbudin & Nungarin Fulton Hogan
			<b>(125,000)</b>	<b>(125,000)</b>	<b>(605,443)</b>	<b>(480,443)</b>		
<b>Public Works Overheads</b>								
<b>Operating Expense</b>								
14	14200	Administration Allocations to PWOH	258,000	124,661	123,705	(956)	(1)%	
14	14202	Sick Leave Expense	25,000	14,000	14,023	23	0%	
14	14203	Annual & Long Service Leave Expenses	100,000	50,000	49,297	(703)	(1)%	
14	14204	Protective Clothing - Outside Staff	6,000	5,000	4,810	(190)	(4)%	
14	14205	Conference Expenses- Engineering	4,000	1,700	1,677	(23)	(1)%	
14	14206	Medical Examination Costs	500	0	0	0		
14	14207	Public Works Overheads Allocated to PWOH	(677,500)	(462,250)	(461,938)	312	(0)%	
14	14208	OSH Expenses	4,500	500	409	(91)	(18)%	
14	14211	Unallocated Wages	0	0	2,287	2,287		
14	14214	Eng. & Technical Support	10,000	2,000	1,889	(111)	(6)%	
14	14215	Staff Training	24,000	9,500	9,387	(113)	(1)%	
14	14216	Insurance on Works	45,500	18,800	18,776	(24)	(0)%	
14	14217	Supervision Costs	24,000	13,000	13,406	406	3%	
14	14218	Service Pay	7,000	3,498	3,870	372	11%	
14	14219	Superannuation Cost	125,000	86,500	86,411	(89)	(0)%	
14	14220	Allowances & Other Costs	38,000	12,800	12,798	(2)	(0)%	
14	14221	Fringe Benefits Tax - Works	8,000	6,600	6,642	42	1%	
			<b>2,000</b>	<b>(113,691)</b>	<b>(112,551)</b>	<b>1,140</b>		
<b>Operating Income</b>								
14	14201	Income Relating to Public Works Overheads	(7,000)	(3,500)	(3,500)	0	0%	
			<b>(7,000)</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>0</b>		
<b>Plant Operation Costs</b>								
<b>Operating Expense</b>								
14	14302	Insurance - Plant	18,500	13,500	13,623	123	1%	
14	14303	Fuel & Oils	240,000	179,500	179,303	(197)	(0)%	
14	14304	Tyres and Tubes	20,000	14,000	13,987	(13)	(0)%	
14	14305	Parts & Repairs	0	0	86,546	86,546		
14	14306	Internal Repair Wages	33,500	22,000	22,064	64	0%	
14	14307	Licences - Plant	9,000	6,891	6,975	84	1%	
14	14308	Depreciation - Plant	200,000	90,000	90,019	19	0%	
14	14309	Plant Operation Costs Allocated to PWOH	(706,000)	(424,800)	(425,041)	(241)	0%	
14	14310	Blades & Tynes	15,000	0	0	0		
14	14311	Consumable Items	20,000	11,270	11,752	482	4%	
14	14312	Expendable Tools	10,000	700	772	72	10%	
			<b>(140,000)</b>	<b>(86,939)</b>	<b>(0)</b>	<b>86,939</b>		
<b>Stock Fuels &amp; Oils</b>								
<b>Operating Expense</b>								
14	14402	Purchase of Stock Materials	0	0	53,378	53,378		
			<b>0</b>	<b>0</b>	<b>53,378</b>	<b>53,378</b>		
<b>Operating Income</b>								
14	14404	Diesel Fuel Rebate	(50,000)	(36,500)	(36,536)	(36)	0%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	(2,000)	(2,922)	(922)	46%	
			<b>(52,500)</b>	<b>(38,500)</b>	<b>(39,458)</b>	<b>(958)</b>		
<b>Administration</b>								
<b>Operating Expense</b>								
14	14500	Expenses relating to Administration	494,000	255,496	256,638	1,142	0%	
14	14501	Administration Office Maintenance	72,500	57,994	57,758	(236)	(0)%	
14	14502	Workers Compensation Premiums-	10,850	10,850	28,491	17,641	163%	
14	14503	Office Equipment Maintenance - Admin	5,000	1,000	1,182	182	18%	
14	14504	Telecommunications - Admin	10,000	1,000	1,079	79	8%	
14	14505	Travel & Accommodation - Admin	2,000	0	0	0		

**Schedule 14 Other Property & Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Administration</b>								
<b>Operating Expense - Continued</b>								
14	14506	Legal Expenses Administration	5,000	300	359	59	20%	
14	14507	Training Expenses - Admin	7,500	0	0	0		
14	14508	Printing & Stationery - Admin	10,000	4,000	4,187	187	5%	
14	14509	Fringe Benefits Tax - Admin	17,000	9,900	9,962	62	1%	
14	14510	Conference Expenses - Admin	6,000	0	0	0		
14	14511	Staff Uniform - Admin	3,000	3,000	3,459	459	15%	
14	14515	Administration Costs Allocated to Pr	(750,350)	(338,000)	(338,047)	(47)	0%	
14	14517	Postage & Freight	1,500	150	512	362	242%	
14	14521	IT/Accounting Programs	45,000	30,000	29,525	(475)	(2)%	
14	14522	Advertising	3,000	1,700	1,745	45	3%	
14	14559	Admin Loss on Sale	27,371	0	0	0		
14	14599	Depreciation - Admin	38,000	18,996	16,128	(2,868)	(15)%	
			<b>7,371</b>	<b>56,386</b>	<b>72,979</b>	<b>16,593</b>		
<b>Operating Income</b>								
14	14525	Admin - Reimbursement	0	0	(18,398)	(18,398)		Paid Parental Leave Scheme Chantelle Pedrotti
14	14598	Profit on Sale of Asset - Admin	(226)	0	0	0		
			<b>(226)</b>	<b>0</b>	<b>(18,398)</b>	<b>(18,398)</b>		
<b>Capital Expense</b>								
14	14514	Purchase Furniture & Equipment Ad	30,000	0	0	0		
14	14519	Carport Admin Office - CAPITAL	30,000	0	0	0		
14	14520	CEO Vehicle - CAPITAL	120,000	0	0	0		
14	14523	DCEO Vehicle - CAPITAL	80,000	0	0	0		
			<b>260,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Operating Expense</b>								
14	14602	Gross Salaries & Wages	1,800,000	900,000	945,177	45,177	5%	
14	14603	Less Sal & Wages Alloc to Works	(1,800,000)	(900,000)	(945,177)	(45,177)	5%	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Unclassified</b>								
<b>Operating Income</b>								
14	14701	Income Relating to Unclassified	(40,000)	(40,000)	(50,000)	(10,000)	25%	Sale of 5 Lots
14	14705	Ramelius Resources Haulage Operat	0	0	0	0		
			<b>(40,000)</b>	<b>(40,000)</b>	<b>(50,000)</b>	<b>421,584</b>		
<b>Unclassified</b>								
<b>Capital Expense</b>								
14	14704	Land Development	120,000	79,000	78,872	(128)	(0)%	
			<b>120,000</b>	<b>79,000</b>	<b>78,872</b>	<b>(128)</b>		
<b>Capital Income</b>								
14	14799	Proceeds on Sale of Assets	(176,000)	0	0	0		
			<b>(176,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>(105,629)</b>	<b>(119,244)</b>	<b>596,347</b>	<b>715,591</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(224,726)</b>	<b>(207,000)</b>	<b>(716,799)</b>	<b>(78,215)</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>380,000</b>	<b>79,000</b>	<b>78,872</b>	<b>(128)</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>(176,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**SHIRE OF WESTONIA**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF WESTONIA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025

1 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted \$	Reserve Accounts \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
PETTY CASH and FLOATS	Cash and cash equivalents	870		870			NIL	On Hand
MUNCIPAL BANK ACCOUNT	Cash and cash equivalents	3,273,737		3,273,737		Bendigo	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	4,773,362	4,773,362		Bendigo	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0		0	43,506	Bendigo	Variable	Cheque Acc.
<b>Total</b>		<b>3,274,607</b>	<b>4,773,362</b>	<b>8,047,969</b>	<b>43,506</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,274,607	4,773,362	8,047,969	43,506			
Financial assets at amortised cost - Term Deposits		0	0	0	0			
		<b>3,274,607</b>	<b>4,773,362</b>	<b>8,047,969</b>	<b>43,506</b>			

KEY INFORMATION

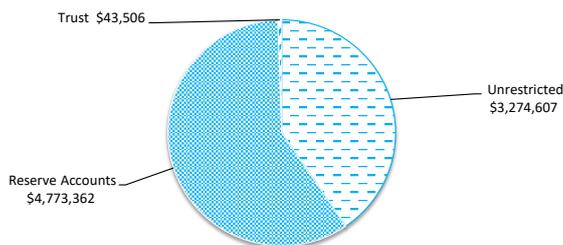
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Transaction Summary	Corporate MasterCard	Total Amount \$	Institution	Interest Rate	Period End Date
<b>Card # **** *693</b>					
Price, Arthur W	5xExchange, 9x365 Business Basic, 13x365 Business	529.49	Bendigo	17.99%	31-Dec-25
	Active8me internet service	59.59			
	1049449 Managed Endpoint & Subscriptions Recurring	274.00			
	Starlink - CEO Internet - July	192.65			
	St John - Trauma 1st Aid Kit	325.00			
	eBay - Christmas power pack	24.95			
	BP Williams - Fuel	96.02			
	The Parade Hotel - Refreshments	93.45			
	Nextra Merredin - CEO Diary	38.95			
	BWS - Refreshments	140.00			
	Mega Office Supply - Visitor Book	300.08			
	eSafety Supplies - Baby change	507.35			
	Bendigo - Card Fee	4.00			
		<b>2585.53</b>			
<b>Card # **** *035</b>					
Geier, Jasmine L	Coles - Catering Seniors Sundown	217.34	Bendigo	17.99%	31-Dec-25
	Coles - Catering - Seniors	39.90			
	Aldi - Xmas BonBons	32.61			
	Westonia Tavern - Drinks	141.85			
	Thomas Kent - Clock for Pool	329.99			
	Westonia Shire - Licensing	281.65			
	2V.Net IT - Charge for cloud Plat	1.00			
	Officeworks - Mouse laptop cover	99.95			
	IGA - Catering Shire Dinner	62.52			
	Vista Print - Calendars	2119.24			
	Adobe - Subscription	347.26			
	Bendigo - Card Fee	4.00			
		<b>3677.31</b>			
		<b>6262.84</b>			
Transaction Summary	Corporate Fuel Cards	Total Amount \$	Institution	Interest Rate	Period End Date
<b>Card #**** *7401</b>					
Bill Price	Fuel Card Purchases - CEO 0WT	\$0.00	BP		31-Dec-25
	Fuel Card Purchases - CEO 0WT	\$139.62	Fuel Distributors		30-Nov-25
		<b>139.62</b>			
<b>Card #**** *5677</b>					
Kevin Paust	Fuel Card Purchases - Works Super - WT111	\$120.23	BP		31-Dec-25
		<b>120.23</b>			
<b>Card #**** *5510</b>					
Jasmine Geier	Fuel Card Purchases - DCEO - 02WT	\$140.47	BP		31-Dec-25
		<b>140.47</b>			
		<b>400.32</b>			

**SHIRE OF WESTONIA**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Reserve -Long Service Leave	122,401	4,000	0	126,401	122,401	0	0	122,401
Reserve -Plant	1,132,048	39,000	(75,000)	1,096,048	1,132,048	0	0	1,132,048
Reserve -Building	1,035,255	36,000	0	1,071,255	1,035,255	0	0	1,035,255
Reserve -Communication/Information Technolog	77,221	2,500	0	79,721	77,221	0	0	77,221
Reserve -Community Development	1,360,384	732,500	0	2,092,884	1,360,384	0	0	1,360,384
Reserve -Waste Management	136,915	4,500	0	141,415	136,915	0	0	136,915
Reserve -Swimming Pool Redevelopment	387,987	513,500	0	901,487	387,987	0	0	387,987
Reserve -Roadworks	521,153	18,000	0	539,153	521,153	0	0	521,153
	<b>4,773,364</b>	<b>1,350,000</b>	<b>(75,000)</b>	<b>6,048,364</b>	<b>4,773,364</b>	<b>0</b>	<b>0</b>	<b>4,773,364</b>

### 3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	1,249,000	495,700	590,988	95,288
Furniture and equipment	950,000	8,000	8,270	270
Plant and equipment	610,000	25,000	25,272	272
<b>Acquisition of property, plant and equipment</b>	<b>2,809,000</b>	<b>528,700</b>	<b>624,530</b>	<b>95,830</b>
Infrastructure - roads	2,134,550	1,067,250	162,278	(904,972)
<b>Acquisition of infrastructure</b>	<b>2,134,550</b>	<b>1,067,250</b>	<b>162,278</b>	<b>(904,972)</b>
<b>Total capital acquisitions</b>	<b>4,943,550</b>	<b>1,595,950</b>	<b>786,807</b>	<b>(809,143)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	997,100	170,000	169,602	(398)
Other (disposals & C/Fwd)	739,000	80,000	70,938	(9,062)
Reserve accounts				
Reserve account - by council - [describe]	75,000	0	0	0
Contribution - operations	3,132,450	1,345,950	546,267	(799,683)
<b>Capital funding total</b>	<b>4,943,550</b>	<b>1,595,950</b>	<b>786,807</b>	<b>(809,143)</b>

#### KEY INFORMATION

##### Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

##### Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

##### Reportable Value

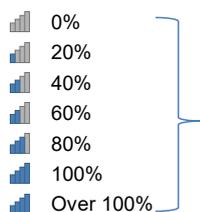
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

