Agenda of the Audit Committee

Audit Committee Meeting

To be held in Council Chambers, Wolfram Street Westonia

Thursday 16th March 2023

Commencing 2.20pm

Dear Councillors,

The next Audit Committee Meeting of the Shire of Westonia will be held on Thursday 16th March 2023 the Council Chambers, Wolfram Street, Westonia.

Audit Meeting – 2.20 pm

BILL PRICE
CHIEF EXECUTIVE OFFICER
17 March 2023

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1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 2.24 pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr KM Day	President via Microsoft Teams.
Cr RM Crees	Deputy President
Cr DL Geier	
Cr WJ Huxtable	
Cr RA Della Bosca	
Cr RS Corsini	

Staff:

Mr. AW Price	Chief Executive Officer
Mrs. JL Geier	Manager of Corporate Services

Members of the Public:	Nil
Apologies:	Nil
Approved Leave of Absence:	Nil

3. PUBLIC QUESTION TIME (2.25PM – 2.48PM)

Nil

4. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the Minutes of the Audit Committee Meeting held on Thursday 17th March 2022 be confirmed as a true and correct record.

5. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

Nil:

6. MATTERS REQUIRING A COUNCIL DECISION

6.1.1 COMPLIANCE AUDIT RETURN 2022

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	ES1.6.1	
Disclosure of Interest:	Nil	
Attachments:	**Attachment 6.1.1** Compliance Audit Return 2021	
Signature:	**Officer**	**CEO**

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

The purpose of this report is for Council to adopt the 2022 Annual Compliance Audit Return as presented.

Background

In accordance with the Local Government (Audit) Regulations 1996, a local government is required to carry out a compliance audit for the period 1st January to 31st December each year against the requirements included in the Compliance Audit Return (CAR).

The completed CAR is required to be presented to Council for consideration and adoption, signed by the Shire President and CEO and subsequently submitted to the Director General of the Department of Local Government before 31st March

Comment

The Compliance Audit Return has been a mandatory requirement since the Local Government (Audit) Regulations 1999, were amended and made applicable from 1 January 2000.

Senior staff have been involved in the completion of the Compliance Audit Return, certifying their actions and that of the Council, relating to the return covering the 2022 calendar year.

Staff involved in the process included.

- Chief Executive Officer
- Deputy CEO

The Return is to be jointly certified by the Shire President and the Chief Executive and subsequently submitted to the Director General of the Department of Local Government before 31st March.

Statutory Environment

Local Government (Audit) Regulations 1996 – Regulations 13, 14 & 15 – Compliance Audit Returns.

Policy Implications

Council does not have a policy in relation to this matter.

Strategic Implications

The Local Government Act 1995 and Local Government (Audit) Regulations 1996 apply.

Financial Implications

Nil.

Voting Requirements

☐ Simple Majority ☒ Absolute Majority

OFFICER RECOMMENDATIONS

That Council as per the Audit Committee:

1. **receives the Compliance Audit Return 2022; and**
2. **recommends to Council that the Compliance Audit Return 2022 be endorsed and authorise the Shire President and CEO to sign the CAR for dispatch to the Department of Local Government as per the requirements of the Local Government Act 1995.**

Compliance Audit Return

Print Draft

Details

Local Government	Year of Return	Status
Westonia, Shire of	2022	Draft

Created By

Bill Price

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? *

☐ **Add comments**

N/A

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? *

☐ **Add comments**

N/A

—

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? *

☐ **Add comments**

N/A

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? *

☐ **Add comments**

N/A

—

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

☐ **Add comments**

N/A

—

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

☐ **Add comments**

Yes

—

2. Were all delegations to committees in writing? *

☐ **Add comments**

Yes

—

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

4. Were all delegations to committees recorded in a register of delegations? *

☐ **Add comments**

Yes

—

5. Has council reviewed delegations to its committees in the 2021/2022 financial year? *

☐ **Add comments**

Yes

—

6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

7. Were all delegations to the CEO resolved by an absolute majority? *

☐ **Add comments**

Yes

—

8. Were all delegations to the CEO in writing? *

☐ **Add comments**

Yes

—

9. Were all delegations by the CEO to any employee in writing? *

☐ **Add comments**

Yes

—

10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? *

☐ **Add comments**

N/A

—

11. Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1995 to the CEO and to employees? *

☐ **Add comments**

Yes

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year? *

☐ **Add comments**

Yes

—

13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? *

☐ **Add comments**

Yes

—

Disclosure of Interest

1. Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? *

☐ **Add comments**

Yes

—

2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? *

☐ **Add comments**

Yes

—

3. Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? *

☐ **Add comments**

Yes

—

4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? *

☐ **Add comments**

Yes

—

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? *

☐ **Add comments**

Yes

—

6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? *

☐ **Add comments**

Yes

—

7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? *

☐ **Add comments**

Yes

—

9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? *

☐ **Add comments**

Yes

—

10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? *

☐ **Add comments**

Yes

—

11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? *

☐ **Add comments**

Yes

—

12. Did the CEO publish an up-to-date version of the gift register on the local government's website? *

☐ **Add comments**

Yes

—

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? *

☐ **Add comments**

Yes

—

14. Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? *

☐ **Add comments**

Yes

—

15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? *

☐ **Add comments**

Yes

—

16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? *

☐ **Add comments**

N/A

—

17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? *

☐ **Add comments**

N/A

—

18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? *

☐ **Add comments**

Yes

—

19. Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? *

☐ **Add comments**

No

—

20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? *

☐ **Add comments**

Yes

—

21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? *

☐ **Add comments**

Yes

—

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? *

Yes

Disposal of Property

1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? *

☐ **Add comments**

Yes

—

2. Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? *

☐ **Add comments**

Yes

—

Elections

1. Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

☐ **Add comments**

N/A

—

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? *

☐ **Add comments**

N/A

—

3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? *

☐ **Add comments**

N/A

—

Finance

1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? *

☐ **Add comments**

Yes

—

3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? *

Add comments

No

Please enter comments *

Appointed Auditors have been slow in issuing final audit report.

4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? *

Add comments

N/A

Please enter comments *

No Final Audit Report.

5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? *

☑ **Add comments**

N/A

Please enter comments *

No Final Audit Report.

6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? *

☑ **Add comments**

N/A

FIN-AR-Publish14DaysComments *

No Final Audit Report.

7. Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? *

☑ **Add comments**

N/A

Please enter comments *

No Final Audit Report.

Integrated Planning and Reporting

1. Has the local government adopted by absolute majority a strategic community plan? *

☐ **Add comments**

N/A

—

2. Has the local government adopted by absolute majority a corporate business plan? *

☐ **Add comments**

N/A

—

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? *

☐ **Add comments**

N/A

—

Local Government Employees

1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? *

☐ **Add comments**

Yes

—

2. Was all information provided in applications for the position of CEO true and accurate? *

☐ **Add comments**

Yes

—

3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

4. Did the CEO inform council of each proposal to employ or dismiss senior employee? *

☐ **Add comments**

N/A

—

5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? *

☐ **Add comments**

N/A

—

Official Conduct

1. Has the local government designated an employee to be its complaints officer? *

☐ **Add comments**

Yes

—

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

☐ **Add comments**

N/A

—

Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022?

☑ **Add comments**

No

Please enter comments *

Review to be undertaken in year 2023.

2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?

☐ **Add comments**

Yes

Please provide the date of council's resolution to accept the report. *

17/03/2022

—

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

☐ **Add comments**

Yes

—

4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

☐ **Add comments**

Yes

—

5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

☐ **Add comments**

Yes

—

6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

☐ **Add comments**

Yes

—

7. Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?

☐ **Add comments**

Yes

—

8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?

☐ **Add comments**

Yes

—

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

☐ **Add comments**

Yes

—

Tenders for Providing Goods and Services

1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less? *

☐ **Add comments**

Yes

—

2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? *

☐ **Add comments**

Yes

—

3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? *

☐ **Add comments**

Yes

—

4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? *

☐ **Add comments**

N/A

—

5. If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? *

☐ **Add comments**

N/A

—

6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? *

☐ **Add comments**

Yes

—

7. Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government’s official website? *

☐ **Add comments**

Yes

—

8. Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? *

☐ **Add comments**

N/A

—

9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? *

☐ **Add comments**

Yes

—

10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? *

☐ **Add comments**

Yes

—

11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? *

☐ **Add comments**

Yes

—

12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? *

☐ **Add comments**

N/A

—

13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? *

☐ **Add comments**

Yes

—

14. Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? *

☐ **Add comments**

Yes

—

15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? *

☐ **Add comments**

N/A

—

16. If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? *

☐ **Add comments**

N/A

—

17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? *

☐ **Add comments**

N/A

—

18. Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? *

☐ **Add comments**

N/A

—

19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? *

☐ **Add comments**

N/A

—

20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? *

☐ **Add comments**

N/A

—

21. Did the CEO send each applicant written notice advising them of the outcome of their application? *

☐ Add comments

N/A

—

22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? *

☐ Add comments

N/A

—

Documents

There are no notes to display.

Close

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Continue

6.1.2 BUDGET REVIEW 2022/2023

Responsible Officer:	Bill Price, CEO
Author:	Bill Price, CEO
File Reference:	F1.3.3
Disclosure of Interest:	Nil
Attachments:	**Attachment 6.1.2** Budget Review Documents
Signature:	**Officer** **CEO**

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

The purpose of this report is for Council to consider and adopt the reviewed 2022/23 budget.

Background

Local Governments are required to conduct a Budget Review in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996. These Regulations state:

1. "Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.

2. Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.

3. A Council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

4. Within 30 days after a Council has made a determination, a copy of the review and determination is to be provided to the Department."

A Budget Review for the period ending 28th February 2023 has been completed and is presented for Council's. consideration.

Comment

In adopting the 2022/2023 Budget, Council, as required, adopted a level of material variances for reporting purposes. The level of material variance reporting set by Council is $10,000 and 15%. Staff have used this variance in their analysis.