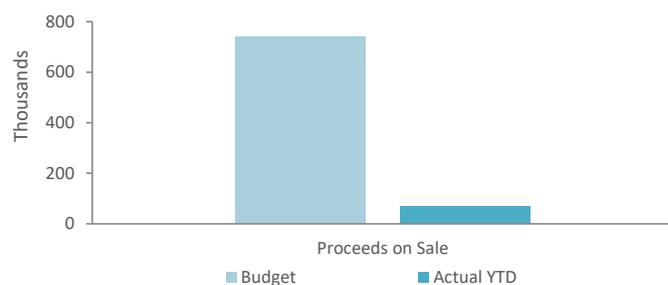


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over	
		\$	\$	\$	\$	
<b>Building</b>						
	07702	Purchase Buildings - Medical Centre Upgrades	10,000	0	0	0
	08104	Land & Buildings- Community Hub / Leisure Centre Project	250,000	98,800	98,785	15
	09128	Purchase Land & Buildings - Lifestyle Village Fencing	32,000	32,000	33,529	(1,529)
	09239	CAPITAL-Single Persons Quarters	500,000	900	900	0
	11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	150,000	150,000	212,874	(62,874)
	11309	Water Tanks Wanderers Stadium	10,000	10,000	10,654	(654)
	12218	Plant Shed - Depot	15,000	0	0	0
	12220	Sea Container Storage Depot	20,000	0	0	0
	13216	Museum Expansion Project - Land & Building	200,000	200,000	230,020	(30,020)
	13224	Caravan Park - Decking/New Laundry - CAPITAL	32,000	4,000	4,225	(225)
	14519	Carport Admin Office - CAPITAL	30,000	0	0	0
			<b>1,249,000</b>	<b>495,700</b>	<b>590,988</b>	<b>(95,288)</b>
<b>Furniture &amp; Equipment</b>						
	08203	Furniture & Equipment - Community Hub/Leisure Centre Project	95,000	0	0	0
	11205	Purchase Furniture & Equipment - Swimming Pools	15,000	8,000	8,270	(270)
	11603	Purchase Furniture & Equipment - PlayGround Redevelopment	800,000	0	0	0
	11607	Furniture & Equipment - Disabled Ramp Access @ Old Hall	10,000	0	0	0
	14514	Purchase Furniture & Equipment Administration	30,000	0	0	0
			<b>950,000</b>	<b>8,000</b>	<b>8,270</b>	<b>(270)</b>
<b>Plant &amp; Equipment</b>						
	12302	Purchase Plant & Equipment - Road Plant Purchases	30,000	25,000	25,272	(272)
	12304	Telehandler - CAPITAL	370,000	0	0	0
	12305	Garden Water Trailer- CAPITAL	10,000	0	0	0
	14520	CEO Vehicle - CAPITAL	120,000	0	0	0
	14523	DCEO Vehicle - CAPITAL	80,000	0	0	0
			<b>610,000</b>	<b>25,000</b>	<b>25,272</b>	<b>(272)</b>
<b>Infrastructure-roads</b>						
	C0010	Begley Road (No 0010)	78,000	39,000	0	39,000
	C0011	Maxfield Road (No 0011)	84,000	42,000	0	42,000
	C0053	Hodgeson Road (No 0053)	123,000	61,500	0	61,500
	C0020	6 Mile Gate Road (No 0020)	78,500	39,246	0	39,246
	C0022	Henderson Road ( No 0022)	44,000	21,996	0	21,996
	C0025	Rabbit Proof Fence Road (No 0025)	83,000	41,496	0	41,496
	C0030	Maisfield Gravel Resheet	95,000	47,496	24,171	23,325
	C0031	Elachbutting Road (No 0031)	90,000	45,000	21,945	23,055
	C0034	Farina Road (No 0034)	88,000	43,998	14,013	29,986
	C0064	Elsewhere Road (No 0064)	96,000	48,000	4,638	43,363
	C0070	Pitt Road (No 0070)	39,000	19,500	0	19,500
<b>MRWA Project Construction</b>						
	RRG84C	Warralakin Road Reconstruction	717,000	358,500	2,460	356,040
<b>Roads to Recovery Construction</b>						
	R2R04	Walgoolan South Road (No 0004)	100,000	49,998	0	49,998
	R2R55	Diorite Street Roundabout & Carport (No 0055)	58,000	28,998	95,052	(66,054)
	R2R96	Woolgar Street (0096)	100,000	49,998	0	49,998
	R2RFDW	Bitumen Floodways	69,050	34,524	0	34,524
	R2R06	Carrabin South Road (0006)	192,000	96,000	0	96,000
			<b>2,134,550</b>	<b>1,067,250</b>	<b>162,278</b>	<b>904,972</b>

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Buildings</b>									
A44	Fibro Dwelling (Old Pool House ) (No	68,754	80,000	11,246	0	67,494	70,938	3,444	0
A50	Fibro & Metal Clad Dwelling (Works F	198,005	330,000	131,995	0	0	0	0	0
<b>Plant and equipment</b>									
A491	938WT P5 John Deere 624K Wheel L	142,390	150,000	7,610	0	0	0	0	0
A511	P22 Kubota F3680 (Mower)	9,896	3,000	0	(6,896)	0	0	0	0
A570	Toyota LandCruiser - 0WT	127,371	100,000	0	(27,371)	0	0	0	0
A566	Toyota Prado -02WT	75,774	76,000	226	0	0	0	0	0
		<b>622,190</b>	<b>739,000</b>	<b>151,077</b>	<b>(34,268)</b>	<b>67,494</b>	<b>70,938</b>	<b>3,444</b>	<b>0</b>



5 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Antique Fuel Industry Museum Dis	1	600,000	0	0	(24,027)	(48,601)	575,973	551,399	(13,645)	(26,743)
<b>Total</b>		<b>600,000</b>	<b>0</b>	<b>0</b>	<b>(24,027)</b>	<b>(48,601)</b>	<b>575,973</b>	<b>551,399</b>	<b>(13,645)</b>	<b>(26,743)</b>
Current borrowings		48,601					0			
Non-current borrowings		551,399					575,973			
		<b>600,000</b>					<b>575,973</b>			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

## 6 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 1 December 2025
		\$	\$	\$	\$	\$
<b>Employee Related Provisions</b>						
Provision for annual leave		206,651	0	0	0	206,651
Provision for long service leave		135,786	0	0	0	135,786
<b>Total Provisions</b>		<u>342,437</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>342,437</u>
<b>Total other current liabilities</b>		<b>342,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,437</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

### KEY INFORMATION

#### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### Employee Related Provisions

##### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

##### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

#### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

#### Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue					YTD
	Adopted	YTD	Annual	Budget	Expected	Revenue
	Budget	Budget	Budget	Variations	Expected	Actual
	Revenue	Budget	Budget			
	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>						
FESA Operating Grant	33,000	16,000	33,000	0	33,000	15,930
Grant - MRWA Direct	200,000	190,000	200,000	0	200,000	189,763
Grants Commission Grant Received - General	640,709	320,354	640,709	0	640,709	320,355
Grants Commission Grant Received- Roads	379,535	189,768	379,535	0	379,535	188,141
Corporate sponsorship	100,000	0	100,000	0	100,000	0
Reimbursement Rural Health West		0	0		0	82
	<b>1,353,244</b>	<b>716,122</b>	<b>1,353,244</b>	<b>0</b>	<b>1,353,244</b>	<b>714,270</b>
<b>Contributions</b>						
First Responder - WPA Grant	15,000	0	15,000	0	15,000	0
LotteryWest	100,000	0	100,000	0	100,000	0
DPIRD Grants Funding (CRC)	110,000	85,000	110,000	0	110,000	86,225
Income Relating to Aged & Disabled - Senior Citizens	5,000	0	5,000	0	5,000	0
Grant -Electric Car Charging Station	100	0	100	0	100	0
Grant Funding Opportunities	10,000	0	10,000	0	10,000	0
	<b>240,100</b>	<b>85,000</b>	<b>240,100</b>	<b>0</b>	<b>240,100</b>	<b>86,225</b>
<b>TOTALS</b>	<b>1,593,344</b>	<b>801,122</b>	<b>1,593,344</b>	<b>0</b>	<b>1,593,344</b>	<b>800,495</b>

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue					YTD Revenue Actual
	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>						
Income Relating to Libraries	100	0	100	0	100	0
Grant - MRWA Specific	478,000	170,000	478,000	0	478,000	169,602
Grant - Roads to Recovery	519,000	0	519,000	0	519,000	0
	<b>997,100</b>	<b>170,000</b>	<b>997,100</b>	<b>0</b>	<b>997,100</b>	<b>169,602</b>

**SHIRE OF WESTONIA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**12 TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

<b>Description</b>	<b>Opening Balance 1 July 2025</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 December 2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Westonia Tennis Club	9,202	0	0	<b>9,202</b>
Westonia Historical Society	25,445	0	0	<b>25,445</b>
Cemetery Committee	10,618	0	(1,523)	<b>9,095</b>
	<b>45,265</b>	<b>0</b>	<b>(1,523)</b>	<b>43,742</b>



**Shire of Westonia**  
**Business Activity Statement**  
**December 2025**

Total Sales and Purchases		\$
G1	Total Sales	290,307
G3	Other GST Free Sales	78,272
G4	Input Taxed	19,631
G10	Capital Purchases	119,834
G11	Non-Capital Purchases	193,438

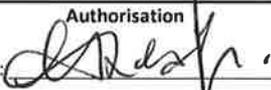
Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	17,491
4	PAYG (GL 94660)	49,086
6A	FBT Instalment	7,608
7C	Fuel Tax credit over claim	-
<i>Total you owe the ATO</i>		<u>74,185</u>

PAYG		\$
W1	Total Salary Wages & Other	215,519
W2	Amount withheld from Payments at W1	49,086
W4	Amount withheld where no ABN is quoted	-
W3	Other amounts withheld	-

Amounts the ATO owes you (Debits in ledger)		\$
1B/ G20	GST on Purchases (GL Balance)	23,266
7D	Fuel Tax Credit	2,856
<i>Total the ATO owes you</i>		<u>26,122</u>

FBT		\$
F1	FBT Instalment Amount	7,608

Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		74,185
Amounts the ATO owes you (Debits in ledger)		26,122
<b>Payment ( Red - Refund )</b>		<u><b>48,063</b></u>

Authorisation	
Prepared By: 	
Date: 8/01/2026	
Checked & Lodged By: 	
Date: 8/01/2026	

BAS Journal			
	Debit	Credit	Description
1405000 - GST Income (Liability)	17,491		BAS liability due to ATO
1406010 - PAYG Tax Gen	49,086		PAYG paid to ATO
1304000 - GST Expense (Asset)		23,266	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen		2,856	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen 60%	4,565		FBT
1142210.502 - Fringe Benefits Tax - Works Gen 40%	3,043		FBT
1406020 - ATO Clearing Account		48,063	Due from/to ATO
			BAS-Rounding
	<u>74,185</u>	<u>74,185</u>	

### 9.1.4 ACCOUNTS FOR PAYMENT – JANUARY 2026

<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Jasmine Geier, Deputy Chief Executive Officer
<b>File Reference:</b>	F1.3.3 Monthly Financial Statements
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 9.1.1</b> List of Accounts
<b>Signature:</b>	<b>Officer</b>  <b>CEO</b> 

#### **Purpose of the Report**

- Executive Decision  Legislative Requirement

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

#### **Background**

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for, which money or other benefits July be obtained.

#### **Comment**

Attached is a copy of Accounts for Payment for the month of January 2026 The credit card/ Fuel Card statements currently show: -

#### **MasterCard Transactions**

**CEO** January 2026 **\$1,345.89** associated with the purchase of Great Southern Fuel, Kwik N Kleen Bentley, Paypal \*Canvptylim, Shire of Westonia, Activ8me, Paypal \*Canvasfactor, Phoenix Petroleum, Starlink Internet, Bunnings 591000, Midland, 2v.Net It Solutions, Beresford and Card Fee

**DCEO** January 2026 **\$1,460.79** associated with the Purchase of Adobe, Dept of Racing Gam1,East Perth, Fluid Management, Officeworks, Dependable Laundry, Spotlight Pty Ltd, Red Dot, Cloverdale2v.Net It Solutions, Beresford and Card Fee

#### **Fuel Card Transactions Totalling \$ Nil**

<b>CEO</b>	<b>Nil</b>
<b>DCEO</b>	<b>Nil</b>
<b>Construction Supervisor</b>	<b>Nil</b>

#### **Statutory Environment**

Local Government (Financial Management) Regulations 1996 Regulations 12 & 13 requires the list of accounts to be presented to Council. Payments are made by staff under delegated authority from the CEO and Council.

#### **Policy Implications**

Council does not have a policy in relation to payment of accounts.

#### **Strategic Implications**

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

 **Financial Implications**

Expenditure in accordance with the 2025/2026 Annual Budget.

 **Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

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That January 2026 accounts submitted to today's meeting on Municipal D/Debits from DD4831 to DD4846 and Electronic Fund Transfers EFT8091 to EFT8118 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$719,833.01 be passed for payment.

**List of Accounts Due & Submitted to Council January 2026**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
918	05/01/2026	FEE - BANK FEES	BANK FEES	-247.70	1	FEE
EFT8091	05/01/2026	Services Australia Child Support	Payroll deductions	-1538.19	1	CSH
EFT8092	06/01/2026	Modular WA	Single housing Deposit	-30236.00	1	CSH
DD4831.1	07/01/2026	Cash	Cast Golden Fleece museum item	-1000.00	1	CSH
DD4829.1	09/01/2026	Water Corporation	Water Usage & Service Charges	-7426.54	1	CSH
DD4834.1	11/01/2026	Aware Super - Accumulation	Payroll deductions	-7308.09	1	CSH
DD4834.2	11/01/2026	AUSTRALIANSUPER	Superannuation contributions	-1063.26	1	CSH
DD4834.3	11/01/2026	MLC Masterkey	Superannuation contributions	-351.51	1	CSH
DD4834.4	11/01/2026	G E S B Super Scheme	Superannuation contributions	-80.80	1	CSH
DD4834.5	11/01/2026	Amp Flexible Lifetime Super	Superannuation contributions	-291.62	1	CSH
DD4834.6	11/01/2026	Hostplus	Superannuation contributions	-76.83	1	CSH
DD4834.7	11/01/2026	Macquarie Super	Superannuation contributions	-351.51	1	CSH
DD4834.8	11/01/2026	Rest Industry Super	Superannuation contributions	-274.90	1	CSH
DD	13/01/2026	Employee Payroll	Salaries & Wages	-45000.04	1	PAY
EFT8093	13/01/2026	Services Australia Child Support	Payroll deductions	-1538.19	1	CSH
DD4836.1	14/01/2026	Bendigo Business Mastercard	Computer Support, First Aid Kit, Xmas Catering, Subscriptions, Clock, Calendars, Licensing, Fuel, Office Supplies	-6262.84	1	CSH
EFT8094	16/01/2026	Avon Waste	Waste Removal	-2256.49	1	CSH
EFT8095	16/01/2026	Australian Communications and Media Authority	Radio Retransmission	-47.00	1	CSH
EFT8096	16/01/2026	Westonia Progress Association Inc.	Fuel Purchased	-10442.32	1	CSH
EFT8097	16/01/2026	Copier Support	Copier Support	-1031.52	1	CSH
EFT8098	16/01/2026	Ron Bateman & Co	Fuel Hose, Poly joiners, wire rope, snap hooks, chain	-463.11	1	CSH
EFT8099	16/01/2026	Two Dogs Home Hardware	Sprinkler, retic, tie downs, consumables, hardiflex, staff incentives	-1676.89	1	CSH
EFT8100	16/01/2026	Department Of Planning, Lands & Heritage	Caravan Park/Camp Lease	-4400.00	1	CSH
EFT8101	16/01/2026	Wanderers Bowling Club Bar	Christmas Refreshments	-1164.00	1	CSH
EFT8102	16/01/2026	Dylan Copeland	Gravel Pit Clearing Permit	-6160.00	1	CSH
EFT8103	16/01/2026	Great Southern Fuel Supplies	Fuel Card Purchases	-260.70	1	CSH
EFT8104	16/01/2026	Marketforce	LG Tender Advertising	-387.66	1	CSH
EFT8105	16/01/2026	JARDINE LLOYD THOMPSON PTY LTD LGIS	Regional Risk Coordinator	-3438.60	1	CSH
EFT8106	16/01/2026	Australia Post	Postage	-82.02	1	CSH
EFT8107	16/01/2026	Ancor Electrical	Electrical Work 45 Wolfram & Door alarms at office	-10712.21	1	CSH
EFT8108	16/01/2026	Elite Gym Hire	Gym Equipment, Wipes & Equipment service	-5230.50	1	CSH
EFT8109	16/01/2026	Schoen Podiatry	HACC Service Podiatry	-4730.30	1	CSH
EFT8110	16/01/2026	Flight Plan Digital Pty Ltd /ta Live Life Alarms	HACC Products	-180.00	1	CSH
EFT8111	16/01/2026	Wongan Hills Pharmacy	HACC Service - Webster packs	-80.00	1	CSH
EFT8112	16/01/2026	Murray George Cooper	Museum Pieces	-1335.00	1	CSH
EFT8113	16/01/2026	Amy Hampton-Brook	Hacc Service - Chiropractor	-480.00	1	CSH
EFT8114	16/01/2026	Bora Health	HACC Products	-1077.90	1	CSH
EFT8115	16/01/2026	Csstech Group Pty Ltd	New Phone Hardware	-12167.10	1	CSH