The nature of the review is to predict estimates of material variations likely to occur as at 30 June 2022.

Statutory Environment

Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That the Council as per Audit committee recommendation:

1. **Receive the 2022/2023 Budget Review for the period ending 28th February 2023 and adopt the recommended Budget figures as presented.**
2. **Forward the review to the Department of Local Government as per the requirements of the act.**

SHIRE OF WESTONIA

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WESTONIA
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2023

	Note	Budget v Actual		Predicted			
		Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
		$	$	$	$	$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	4.5.2	2,039,095	1,781,691	0	0	2,039,095	
Revenue from operating activities (excluding rates)							
Specified area rates	4.1.1	4,697	4,837	0	0	4,697	
Operating grants, subsidies and contributions	4.1.2	1,522,350	1,261,120	152,129	0	1,674,479	▲
Fees and charges	4.1.3	1,046,050	725,159	90,121	0	1,136,171	▲
Interest earnings	4.1.6	15,900	44,665	66,900	0	82,800	▲
Other revenue	4.1.7	352,500	103,832	37,644	0	390,144	▲
Profit on asset disposals	4.1.8	156,007	28,737	0	0	156,007	
		3,097,504	2,168,350	346,794	0	3,444,298	
Expenditure from operating activities							
Employee costs	4.2.1	(1,198,050)	(676,853)	(6,665)	40,000	(1,164,715)	▼
Materials and contracts	4.2.2	(794,764)	(624,187)	(34,000)	0	(828,764)	▲
Utility charges	4.2.3	(529,250)	(421,489)	(12,000)	0	(541,250)	▲
Depreciation on non-current assets	4.2.4	(1,716,000)	(1,240,099)	0	0	(1,716,000)	
Insurance expenses	4.2.6	(170,700)	(137,018)	0	0	(170,700)	
Other expenditure	4.2.7	(46,600)	(102,614)	0	0	(46,600)	
Loss on asset disposals	4.2.8	0	(1,037)	0	0	0	
		(4,455,364)	(3,203,297)	(52,665)	40,000	(4,468,029)	
Non-cash amounts excluded from operating activities		1,559,993	1,212,399	0	0	1,559,993	
Amount attributable to operating activities		2,241,228	1,959,143	294,129	40,000	2,575,357	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	705,650	371,044	(45,000)	0	660,650	▼
Purchase land and buildings	4.4.2	0	0	(96,000)	0	(96,000)	▲
Purchase plant and equipment	4.4.3	(3,698,340)	(1,514,871)	0	0	(3,698,340)	
Proceeds from disposal of assets	4.3.2	445,000	227,000	0	0	445,000	
		(2,547,690)	(916,827)	(141,000)	0	(2,688,690)	
Non-cash amounts excluded from investing activities		0	0	**0**	**0**	0	
Amount attributable to investing activities		(2,547,690)	(916,827)	(141,000)	0	(2,688,690)	
FINANCING ACTIVITIES							
Transfers to cash backed reserves (restricted assets)	4.5.10	(551,250)	(39,398)	0	0	(551,250)	
Transfers from cash backed reserves (restricted assets)	4.5.11	90,000	0	0	0	90,000	
Amount attributable to financing activities		(461,250)	(39,398)	0	0	(461,250)	
Budget deficiency before general rates		(767,712)	1,002,918	153,129	40,000	(574,583)	
Estimated amount to be raised from general rates	4.5.1	1,107,203	1,107,204			1,107,203	
Closing funding surplus(deficit)	3 (c)	**339,491**	**2,110,122**	**153,129**	**40,000**	**532,620**	▲

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

***Local Government Act 1995* requirements**
Local Government (Financial Management) Regulations 1996 prescribe that the budget review 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. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 of Westonia to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for rate setting information, the budget review 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity
All funds through which the Shire of Westonia controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

Rounding off figures
All figures shown in this budget review are rounded to the nearest dollar.

2022-23 actual balances
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

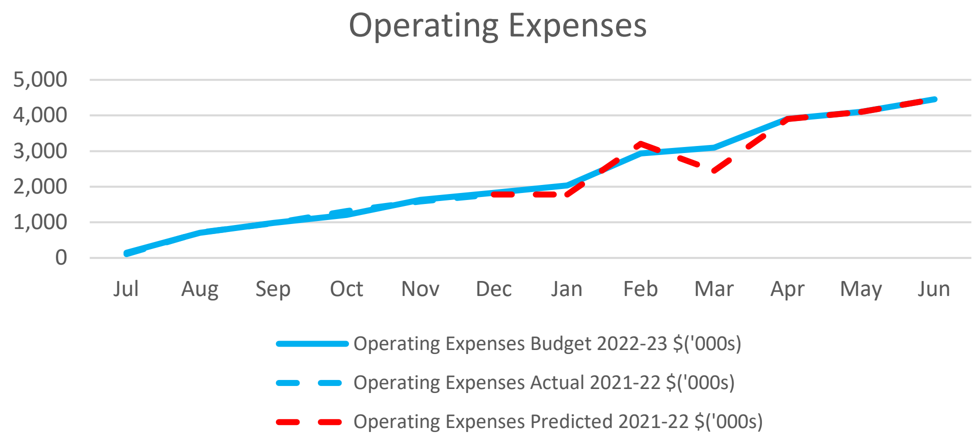
Judgements, estimates and assumptions
The preparation of the annual budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

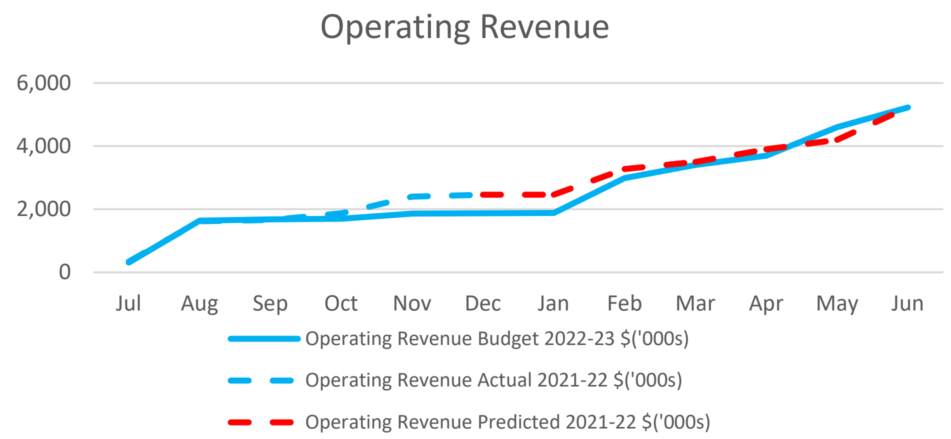
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

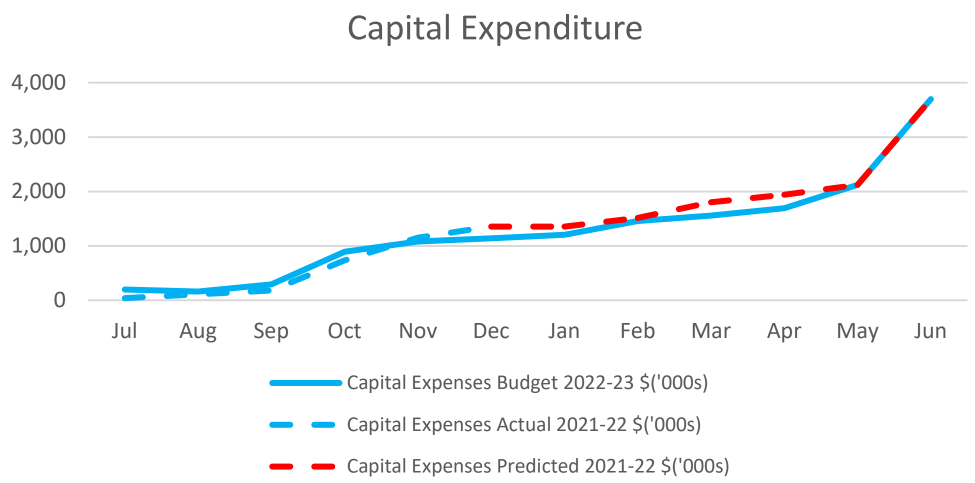
The balances, transactions and disclosures impacted by accounting estimates are as follows:

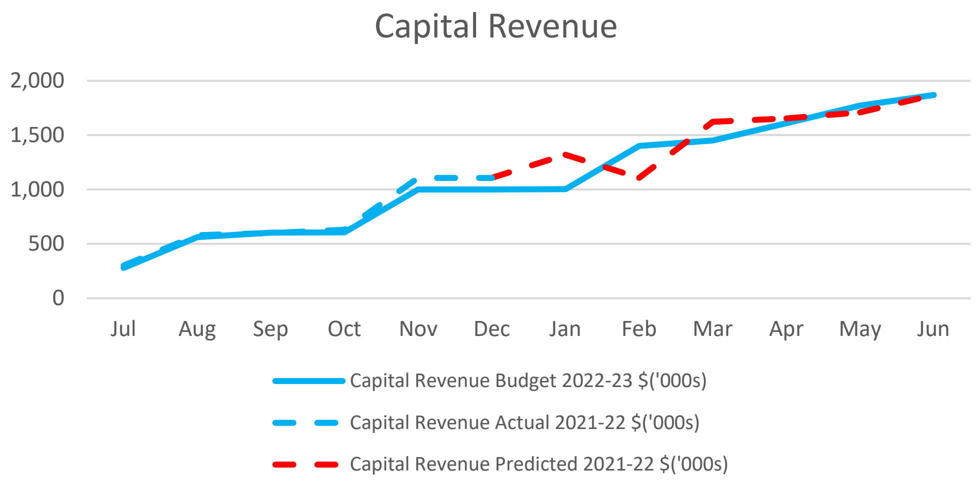
• estimated fair value of certain financial assets
• estimation of fair values of land and buildings and investment property
• impairment of financial assets
• estimation uncertainties and judgements made in relation to lease accounting
• estimated useful life of assets

2. SUMMARY GRAPHS - BUDGET REVIEW









This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSTION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency
When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Actual 28 February 2023
Adjustments to operating activities			$
Less: Profit on asset disposals	(156,007)	(145,394)	(28,737)
Add: Loss on asset disposals	0	35,025	1,037
Add: Depreciation on non-current assets	1,716,000	1,720,686	1,240,099
Non-cash amounts excluded from operating activities	1,559,993	1,610,317	1,212,399

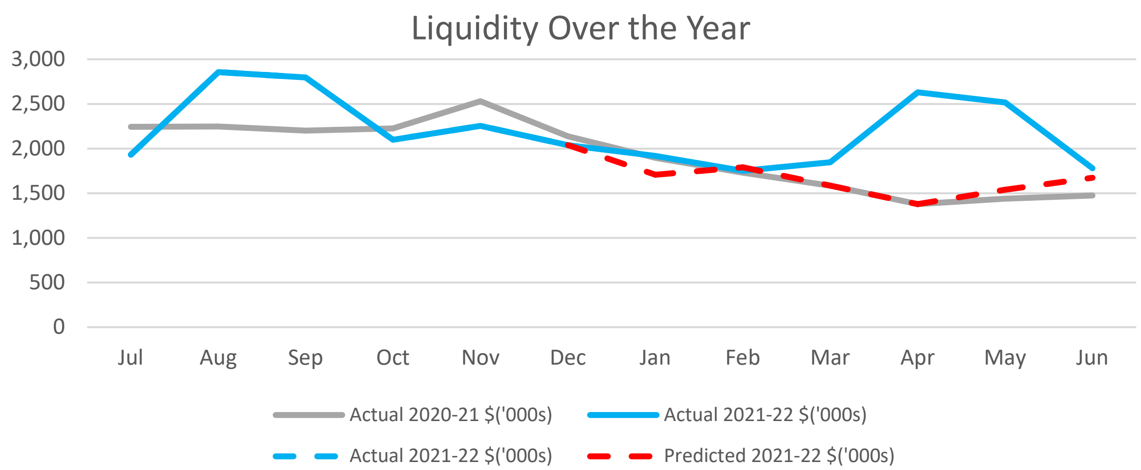
(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Actual 28 February 2023
Adjustments to net current assets			
Less: Restricted cash	(3,742,157)	(3,742,157)	(3,781,555)
Add: Provisions - employee	235,422	235,422	235,422
Total adjustments to net current assets	(3,506,735)	(3,506,735)	(3,546,133)

(c) Composition of estimated net current assets

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Actual 28 February 2023
Current assets			
Cash unrestricted	5,442,456	5,442,456	5,572,084
Receivables - rates and rubbish	14,768	14,768	88,713
Receivables - other	313,364	281,842	183,943
Other current assets	19,458	19,458	19,308
	5,790,046	5,758,524	5,864,049
Less: current liabilities			
Payables	266,198	265,165	63,355
Provisions	(235,422)	(235,422)	(235,422)
	30,776	29,743	(172,067)
Net current assets	5,820,822	5,788,267	5,691,982
Less: Total adjustments to net current assets	(3,506,735)	(3,506,735)	(3,546,133)
Closing funding surplus / (deficit)	2,314,087	2,281,532	2,145,849



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Westonia 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.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Westonia applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Westonia's operational cycle. In the case of liabilities where the Shire of Westonia does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Westonia's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Westonia prior to the end of the financial year that are unpaid and arise when the Shire of Westonia becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Westoniarecognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Westonia'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 of Westonia's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Westonia's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Westonia has a 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.

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

4. PREDICTED VARIANCES

Comments/Reason for Variance		Variance $ Permanent	Variance $ Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)			
4.1.1 SPECIFIED AREA RATES		0	0
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
	6M Extra Funding from WAPHA	30,000	0
	Closure of CRC Monies Received	104,898	0
	Additional Main Roads Funding Received	12,231	0
	Airport Grant Tank Funding	5,000	
4.1.3 FEES AND CHARGES			
	Income Charges form Westonia School	15,000	0
	Private Works received	55,121	0
	Bushfire Recoup	20,000	
4.1.4 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		0	0
4.1.5 SERVICE CHARGES		0	0
4.1.6 INTEREST EARNINGS			
	Reserve Interest Received	66,900	0
4.1.7 OTHER REVENUE			
	Sale of Fuel and Scrap	27,343	0
	Sponsorship WOTG	10,301	
4.1.8 PROFIT ON ASSET DISPOSAL		0	0
	Predicted Variances Carried Forward	**346,794**	**0**

4. PREDICTED VARIANCES

Comments/Reason for Variance		Variance $ Permanent	Timing
	Predicted Variances Brought Forward	**346,794**	**0**
4.2 OPERATING EXPENSES			
4.2.1 EMPLOYEE COSTS			
	Nurse Practioner Clinic	20,000	
	NRM Contract	0	40,000
	Additional Private Works	(26,665)	0
4.2.2 MATERIAL AND CONTRACTS			
	Bush Fire Expenses	(20,000)	0
	42 Jasper Street Fence Purchased before Sale	(14,000)	0
4.2.3 UTILITY CHARGES			
	Increase Utilities at School Due to Rented Accommodation	(12,000)	0
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		0	0
4.2.5 INTEREST EXPENSES		0	0
4.2.6 INSURANCE EXPENSES		0	0
4.2.7 OTHER EXPENDITURE		0	0
4.2.8 LOSS ON ASSET DISPOSAL		0	0
	Predicted Variances Carried Forward	**294,129**	**40,000**

4. PREDICTED VARIANCES

Comments/Reason for Variance		Variance $ Permanent	Timing
	Predicted Variances Brought Forward	**294,129**	**40,000**
4.3 CAPITAL REVENUE			
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		0	0
	Unsuccessful CRFSF funding	(85,000)	
	Income from Bowling Club	40,000	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		0	0
4.3.3 PROCEEDS FROM NEW DEBENTURES		0	0
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		0	0
4.3.5 PROCEEDS FROM ADVANCES		0	0
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		0	0
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		0	0
	Predicted Variances Carried Forward	**249,129**	**40,000**

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent	Variance $ Timing
Predicted Variances Brought Forward	**249,129**	**40,000**
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
4.4.2 LAND AND BUILDINGS		
Ancor & Brownley Plumbing Accounts Should have been Sundry creditors for 21/22FY	(86,000)	
Airport Project	(10,000)	
4.4.3 PLANT AND EQUIPMENT		
4.4.4 FURNITURE AND EQUIPMENT		
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
4.4.7 PURCHASES OF INVESTMENT		
4.4.8 REPAYMENT OF DEBENTURES		
4.4.9 ADVANCES TO COMMUNITY GROUPS		
Predicted Variances Carried Forward	**153,129**	**40,000**

4. PREDICTED VARIANCES

Comments/Reason for Variance		Variance $ Permanent	Timing
	Predicted Variances Brought Forward	**153,129**	**40,000**
4.5 OTHER ITEMS			
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)			
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)			
4.5.1 RATE REVENUE			
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)			
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)			
Total Predicted Variances as per Annual Budget Review		**153,129**	**40,000**

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				$	$	$	$	
	Budget Adoption		Opening Surplus(Deficit)				0	
07701	WAPHA 6M extra Funding Agreement	08/02-23	Operating Revenue	0	30,000	0	30,000	
11110	Closure of CRC Monies Received	07/12-22	Operating Revenue	0	104,898	0	134,898	
Amended Budget Cash Position as per Council Resolution				0	134,898	0	134,898	

Schedule 03
General Purpose Funding
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Rates Income								
Operating Expense								
03	General Purpose Funding	03100	ABC Costs- Rate Revenue	32,000.00	18,669.00	16,406.00	(2,263.00)	(12.1)%
03	General Purpose Funding	03101	Rate Notice Stationery expense	500.00	215.00	80.60	(134.40)	(62.5)%
03	General Purpose Funding	03102	Rates Recoverey - Legal Expenses	1,500.00	0.00	0.00	0.00	
03	General Purpose Funding	03103	Valuation Expenses and Title Searches Expense	4,000.00	1,300.00	403.73	(896.27)	(68.9)%
03	General Purpose Funding	03107	Rates Written-off	500.00	0.00	5.42	5.42	
				38,500.00	20,184.00	16,895.75	(3,288.25)	(16.3)%
Operating Income								
03	General Purpose Funding	03104	General Rates Levied	(1,107,200.00)	(1,107,200.00)	(1,107,204.67)	(4.67)	0.0%
03	General Purpose Funding	03105	Ex-Gratia Rates Received	(4,700.00)	(4,700.00)	(4,835.84)	(135.84)	2.9%
03	General Purpose Funding	03106	Penalty Interest Raised on Rates	(2,800.00)	(2,800.00)	(3,793.98)	(993.98)	35.5%
03	General Purpose Funding	03109	Instalment Interest Received	(2,000.00)	(1,400.00)	(1,470.47)	(70.47)	5.0%
03	General Purpose Funding	03110	Rates Administration Fee Received	(1,000.00)	(600.00)	(624.00)	(24.00)	4.0%
03	General Purpose Funding	03112	Other Revenue	(500.00)	(500.00)	(1,040.00)	(540.00)	108.0%
				(1,118,200.00)	(1,117,200.00)	(1,118,968.96)	(1,768.96)	0.2%
Other General Purpose Funding								
Operating Expense								
03	General Purpose Funding	03210	Bank Fees Expense	3,000.00	2,500.00	2,515.97	15.97	0.6%
				3,000.00	2,500.00	2,515.97	15.97	0.6%
Operating Income								
03	General Purpose Funding	03201	Grants Commission Grant Received - General	(257,600.00)	(193,200.00)	(193,191.75)	8.25	(0.0)%
03	General Purpose Funding	03202	Grants Commission Grant Received- Roads	(103,000.00)	(91,710.00)	(91,710.00)	0.00	0.0%
03	General Purpose Funding	03204	Interest Received	(11,100.00)	(11,100.00)	(39,400.31)	(28,300.31)	255.0%
03	General Purpose Funding	03205	Other General Purpose funding received	(250.00)	0.00	(0.02)	(0.02)	
				(371,950.00)	(296,010.00)	(324,302.08)	(28,292.08)	9.6%
			TOTAL OPERATING EXPENDITURE	**41,500.00**	**22,684.00**	**19,411.72**	(3,272.28)	(14.4)%
			TOTAL OPERATING INCOME	**(1,490,150.00)**	**(1,413,210.00)**	**(1,443,271.04)**	(30,061.04)	2.1%