**List of Accounts Due & Submitted to Council January 2026**

Chq/EFT	Date	Name	Description	Amount	Bank	Type
EFT8116	16/01/2026	Therapy Focus	HACC Service - OT Assessments	-7792.68	1	CSH
EFT8117	16/01/2026	Westrac Pty Ltd	New Loader	-415001.80	1	CSH
DD4843.1	21/01/2026	Deputy Commissioner of Taxation	BAS December 2025	-48063.00	1	CSH
918	23/01/2026	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
DD4844.1	23/01/2026	Synergy	Power	-8286.25	1	CSH
DD4851.1	23/01/2026	Treasury Corporation	Loan Guarantee	-2081.78	1	CSH
DD4846.1	25/01/2026	Aware Super - Accumulation	Payroll deductions	-6638.97	1	CSH
DD4846.2	25/01/2026	AUSTRALIANSUPER	Superannuation contributions	-1134.09	1	CSH
DD4846.3	25/01/2026	MLC Masterkey	Superannuation contributions	-351.51	1	CSH
DD4846.4	25/01/2026	G E S B Super Scheme	Superannuation contributions	-259.20	1	CSH
DD4846.5	25/01/2026	HESTA	Superannuation contributions	-64.02	1	CSH
DD4846.6	25/01/2026	Amp Flexible Lifetime Super	Superannuation contributions	-291.62	1	CSH
DD4846.7	25/01/2026	Hostplus	Superannuation contributions	-100.53	1	CSH
DD4846.8	25/01/2026	Macquarie Super	Superannuation contributions	-351.51	1	CSH
DD4846.9	25/01/2026	Rest Industry Super	Superannuation contributions	-274.90	1	CSH
DD	27/01/2026	Employee Payroll	Salaries & Wages	-45878.39	1	PAY
EFT8118	27/01/2026	Services Australia Child Support	Payroll deductions	-871.13	1	CSH
918	30/01/2026	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-10921.45	1	FEE
918	30/01/2026	FEE - BANK FEES	BANK FEES	-39.89	1	FEE

-\$ **719,833.01**

The above list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal D/Debits from DD4831 to DD4846 and Electronic Fund Transfers EFT8091 to EFT8118 (Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Credit Card Payments) totalling \$719,833.01 submitted to each member of the Council on Tuesday 10th February 2026, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



**CHIEF EXECUTIVE OFFICER**



Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

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**That Council adopt the Monthly Financial Report for the period ending January 2026 and note any material variances greater than \$10,000 or 15%.**

# SHIRE OF WESTONIA

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 January 2026

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF WESTONIA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	1,263,700	1,263,700	<b>1,266,004</b>	2,304	0.18%	
Grants, subsidies and contributions	1,593,344	814,122	<b>813,915</b>	(207)	(0.03%)	
Fees and charges	866,770	593,863	<b>701,346</b>	107,483	18.10%	▲
Interest revenue	245,600	60,050	<b>67,783</b>	7,733	12.88%	
Other revenue	671,650	63,000	<b>82,143</b>	19,143	30.39%	▲
Profit on asset disposals	151,077	3,444	<b>113,445</b>	110,001	3193.99%	▲
	<b>4,792,141</b>	<b>2,798,179</b>	<b>3,044,636</b>	<b>246,457</b>	<b>8.81%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(1,704,900)	(960,119)	<b>(1,279,742)</b>	(319,623)	(33.29%)	▼
Materials and contracts	(1,036,250)	(456,052)	<b>(394,376)</b>	61,676	13.52%	▲
Utility charges	(236,233)	(104,049)	<b>(86,321)</b>	17,728	17.04%	▲
Depreciation	(2,441,050)	(1,529,336)	<b>(1,547,650)</b>	(18,314)	(1.20%)	
Finance costs	(26,743)	(15,596)	<b>(13,645)</b>	1,951	12.51%	
Insurance	(198,500)	(133,517)	<b>(160,927)</b>	(27,410)	(20.53%)	▼
Other expenditure	(56,900)	(31,550)	<b>(31,664)</b>	(114)	(0.36%)	
Loss on asset disposals	(34,267)	0	<b>0</b>	0	0.00%	
	<b>(5,734,843)</b>	<b>(3,230,219)</b>	<b>(3,514,325)</b>	<b>(284,106)</b>	<b>(8.80%)</b>	
Non cash amounts excluded from operating activities	2(c) 2,324,240	1,525,892	<b>1,434,205</b>	(91,687)	(6.01%)	
<b>Amount attributable to operating activities</b>	<b>1,381,538</b>	<b>1,093,852</b>	<b>964,516</b>	<b>(129,336)</b>	<b>(11.82%)</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	997,100	170,000	<b>169,602</b>	(398)	(0.23%)	
Proceeds from disposal of assets	739,000	80,000	<b>70,938</b>	(9,062)	(11.33%)	
	<b>1,736,100</b>	<b>250,000</b>	<b>240,540</b>	<b>(9,460)</b>	<b>(3.78%)</b>	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(2,809,000)	(942,200)	<b>(1,045,350)</b>	(103,150)	(10.95%)	▼
Acquisition of infrastructure	(2,134,550)	(1,245,125)	<b>(191,158)</b>	1,053,967	84.65%	▲
	<b>(4,943,550)</b>	<b>(2,187,325)</b>	<b>(1,236,508)</b>	<b>950,817</b>	<b>43.47%</b>	
<b>Amount attributable to investing activities</b>	<b>(3,207,450)</b>	<b>(1,937,325)</b>	<b>(995,968)</b>	<b>941,357</b>	<b>48.59%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	75,000	0	<b>0</b>	0	0.00%	
	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Repayment of borrowings	(48,601)	(24,027)	<b>(24,027)</b>	0	0.00%	
Transfer to reserves	(1,350,000)	0	<b>0</b>	0	0.00%	
	<b>(1,398,601)</b>	<b>(24,027)</b>	<b>(24,027)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(1,323,601)</b>	<b>(24,027)</b>	<b>(24,027)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 3,083,442	3,083,442	<b>2,735,463</b>	(347,979)	(11.29%)	▼
Amount attributable to operating activities	1,381,538	1,093,852	<b>964,516</b>	(129,336)	(11.82%)	▼
Amount attributable to investing activities	(3,207,450)	(1,937,325)	<b>(995,968)</b>	941,357	48.59%	▲
Amount attributable to financing activities	(1,323,601)	(24,027)	<b>(24,027)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>	<b>(66,071)</b>	<b>2,215,942</b>	<b>2,679,984</b>	<b>464,042</b>	<b>20.94%</b>	▲

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF WESTONIA**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	7,894,858	7,569,545
Trade and other receivables	271,140	228,306
<b>TOTAL CURRENT ASSETS</b>	<b>8,165,998</b>	<b>7,797,851</b>
<b>NON-CURRENT ASSETS</b>		
Inventories	40,339	40,339
Property, plant and equipment	15,152,066	15,678,261
Infrastructure	76,091,034	75,188,620
<b>TOTAL NON-CURRENT ASSETS</b>	<b>91,283,439</b>	<b>90,907,220</b>
<b>TOTAL ASSETS</b>	<b>99,449,437</b>	<b>98,705,071</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	437,135	71,727
Borrowings	0	0
Employee related provisions	342,437	342,437
<b>TOTAL CURRENT LIABILITIES</b>	<b>779,572</b>	<b>414,164</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	600,000	600,000
Employee related provisions	32,493	32,493
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>632,493</b>	<b>632,493</b>
<b>TOTAL LIABILITIES</b>	<b>1,412,065</b>	<b>1,046,657</b>
<b>NET ASSETS</b>	<b>98,037,373</b>	<b>97,658,413</b>
<b>EQUITY</b>		
Retained surplus	24,275,077	23,896,117
Reserve accounts	4,773,364	4,773,364
Revaluation surplus	68,988,932	68,988,932
<b>TOTAL EQUITY</b>	<b>98,037,373</b>	<b>97,658,413</b>

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

SHIRE OF WESTONIA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 00 January 1900

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

**MATERIAL ACCOUNTING POLICES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 NET CURRENT ASSETS INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

**Current assets**

Cash and cash equivalents  
Trade and other receivables

**Less: current liabilities**

Trade and other payables  
Borrowings  
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

**Closing funding surplus / (deficit)**

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 January 2026
	\$	\$	\$
	6,415,736	7,894,858	7,569,545
	262,548	271,140	228,306
	6,678,284	8,165,998	7,797,851
	(238,451)	(437,135)	(71,727)
		0	0
	(285,527)	(342,437)	(342,437)
	(523,978)	(779,572)	(414,164)
	6,154,306	7,386,426	7,383,687
2(b)	(5,925,963)	(4,650,963)	(4,650,963)
	<b>228,343</b>	<b>2,735,463</b>	<b>2,679,984</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

**Adjustments to net current assets**

Less: Reserve accounts  
Add: Current liabilities not expected to be cleared at the end of the year  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

	(6,048,364)	(4,773,364)	(4,773,364)
		0	0
	122,401	122,401	122,401
2(a)	<b>(5,925,963)</b>	<b>(4,650,963)</b>	<b>(4,650,963)</b>

**(c) Non-cash amounts excluded from operating activities**

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation

**Total non-cash amounts excluded from operating activities**

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 January 2026	YTD Actual 31 January 2026
	\$	\$	\$
	(151,077)	(3,444)	(113,445)
	34,267	0	0
	2,441,050	1,529,336	1,547,650
	<b>2,324,240</b>	<b>1,525,892</b>	<b>1,434,205</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF WESTONIA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**3 EXPLANATION OF 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 actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
Other revenue	19,143	30.39%	▲
<b>Expenditure from operating activities</b>			
Materials and contracts	61,676	13.52%	▲
Utility charges	17,728	17.04%	▲
Insurance	(27,410)	(20.53%)	▼
Acquisition of infrastructure	1,053,967	84.65%	▲
<b>Surplus or deficit at the start of the financial year</b>	<b>(347,979)</b>	<b>(11.29%)</b>	<b>▼</b>

Timing Variance  
 Material Variance

**Schedule 03 General Purpose Funding**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rates Income</b>								
<b>Operating Expense</b>								
03	03100	ABC Costs- Rate Revenue	30,500	15,250	18,519	3,269	21%	
03	03101	Rate Notice Stationery expense	500	350	339	(11)	(3)%	
03	03102	Rates Recovery - Legal Expenses	1,500	0	0	0		
03	03103	Valuation Expenses and Title Search	4,000	200	177	(23)	(11)%	
03	03107	Rates Written-off	500	0	0	0		
			<b>37,000</b>	<b>15,800</b>	<b>19,035</b>	<b>3,235</b>		
<b>Operating Income</b>								
03	03104	General Rates Levied	(1,258,500)	(1,258,500)	(1,260,973)	(2,473)	0%	
03	03105	Ex-Gratia Rates Received	(5,200)	(5,200)	(5,031)	169	(3)%	
03	03106	Penalty Interest Raised on Rates	(7,500)	(3,300)	(3,555)	(255)	8%	
03	03109	Instalment Interest Received	(3,000)	(3,000)	(4,272)	(1,272)	42%	
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(1,212)	(212)	21%	
03	03112	Other Revenue	(500)	(500)	(1,300)	(800)	160%	
			<b>(1,275,700)</b>	<b>(1,271,500)</b>	<b>(1,276,343)</b>	<b>(4,843)</b>		
<b>Other General Purpose Funding</b>								
<b>Operating Expense</b>								
03	03210	Bank Fees Expense	6,000	3,500	4,385	885	25%	
			<b>6,000</b>	<b>3,500</b>	<b>4,385</b>	<b>885</b>		
<b>Operating Income</b>								
03	03201	Grants Commission Grant Received	(640,709)	(320,354)	(320,355)	(1)	0%	
03	03202	Grants Commission Grant Received	(379,535)	(189,768)	(188,141)	1,628	(1)%	
03	03204	Interest Received	(235,100)	(53,750)	(59,956)	(6,206)	12%	
03	03205	Other General Purpose funding rece	(250)	0	0	0		
			<b>(1,255,594)</b>	<b>(563,872)</b>	<b>(568,451)</b>	<b>(4,579)</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>43,000</b>	<b>19,300</b>	<b>23,420</b>	4,120		
<b>TOTAL OPERATING INCOME</b>			<b>(2,531,294)</b>	<b>(1,835,372)</b>	<b>(1,844,794)</b>	<b>(9,422)</b>		

### Schedule 04 Governance

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Members Of Council</b>								
<b>Operating Expense</b>								
04	04100	Members Travelling Expenses paid	400	0	0	0		
04	04101	Members Conference Expenses	20,000	11,200	12,045	845	8%	
04	04102	Council Election Expenses	5,000	0	0	0		
04	04103	President's Allowance paid	6,000	5,000	5,010	10	0%	
04	04104	Members Refreshments & Receptio	25,000	15,000	15,148	148	1%	
04	04105	Members - Insurance	22,000	22,000	22,014	14	0%	
04	04106	Members - Subscriptions	73,800	63,300	63,374	74	0%	
04	04107	Members - Donation & Gifts	3,000	200	317	117	58%	
04	04108	Members communication Expenses	8,000	6,600	6,579	(21)	(0)%	
04	04109	Members Sitting Fees Paid	25,000	10,050	10,050	0	0%	
04	04110	Consultant Fees Expense	38,000	0	0	0		
04	04111	Training Expenses of Members	5,000	0	0	0		
04	04112	Maintenance - Council Chambers	7,200	1,043	1,222	179	17%	
04	04113	ABC Costs- Relating to Members	75,000	48,000	48,007	7	0%	
04	04114	Audit Fees expense	45,000	45,000	48,410	3,410	8%	
04	04118	Advertising	3,000	900	944	44	5%	
04	04120	Public Relations/ Promotions	2,500	0	0	0		
04	04199	Depreciation - Members of Council	50	0	0	0		
			<b>363,950</b>	<b>228,293</b>	<b>233,120</b>	<b>4,827</b>		
<b>Operating Income</b>								
04	04121	Contributions, Reimbursements	(500)	0	0	0		
04	04122	Photocopying	(100)	0	0	0		
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			<b>(650)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>363,950</b>	<b>228,293</b>	<b>233,120</b>	<b>4,827</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(650)</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 05 Law, Order & Public Safety**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Fire Prevention</b>								
<b>Operating Expense</b>								
05	05100	ABC Costs- Fire Prevention	22,500	13,850	13,889	39	0%	
05	05101	Bush Fire Control Maintenance Plan	10,000	4,400	4,457	57	1%	
05	05102	Bush Fire Control Maintenance Lanc	1,500	1,500	14,355	12,855	857%	Refined Power New single phase sub-main cable from mains to sub board at radio hut 161m Cable works
05	05103	Bush Fire Control	1,000	250	262	12	5%	
05	05104	Bush Fire Control Insurance	20,000	20,000	19,655	(345)	(2)%	
05	05112	Bush Fire Clothing, Training & Accs.	3,200	300	288	(12)	(4)%	
05	05113	Utilities Communication & Power	4,500	1,300	1,681	381	29%	
05	05114	Other Goods & Services	1,000	250	246	(4)	(2)%	
05	05199	Depreciation - Fire Prevention	21,500	13,250	13,292	42	0%	
			<b>85,200</b>	<b>55,100</b>	<b>68,125</b>	<b>13,025</b>		
<b>Operating Income</b>								
05	05107	FESA Operating Grant	(33,000)	(24,000)	(23,895)	105	(0)%	
05	05111	FESA ESL Admin Fee	(4,500)	(4,500)	(4,400)	100	(2)%	
			<b>(37,500)</b>	<b>(28,500)</b>	<b>(28,295)</b>	<b>205</b>		
<b>Capital Expense</b>								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Animal Control</b>								
<b>Operating Expense</b>								
05	05200	Expenses Relating to Animal Contro	0	0	0	0		
05	05201	Animal Control - Ranger Expense	5,000	3,500	3,985	485	14%	
			<b>5,000</b>	<b>3,500</b>	<b>3,985</b>	<b>485</b>		
<b>Operating Income</b>								
05	05202	Fines and Penalties - Animal Contro	(100)	(100)	(1,465)	(1,365)	1,365%	Impound Fee - Charges for Thor Grant
05	05203	Dog Registration Fees	(750)	(500)	(505)	(5)	1%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			<b>(900)</b>	<b>(600)</b>	<b>(1,970)</b>	<b>(1,370)</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>90,200</b>	<b>58,600</b>	<b>72,110</b>	<b>13,510</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(38,400)</b>	<b>(29,100)</b>	<b>(30,265)</b>	<b>(1,165)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