Schedule 04
Governance
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Members Of Council								
Operating Expense								
04	Governance	04100	Members Travelling Expenses paid	1,000.00	664.00	601.40	(62.60)	(9.4)%
04	Governance	04101	Members Conference Expenses	15,000.00	7,300.00	7,309.50	9.50	0.1%
04	Governance	04102	Council Election Expenses	500.00	0.00	0.00	0.00	
04	Governance	04103	President's Allowance paid	5,600.00	2,500.00	2,544.50	44.50	1.8%
04	Governance	04104	Members Refreshments & Receptions Expense	16,000.00	10,664.00	11,006.54	342.54	3.2%
04	Governance	04105	Members - Insurance	23,000.00	17,250.00	14,319.71	(2,930.29)	(17.0)%
04	Governance	04106	Members - Subscriptions	70,250.00	65,496.00	58,476.51	(7,019.49)	(10.7)%
04	Governance	04107	Members - Donation & Gifts	3,000.00	400.00	408.17	8.17	2.0%
04	Governance	04108	Members Telephone Subsidy Paid	1,200.00	0.00	0.00	0.00	
04	Governance	04109	Members Sitting Fees Paid	21,500.00	10,750.00	10,767.00	17.00	0.2%
04	Governance	04110	Consultant Fees Expense	45,000.00	15,000.00	15,000.00	0.00	0.0%
04	Governance	04111	Training Expenses of Members	3,000.00	0.00	0.00	0.00	
04	Governance	04112	Maintenance - Council Chambers	3,200.00	1,792.00	1,633.54	(158.46)	(8.8)%
04	Governance	04113	ABC Costs- Relating to Members	79,500.00	79,500.00	82,029.98	2,529.98	3.2%
04	Governance	04114	Audit Fees expense	23,000.00	0.00	0.00	0.00	
04	Governance	04118	Advertising	2,000.00	1,328.00	1,281.56	(46.44)	(3.5)%
04	Governance	04120	Public Relations/ Promotions	2,500.00	200.00	536.25	336.25	168.1%
04	Governance	04199	Depreciation - Members of Council	50.00	32.00	0.00	(32.00)	(100.0)%
				315,300.00	212,876.00	205,914.66	(6,961.34)	(3.3)%
Operating Income								
04	Governance	04121	Contributions, Reimbursements	(1,000.00)	(664.00)	0.00	664.00	(100.0)%
04	Governance	04122	Photocopying	(100.00)	(64.00)	0.00	64.00	(100.0)%
04	Governance	04124	Sale of Electoral Rolls	(50.00)	(32.00)	0.00	32.00	(100.0)%
				(1,150.00)	(760.00)	0.00	760.00	(100.0)%
			TOTAL OPERATING EXPENDITURE	**315,300.00**	**212,876.00**	**205,914.66**	(6,961.34)	(3.3)%
			TOTAL OPERATING INCOME	**(1,150.00)**	**(760.00)**	**0.00**	760.00	(100.0)%

Schedule 05
Law, Order & Public Safety
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Fire Pervention								
Operating Expense								
05	Law, Order & Public Safety	05100	ABC Costs- Fire Prevention	24,000.00	16,000.00	15,132.22	(867.78)	(5.4)%
05	Law, Order & Public Safety	05101	Bush Fire Control Maintenance Plant & Equipment	10,000.00	6,664.00	5,722.40	(941.60)	(14.1)%
05	Law, Order & Public Safety	05102	Bush Fire Control Maintenance Land & Building	1,500.00	750.00	167.28	(582.72)	(77.7)%
05	Law, Order & Public Safety	05103	Bush Fire Control	1,000.00	1,000.00	20,123.93	19,123.93	1,912.4%
05	Law, Order & Public Safety	05104	Bush Fire Control Insurance	15,500.00	15,500.00	16,554.25	1,054.25	6.8%
05	Law, Order & Public Safety	05112	Bush Fire Clothing, Training & Accs.	7,200.00	0.00	0.00	0.00	
05	Law, Order & Public Safety	05113	Utilities Communication & Power	5,000.00	2,500.00	3,097.90	597.90	23.9%
05	Law, Order & Public Safety	05114	Other Goods & Services	1,000.00	664.00	0.00	(664.00)	(100.0)%
05	Law, Order & Public Safety	05199	Depreciation - Fire Prevention	7,400.00	7,400.00	8,307.01	907.01	12.3%
				72,600.00	50,478.00	69,104.99	18,626.99	36.9%
Operating Income								
05	Law, Order & Public Safety	05105	Income Relating to Fire Prevention	0.00	0.00	0.00	0.00	
05	Law, Order & Public Safety	05107	FESA Operating Grant	(31,000.00)	(26,000.00)	(26,890.50)	(890.50)	3.4%
05	Law, Order & Public Safety	05108	Edna May MOU Emergency Services	(13,500.00)	(10,125.00)	(10,227.27)	(102.27)	1.0%
05	Law, Order & Public Safety	05111	FESA ESL Admin Fee	(4,000.00)	(4,000.00)	(4,400.00)	(400.00)	10.0%
				(48,500.00)	(40,125.00)	(41,517.77)	(1,392.77)	3.5%
Capital Expense								
05	Law, Order & Public Safety	05110	Purchase Plant Fire Prevention	0.00	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	
Animal Control								
Operating Expense								
05	Law, Order & Public Safety	05200	Animal Control - Ranger Expense	0.00	0.00	531.38	531.38	
05	Law, Order & Public Safety	05201	Animal Control - Ranger Expense	5,000.00	2,750.00	2,161.25	(588.75)	(21.4)%
				5,000.00	2,750.00	2,692.63	(57.37)	(2.1)%

Schedule 05
Law, Order & Public Safety
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Operating Income								
05	Law, Order & Public Safety	05202	Fines and Penalties - Animal Control	(100.00)	(64.00)	0.00	64.00	(100.0)%
05	Law, Order & Public Safety	05203	Dog Registration Fees	(750.00)	(496.00)	(522.50)	(26.50)	5.3%
05	Law, Order & Public Safety	05301	Income Relating to Other Law	(50.00)	(32.00)	0.00	32.00	(100.0)%
				(900.00)	(592.00)	(522.50)	69.50	(11.7)%
			TOTAL OPERATING EXPENDITURE	**77,600.00**	**53,228.00**	**71,797.62**	18,569.62	34.9%
			TOTAL OPERATING INCOME	**(49,400.00)**	**(40,717.00)**	**(42,040.27)**	(1,323.27)	3.2%
			TOTAL CAPITAL EXPENDITURE	**0.00**	**0.00**	**0.00**	0.00	

Schedule 07
Health
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Health-HACC								
Operating Expense								
07	Health	07112	Expenses Relating to Health HACC	0.00	0.00	237.80	237.80	
				0.00	0.00	237.80	237.80	
Preventative Services - Administration & Inspections								
Operating Expense								
07	Health	07400	ABC Costs- Preventative Services - Administration & Insp	16,000.00	9,000.00	8,202.99	(797.01)	(8.9)%
07	Health	07404	Analytical Expenses	400.00	400.00	360.00	(40.00)	(10.0)%
07	Health	07406	Contract - EHO Expense	6,500.00	5,000.00	4,800.00	(200.00)	(4.0)%
				22,900.00	14,400.00	13,362.99	(1,037.01)	(7.2)%
Operating Income								
07	Health	07401	Income Relating to Preventative Services - Administration	0.00	0.00	0.00	0.00	
07	Health	07407	Reimbursement	0.00	0.00	(690.91)	(690.91)	
				0.00	0.00	(690.91)	(690.91)	
Preventative Services - Pest Control								
Operating Expense								
07	Health	07500	Mosquito Control Preventative Services - Pest Control	4,800.00	3,184.00	1,886.35	(1,297.65)	(40.8)%
				4,800.00	3,184.00	1,886.35	(1,297.65)	(40.8)%
Preventative Services -Other								
Operating Expense								
07	Health	07600	Ambulance Services - Other	2,600.00	100.00	135.96	35.96	36.0%
07	Health	07601	Medical Rooms & Dr Expense - Other	9,000.00	4,000.00	3,546.62	(453.38)	(11.3)%
07	Health	08600	ABC Costs- Other Welfare	40,000.00	8,000.00	8,202.99	202.99	2.5%
				51,600.00	12,100.00	11,885.57	(214.43)	(1.8)%
Operating Income								
07	Health	07602	Reimbursement WA County Health Service	(3,300.00)	(525.00)	(570.90)	(45.90)	8.7%
				(3,300.00)	(525.00)	(570.90)	(45.90)	8.7%
Other Health								
Operating Expense								
07	Health	07700	Nurse Practitioner Clinic	50,000.00	23,478.00	21,685.40	(1,792.60)	(7.6)%
07	Health	07799	Depreciation - Health	1,600.00	1,200.00	1,358.13	158.13	13.2%
				51,600.00	24,678.00	23,043.53	(1,634.47)	(6.6)%