### Schedule 07 Health

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Health-HACC</b>								
<b>Operating Expense</b>								
07	07110	HCS -Salaries	143,000	97,400	97,329	(71)	(0)%	
07	07112	Expenses Relating to Health HCS	70,000	64,900	64,944	44	0%	
07	07113	Travel & Accomodation - HACC	0	0	0	0		
07	07114	ABC Costs- Home Care Services	68,000	41,400	41,667	267	1%	
			<b>281,000</b>	<b>203,700</b>	<b>203,939</b>	<b>239</b>		
<b>Operating Income</b>								
07	07101	Service Fee	(300,000)	(170,000)	(169,891)	109	(0)%	
07	13198	Profit on Sale of Asset	0	0	0	0		
			<b>(300,000)</b>	<b>(170,000)</b>	<b>(169,891)</b>	<b>109</b>		
<b>Capital Expense</b>								
07	07405	Purchase Plant - HCS Vehicle	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
07	07109	Proceeds on Sale of Asset	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Preventative Services - Administration &amp; Inspections</b>								
<b>Operating Expense</b>								
07	07400	ABC Costs- Preventative Services - /	7,000	7,000	9,259	2,259	32%	
07	07404	Analytical Expenses	400	400	377	(23)	(6)%	
07	07406	Contract - EHO Expense	7,000	1,000	1,160	160	16%	
			<b>14,400</b>	<b>8,400</b>	<b>10,797</b>	<b>2,397</b>		
<b>Operating Income</b>								
07	07401	Income Relating to Preventative Ser	0	0	0	0		
07	07407	Reimbursement	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Preventative Services - Pest Control</b>								
<b>Operating Expense</b>								
07	07500	Mosquito Control Preventative Serv	2,500	1,600	1,741	141	9%	
			<b>2,500</b>	<b>1,600</b>	<b>1,741</b>	<b>141</b>		
<b>Preventative Services -Other</b>								
<b>Operating Expense</b>								
07	07600	Ambulance Services - Other	31,000	287	177	(110)	(38)%	
07	07601	Medical Rooms & Dr Expense - Othe	13,000	10,218	9,973	(245)	(2)%	
08	08600	ABC Costs- Other Welfare	10,000	8,600	8,554	(46)	(1)%	
			<b>54,000</b>	<b>19,105</b>	<b>18,704</b>	<b>(401)</b>		
<b>Operating Income</b>								
07	07602	Reimbursement Rural Health West	(6,000)	(3,400)	(3,409)	(9)	0%	
			<b>(6,000)</b>	<b>(3,400)</b>	<b>(3,409)</b>	<b>(9)</b>		
<b>Other Health</b>								
<b>Operating Expense</b>								
07	07700	Nurse Practitioner Clinic	40,000	24,331	24,739	408	2%	
07	07799	Depreciation - Health	2,100	1,225	1,202	(23)	(2)%	
			<b>42,100</b>	<b>25,556</b>	<b>25,941</b>	<b>385</b>		
<b>Operating Income</b>								
07	07603	First Responder - WPA Grant	(15,000)	0	0	0		
07	07703	Voluntary Contribution Health	(25,000)	(6,500)	(6,591)	(91)	1%	
07	07704	Medicare Benefits	(17,000)	(14,500)	(14,470)	30	(0)%	
			<b>(57,000)</b>	<b>(21,000)</b>	<b>(21,061)</b>	<b>(61)</b>		
<b>Capital Expense</b>								
07	07702	Purchase Buildings - Medical Centre	10,000	0	0	0		
			<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>394,000</b>	<b>258,361</b>	<b>261,121</b>	<b>2,760</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(363,100)</b>	<b>(194,400)</b>	<b>(194,361)</b>	<b>39</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule 08 Education & Welfare**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Pre-Schools</b>								
<b>Operating Expense</b>								
08	08100	ABC Costs - Expenses Relating to Scl	27,000	15,100	14,594	(506)	(3)%	
08	08101	Community Hub	64,000	23,324	22,043	(1,281)	(5)%	
08	08199	Depreciation - Community Hub	16,000	9,324	9,924	600	6%	
			<b>107,000</b>	<b>47,748</b>	<b>46,561</b>	<b>(1,187)</b>		
<b>Operating Income</b>								
08	08105	Income Community Hub Unit Accon	(20,000)	(10,000)	(10,473)	(473)	5%	
			<b>(20,000)</b>	<b>(10,000)</b>	<b>(10,473)</b>	<b>(473)</b>		
<b>Capital Income</b>								
08	08107	LotteryWest	0	0	0	0		
08	08108	Collgar Renewables	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
08	08104	Land & Buildings- Community Hub /	250,000	98,800	98,785	(15)	(0)%	
08	08203	Furniture & Equipment - Communit	95,000	0	0	0		
			<b>345,000</b>	<b>98,800</b>	<b>98,785</b>	<b>(15)</b>		
<b>Aged &amp; Disabled - Senior Citizens</b>								
<b>Operating Expense</b>								
08	08401	Seniors Activities	7,500	950	935	(15)	(2)%	
08	08402	Wheatbelt Agcare	500	500	900	400	80%	
			<b>8,000</b>	<b>1,450</b>	<b>1,835</b>	<b>385</b>		
<b>Operating Income</b>								
08	08403	Income Relating to Aged & Disabled	(5,000)	0	0	0		
			<b>(5,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>115,000</b>	<b>49,198</b>	<b>48,396</b>	<b>(802)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(25,000)</b>	<b>(10,000)</b>	<b>(10,473)</b>	<b>(473)</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>345,000</b>	<b>98,800</b>	<b>98,785</b>	<b>(15)</b>		

### Schedule 09 Housing

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Staff Housing</b>								
<b>Operating Expense</b>								
09	09100	ABC Costs- Staff Housing	24,000	14,000	13,889	(111)	(1)%	
09	09101	Maintenance 20 Diorite St -DCEO	18,000	3,988	4,835	847	21%	
09	09102	Maintenance 11 Quartz St	5,000	5,000	6,150	1,150	23%	
09	09104	Maintenance 37 Diorite St - Rental	0	0	719	719		
09	09105	Maintenance 7 Quartz St - Plant Op	5,000	2,412	1,798	(614)	(25)%	
09	09108	Depreciation - Staff Housing	53,000	28,500	28,475	(25)	(0)%	
09	09109	Maintenance 13 Pyrite Street -Plant	8,500	1,556	1,564	8	1%	
09	09201	Maintenance 4 Quartz St - Plant Op	5,500	4,081	4,108	27	1%	
09	09202	Maintenance 55 Wolfram St -Admin	16,000	6,800	7,531	731	11%	
09	09211	Maintenance 301 Pyrite Street - Ser	7,000	4,893	5,463	570	12%	
			<b>142,000</b>	<b>71,230</b>	<b>66,731</b>	<b>(4,499)</b>		
<b>Operating Income</b>								
09	09121	Income 20 Diorite St -Rental	0	0	0	0		
09	09122	Income 11 Quartz St	(2,600)	(2,600)	(4,500)	(1,900)	73%	
09	09124	Income 37 Diorite St - Rental	0	0	0	0		
09	09125	Income 7 Quartz St - Plant Operator	(2,600)	(1,312)	(1,200)	112	(9)%	
09	09130	Income 13 Pyrite Street -Plant Oper	(2,600)	(1,512)	(1,400)	112	(7)%	
09	09220	Income 4 Quartz St - Plant Operator	(2,600)	(1,512)	(1,600)	(88)	6%	
09	09221	Income 55 Wolfram St -Administrat	(7,800)	(4,150)	(3,750)	400	(10)%	
09	09230	Income 301 Pyrite Street - Senior Fi	(2,600)	(1,492)	(1,350)	142	(10)%	
			<b>(20,800)</b>	<b>(12,578)</b>	<b>(13,800)</b>	<b>(1,222)</b>		
<b>Other Housing</b>								
<b>Operating Expense</b>								
09	09103	CEACA Contribution 3Units	50,000	0	0	0		
09	09200	ABC Costs- Other Housing	24,000	14,000	13,889	(111)	(1)%	
09	09203	Maintenance - Lifestyle	35,000	17,370	17,100	(270)	(2)%	
09	09206	Maintenance Quartz Street Age Uni	18,150	6,528	6,439	(89)	(1)%	
09	09208	Maintenance - 17 Pyrite Street JV U	44,850	4,042	3,760	(282)	(7)%	
09	09212	Rental Lifestyle Village - Westonia P	13,500	0	0	0		
09	09236	Depreciation Other Housing	60,500	33,300	33,266	(34)	(0)%	
			<b>246,000</b>	<b>75,240</b>	<b>74,454</b>	<b>(786)</b>		
<b>Other Housing</b>								
<b>Operating Income</b>								
09	09222	Income - Lifestyle	(28,860)	(10,000)	(10,070)	(70)	1%	
09	09227	Income 17Pyrite St - JV Units	(29,640)	(16,283)	(16,200)	83	(1)%	
09	09231	Income - Ramelius Resources Lease	(28,000)	(14,000)	(14,000)	0	0%	
09	09235	Unit 12 Lifestyle AirBnB	(15,000)	(1,100)	(1,760)	(660)	60%	
09	09238	Income -Age Units Quartz Street	(39,520)	(21,044)	(21,370)	(326)	2%	
09	09298	Profit on Sale of Asset	(143,241)	(3,444)	(3,444)	(0)	0%	
			<b>(284,261)</b>	<b>(65,871)</b>	<b>(66,844)</b>	<b>(973)</b>		
<b>Capital Expense</b>								
09	09127	Purchase - Staff Housing - Shed 4 Q	0	0	0	0		
09	09128	Purchase Land & Buildings - Lifestyle	32,000	32,000	33,529	1,529	5%	
09	09239	CAPITAL-Single Persons Quarters	500,000	34,400	34,490	90	0%	
			<b>532,000</b>	<b>66,400</b>	<b>68,019</b>	<b>1,619</b>		
<b>Capital Income</b>								
09	09237	Proceeds on Sale -Housing CAPITAL	(410,000)	0	(0)	(0)		
			<b>(410,000)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>		
		<b>TOTAL OPERATING EXPENDITURE</b>	<b>388,000</b>	<b>146,470</b>	<b>141,184</b>	<b>(5,286)</b>		
		<b>TOTAL OPERATING INCOME</b>	<b>(305,061)</b>	<b>(78,449)</b>	<b>(78,084)</b>	<b>365</b>		
		<b>TOTAL CAPITAL INCOME</b>	<b>(410,000)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>		
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>532,000</b>	<b>66,400</b>	<b>68,019</b>	<b>1,619</b>		

### Schedule 10 Community Amenities

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Sanitation - Household Refuse</b>								
<b>Operating Expense</b>								
10	10100	ABC Costs- Household Refuse	24,000	14,000	13,889	(111)	(1)%	
10	10103	Domestic Refuse Collection	15,500	8,037	8,141	104	1%	
10	10105	Refuse Collection Public Bins	15,000	4,081	4,074	(7)	(0)%	
10	10106	Refuse Maintenance	22,000	11,743	11,911	168	1%	
10	10107	Waste Oil Recycling	500	0	0	0		
10	10108	Containers for Change Recycling Bin	0	0	0	0		
			<b>77,000</b>	<b>37,861</b>	<b>38,014</b>	<b>153</b>		
<b>Operating Income</b>								
10	10120	Income Relating to Sanitation - Hou	(14,000)	(12,000)	(12,182)	(182)	2%	
10	10122	Drum-Muster	0	0	0	0		
			<b>(14,000)</b>	<b>(12,000)</b>	<b>(12,182)</b>	<b>(182)</b>		
<b>Other Community Amenities</b>								
<b>Operating Expense</b>								
10	10704	Maintenance - Public Conveniences	11,000	6,005	5,854	(151)	(3)%	
10	10705	Maintenance - Cemetery	0	0	0	0		
10	10706	Maintenance - Grave Digging	9,500	140	137	(3)	(2)%	
10	10799	Depreciation - Community Services	21,200	21,200	31,100	9,900	47%	
			<b>41,700</b>	<b>27,345</b>	<b>37,091</b>	<b>9,746</b>		
<b>Operating Income</b>								
10	10701	Income Relating to Other Communi	0	0	0	0		
10	10708	Cemetery Fees	(2,000)	(250)	(250)	0	0%	
			<b>(2,000)</b>	<b>(250)</b>	<b>(250)</b>	<b>0</b>		
<b>Capital Expenditure</b>								
10	10702	Purchase Land & Buildings - Niche V	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>118,700</b>	<b>65,206</b>	<b>75,105</b>	<b>9,899</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(2,000)</b>	<b>(250)</b>	<b>(250)</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

### Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Public Halls &amp; Civic Centres</b>								
<b>Operating Expense</b>								
11	11100	ABC Costs- Public Halls & Civic Cent	82,000	51,000	50,926	(74)	(0)%	
11	11104	Maintenance - Public Halls	20,500	8,988	7,609	(1,379)	(15)%	
11	11105	Maintenance - Complex/ Gym	34,000	21,017	21,620	603	3%	
11	11106	Maintenance - Wanderers Stadium	32,200	18,574	18,431	(143)	(1)%	
11	11107	MOU Westonia Progress Payment	0	0	0	0		
11	11199	Depreciation - Public Halls	67,800	35,800	35,800	(0)	(0)%	
			<b>236,500</b>	<b>135,379</b>	<b>134,386</b>	<b>(993)</b>		
<b>Operating Income</b>								
11	11110	Income Relating to Public Halls & Ci	(200)	0	0	0		
11	11111	Income Edna May MOU 33%	0	0	0	0		
11	11112	Income Charges Stadium	(500)	0	0	0		
11	11114	Income Edna May MOU WPA 67%	0	0	0	0		
			<b>(700)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11102	Purchase Land & Buildings	0	0	0	0		
11	11103	Purchase Furniture & Equipment -G	0	0	0	0		
11	11607	Furniture & Equipment - Disabled R	10,000	0	0	0		
			<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Swimming Pool</b>								
<b>Operating Income</b>								
11	11202	Swimming Pool Donations	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Operating Expense</b>								
11	11207	Maintenance Westonia Swimming F	45,500	20,199	19,718	(481)	(2)%	
11	11208	Chlorine Expenses	3,500	3,500	5,111	1,611	46%	
11	11209	Management Contract Charges	75,000	43,750	44,511	761	2%	
11	11210	Water Charges	7,000	4,000	4,062	62	2%	
11	11299	Depreciaton - Swimming Pool	67,700	38,100	38,050	(50)	(0)%	
			<b>198,700</b>	<b>109,549</b>	<b>111,452</b>	<b>1,903</b>		
<b>Capital Expense</b>								
11	11204	Purchase Land & Buildings -Kiosk/Al	150,000	150,000	212,874	62,874	42%	Change in cost for the design & construction Landscaping
11	11205	Purchase Furniture & Equipment - S	15,000	8,000	8,270	270	3%	
			<b>165,000</b>	<b>158,000</b>	<b>221,144</b>	<b>63,144</b>		
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11307	Maintenance - Playground, Tennis &	326,000	218,500	218,491	(9)	(0)%	
11	11308	Maintenance - Recreation Oval	49,300	8,475	8,438	(37)	(0)%	
11	11399	Depreciation - Other Rec & Sport	158,500	102,000	101,916	(84)	(0)%	
			<b>533,800</b>	<b>328,975</b>	<b>328,845</b>	<b>(130)</b>		
<b>Operating Income</b>								
11	11302	Marquee Hire Charges	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
11	11203	LotteryWest	(100,000)	0	0	0		
11	11301	DFES Grant	0	0	0	0		
11	11211	Corporate sponsorship	(100,000)	0	0	0		
			<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11309	Water Tanks Wanderers Stadium	10,000	10,000	11,149	1,149	11%	
			<b>10,000</b>	<b>10,000</b>	<b>11,149</b>	<b>1,149</b>		
<b>Television and Rebroadcasting</b>								
<b>Operating Expense</b>								
11	11401	Maintenance - Television and Rebrc	4,000	400	596	196	49%	
11	11499	Depreciation - TV & Radio	5,500	3,400	3,203	(197)	(6)%	
			<b>9,500</b>	<b>3,800</b>	<b>3,799</b>	<b>(1)</b>		
<b>Capital Expense</b>								
11	11404	Purchase Furniture & Equipment - T	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

### Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Other Recreation &amp; Sport</b>								
<b>Operating Expense</b>								
11	11500	Expenses Relating to Libraries	0	0	0	0		
11	11504	Library Salaries	20,000	11,662	11,719	57	0%	
11	11505	Library Expenses	3,500	2,150	2,113	(37)	(2)%	
			<b>23,500</b>	<b>13,812</b>	<b>13,832</b>	<b>20</b>		
<b>Operating Income</b>								
11	11501	Income Relating to Libraries	(100)	0	0	0		
11	11502	Fines & Penalties Charged	(100)	0	0	0		
			<b>(200)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
11	11503	Purchase Furniture & Equipment - L	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Culture</b>								
<b>Operating Expense</b>								
11	11605	Nature Reserve Management	30,000	800	801	1	0%	
11	11606	Maintenance Walgoolan Info Bay	600	0	0	0		
			<b>30,600</b>	<b>800</b>	<b>801</b>	<b>1</b>		
<b>Operating Income</b>								
11	11602	Income Charges History Books	(200)	(200)	(441)	(241)	120%	
11	11604	Ramelius Common Management - I	0	0	0	0		
			<b>(200)</b>	<b>(200)</b>	<b>(441)</b>	<b>(241)</b>		
<b>Capital Expense</b>								
11	11603	Purchase Furniture & Equipment - P	800,000	0	0	0		
			<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>1,032,600</b>	<b>592,315</b>	<b>593,116</b>	<b>801</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(1,100)</b>	<b>(200)</b>	<b>(441)</b>	<b>(241)</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>985,000</b>	<b>168,000</b>	<b>232,293</b>	<b>64,293</b>		

### Schedule 12 Transport

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Streets Roads Bridges &amp; Depot Construction</b>								
<b>Capital Expense</b>								
12	12101	Roads Construction Council	898,500	64,800	64,830	30	0%	
12	12103	MRWA Project Construction	717,000	23,250	23,062	(188)	(1)%	
12	12104	Roads to Recovery Construction	519,050	105,300	105,516	216	0%	
12	12108	Footpath Construction	0	0	0	0		
			<b>2,134,550</b>	<b>193,350</b>	<b>193,407</b>	<b>57</b>		
<b>Streets Roads Bridges &amp; Depot Maintenance</b>								
<b>Operating Expense</b>								
12	12202	Power - Street Lighting	8,500	4,956	4,420	(536)	(11)%	
12	12203	Maintenance - GRM	619,000	336,000	335,848	(152)	(0)%	
12	12204	Maintenance - Depot	35,500	35,500	50,487	14,987	42%	
12	12205	Maintenance - Footpaths	500	300	329	29	10%	
12	12206	Traffic Signs Maintenance	22,000	19,300	19,604	304	2%	
12	12208	Town Maintenance/Streetscape	170,000	102,000	102,055	55	0%	
12	12219	RRG Expenses	0	0	9,422	9,422		Ramm Software Subscription
12	12299	Depreciation - Street, Roads, Bridge	1,603,500	1,025,000	1,025,788	788	0%	
			<b>2,459,000</b>	<b>1,523,056</b>	<b>1,547,952</b>	<b>24,896</b>		
<b>Operating Income</b>								
12	12201	Income Relating to Streets, Roads, E	0	0	0	0		
12	12212	Grant - MRWA Direct	(200,000)	(190,000)	(189,763)	237	(0)%	
12	12213	Grant - MRWA Specific	(478,000)	(170,000)	(169,602)	398	(0)%	
12	12214	Grant -Electric Car Charging Station	(100)	0	0	0		
12	12216	Grant - Roads to Recovery	(519,000)	0	0	0		
			<b>(1,197,100)</b>	<b>(360,000)</b>	<b>(359,365)</b>	<b>635</b>		
<b>Capital Expense</b>								
12	12218	Plant Shed - Depot	15,000.00	0.00	0.00	0.00		
12	12220	Sea Container Storage Depot	20,000.00	0.00	0.00	0.00		
			<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Road Plant Purchase</b>								
<b>Operating Expense</b>								
12	12359	Loss on Sale of Asset	6,896	0	0	0		
			<b>6,896</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Operating Income</b>								
12	12398	Profit on Sale of Asset	(7,610)	0	0	0		
			<b>(7,610)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
12	12306	Proceeds on Sale of Asset	(150,000)	(110,000)	(110,000)	0	0%	
			<b>(150,000)</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>0</b>		
<b>Road Plant Purchase</b>								
<b>Capital Expense</b>								
12	12302	Purchase Plant & Equipment - Road	30,000	25,000	25,272	272	1%	
12	12304	Telehandler - CAPITAL	370,000	370,000	377,274	7,274	2%	
12	12305	Garden Water Trailer- CAPITAL	10,000	0	0	0		
			<b>410,000</b>	<b>395,000</b>	<b>402,546</b>	<b>7,546</b>		
<b>Aerodromes</b>								
<b>Operating Expense</b>								
12	12604	Airport Maintenance	3,700	812	587	(225)	(28)%	
			<b>3,700</b>	<b>812</b>	<b>587</b>	<b>(225)</b>		
<b>Operating Income</b>								
12	12601	Income Relating to Aerodromes	(100)	0	0	0		
			<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>2,469,596</b>	<b>1,523,868</b>	<b>1,548,539</b>	<b>24,671</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(1,204,810)</b>	<b>(360,000)</b>	<b>(359,365)</b>	<b>635</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>(150,000)</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>2,579,550</b>	<b>588,350</b>	<b>595,953</b>	<b>7,603</b>		

**Schedule 13 Economic Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Rural Services</b>								
<b>Operating Expense</b>								
13	13123	NRM Contract	5,000	2,000	2,351	351	18%	
13	13125	Noxious Weed Control	2,000	0	0	0		
			<b>7,000</b>	<b>2,000</b>	<b>4,289</b>	<b>2,289</b>		
<b>Operating Income</b>								
13	13105	Govt. Grant Funding	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Expense</b>								
13	13107	Purchase Plant & Equipment - Warr	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Income</b>								
13	13108	Warralakin Water Tank DWER	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Tourism &amp; Area Promotion</b>								
<b>Operating Expense</b>								
13	13200	ABC Costs- Tourism & Area Promot	60,000	35,000	33,615	(1,385)	(4)%	
13	13210	Area Promotion	8,000	7,000	7,293	293	4%	
13	13211	SUBS- CW Visitor Centre	3,000	2,300	2,273	(27)	(1)%	
13	13212	SUBS- Newtravel	10,000	0	0	0		
13	13213	Maintenance Caravan Park	118,750	73,389	73,208	(181)	(0)%	
13	13214	Information Bay- Carrabin	16,050	2,320	2,684	364	16%	
13	13215	Museum -Maintenance	63,500	40,861	41,149	288	1%	
13	13299	Depreciation - Tourism & Area Pron	39,000	23,000	22,832	(168)	(1)%	
			<b>318,300</b>	<b>183,870</b>	<b>183,054</b>	<b>(816)</b>		
<b>Operating Income</b>								
13	13201	Caravan Park Single Units	(15,000)	(15,000)	(22,000)	(7,000)	47%	Ellett Contracting & WCP Civil Accomodation Usage
13	13202	Caravan Site Charges	(60,000)	(51,000)	(51,076)	(76)	0%	
13	13203	Tent Site Charges	(500)	(500)	(577)	(77)	15%	
13	13204	Souvenir Sales	(500)	(500)	(1,645)	(1,145)	229%	Extra sales of Bucket Hats & 2026 Calanders
13	13221	Income -Museum Entry	(15,000)	(15,000)	(15,728)	(728)	5%	
13	13223	Electric Car Charging Station - INCOI	0	0	(32)	(32)		
			<b>(91,000)</b>	<b>(82,000)</b>	<b>(91,057)</b>	<b>(9,057)</b>		
<b>Capital Expense</b>								
13	13216	Museum Expansion Project - Land &	200,000	200,000	230,020	30,020	15%	
13	13224	Caravan Park - Decking/New Laundr	32,000	4,000	4,225	225	6%	
			<b>232,000</b>	<b>204,000</b>	<b>234,245</b>	<b>30,245</b>		
<b>Capital Income</b>								
13	13222	Loan Proceeds	0	0	0	0		
13	13225	LotteryWest Grant- Muesuem	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Building Control</b>								
<b>Operating Expense</b>								
13	13301	Contract EH Services	0	0	900	900		
			<b>0</b>	<b>0</b>	<b>900</b>	<b>900</b>		
<b>Operating Income</b>								
13	13303	Building Permit Charges	(3,000)	(250)	(568)	(318)	127%	
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			<b>(3,300)</b>	<b>(250)</b>	<b>(568)</b>	<b>(318)</b>		
<b>Community Development (CRC)</b>								
<b>Operating Expense</b>								
13	13400	ABC Costs - Community Developme	60,000	38,800	38,748	(52)	(0)%	
13	13401	Programs / Activities	10,000	400	337	(63)	(16)%	
13	13402	Workers Compensation Premiums	7,000	7,000	6,364	(636)	(9)%	
13	13403	Superannuation	13,000	5,000	5,701	701	14%	
13	13404	Salaries	81,000	2,000	2,961	961	48%	
13	13405	Community Events	20,000	500	472	(28)	(6)%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	24,183	5,268	4,847	(421)	(8)%	
			<b>215,183</b>	<b>58,968</b>	<b>59,429</b>	<b>461</b>		

**Schedule 13 Economic Services**

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Operating Income</b>								
13	13410	Grant Funding Opportunities	(10,000)	(5,000)	(5,455)	(455)	9%	
13	13411	DPIRD Grants Funding (CRC)	(110,000)	(85,000)	(86,225)	(1,225)	1%	
13	13412	Income Relating to Westonia CRC O	0	0	0	0		
13	13413	Events Income	0	0	(416)	(416)		
			<b>(120,000)</b>	<b>(90,000)</b>	<b>(92,096)</b>	<b>(2,096)</b>		
<b>Plant Nursery</b>								
<b>Operating Expense</b>								
13	13502	Nursery Operating Costs	0	0	160	160		
			<b>0</b>	<b>0</b>	<b>160</b>	<b>160</b>		
<b>Operating Income</b>								
13	13505	Tree Planter Hire	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Other Economic Services</b>								
<b>Operating Expense</b>								
13	13600	ABC Costs to Other Economic Servic	0	0	8,619	8,619		
13	13611	Water Supply Standpipes	71,500	18,692	17,305	(1,387)	(7)%	
13	13613	Ramelius ResourceLease - Industrial	0	0	180	180		
13	13614	St Lukes Church	0	0	52	52		
13	13615	CO-OP Bus -Expense	0	0	0	0		
13	16106	Loan Interest Loan # 99	0	0	0	0		
13	13699	Depreciation- Other Economic Servi	86,700	46,575	53,807	7,232	16%	
			<b>158,200</b>	<b>65,267</b>	<b>79,961</b>	<b>14,694</b>		
<b>Other Economic Services</b>								
<b>Operating Income</b>								
13	13602	Community Bus Hire Charges	(2,000)	(1,400)	(1,408)	(8)	1%	
13	13603	Ramelius Resource Lease - Industria	(22,000)	(11,000)	(11,000)	0	0%	
13	13604	Police Licensing Commissions	(9,000)	(3,800)	(4,242)	(442)	12%	
13	13607	SSL Interest Reimbursement	(5,600)	(2,600)	(2,622)	(22)	1%	
13	13608	SSL Principal Reimbursement	(12,800)	(6,500)	(6,551)	(51)	1%	
13	13609	Standpipe Water Charges - per kL	(60,000)	(60,000)	(95,000)	(35,000)	58%	Fulton Hogan Standpipe Water Charges
13	13618	Reimbursements General	(200)	(20)	(18)	2	(9)%	
			<b>(111,600)</b>	<b>(85,320)</b>	<b>(120,842)</b>	<b>(35,522)</b>		
<b>Capital Expense</b>								
13	13606	Land & Buildings - Wolfram Street S	0	0	0	0		
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>698,683</b>	<b>310,105</b>	<b>327,792</b>	<b>17,687</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(325,900)</b>	<b>(257,570)</b>	<b>(304,563)</b>	<b>(46,993)</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>232,000</b>	<b>204,000</b>	<b>234,245</b>	<b>30,245</b>		

### Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Private Works</b>								
<b>Operating Expense</b>								
14	14102	Private Works	25,000	25,000	582,870	557,870	2,231%	Private works share of Mukinbudin & Nungarin & Fulton Hogan
			<b>25,000</b>	<b>25,000</b>	<b>582,870</b>	<b>557,870</b>		
<b>Operating Income</b>								
14	14100	Private Works Income	(125,000)	(125,000)	(605,443)	(480,443)	384%	Private works share of Mukinbudin & Nungarin & Fulton Hogan
			<b>(125,000)</b>	<b>(125,000)</b>	<b>(605,443)</b>	<b>(480,443)</b>		
<b>Public Works Overheads</b>								
<b>Operating Expense</b>								
14	14200	Administration Allocations to PWOH	258,000	161,960	162,005	45	0%	
14	14202	Sick Leave Expense	25,000	17,000	17,487	487	3%	
14	14203	Annual & Long Service Leave Expenses	100,000	83,000	88,541	5,541	7%	
14	14204	Protective Clothing - Outside Staff	6,000	5,000	4,810	(190)	(4)%	
14	14205	Conference Expenses- Engineering	4,000	1,700	1,677	(23)	(1)%	
14	14206	Medical Examination Costs	500	0	0	0		
14	14207	Public Works Overheads Allocated to PWOH	(677,500)	(499,850)	(499,868)	(18)	0%	
14	14208	OSH Expenses	4,500	500	409	(91)	(18)%	
14	14211	Unallocated Wages	0	0	0	0		
14	14214	Eng. & Technical Support	10,000	2,000	1,889	(111)	(6)%	
14	14215	Staff Training	24,000	11,500	11,305	(195)	(2)%	
14	14216	Insurance on Works	45,500	18,800	18,776	(24)	(0)%	
14	14217	Supervision Costs	24,000	15,000	15,595	595	4%	
14	14218	Service Pay	7,000	4,081	4,450	369	9%	
14	14219	Superannuation Cost	125,000	97,000	96,918	(82)	(0)%	
14	14220	Allowances & Other Costs	38,000	15,300	15,247	(53)	(0)%	
14	14221	Fringe Benefits Tax - Works	8,000	6,600	6,642	42	1%	
			<b>2,000</b>	<b>(60,409)</b>	<b>(54,118)</b>	<b>6,291</b>		
<b>Operating Income</b>								
14	14201	Income Relating to Public Works Overheads	(7,000)	(5,500)	(5,700)	(200)	4%	
			<b>(7,000)</b>	<b>(5,500)</b>	<b>(5,700)</b>	<b>(200)</b>		
<b>Plant Operation Costs</b>								
<b>Operating Expense</b>								
14	14302	Insurance - Plant	18,500	13,500	13,623	123	1%	
14	14303	Fuel & Oils	240,000	179,500	179,628	128	0%	
14	14304	Tyres and Tubes	20,000	14,000	13,987	(13)	(0)%	
14	14305	Parts & Repairs	0	0	87,287	87,287		
14	14306	Internal Repair Wages	33,500	24,200	24,145	(55)	(0)%	
14	14307	Licences - Plant	9,000	6,891	7,231	340	5%	
14	14308	Depreciation - Plant	200,000	126,500	126,314	(186)	(0)%	
14	14309	Plant Operation Costs Allocated to PWOH	(706,000)	(429,800)	(429,459)	341	(0)%	
14	14310	Blades & Tynes	15,000	0	0	0		
14	14311	Consumable Items	20,000	11,270	11,799	529	5%	
14	14312	Expendable Tools	10,000	700	772	72	10%	
			<b>(140,000)</b>	<b>(53,239)</b>	<b>35,327</b>	<b>88,566</b>		
<b>Stock Fuels &amp; Oils</b>								
<b>Operating Expense</b>								
14	14402	Purchase of Stock Materials	0	0	62,871	62,871		
			<b>0</b>	<b>0</b>	<b>62,871</b>	<b>62,871</b>		
<b>Operating Income</b>								
14	14404	Diesel Fuel Rebate	(50,000)	(36,500)	(36,536)	(36)	0%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	(2,000)	(2,922)	(922)	46%	
			<b>(52,500)</b>	<b>(38,500)</b>	<b>(39,458)</b>	<b>(958)</b>		
<b>Administration</b>								
<b>Operating Expense</b>								
14	14500	Expenses relating to Administration	494,000	294,412	291,875	(2,537)	(1)%	
14	14501	Administration Office Maintenance	72,500	66,243	67,826	1,583	2%	
14	14502	Workers Compensation Premiums-	10,850	10,850	28,491	17,641	163%	
14	14503	Office Equipment Maintenance - Admin	5,000	1,000	1,182	182	18%	
14	14504	Telecommunications - Admin	10,000	1,000	1,079	79	8%	
14	14505	Travel & Accommodation - Admin	2,000	0	0	0		



### Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
<b>Administration</b>								
<b>Operating Expense - Continued</b>								
14	14506	Legal Expenses Administration	5,000	300	359	59	20%	
14	14507	Training Expenses - Admin	7,500	0	0	0		
14	14508	Printing & Stationery - Admin	10,000	4,000	4,223	223	6%	
14	14509	Fringe Benefits Tax - Admin	17,000	9,900	9,962	62	1%	
14	14510	Conference Expenses - Admin	6,000	0	0	0		
14	14511	Staff Uniform - Admin	3,000	3,000	3,459	459	15%	
14	14515	Administration Costs Allocated to Pi	(750,350)	(463,000)	(462,963)	37	(0)%	
14	14517	Postage & Freight	1,500	150	555	405	270%	
14	14521	IT/Accounting Programs	45,000	30,000	29,525	(475)	(2)%	
14	14522	Advertising	3,000	1,700	1,745	45	3%	
14	14559	Admin Loss on Sale	27,371	0	0	0		
14	14599	Depreciation - Admin	38,000	22,162	22,682	520	2%	
			<b>7,371</b>	<b>(18,283)</b>	<b>0</b>	<b>18,283</b>		
<b>Operating Income</b>								
14	14525	Admin - Reimbursement	0	0	(18,349)	(18,349)		Paid Parental Leave Scheme Chantelle Pedrotti
14	14598	Profit on Sale of Asset - Admin	(226)	0	0	0		
			<b>(226)</b>	<b>0</b>	<b>(18,349)</b>	<b>(18,349)</b>		
<b>Capital Expense</b>								
14	14514	Purchase Furniture & Equipment Ac	30,000	10,000	9,461	(539)	(5)%	
14	14519	Carport Admin Office - CAPITAL	30,000	0	0	0		
14	14520	CEO Vehicle - CAPITAL	120,000	0	0	0		
14	14523	DCEO Vehicle - CAPITAL	80,000	0	0	0		
			<b>260,000</b>	<b>10,000</b>	<b>9,461</b>	<b>(539)</b>		
<b>Operating Expense</b>								
14	14602	Gross Salaries & Wages	1,800,000	1,050,000	1,069,753	19,753	2%	
14	14603	Less Sal & Wages Alloc to Works	(1,800,000)	(1,050,000)	(1,069,753)	(19,753)	2%	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Unclassified</b>								
<b>Operating Income</b>								
14	14701	Income Relating to Unclassified	(40,000)	(40,000)	(60,000)	(20,000)	50%	Sale of 5 Lots
14	14705	Ramelius Resources Haulage Operat	0	0	0	0		
			<b>(40,000)</b>	<b>(40,000)</b>	<b>(60,000)</b>	<b>446,787</b>		
<b>Unclassified</b>								
<b>Capital Expense</b>								
14	14704	Land Development	120,000	81,500	81,244	(256)	(0)%	
			<b>120,000</b>	<b>81,500</b>	<b>81,244</b>	<b>(256)</b>		
<b>Capital Income</b>								
14	14799	Proceeds on Sale of Assets	(176,000)	0	0	0		
			<b>(176,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OPERATING EXPENDITURE</b>			<b>(105,629)</b>	<b>(106,931)</b>	<b>626,951</b>	<b>733,882</b>		
<b>TOTAL OPERATING INCOME</b>			<b>(224,726)</b>	<b>(209,000)</b>	<b>(728,950)</b>	<b>(53,163)</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>380,000</b>	<b>91,500</b>	<b>90,705</b>	<b>(795)</b>		
<b>TOTAL CAPITAL INCOME</b>			<b>(176,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**SHIRE OF WESTONIA**  
**SUPPLEMENTARY INFORMATION**

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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF WESTONIA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026

1 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted \$	Reserve Accounts \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
PETTY CASH and FLOATS	Cash and cash equivalents	870		870			NIL	On Hand
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	2,795,313		2,795,313		Bendigo	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	4,773,362	4,773,362		Bendigo	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0		0	43,506	Bendigo	Variable	Cheque Acc.
<b>Total</b>		<b>2,796,183</b>	<b>4,773,362</b>	<b>7,569,545</b>	<b>43,506</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,796,183	4,773,362	7,569,545	43,506			
Financial assets at amortised cost - Term Deposits		0	0	0	0			
		<b>2,796,183</b>	<b>4,773,362</b>	<b>7,569,545</b>	<b>43,506</b>			

KEY INFORMATION

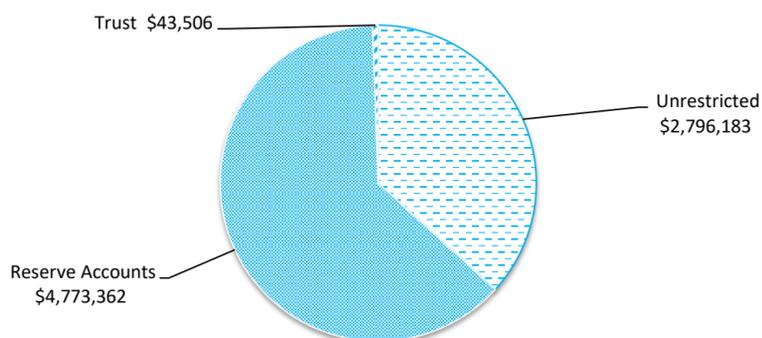
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Transaction Summary	Corporate MasterCard	Total Amount \$	Institution	Interest Rate	Period End Date
<b>Card # **** *693</b>					
Price, Arthur W	STARLINK INTERNET, Sydney 2801	225.50	Bendigo	17.99%	31-Jan-26
	BUNNINGS 591000, MIDLAND 2301	66.60			
	PHOENIX PETROLEUM, BUNBURY	300.00			
	2V.NET IT SOLUTIONS, BERESFORD	274.00			
	PAYPAL *CANVASFACTOR,0390708120	77.95			
	ACTIV8ME, Preston 1501	59.59			
	PAYPAL *CANVAPTylim,4029357733	50.05			
	SHIRE OF WESTONIA, WESTONIA 1201	217.45			
	KWIK N KLEEN BENTLEY, BENTLEY	20.40			
	GREAT SOUTHERN FUEL,MUKINBUDIN 3012	50.35			
	CARD FEE 1 @ \$4.00	4.00			
		<b>1345.89</b>			
<b>Card # **** *035</b>					
Geier, Jasmine L	Adobe, Sydney	47.99	Bendigo	17.99%	31-Jan-26
	DEPT OF RACING GAM1,EAST PERTH	62.00			
	Fluid Management Te,	96.80			
	OFFICEWORKS, Bentleigh	266.95			
	DEPENDABLE LAUNDRY, Welshpool	200.15			
	SPOTLIGHT PTY LT,STH MELBOURNE	148.60			
	RED DOT, CLOVERDALE	105.81			
	2V.NET IT SOLUTIONS, BERESFORD	528.49			
	CARD FEE 1 @ \$4.00	4.00			
		<b>1460.79</b>			
		<b>2806.68</b>			
Transaction Summary	Corporate Fuel Cards	Total Amount \$	Institution	Interest Rate	Period End Date
<b>Card #**** *7401</b>					
Bill Price	Fuel Card Purchases - 0WT	\$0.00	BP		31-Jan-26
		<b>0.00</b>	Fuel Distributors		31-Jan-26
<b>Card #**** *5677</b>					
Kevin Paust	Fuel Card Purchases - Works Super - WT111	\$0.00	BP		31-Jan-26
		<b>0.00</b>			
<b>Card #**** *5510</b>					
Jasmine Geier	Fuel Card Purchases - DCEO - 02WT	\$0.00	BP		31-Jan-26
		<b>0.00</b>			
		<b>0.00</b>			

**SHIRE OF WESTONIA**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Reserve -Long Service Leave	122,401	4,000	0	126,401	122,401	0	0	122,401
Reserve -Plant	1,132,048	39,000	(75,000)	1,096,048	1,132,048	0	0	1,132,048
Reserve -Building	1,035,255	36,000	0	1,071,255	1,035,255	0	0	1,035,255
Reserve -Communication/Information Technology	77,221	2,500	0	79,721	77,221	0	0	77,221
Reserve -Community Development	1,360,384	732,500	0	2,092,884	1,360,384	0	0	1,360,384
Reserve -Waste Management	136,915	4,500	0	141,415	136,915	0	0	136,915
Reserve -Swimming Pool Redevelopment	387,987	513,500	0	901,487	387,987	0	0	387,987
Reserve -Roadworks	521,153	18,000	0	539,153	521,153	0	0	521,153
	<b>4,773,364</b>	<b>1,350,000</b>	<b>(75,000)</b>	<b>6,048,364</b>	<b>4,773,364</b>	<b>0</b>	<b>0</b>	<b>4,773,364</b>

### 3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	1,249,000	529,200	625,073	95,873
Furniture and equipment	950,000	18,000	17,731	(269)
Plant and equipment	610,000	395,000	402,546	7,546
<b>Acquisition of property, plant and equipment</b>	<b>2,809,000</b>	<b>942,200</b>	<b>1,045,350</b>	<b>103,150</b>
Infrastructure - roads	2,134,550	1,245,125	191,158	(1,053,967)
<b>Acquisition of infrastructure</b>	<b>2,134,550</b>	<b>1,245,125</b>	<b>191,158</b>	<b>(1,053,967)</b>
<b>Total capital acquisitions</b>	<b>4,943,550</b>	<b>2,187,325</b>	<b>1,236,508</b>	<b>(950,817)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	997,100	170,000	169,602	(398)
Other (disposals & C/Fwd)	739,000	80,000	70,938	(9,062)
Reserve accounts				
Reserve account - by council - [describe]	75,000	0	0	0
Contribution - operations	3,132,450	1,937,325	995,968	(941,357)
<b>Capital funding total</b>	<b>4,943,550</b>	<b>2,187,325</b>	<b>1,236,508</b>	<b>(950,817)</b>

#### KEY INFORMATION

##### Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

##### Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

##### Reportable Value

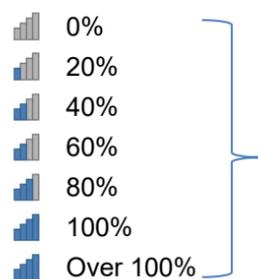
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