Schedule 07
Health
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Operating Income								
07	Health	07701	WAPHA /Other Funding	(30,000.00)	(30,000.00)	(68,750.00)	(38,750.00)	129.2%
07	Health	07703	User Pay Fee Nurse Practitioner Services	(20,000.00)	(15,000.00)	(16,154.25)	(1,154.25)	7.7%
				(50,000.00)	(45,000.00)	(84,904.25)	(39,904.25)	88.7%
Capital Expense								
07	Health	07702	Purchase Furniture & Equipment - Other Health	10,000.00	10,000.00	14,098.40	4,098.40	41.0%
				10,000.00	10,000.00	14,098.40	4,098.40	41.0%
			TOTAL OPERATING EXPENDITURE	**130,900.00**	**54,362.00**	**50,416.24**	**(3,945.76)**	(7.3)%
			TOTAL OPERATING INCOME	**(53,300.00)**	**(45,525.00)**	**(86,166.06)**	(40,641.06)	89.3%
			TOTAL CAPITAL EXPENDITURE	**10,000.00**	**10,000.00**	**14,098.40**	**4,098.40**	41.0%

Schedule 08
Education & Welfare
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Pre-Schools								
Operating Expense								
08	Education & Welfare	08100	Expenses Relating to Schools	16,000.00	500.00	514.00	14.00	2.8%
08	Education & Welfare	08101	Westonia Primary School	12,800.00	12,800.00	24,945.82	12,145.82	94.9%
08	Education & Welfare	08199	Depreciation - School	9,200.00	9,200.00	10,762.46	1,562.46	17.0%
				38,000.00	22,500.00	36,222.28	13,722.28	61.0%
Capital Expense								
08	Education & Welfare	08104	Purchase Land & Buildings- Rooms at School	50,000.00	50,000.00	136,136.71	86,136.71	172.3%
08	Education & Welfare	08203	Purchase Furniture & Equipment	10,000.00	6,664.00	0.00	(6,664.00)	(100.0)%
				60,000.00	56,664.00	136,136.71	79,472.71	140.3%
Operating Income								
08	Education & Welfare	08105	Rembursements	(13,000.00)	(13,000.00)	(28,154.71)	(15,154.71)	116.6%
08	Education & Welfare	08103	Income Relating to Schools	(34,000.00)	(27,000.00)	(27,360.63)	(360.63)	1.3%
				(47,000.00)	(40,000.00)	(55,515.34)	(15,515.34)	38.8%
Aged & Disabled - Senior Citizens								
Operating Expense								
08	Education & Welfare	08401	Seniors Activities	7,500.00	5,000.00	2,555.45	(2,444.55)	(48.9)%
08	Education & Welfare	08402	Wheatbelt Agcare	500.00	500.00	500.00	0.00	0.0%
08	Education & Welfare	08600	ABC Costs- Other Welfare	40,000.00	8,000.00	8,202.99	202.99	2.5%
				48,000.00	13,500.00	11,258.44	(2,241.56)	(16.6)%
Operating Income								
08	Education & Welfare	08403	Income Relating to Aged & Disabled - Senior Citizens	(5,000.00)	(3,750.00)	(36,363.64)	(32,613.64)	869.7%
				(5,000.00)	(3,750.00)	(36,363.64)	(32,613.64)	869.7%
			TOTAL OPERATING EXPENDITURE	**86,000.00**	**36,000.00**	**47,480.72**	11,480.72	31.9%
			TOTAL CAPITAL EXPENDITURE	**60,000.00**	**56,664.00**	**136,136.71**	79,472.71	140.3%
			TOTAL CAPITAL INCOME	**(52,000.00)**	**(43,750.00)**	**(91,878.98)**	**(48,128.98)**	110.0%

Schedule 09
Housing
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Staff Housing								
Operating Expense								
09	Housing	09100	Staff Housing - ABC Costs	24,000.00	8,000.00	8,362.99	362.99	4.5%
09	Housing	09101	Maintenance 20 Diorite St -Rental	4,850.00	3,216.00	3,313.65	97.65	3.0%
09	Housing	09102	Maintenance 11 Quartz St - CDO/Plant Operator	18,800.00	3,840.00	3,028.80	(811.20)	(21.1)%
09	Housing	09103	Maintenance 42 Jasper St -Plant Operator	3,000.00	3,000.00	17,189.35	14,189.35	473.0%
09	Housing	09104	Maintenance 37 Diorite St - Swimming Pool Manager	4,500.00	1,484.00	1,269.31	(214.69)	(14.5)%
09	Housing	09105	Maintenance 7 Quartz St - Plant Operator	4,500.00	3,492.00	3,295.26	(196.74)	(5.6)%
09	Housing	09107	Staff House Costs Allocated to Works	(55,000.00)	(15,000.00)	(15,286.37)	(286.37)	1.9%
09	Housing	09108	Depreciation - Staff Housing	27,400.00	27,400.00	36,086.18	8,686.18	31.7%
09	Housing	09109	Maintenance 13 Pyrite Street -Plant Operator	5,450.00	2,116.00	2,100.86	(15.14)	(0.7)%
09	Housing	09201	Maintenance 4 Quartz St - Senior Finance	7,300.00	7,264.00	8,919.74	1,655.74	22.8%
09	Housing	09211	Maintenance 301 Pyrite Street - CEO	12,300.00	2,358.00	2,237.31	(120.69)	(5.1)%
				57,100.00	47,170.00	70,517.08	23,347.08	49.5%
Operating Income								
09	Housing	09121	Income 20 Diorite St -Rental	(10,000.00)	(7,500.00)	(8,000.00)	(500.00)	6.7%
09	Housing	09122	Income 11 Quartz St - CDO/Plant Operator	(2,100.00)	(1,050.00)	(810.00)	240.00	(22.9)%
09	Housing	09123	Income 42 Jasper St -Plant Operator	(2,100.00)	(1,400.00)	(1,120.00)	280.00	(20.0)%
09	Housing	09124	Income 37 Diorite St - Swimming Pool Manager	(2,100.00)	(1,400.00)	(1,440.00)	(40.00)	2.9%
09	Housing	09125	Income 7 Quartz St - Plant Operator	(2,100.00)	(1,400.00)	(1,440.00)	(40.00)	2.9%
09	Housing	09129	Reimbursementrs	(3,000.00)	0.00	(127.27)	(127.27)	
09	Housing	09130	Income 13 Pyrite Street -Plant Operator	(2,100.00)	(1,400.00)	(1,200.00)	200.00	(14.3)%
09	Housing	09220	Income 4 Quartz St - Senior Finance	(2,100.00)	(1,400.00)	(1,440.00)	(40.00)	2.9%
				(25,600.00)	(15,550.00)	(15,577.27)	(27.27)	0.2%
Other Housing								
Operating Expense								
09	Housing	09200	Other Housing - ABC Costs	24,000.00	16,000.00	16,000.00	0.00	0.0%
09	Housing	09202	Maintenance 55 Wolfram St -Ramelius Resources	800.00	800.00	1,392.73	592.73	74.1%
09	Housing	09203	Maintenance - Lifestyle	19,500.00	11,894.00	10,212.08	(1,681.92)	(14.1)%
09	Housing	09206	Maintenance Quartz Street Age Units	12,150.00	8,032.00	4,190.88	(3,841.12)	(47.8)%

Schedule 09
Housing
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
09	Housing	09208	Maintenance - 17 Pyrite Street JV Units	10,350.00	6,840.00	4,015.77	(2,824.23)	(41.3)%
09	Housing	09212	Rental Lifestyle Village - Westonia Progress	18,100.00	12,064.00	4,524.00	(7,540.00)	(62.5)%
09	Housing	09236	Depreciation Other Housing	39,100.00	39,100.00	41,733.66	2,633.66	6.7%
				124,000.00	94,730.00	82,069.12	(12,660.88)	(13.4)%
Other Housing								
Operating Income								
09	Housing	09221	Income 55 Wolfram St -Ramelius Resources	(20,000.00)	(14,953.00)	(14,214.00)	739.00	(4.9)%
09	Housing	09222	Income - Lifestyle	(86,500.00)	(64,640.00)	(64,782.00)	(142.00)	0.2%
09	Housing	09227	Income 17Pyrite St - JV Units	(11,000.00)	(8,235.00)	(9,010.00)	(775.00)	9.4%
09	Housing	09231	Income - Ramelius Resources Lease Camp/Carport	(24,000.00)	(18,000.00)	(18,132.00)	(132.00)	0.7%
09	Housing	09238	Income -Age Units Quartz Street	(17,600.00)	(10,248.00)	(8,500.00)	1,748.00	(17.1)%
09	Housing	09298	Profit on Sale of Asset	(39,800.00)	0.00	0.00	0.00	
				(198,900.00)	(116,076.00)	(114,638.00)	1,438.00	(1.2)%
Capital Expense								
09	Housing	09127	Purchase - Staff Housing - Houses	0.00	0.00	0.00	0.00	
09	Housing	09232	Purchase Furniture & Equipment - Other Housing	5,000.00	3,328.00	0.00	(3,328.00)	(100.0)%
				5,000.00	3,328.00	0.00	(3,328.00)	(100.0)%
Capital Income								
09	Housing	09237	Income -Sale of 42 Jasper St, Westonia - CAPITAL	(85,000.00)	0.00	0.00	0.00	
				(85,000.00)	0.00	0.00	0.00	
			TOTAL OPERATING EXPENDITURE	**181,100.00**	**141,900.00**	**152,586.20**	10,686.20	7.5%
			TOTAL OPERATING INCOME	**(224,500.00)**	**(131,626.00)**	**(127,655.27)**	3,970.73	(3.0)%
			TOTAL CAPITAL INCOME	**(85,000.00)**	**0.00**	**0.00**	0.00	
			TOTAL CAPITAL EXPENDITURE	**5,000.00**	**3,328.00**	**0.00**	(3,328.00)	(100.0)%