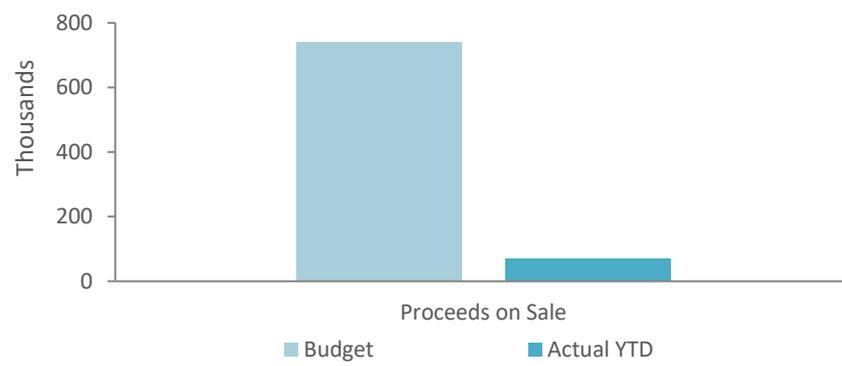


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Building</b>				
07702 Purchase Buildings - Medical Centre Upgrades	10,000	0	0	0
08104 Land & Buildings- Community Hub / Leisure Centre Project	250,000	98,800	98,785	15
09128 Purchase Land & Buildings - Lifestyle Village Fencing	32,000	32,000	33,529	(1,529)
09239 CAPITAL-Single Persons Quarters	500,000	34,400	34,490	(90)
11204 Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	150,000	150,000	212,874	(62,874)
11309 Water Tanks Wanderers Stadium	10,000	10,000	11,149	(1,149)
12218 Plant Shed - Depot	15,000	0	0	0
12220 Sea Container Storage Depot	20,000	0	0	0
13216 Museum Expansion Project - Land & Building	200,000	200,000	230,020	(30,020)
13224 Caravan Park - Decking/New Laundry - CAPITAL	32,000	4,000	4,225	(225)
14519 Carport Admin Office - CAPITAL	30,000	0	0	0
	<b>1,249,000</b>	<b>529,200</b>	<b>625,073</b>	<b>(95,873)</b>
<b>Furniture &amp; Equipment</b>				
08203 Furniture & Equipment - Community Hub/Leisure Centre Project	95,000	0	0	0
11205 Purchase Furniture & Equipment - Swimming Pools	15,000	8,000	8,270	(270)
11603 Purchase Furniture & Equipment - PlayGround Redevelopment	800,000	0	0	0
11607 Furniture & Equipment - Disabled Ramp Access @ Old Hall	10,000	0	0	0
14514 Purchase Furniture & Equipment Administration	30,000	10,000	9,461	539
	<b>950,000</b>	<b>18,000</b>	<b>17,731</b>	<b>269</b>
<b>Plant &amp; Equipment</b>				
12302 Purchase Plant & Equipment - Road Plant Purchases	30,000	25,000	25,272	(272)
12304 Telehandler - CAPITAL	370,000	370,000	377,274	(7,274)
12305 Garden Water Trailer- CAPITAL	10,000	0	0	0
14520 CEO Vehicle - CAPITAL	120,000	0	0	0
14523 DCEO Vehicle - CAPITAL	80,000	0	0	0
	<b>610,000</b>	<b>395,000</b>	<b>402,546</b>	<b>(7,546)</b>
<b>Infrastructure-roads</b>				
C0010 Begley Road (No 0010)	78,000	45,500	0	45,500
C0011 Maxfield Road (No 0011)	84,000	49,000	0	49,000
C0053 Hodgeson Road (No 0053)	123,000	71,750	0	71,750
C0020 6 Mile Gate Road (No 0020)	78,500	45,787	0	45,787
C0022 Henderson Road ( No 0022)	44,000	25,662	0	25,662
C0025 Rabbit Proof Fence Road (No 0025)	83,000	48,412	0	48,412
C0030 Maisefield Gravel Resheet	95,000	55,412	24,171	31,241
C0031 Elachbutting Road (No 0031)	90,000	52,500	21,945	30,555
C0034 Farina Road (No 0034)	88,000	51,331	14,013	37,319
C0064 Elsewhere Road (No 0064)	96,000	56,000	4,638	51,363
C0070 Pitt Road (No 0070)	39,000	22,750	0	22,750
<b>MRWA Project Construction</b>				
RRG84C Warralakin Road Reconstruction	717,000	418,250	23,062	395,188
<b>Roads to Recovery Construction</b>				
R2R04 Walgoolan South Road (No 0004)	100,000	58,331	261	58,070
R2R55 Diorite Street Roundabout & Carport (No 0055)	58,000	33,831	102,860	(69,029)
R2R96 Woolgar Street (0096)	100,000	58,331	0	58,331
R2RFDW Bitumen Floodways	69,050	40,278	0	40,278
R2R06 Carrabin South Road (0006)	192,000	112,000	209	111,791
	<b>2,134,550</b>	<b>1,245,125</b>	<b>191,158</b>	<b>1,053,967</b>

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Buildings</b>									
A44	Fibro Dwelling (Old Pool House ) (No :	68,754	80,000	11,246	0	67,494	70,938	3,444	0
A50	Fibro & Metal Clad Dwelling (Works H	198,005	330,000	131,995	0	0	0	0	0
<b>Plant and equipment</b>									
A491	938WT P5 John Deere 624K Wheel L	142,390	150,000	7,610	0	0	0	0	0
A511	P22 Kubota F3680 (Mower)	9,896	3,000	0	(6,896)	0	0	0	0
A570	Toyota LandCruiser - 0WT	127,371	100,000	0	(27,371)	0	0	0	0
A566	Toyota Prado -02WT	75,774	76,000	226	0	0	0	0	0
		<b>622,190</b>	<b>739,000</b>	<b>151,077</b>	<b>(34,268)</b>	<b>67,494</b>	<b>70,938</b>	<b>3,444</b>	<b>0</b>



5 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Antique Fuel Industry Museum Disp	1	600,000	0	0	(24,027)	(48,601)	575,973	551,399	(13,645)	(26,743)
<b>Total</b>		<b>600,000</b>	<b>0</b>	<b>0</b>	<b>(24,027)</b>	<b>(48,601)</b>	<b>575,973</b>	<b>551,399</b>	<b>(13,645)</b>	<b>(26,743)</b>
Current borrowings		48,601					0			
Non-current borrowings		551,399					575,973			
		<b>600,000</b>					<b>575,973</b>			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

6 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 January 2026 \$
<b>Employee Related Provisions</b>						
Provision for annual leave		206,651	0	0	0	206,651
Provision for long service leave		135,786	0	0	0	135,786
<b>Total Provisions</b>		<b>342,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,437</b>
<b>Total other current liabilities</b>		<b>342,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,437</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

**KEY INFORMATION**

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue					YTD
	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	Revenue Actual
	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>						
FESA Operating Grant	33,000	24,000	33,000	0	33,000	23,895
Grant - MRWA Direct	200,000	190,000	200,000	0	200,000	189,763
Grants Commission Grant Received - General	640,709	320,354	640,709	0	640,709	320,355
Grants Commission Grant Received- Roads	379,535	189,768	379,535	0	379,535	188,141
Corporate sponsorship	100,000	0	100,000	0	100,000	0
Reimbursement Rural Health West		0	0		0	82
	<b>1,353,244</b>	<b>724,122</b>	<b>1,353,244</b>	<b>0</b>	<b>1,353,244</b>	<b>722,235</b>
<b>Contributions</b>						
First Responder - WPA Grant	15,000	0	15,000	0	15,000	0
LotteryWest	100,000	0	100,000	0	100,000	0
DPIRD Grants Funding (CRC)	110,000	85,000	110,000	0	110,000	86,225
Income Relating to Aged & Disabled - Senior Citizens	5,000	0	5,000	0	5,000	0
Grant -Electric Car Charging Station	100	0	100	0	100	0
Grant Funding Opportunities	10,000	5,000	10,000	0	10,000	5,455
	<b>240,100</b>	<b>90,000</b>	<b>240,100</b>	<b>0</b>	<b>240,100</b>	<b>91,680</b>
<b>TOTALS</b>	<b>1,593,344</b>	<b>814,122</b>	<b>1,593,344</b>	<b>0</b>	<b>1,593,344</b>	<b>813,915</b>

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue					YTD Revenue Actual
	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>						
Income Relating to Libraries	100	0	100	0	100	0
Grant - MRWA Specific	478,000	170,000	478,000	0	478,000	169,602
Grant - Roads to Recovery	519,000	0	519,000	0	519,000	0
	<b>997,100</b>	<b>170,000</b>	<b>997,100</b>	<b>0</b>	<b>997,100</b>	<b>169,602</b>

**SHIRE OF WESTONIA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**12 TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

<b>Description</b>	<b>Opening Balance 1 July 2025</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 January 2026</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Westonia Tennis Club	9,202	0	0	<b>9,202</b>
Westonia Historical Society	25,445	0	0	<b>25,445</b>
Cemetery Committee	10,618	0	(1,523)	<b>9,095</b>
	<b>45,265</b>	<b>0</b>	<b>(1,523)</b>	<b>43,742</b>

### 9.1.6 GST RECONCILIATION REPORT – JANUARY 2026

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<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Jasmine Geier, Deputy Chief Executive Officer
<b>File Reference:</b>	F1.4.4 Audit Report
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 9.1.3</b> GST Report
<b>Signature:</b>	<b>Officer</b>  <b>CEO</b> 

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#### **Purpose of the Report**

- Executive Decision  Legislative Requirement

The GST reconciliation is presented to Council as a means of indicating Council’s current GST liability, which has an impact on Council’s cash-flow.

#### **Background**

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at January 2026 provided to Council on a monthly basis as a means of keeping Council informed of its current GST liability.

#### **Comment**

The GST Reconciliation Report is attached for Councillor consideration.

#### **Statutory Environment**

Nil

#### **Policy Implications**

Council does not have a policy in regard to Goods and Services Tax.

#### **Strategic Implications**

Nil

#### **Financial Implications**

The GST reconciliation is presented to Council as a means of indicating Council’s current GST liability, which has an impact on Council’s cash-flow.

#### **Voting Requirements**

- Simple Majority  Absolute Majority

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#### **OFFICER RECOMMENDATIONS**

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**That the GST Reconciliation totalling \$7,677.00 for the period ending January 2026 adopted.**

**Shire of Westonia  
Business Activity Statement  
January 2026**

Total Sales and Purchases		\$
G1	Total Sales	212,433
G3	Other GST Free Sales	32,750
G4	Input Taxed	20,366
G10	Capital Purchases	527,503
G11	Non-Capital Purchases	75,862

Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	14,483
4	PAYG (GL 94660)	26,114
6A	FBT Instalment	
7C	Fuel Tax credit over claim	-
<i>Total you owe the ATO</i>		<u>40,597</u>

PAYG		\$
W1	Total Salary Wages & Other	124,576
W2	Amount withheld from Payments at W1	26,114
W4	Amount withheld where no ABN is quoted	
W3	Other amounts withheld	

Amounts the ATO owes you (Debits in ledger)		\$
1B/ G20	GST on Purchases (GL Balance)	47,298
7D	Fuel Tax Credit	976
<i>Total the ATO owes you</i>		<u>48,274</u>

FBT		\$
F1	FBT Instalment Amount	

Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		40,597
Amounts the ATO owes you (Debits in ledger)		48,274
<b>Payment ( Red - Refund )</b>		<u><b>(7,677)</b></u>

Authorisation	
Prepared By: _____	
Date: _	9/02/2026
Checked & Lodged By: _____	
Date: _	9/02/2026

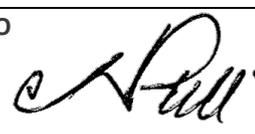
BAS Journal			
	Debit	Credit	Description
1405000 - GST Income (Liability)	14,483		BAS liability due to ATO
1406010 - PAYG Tax Gen	26,114		PAYG paid to ATO
1304000 - GST Expense (Asset)		47,298	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen		976	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen 60%			FBT
1142210.502 - Fringe Benefits Tax - Works Gen 40%			FBT
1406020 - ATO Clearing Account	-	7,677	Due from/to ATO
			BAS-Rounding
	<u>40,597</u>	<u>40,597</u>	

### 9.1.7 POLICY MANUAL REVIEW

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<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Jasmine Geier, DCEO
<b>File Reference:</b>	A2.8.5
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	Policy Manual
<b>Signature:</b>	<b>Officer</b> <span style="float: right;"><b>CEO</b></span>

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#### **Purpose of the Report**

Executive Decision                       Legislative Requirement

#### **Summary**

To complete an annual review of Council's Policy Manual.

#### **Background**

Council undertakes an annual review of its policies and determines new or updated policies to guide its day to day operations and responsibilities in regards to its adopted structure and legislative requirements.

#### **Comment**

Shire of Westonia Policy Manual – Review various policies and update document. The Council is always considerate of its operational and legislative functions and for endorsement towards serving the function and role of the Council, seeks to state defined parameters of its policy review and adoption of any new policies and/or of its existing policies.

Policy making is an important function of local government. Policies guide decision making and therefore affect all those who may be impacted by a decision.

Council's staff continually review its Policy Manual to ensure its current with the operations of the day.

#### **Statutory Environment**

Local Government Act 1995 – Section 2.7(2)(b) Role of Council.

A key role of Council is to determine the local government's policies.

Local Government Act 1995 – Section 5.42 Delegation of some powers and duties to CEO.

In order for the CEO to carry out the duties and tasks contained within the policy, appropriate delegations need to be in place.

Local Government (Financial Management) Regulations 1996 – Regulations 5 and 11.

#### **Policy Implications**

Review of Council Policies

#### **Strategic Implications**

N/A

#### **Financial Implications**

There are no direct financial implications in relation to this item.

#### **Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

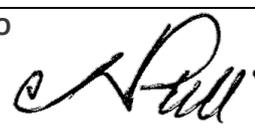
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**That Council**

- 1. Adopts the Policy Manual as presented;**
- 2. Instruct the Chief Executive Officer to ensure all staff are aware of the Policy Manual updates and provide copies if requested.**

### 9.1.8 DELEGATIONS MANUAL REVIEW

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<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Jasmine Geier, DCEO
<b>File Reference:</b>	A2.8.5
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	9.1.8 Delegation Manual
<b>Signature:</b>	<b>Officer</b> <span style="float: right;"><b>CEO</b></span>
	 <span style="float: right;"></span>

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#### **Purpose of the Report**

Executive Decision  Legislative Requirement

#### **Summary**

To complete the yearly review of the Delegations Manual.

#### **Background**

The review of delegations to the Chief Executive Officer (CEO) made under the Local Government Act 1995 and other Acts, plus delegations made to other officers by Council pursuant to various Acts.

The existing Delegations Register has been attached for your perusal.

The Chief Executive Officer has conducted an extensive review of the current Delegation with the format being adjusted and grouped into relevant sections to make it easier to follow.

The Delegations in place all being direct delegations to the CEO, who in turn delegates a number to other officers.

#### **Comment**

As part of the review, all delegations have been thoroughly examined to ensure they are still relevant and the wording of each is appropriate. In considering the review each delegation has been viewed in the context of whether it is a power or a duty of the local government, hence a delegation can occur, or it is an administration function that is part of the CEO or other officer's responsibility and therefore a delegation is not required.

The Delegation Manual received a thorough review the previous year and after reviewing this year the Chief Executive Officer has indicated that there are no significant changes required to the content.

#### **Statutory Environment**

Local Government Act 1995

Section 5.18 – provides that a local government is to keep a register of delegations and review the delegations once every financial year (to committees).

Section 5.46(2) – provides that at least once in every financial year delegations are to be reviewed by the delegator (Council).

Local Government (Miscellaneous Provisions) Act 1960

Sections 374, 374A, 374C, 401A, 403, 408 & 409 all deal with various aspects relating to buildings.

Bush Fires Act 1954

Section 17(10) – provides that a local government may delegate to the President and its Chief Bush Fire Control Officer, jointly its powers and duties under 17 (7-8) – variation of prohibited burning times.