Schedule 10
Community Amenities
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Sanitation - Household Refuse								
Operating Expense								
10	Community Amenities	10100	ABC Costs- Household Refuse	24,000.00	14,000.00	12,304.47	(1,695.53)	(12.1)%
10	Community Amenities	10103	Domestic Refuse Collection	13,000.00	8,664.00	7,942.38	(721.62)	(8.3)%
10	Community Amenities	10104	Recycling Station	0.00	0.00	0.00	0.00	
10	Community Amenities	10105	Refuse Collection Public Bins	10,000.00	6,656.00	6,598.03	(57.97)	(0.9)%
10	Community Amenities	10106	Refuse Maintenance	22,000.00	14,648.00	11,870.32	(2,777.68)	(19.0)%
10	Community Amenities	10107	Waste Oil Recycling	500.00	328.00	0.00	(328.00)	(100.0)%
10	Community Amenities	10108	Drum-Muster	500.00	328.00	0.00	(328.00)	(100.0)%
				70,000.00	44,624.00	38,715.20	(5,908.80)	(13.2)%
Operating Income								
10	Community Amenities	10120	Income Relating to Sanitation - Household Refuse	(11,000.00)	(11,000.00)	(10,813.52)	186.48	(1.7)%
10	Community Amenities	10122	Drum-Muster	(500.00)	(328.00)	0.00	328.00	(100.0)%
				(11,500.00)	(11,328.00)	(10,813.52)	514.48	(4.5)%
Other Community Amenities								
Operating Expense								
10	Community Amenities	10704	Maintenance - Public Conveniences	6,500.00	4,320.00	4,914.35	594.35	13.8%
10	Community Amenities	10706	Maintenance - Grave Digging	8,000.00	5,820.00	5,609.02	(210.98)	(3.6)%
10	Community Amenities	10799	Depreciation - Community Services	19,450.00	12,960.00	12,848.89	(111.11)	(0.9)%
				33,950.00	23,100.00	23,372.26	272.26	1.2%
Operating Income								
10	Community Amenities	10701	Income Relating to Other Community Amenities	0.00	0.00	(227.27)	(227.27)	
10	Community Amenities	10708	Cemetery Fees	(500.00)	(328.00)	0.00	328.00	(100.0)%
				(500.00)	(328.00)	(227.27)	100.73	(30.7)%
			TOTAL OPERATING EXPENDITURE	**103,950.00**	**67,724.00**	**62,087.46**	(5,636.54)	(8.3)%
			TOTAL OPERATING INCOME	**(12,000.00)**	**(11,656.00)**	**(11,040.79)**	615.21	(5.3)%

Schedule 11
Recreation & Culture
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Public Halls & Civic Centres								
Operating Expense								
11	Recreation & Culture	11100	ABC Costs- Public Halls & Civic Centres	79,500.00	62,000.00	61,522.48	(477.52)	(0.8)%
11	Recreation & Culture	11104	Maintenance - Public Halls	19,750.00	13,144.00	15,667.78	2,523.78	19.2%
11	Recreation & Culture	11105	Maintenance - Complex/ Gym	43,000.00	28,648.00	29,990.39	1,342.39	4.7%
11	Recreation & Culture	11106	Maintenance - Wanderers Stadium	20,200.00	13,448.00	11,331.15	(2,116.85)	(15.7)%
11	Recreation & Culture	11107	MOU Westonia Progress Payment	28,000.00	18,664.00	12,833.78	(5,830.22)	(31.2)%
11	Recreation & Culture	11199	Depreciation - Public Halls	69,500.00	46,328.00	44,861.91	(1,466.09)	(3.2)%
				259,950.00	182,232.00	176,207.49	(6,024.51)	(3.3)%
Operating Income								
11	Recreation & Culture	11110	Income Relating to Public Halls & Civic Centres	(200.00)	(128.00)	(48,281.82)	(48,153.82)	37,620.2%
11	Recreation & Culture	11111	Income Edna May MOU 33%	(17,500.00)	(17,500.00)	(18,530.93)	(1,030.93)	5.9%
11	Recreation & Culture	11112	Income Charges Stadium	(700.00)	(464.00)	0.00	464.00	(100.0)%
11	Recreation & Culture	11114	Income Edna May MOU WPA 67%	(28,000.00)	(28,000.00)	(37,623.43)	(9,623.43)	34.4%
				(46,400.00)	(46,092.00)	(104,436.18)	(58,344.18)	126.6%
Capital Expense								
11	Recreation & Culture	11103	Purchase Furniture & Equipment -Chair of Stadium	20,000.00	20,000.00	19,497.08	(502.92)	(2.5)%
				20,000.00	20,000.00	19,497.08	(502.92)	(2.5)%
Swimming Pool								
Operating Expense								
11	Recreation & Culture	11207	Maintenance Westonia Swimming Pool	31,000.00	25,640.00	23,245.69	(2,394.31)	(9.3)%
11	Recreation & Culture	11208	Chlorine Expenses	2,000.00	1,400.00	836.64	(563.36)	(40.2)%
11	Recreation & Culture	11209	Management Contract Charges	68,000.00	45,328.00	49,802.42	4,474.42	9.9%
11	Recreation & Culture	11210	Water Charges	7,000.00	3,498.00	2,489.00	(1,009.00)	(28.8)%
11	Recreation & Culture	11299	Depreciaton - Swimming Pool	62,700.00	41,792.00	40,947.65	(844.35)	(2.0)%
				170,700.00	117,658.00	117,321.40	(336.60)	(0.3)%

Schedule 11
Recreation & Culture
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Capital Expense								
11	Recreation & Culture	11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmer	90,000.00	79,000.00	78,043.00	(957.00)	(1.2)%
11	Recreation & Culture	11205	Purchase Furniture & Equipment - Swimming Pools	50,000.00	0.00	0.00	0.00	
				140,000.00	79,000.00	78,043.00	(957.00)	(1.2)%
Other Recreation & Sport								
Operating Expense								
11	Recreation & Culture	11307	Maintenance - Playground, Tennis & Bowls	251,500.00	175,973.00	175,254.54	(718.46)	(0.4)%
11	Recreation & Culture	11308	Maintenance - Recreation Oval	42,500.00	20,348.00	20,540.85	192.85	0.9%
11	Recreation & Culture	11399	Depreciation - Other Rec & Sport	43,900.00	29,264.00	23,702.95	(5,561.05)	(19.0)%
				337,900.00	225,585.00	219,498.34	(6,086.66)	(2.7)%
Operating Income								
11	Recreation & Culture	11302	Marquee Hire Charges	(1,000.00)	(664.00)	0.00	664.00	(100.0)%
				(1,000.00)	(664.00)	0.00	664.00	(100.0)%
Capital Income								
11	Recreation & Culture	11301	CSRFF - Fund	(85,000.00)	0.00	0.00	0.00	
11	Recreation & Culture	11310	Bowling Green Redevelopment - LRCIP Top Up	(722,000.00)	0.00	(492,589.09)	(492,589.09)	
11	Recreation & Culture	11311	Income-Wanderers Bowling Club	(85,000.00)	0.00	0.00	0.00	
				(892,000.00)	0.00	(492,589.09)	(492,589.09)	
Capital Expense								
11	Recreation & Culture	11303	Purchase Land & Buildings - Bowling Green Stadium	525,000.00	405,520.00	406,351.00	831.00	0.2%
11	Recreation & Culture	11304	Purchase Furniture & Equipment - Other Recreation & Sp	0.00	0.00	0.00	0.00	
11	Recreation & Culture	11309	Bowling Green Redevelopment - CAPITAL	255,000.00	5,000.00	6,044.54	1,044.54	20.9%
				780,000.00	410,520.00	412,395.54	1,875.54	0.5%
Television and Rebroadcasting								
Operating Expense								
11	Recreation & Culture	11401	Maintenance - Television and Rebroadcasting	1,000.00	1,000.00	925.11	(74.89)	(7.5)%
11	Recreation & Culture	11499	Depreciation - TV & Radio	4,200.00	3,200.00	3,601.43	401.43	12.5%
				5,200.00	4,200.00	4,526.54	326.54	7.8%
Capital Expense								
11	Recreation & Culture	11404	Purchase Furniture & Equipment - Television and Rebroa	0.00	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	

Schedule 11
Recreation & Culture
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Other Recreation & Sport								
Operating Expense								
11	Recreation & Culture	11504	Library Salaries	17,000.00	12,578.00	13,245.26	667.26	5.3%
11	Recreation & Culture	11505	Library Expenses	3,500.00	2,037.00	1,625.21	(411.79)	(20.2)%
				20,500.00	14,615.00	14,870.47	255.47	1.7%
Operating Income								
11	Recreation & Culture	11501	Income Relating to Libraries	(100.00)	(64.00)	0.00	64.00	(100.0)%
11	Recreation & Culture	11502	Fines & Penalties Charged	(100.00)	(64.00)	0.00	64.00	(100.0)%
				(200.00)	(128.00)	0.00	128.00	(100.0)%
Capital Expense								
11	Recreation & Culture	11503	Purchase Furniture & Equipment - Libraries	2,000.00	1,500.00	419.09	(1,080.91)	(72.1)%
				2,000.00	1,500.00	419.09	(1,080.91)	(72.1)%
Other Culture								
Operating Expense								
11	Recreation & Culture	11605	Nature Reserve Management	40,000.00	26,664.00	6,859.99	(19,804.01)	(74.3)%
11	Recreation & Culture	11606	Maintenance Walgoolan Gazebo	600.00	392.00	0.00	(392.00)	(100.0)%
				40,600.00	27,056.00	6,859.99	(20,196.01)	(74.6)%
Operating Income								
11	Recreation & Culture	11602	Income Charges History Books	(200.00)	(128.00)	(200.00)	(72.00)	56.3%
11	Recreation & Culture	11604	Ramelius Common Management - Income	(10,000.00)	(6,664.00)	0.00	6,664.00	(100.0)%
				(10,200.00)	(6,792.00)	(200.00)	6,592.00	(97.1)%
Capital Expense								
11	Recreation & Culture	11603	Purchase Furniture & Equipment - Walgoolan Wagon	10,000.00	5,000.00	2,178.96	(2,821.04)	(56.4)%
				10,000.00	5,000.00	2,178.96	(2,821.04)	(56.4)%
			TOTAL OPERATING EXPENDITURE	**834,850.00**	**571,346.00**	**539,284.23**	**(32,061.77)**	(5.6)%
			TOTAL OPERATING INCOME	**#REF!**	**#REF!**	**#REF!**	**#REF!**	#REF!
			TOTAL CAPITAL INCOME	**(892,000.00)**	**0.00**	**(492,589.09)**	(492,589.09)	
			TOTAL CAPITAL EXPENDITURE	**952,000.00**	**516,020.00**	**512,533.67**	**(3,486.33)**	(0.7)%

Schedule 12
Transport
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Streets Roads Bridges & Depot Construction								
Capital Expense								
12	Transport	12101	Roads Construction Council	868,500.00	240,000.00	239,850.97	(149.03)	(0.1)%
12	Transport	12103	MRWA Project Construction	570,840.00	311,420.00	312,207.38	787.38	0.3%
12	Transport	12104	Roads to Recovery Construction	325,000.00	95,000.00	92,591.27	(2,408.73)	(2.5)%
12	Transport	12108	Footpath Construction	70,000.00	40,000.00	38,401.93	(1,598.07)	(4.0)%
				1,834,340.00	686,420.00	683,051.55	(3,368.45)	(0.5)%
Streets Roads Bridges & Depot Maintenance								
Operating Expense								
12	Transport	12202	Power - Street Lighting	7,000.00	4,664.00	4,019.48	(644.52)	(13.8)%
12	Transport	12203	Maintenance - GRM	635,000.00	314,992.00	307,393.05	(7,598.95)	(2.4)%
12	Transport	12204	Maintenance - Depot	19,500.00	19,500.00	34,371.52	14,871.52	76.3%
12	Transport	12205	Maintenance - Footpaths	500.00	328.00	255.02	(72.98)	(22.3)%
12	Transport	12206	Traffic Signs Maintenance	12,000.00	9,650.00	9,886.13	236.13	2.4%
12	Transport	12208	Townsite Beautification	0.00	0.00	271.94	271.94	
12	Transport	12219	RRG Expenses	7,000.00	7,000.00	8,276.00	1,276.00	18.2%
12	Transport	12299	Depreciation - Street, Roads, Bridges	987,000.00	657,992.00	676,604.65	18,612.65	2.8%
				1,668,000.00	1,014,126.00	1,041,077.79	26,951.79	2.7%
Operating Income								
12	Transport	12211	Grant - MRWA Project	0.00	0.00	0.00	0.00	
12	Transport	12212	Grant - MRWA Direct	(135,000.00)	(135,000.00)	(147,231.00)	(12,231.00)	9.1%
12	Transport	12213	Grant - MRWA Specific	(380,550.00)	(300,000.00)	(304,044.00)	(4,044.00)	1.3%
12	Transport	12216	Grant - Roads to Recovery	(325,000.00)	(67,000.00)	(67,000.00)	0.00	0.0%
				(840,550.00)	(502,000.00)	(518,275.00)	(16,275.00)	3.2%
Capital Expense								
12	Transport	12218	Depot Shed - CAPITAL	40,000.00	0.00	0.00	0.00	
				40,000.00	0.00	0.00	0.00	
Road Plant Purchase								
Operating Expense								
12	Transport	12359	Loss on Sale of Asset	0.00	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	

Schedule 12
Transport
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Operating Income								
12	Transport	12398	Profit on Sale of Asset	(77,507.00)	(20,000.00)	(19,053.18)	946.82	(4.7)%
				(77,507.00)	(20,000.00)	(19,053.18)	946.82	(4.7)%

Road Plant Purchase

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Capital Expense								
12	Transport	12302	Purchase Plant & Equipment - Road Plant Purchases	125,000.00	75,000.00	76,956.49	1,956.49	2.6%
12	Transport	14213	Construction Supervisor Vehicle - CAPITAL	122,000.00	0.00	0.00	0.00	
12	Transport	12305	Side Tipper & Dolly - CAPITAL	330,000.00	0.00	0.00	0.00	
				577,000.00	75,000.00	76,956.49	1,956.49	2.6%

Aerodromes

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Operating Expense								
12	Transport	12604	Airport Maintenance	15,000.00	1,000.00	805.17	(194.83)	(19.5)%
				15,000.00	1,000.00	805.17	(194.83)	(19.5)%
Operating Income								
12	Transport	12601	Income Relating to Aerodromes	(100.00)	(64.00)	0.00	64.00	(100.0)%
				(100.00)	(64.00)	0.00	64.00	(100.0)%
Capital Expense								
12	Transport	12605	Airport Land - CAPITAL	0.00	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	
			TOTAL OPERATING EXPENDITURE	**1,683,000.00**	**1,015,126.00**	**1,041,882.96**	26,756.96	2.6%
			TOTAL OPERATING INCOME	**(918,157.00)**	**(522,064.00)**	**(537,328.18)**	(15,264.18)	2.9%
			TOTAL CAPITAL EXPENDITURE	**2,451,340.00**	**761,420.00**	**760,008.04**	(1,411.96)	(0.2)%

Schedule 13
Economic Services
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Rural Services								
Operating Expense								
13	Economic Services	13100	ABC Costs- Rural Services	79,500.00	47,375.00	47,354.91	(20.09)	(0.0)%
13	Economic Services	13119	Project TBA	0.00	0.00	0.00	0.00	
13	Economic Services	13123	NRM Contract	8,000.00	0.00	0.00	0.00	
13	Economic Services	13125	Noxious Weed Control	2,000.00	0.00	0.00	0.00	
13	Economic Services	13126	Wild Dog Contribution	0.00	0.00	0.00	0.00	
				89,500.00	47,375.00	47,354.91	(20.09)	(0.0)%
Operating Income								
13	Economic Services	13105	Govt. Grant Funding	0.00	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	
Tourisum & Area Promotion								
Operating Expense								
13	Economic Services	13200	Admin Allocations Tourism & Area Promotion	48,000.00	20,000.00	20,507.49	507.49	2.5%
13	Economic Services	13210	Area Promotion	12,000.00	2,000.00	1,881.05	(118.95)	(5.9)%
13	Economic Services	13211	SUBS- CW Visitor Centre	4,500.00	500.00	459.09	(40.91)	(8.2)%
13	Economic Services	13212	SUBS- Newtravel	6,400.00	6,400.00	6,575.45	175.45	2.7%
13	Economic Services	13213	Maintenance Caravan Park	37,250.00	30,250.00	34,164.77	3,914.77	12.9%
13	Economic Services	13214	Information Bay- Carrabin	11,050.00	688.00	695.84	7.84	1.1%
13	Economic Services	13215	Old Club Hotel Museum -Maintenance	26,100.00	17,384.00	15,495.80	(1,888.20)	(10.9)%
13	Economic Services	13299	Depreciation - Tourism & Area Promotion	29,000.00	19,328.00	21,346.29	2,018.29	10.4%
				174,300.00	96,550.00	101,125.78	4,575.78	4.7%
Operating Income								
13	Economic Services	13201	Income Relating to Tourism & Area Promotion	0.00	0.00	0.00	0.00	
13	Economic Services	13202	Caravan Site Charges	(35,000.00)	(30,250.00)	(30,988.57)	(738.57)	2.4%
13	Economic Services	13203	Tent Site Charges	(300.00)	(200.00)	(109.11)	90.89	(45.4)%
13	Economic Services	13204	Souvenir Sales	(200.00)	(200.00)	(616.86)	(416.86)	208.4%
13	Economic Services	13221	Income - Old Club Hotel Museum Entry	0.00	0.00	(4,863.82)	(4,863.82)	
				(35,500.00)	(30,650.00)	(36,578.36)	(5,928.36)	19.3%

Schedule 13
Economic Services
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Capital Expense								
13	Economic Services	13216	Old Club Hotel Museum Project - CAPITAL	30,000.00	20,000.00	0.00	(20,000.00)	(100.0)%
13	Economic Services	13217	Caravan Park - CAPITAL	0.00	0.00	0.00	0.00	
				30,000.00	20,000.00	0.00	(20,000.00)	(100.0)%
Building Control								
Operating Expense								
13	Economic Services	13301	Contract EH Services	8,000.00	5,328.00	4,700.00	(628.00)	(11.8)%
				8,000.00	5,328.00	4,700.00	(628.00)	(11.8)%
Operating Income								
13	Economic Services	13303	Building Permit Charges	(1,500.00)	(1,300.00)	(1,330.23)	(30.23)	2.3%
13	Economic Services	13304	Demolition Charges	(100.00)	(100.00)	(100.00)	0.00	0.0%
13	Economic Services	13305	Commission BRB	(200.00)	(128.00)	0.00	128.00	(100.0)%
13	Economic Services	13307	Planning Fee	0.00	0.00	0.00	0.00	
				(1,800.00)	(1,528.00)	(1,430.23)	97.77	(6.4)%
Community Development (CRC)								
Operating Expense								
13	Economic Services	13400	ABC Costs - Community Development	64,000.00	0.00	0.00	0.00	
13	Economic Services	13401	Programs / Activities	20,000.00	1,000.00	631.73	(368.27)	(36.8)%
13	Economic Services	13402	Workers Compensation Premiums	10,000.00	0.00	0.00	0.00	
13	Economic Services	13403	Superannuation	17,000.00	0.00	0.00	0.00	
13	Economic Services	13404	Salaries	95,000.00	18,000.00	17,710.00	(290.00)	(1.6)%
13	Economic Services	13405	Community Events	20,000.00	6,000.00	6,030.65	30.65	0.5%
13	Economic Services	13406	Grant Generated Expenditure	30,000.00	0.00	0.00	0.00	
13	Economic Services	13610	Building Maintenance	23,500.00	12,576.00	13,032.25	456.25	3.6%
				279,500.00	37,576.00	37,404.63	(171.37)	(0.5)%
Operating Income								
13	Economic Services	13410	Grant Funding Opportunities	(50,000.00)	0.00	0.00	0.00	
13	Economic Services	13412	Income Relating to Westonia CRC Operations	0.00	0.00	(20,252.86)	(20,252.86)	
13	Economic Services	13413	Events Income	0.00	0.00	(10,301.28)	(10,301.28)	
13	Economic Services	13411	DPIRD Grants Funding (CRC)	(107,200.00)	(53,600.00)	(50,689.00)	2,911.00	(5.4)%
				(157,200.00)	(53,600.00)	(81,243.14)	(27,643.14)	51.6%