Section 18 (5C) – provides that a local government may delegate to the President and its Chief Bush Fire Control Officer, jointly the power to vary the restricted burning times.

Clause 11.3 – enables Council to delegate powers and duties to the CEO.

Section 5.42 of the Local Government Act 1995 states that a number of the local government’s powers and duties can be delegated to the CEO. Section 5.43 of the Act details the limitations on those delegations. The review has been conducted within those legislative requirements.

Building Act 2011

Section 127 (6A) provides – The CEO of a Local Government may delegate to any other local government employee a power or duty of the local government that has been delegated to the CEO under this section but in the case of such a power or duty –

- (a) The CEO’s power under this subsection to delegate the exercise of that power or the discharge of that duty; and
- (b) The exercise of that power or the discharge of that duty by the CEO’s delegate, are subject to any conditions, qualifications, limitations or exceptions imposed by the local government on its delegation to the CEO.

An absolute majority of Council is required to adopt the Delegations Register.

### **Policy Implications**

There are no direct implications on any current policies however a number of delegations are linked to Council policies.

### **Strategic Implications**

5.42. Delegation of some powers and duties to CEO

(1) A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under –

- (a) this Act other than those referred to in section 5.43; or
- (b) the Planning and Development Act 2005 section 214(2), (3) or (5).

\* Absolute majority required.

(2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

5.46. Register of, and records relevant to, delegations to CEO and employees

(1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.

(2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.

(3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

9.10. Appointment of authorised persons

(1) In this section –

law means any of the following –

- (a) this Act;
- (b) the Caravan Parks and Camping Grounds Act 1995;
- (c) the Cat Act 2011;
- (d) the Cemeteries Act 1986;
- (e) the Control of Vehicles (Off-road Areas) Act 1978;
- (f) the Dog Act 1976;
- (g) subsidiary legislation made under an Act referred to in any of paragraphs (a) to (f);
- (h) a written law prescribed for the purposes of this section; specified means specified in the instrument of appointment.

(2) The CEO may, in writing, appoint persons or classes of persons to be authorised persons for the purposes of 1 or more specified laws or specified provisions of 1 or more specified laws.

(3) An appointment under subsection (2) is subject to any specified conditions or limitations.

(4) The CEO must give to each person appointed under subsection (2) an identity card that –

- (a) on the front of the card, sets out –
  - (i) the name and official insignia of the local government; and
  - (ii) the name of the person; and
  - (iii) a recent photograph of the person; and

- (b) on the back of the card, specifies each law to which the person's appointment relates.
- (5) A person appointed under subsection (2) (the authorised person) must —
- (a) carry their identity card at all times when performing functions under a specified law; and
  - (b) produce their identity card for inspection when required to do so by a person in respect of whom the authorised person has performed or is about to perform a function under a specified law.
- (6) A person who, without reasonable excuse, fails to return their identity card to the CEO within 14 days after their appointment ceases to have effect commits an offence.

[Section 9.10 inserted: No. 16 of 2019 s. 64.]

From a local government perspective, the concept of "delegation" is: to entrust or commit (authority etc.) to another as an agent or deputy.

Consequently, the decision-making power of the delegator (Council) to the delegate (CEO, other officer or committee), is bestowed by a formal Council resolution. The effect of delegating is to streamline the decision-making process as the subject matter does not have to wait for a Council meeting for a decision. The outcome is that the Shire of Westonia is perceived more favorably for making timely decisions.

### **Financial Implications**

The delegations allow for staff to authorise expenditure, raise income, write-off monies, provide staff benefits and also hasten processing times across various areas of operations.

### **Voting Requirements**

Simple Majority

Absolute Majority

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### **OFFICER RECOMMENDATIONS**

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**That Council review and adopts the Delegation Manual as presented.**

### 9.1.9 APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER

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<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Bill Price, CEO
<b>File Reference:</b>	
<b>Disclosure of Interest:</b>	Bill Price
<b>Attachments:</b>	Nil

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<b>Signature:</b>	<b>Officer</b>	<b>CEO</b>
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#### Purpose of the Report

Executive Decision

Legislative Requirement

The purpose of this report is for Council to consider the appointment of an acting Chief Executive Officer from Monday 9<sup>th</sup> March 2026 to Friday 19<sup>th</sup> June, while the Chief Executive Officer is on leave.

#### Background

The Chief Executive Officer's has requested annual and long service leave for the period 9<sup>th</sup> March to 19<sup>th</sup> June 2026

The Chief Executive Officer has discussed the Acting Chief Executive Officer options with Council and has recommended the Deputy Chief Executive Officer Jasmine Geier as Acting Chief Executive Officer from 9<sup>th</sup> March to 19<sup>th</sup> June 2026.

#### Comment

This will be a good opportunity for the Deputy Chief Executive Officer to gain some invaluable experience in managing the Council in my absence. An agreement has been reached with the DCEO to receive a higher duties package equivalent to 80% of the current CEO Salary. The CEO is prepared to consult with the ACEO by phone if required. My return in June will allow for the adoption of the 26/27 budget, albeit a little later than normal for Council.

#### Statutory Environment

Section 5.36 of the Local Government Act 1995 provides that:

(1) A local government is to employ —

(a) a person to be the CEO of the local government; and

(b) such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.

(2) A person is not to be employed in the position of CEO unless the council —

(a) believes that the person is suitably qualified for the position; and

(b) is satisfied with the provisions of the proposed employment contract.

(3) A person is not to be employed by a local government in any other position unless the CEO —

(a) Believes that the person is suitably qualified for the position; and

(b) is satisfied with the proposed arrangements relating to the person's employment.

(4) Unless subsection (5A) applies, if the position of CEO of a local government becomes vacant, it is to be advertised by the local government in the manner prescribed, and the advertisement into contain such information with respect to the position as is prescribed.

(5A) Subsection (4) does not require a position to be advertised if it is proposed that the position be filled by a person in a prescribed class.

(5) For the avoidance of doubt, subsection (4) does not impose requirement to advertise a position before the renewal of contract referred to in section 5.39.

Regulation 18 of the Local Government (Administration) Regulations provides that:

(1) If a position of CEO, or of senior employee, of a local government becomes vacant, the local government is to advertise the position —

(a) on a notice board exhibited to the public at the local government’s offices, if the position is —

(i) to be filled on a part time basis by a person who is also employed by another local government; or

(ii) an acting position for a term not exceeding one year;

or

(b) otherwise, in a newspaper circulating generally throughout the State.

(2) An advertisement referred to in sub regulation (1) is to contain —

(a) the details of the remuneration and benefits offered;

(b) details of the place where applications for the position are to be submitted;

(c) the date and time for the closing of applications for the position;

(d) the duration of the proposed contract;

(e) contact details for a person who can provide further information about the position; and

(f) any other information that the local government considers is relevant.



#### **Consultation**

Shire President and Council.



#### **Policy Implications**

Nil.



#### **Strategic Implications**

The appointment of an external Acting Chief Executive Officer will allow operation to continue and be suitably resourced.

Effective Staff Performance

Civic Leadership

- Manage the Organisation in a responsible and accountable manner.



#### **Financial Implications**

Allocation in the 2025/26 Annual Budget



#### **Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

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**That Council approves that Mrs. Jasmine Geier be appointed as Acting Chief Executive Officer with full delegation from 9<sup>th</sup> March until 19<sup>th</sup> June, with a remuneration package within the Band 4 range prescribed by the Salaries and Allowances Tribunal under Section 7A of the Salaries and Allowances Act 1975, equal to 80% of the CEO Salary Package.**

## **9.2 COMMUNITY AND REGULATIONS**

**Nil**

### **9.3 WORKS AND SERVICES**

**Nil**

## 9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

### 9.4.1 SALE OF LAND LOT 427 DIORITE STREET – USE OF COMMON SEAL

<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Bill Price, CEO
<b>File Reference:</b>	T.1.1.3
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	Nil
<b>Signature:</b>	Officer <span style="float: right;">CEO</span>



#### Purpose of the Report

- Executive Decision  Legislative Requirement

The purpose of this report is for Council to consider selling Lot 427 Diorite Street to Ray Latham.

#### Background

Council have been selling land via a Conditional Land Release arrangement to help promote population growth and development within the townsite.

Council has received an application from a Ray Latham who wishes to purchase lot 427 Diorite Street Westonia with the intention to construct a small sea container residence and shed. Council has previously approved the cottage style design for this structure.

Below is a map illustrating the lot in question.



#### Comment

A Western Power Green Dome application has been submitted for this lot.

Should Council approve the sale the President and the CEO will be required to sign the Transfer of Landform and affix the Common Seal.

#### Statutory Environment

Nil



**Policy Implications**

Nil



**Strategic Implications**

Economic – Support & Growth & Progress Locally.



**Financial Implications**

\$ 10,000 land sale



**Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

**That Council approve the sale of Lot 427 Diorite Street to Ray Latham and authorise the President and CEO in affixing the common seal on the Transfer of Land Ownership form.**

### 9.4.2 SALE OF LAND LOT 327 SCHEELITE STREET – USE OF COMMON SEAL

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	T.1.1.3	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO



#### Purpose of the Report

- Executive Decision  Legislative Requirement

The purpose of this report is for Council to consider selling Lot 327 Scheelite Street to Ray Hourihane.

#### Background

Council have been selling land via a Conditional Land Release arrangement to help promote population growth and development within the townsite.

Council has received an application from a Ray Hourihane who wishes to purchase lot 327 Scheelite Street Westonia with the intention to construct a residence and shed.

Below is a map illustrating the lot in question.



#### Comment

The lot is fully serviced.

Should Council approve the sale the President and the CEO will be required to sign the Transfer of Landform and affix the Common Seal.

#### Statutory Environment

Nil

#### Policy Implications

Nil

**Strategic Implications**

Economic – Support & Growth & Progress Locally.

**Financial Implications**

\$ 10,000 land sale

**Voting Requirements**

Simple Majority                       Absolute Majority

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**OFFICER RECOMMENDATIONS**

**That Council approve the sale of Lot 327 Scheelite Street to Ray Hourihane and authorise the President and CEO in affixing the common seal on the Transfer of Land Ownership form.**



**Statutory Environment**  
Nil

**Policy Implications**  
Nil

**Strategic Implications**  
Economic – Support & Growth & Progress Locally.

**Financial Implications**  
\$ 10,000 land sale

**Voting Requirements**  
 Simple Majority                       Absolute Majority

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**OFFICER RECOMMENDATIONS**

**That Council approve the sale of Lot 166 Wolfram Street to Mitch Crews and authorise the President and CEO in affixing the common seal on the Transfer of Land Ownership form.**

### 9.4.4 SALE OF LAND LOT 299 PYRITES STREET – USE OF COMMON SEAL

<b>Responsible Officer:</b>	Bill Price, CEO
<b>Author:</b>	Bill Price, CEO
<b>File Reference:</b>	T.1.1.3
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	Nil
<b>Signature:</b>	<b>Officer</b> <span style="float: right;"><b>CEO</b></span>



#### Purpose of the Report

- Executive Decision  Legislative Requirement

The purpose of this report is for Council to consider selling Lot 299 Pyrites Street to Laurie & Marne Nutt.

#### Background

Council have been selling land via a Conditional Land Release arrangement to help promote population growth and development within the townsite.

Council has received an application from a Laurie & Marne Nutt who wishes to purchase lot 299 Pyrites Street Westonia with the intention to construct a residence and shed,

Below is a map illustrating the lot in question.



#### Comment

This is a fully serviced lot.

Should Council approve the sale the President and the CEO will be required to sign the Transfer of Landform and affix the Common Seal.

#### Statutory Environment

Nil

#### Policy Implications

Nil

**Strategic Implications**

Economic – Support & Growth & Progress Locally.

**Financial Implications**

\$ 10,000 land sale

**Voting Requirements**

Simple Majority                       Absolute Majority

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**OFFICER RECOMMENDATIONS**

**That Council approve the sale of Lot 299 Pyrites Street to Laurie & Marne Nutt and authorise the President and CEO in affixing the common seal on the Transfer of Land Ownership form.**

### 9.4.5 PURCHASE OF PROPERTY LOT 265 QUARTZ STREET WESTONIA

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<b>Responsible Officer:</b>	Bill Price, CEO	
<b>Author:</b>	Bill Price, CEO	
<b>File Reference:</b>	D2.2.3	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	Nil	
<b>Signature:</b>	<b>Officer</b>	<b>CEO</b>

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*Bill Price*

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#### **Purpose of the Report**

- Executive Decision                       Legislative Requirement

The purpose of this report is for Council to consider purchasing the property located at Lot 265 Quartz Street Westonina.

#### **Background**

The property located at Lot 265 Quartz Street Westonina is currently on the market as the owner wishes to on-sell. The house is an original Goldfields weatherboard and tin abode that would require significant renovation to be a habitable.



The owner of the property has no intention to renovate and reside there and would consider an offer from the Council to purchase the property.

#### **Comment**

This Lot has strategic value to the Council as we now have very few developable blocks in town until we can free up a new development from the DPLH. The lot is serviced by all headworks.

#### **Statutory Environment**

Nil

#### **Policy Implications**

Nil



**Strategic Implications**

Strategic fully serviced corner Lot that could accommodate new development providing better street appeal.



**Financial Implications**

As this is an out of budget consideration it will require an Absolute Majority decision of Council. Council has \$ funds in its Housing Development reserve fund should it be required at the EOY fund transfer considerations.



**Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

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**That Council make an offer of \$ to Purchase Lot 265 Quartz Street Westonia from J & R McDowell to be used as a future strategic development block.**

### 9.4.6 PURCHASE OF PROPERTY LOT 39 WOLFRAM STREET WESTONIA

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<b>Responsible Officer:</b>	Bill Price, CEO	
<b>Author:</b>	Bill Price, CEO	
<b>File Reference:</b>	D2.2.3	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	Nil	
<b>Signature:</b>	<b>Officer</b>	<b>CEO</b>

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*Bill Price*

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#### **Purpose of the Report**

- Executive Decision                       Legislative Requirement

The purpose of this report is for Council to consider purchasing the property located at Lot 39 Wolfram Street Westonia.

#### **Background**

The property located at Lot 39 Wolfram Street Westonia is currently on the market as the owner wishes to on sell. This is a serviced vacant lot neighbouring the Anglican Church block.



#### **Comment**

This Lot has strategic value to the Council as we now have very few developable blocks in town until we can free up a new development from the DPLH. The lot is serviced by all headworks.

#### **Statutory Environment**

Nil

#### **Policy Implications**

Nil



**Strategic Implications**

Strategic fully serviced Lot in main street that could accommodate new development providing better street appeal.



**Financial Implications**

As this is an out of budget consideration it will require an Absolute Majority decision of Council. Council has \$ funds in its Housing Development reserve fund should it be required at the EOY fund transfer considerations.



**Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

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**That Council make an offer of \$ 10,000 to Purchase Lot 39 Wolfram Street Westonia from J & R McDowell to be used as a future strategic development block.**

**10. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**11. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING**

**12. DATE AND TIME OF NEXT MEETING**

The next ordinary meeting of Council will be held on Thursday schedule 19<sup>th</sup> March 2026 commencing at 3.30pm.

**13. MEETING CLOSURE**

There being no further business the Shire President, Cr Mark Crees declared the meeting closed at pm