Schedule 13
Economic Services
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Plant Nursery								
Operating Expense								
13	Economic Services	13502	Nursery Operating Costs	1,800.00	350.00	160.90	(189.10)	(54.0)%
				1,800.00	350.00	160.90	(189.10)	(54.0)%
Operating Income								
13	Economic Services	13505	Tree Planter Hire	(500.00)	(328.00)	0.00	328.00	(100.0)%
				(500.00)	(328.00)	0.00	328.00	(100.0)%
Other Economic Services								
Operating Expense								
13	Economic Services	13600	ABC Costs to Other Economic Services	8,000.00	5,336.00	6,062.12	726.12	13.6%
13	Economic Services	13611	Water Supply Standpipes	404,500.00	360,984.00	361,913.34	929.34	0.3%
13	Economic Services	13613	Ramelius ResourceLease - Industrial Shed	0.00	0.00	183.64	183.64	
13	Economic Services	13614	St Lukes Church	0.00	0.00	52.06	52.06	
13	Economic Services	13616	Westonia CRC Contributions	0.00	0.00	0.00	0.00	
13	Economic Services	13699	Depreciation- Other Economic Services	69,500.00	46,328.00	47,221.00	893.00	1.9%
				482,000.00	412,648.00	415,432.16	2,784.16	0.7%
Other Economic Services								
Operating Income								
13	Economic Services	13602	Community Bus Hire Charges	(1,000.00)	(1,000.00)	(1,821.10)	(821.10)	82.1%
13	Economic Services	13603	Ramelius Resource Lease - Industrial Shed	(19,500.00)	(14,625.00)	(14,948.13)	(323.13)	2.2%
13	Economic Services	13604	Police Licensing Commissions	(5,000.00)	(4,160.00)	(4,860.07)	(700.07)	16.8%
13	Economic Services	13618	Reimbursements General	(200.00)	(128.00)	(67.24)	60.76	(47.5)%
13	Economic Services	13609	Standpipe Water Charges - per kL	(380,000.00)	(209,000.00)	(208,804.30)	195.70	(0.1)%
				(405,700.00)	(228,913.00)	(230,500.84)	(1,587.84)	0.7%
Capital Expense								
13	Economic Services	13606	Land & Buildings - Wolfram Street Shed & Façade	60,000.00	4,000.00	3,690.80	(309.20)	(7.7)%
				60,000.00	4,000.00	3,690.80	(309.20)	(7.7)%
			TOTAL OPERATING EXPENDITURE	**1,035,100.00**	**599,827.00**	**606,178.38**	6,351.38	1.1%
			TOTAL OPERATING INCOME	**(600,700.00)**	**(315,019.00)**	**(349,752.57)**	(34,733.57)	11.0%
			TOTAL CAPITAL EXPENDITURE	**90,000.00**	**24,000.00**	**3,690.80**	(20,309.20)	(84.6)%

Schedule 14
Other Property & Services
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Private Works								
Operating Expense								
14	Other Property & Services	14102	Private Works	25,000.00	25,000.00	51,664.79	26,664.79	106.7%
				25,000.00	25,000.00	51,664.79	26,664.79	106.7%
Operating Income								
14	Other Property & Services	14100	Private Works Income	(25,000.00)	(25,000.00)	(80,120.58)	(55,120.58)	220.5%
				(25,000.00)	(25,000.00)	(80,120.58)	(55,120.58)	220.5%
Public Works Overheads								
Operating Expense								
14	Other Property & Services	14200	Administration Allocations to PWOH	265,000.00	176,660.00	184,372.41	7,712.41	4.4%
14	Other Property & Services	14202	Sick Leave Expense	15,000.00	15,000.00	20,545.64	5,545.64	37.0%
14	Other Property & Services	14203	Annual & Long Service Leave Expense	80,000.00	80,000.00	90,120.15	10,120.15	12.7%
14	Other Property & Services	14204	Protective Clothing - Outside Staff	3,500.00	3,500.00	4,500.92	1,000.92	28.6%
14	Other Property & Services	14205	Conference Expenses- Engineering	2,000.00	1,328.00	0.00	(1,328.00)	(100.0)%
14	Other Property & Services	14206	Medical Examination Costs	1,000.00	664.00	175.00	(489.00)	(73.6)%
14	Other Property & Services	14207	Public Works Overheads Allocated to Works	(539,400.00)	(404,559.00)	(403,684.53)	874.47	(0.2)%
14	Other Property & Services	14208	OSH Expenses	3,500.00	2,328.00	336.75	(1,991.25)	(85.5)%
14	Other Property & Services	14211	Unallocated Wages	0.00	0.00	0.00	0.00	
14	Other Property & Services	14214	Eng. & Technical Support	10,000.00	6,664.00	399.00	(6,265.00)	(94.0)%
14	Other Property & Services	14215	Staff Training	8,000.00	5,328.00	3,823.03	(1,504.97)	(28.2)%
14	Other Property & Services	14216	Insurance on Works	17,000.00	17,000.00	16,365.07	(634.93)	(3.7)%
14	Other Property & Services	14217	Supervision Costs	15,000.00	15,000.00	15,435.13	435.13	2.9%
14	Other Property & Services	14218	Service Pay	6,400.00	4,797.00	3,210.01	(1,586.99)	(33.1)%
14	Other Property & Services	14219	Superannuation Cost	75,000.00	62,500.00	64,277.21	1,777.21	2.8%
14	Other Property & Services	14220	Allowances & Other Costs	30,000.00	22,772.00	23,709.57	937.57	4.1%
14	Other Property & Services	14221	Fringe Benefits Tax - Works	8,000.00	5,328.00	0.00	(5,328.00)	(100.0)%
				0.00	14,310.00	23,585.36	9,275.36	64.8%
Operating Income								
14	Other Property & Services	14201	Income Relating to Public Works Overheads	(7,000.00)	(4,664.00)	(4,828.18)	(164.18)	3.5%
				(7,000.00)	(4,664.00)	(4,828.18)	(164.18)	3.5%

Schedule 14
Other Property & Services
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Plant Operation Costs								
Operating Expense								
14	Other Property & Services	14302	Insurance - Plant	17,000.00	11,328.00	11,308.93	(19.07)	(0.2)%
14	Other Property & Services	14303	Fuel & Oils	230,000.00	153,336.00	148,455.83	(4,880.17)	(3.2)%
14	Other Property & Services	14304	Tyres and Tubes	20,000.00	13,328.00	13,326.91	(1.09)	(0.0)%
14	Other Property & Services	14305	Parts & Repairs	110,000.00	91,660.00	100,982.82	9,322.82	10.2%
14	Other Property & Services	14306	Internal Repair Wages	45,500.00	30,328.00	22,141.03	(8,186.97)	(27.0)%
14	Other Property & Services	14307	Licences - Plant	8,000.00	8,000.00	7,076.59	(923.41)	(11.5)%
14	Other Property & Services	14308	Depreciation - Plant	308,000.00	245,328.00	246,076.67	748.67	0.3%
14	Other Property & Services	14309	Plant Operation Costs Allocated to Works	(713,636.00)	(324,380.00)	(323,815.43)	564.57	(0.2)%
14	Other Property & Services	14310	Blades & Tynes	10,000.00	500.00	314.21	(185.79)	(37.2)%
14	Other Property & Services	14311	Consumable Items	20,000.00	2,000.00	2,416.25	416.25	20.8%
14	Other Property & Services	14312	Expendable Tools	10,000.00	500.00	680.91	180.91	36.2%
				64,864.00	231,928.00	228,964.72	(2,963.28)	(1.3)%
Stock Fuels & Oils								
Operating Expense								
14	Other Property & Services	14402	Purchase of Stock Materials	0.00	0.00	44,674.01	44,674.01	
				0.00	0.00	44,674.01	44,674.01	
Operating Income								
14	Other Property & Services	14404	Diesel Fuel Rebate	(35,000.00)	(23,328.00)	(19,380.00)	3,948.00	(16.9)%
14	Other Property & Services	14405	Sale of Stock	(500.00)	(328.00)	0.00	328.00	(100.0)%
14	Other Property & Services	14406	Sale of Fuel and Scrap	(2,000.00)	(2,000.00)	(29,342.78)	(27,342.78)	1,367.1%
				(37,500.00)	(25,656.00)	(48,722.78)	(23,066.78)	89.9%
Administration								
Operating Expense								
14	Other Property & Services	14500	Expenses relating to Administration	522,000.00	312,000.00	290,415.67	(21,584.33)	(6.9)%
14	Other Property & Services	14501	Administration Office Maintenance	64,200.00	42,784.00	47,936.70	5,152.70	12.0%
14	Other Property & Services	14502	Workers Compensation Premiums- Administration	24,000.00	24,000.00	26,015.67	2,015.67	8.4%
14	Other Property & Services	14503	Office Equipment Maintenance - Admin	8,500.00	5,664.00	4,828.64	(835.36)	(14.7)%
14	Other Property & Services	14504	Telecommunications - Admin	0.00	0.00	530.00	530.00	
14	Other Property & Services	14505	Travel & Accommodation - Admin	2,000.00	1,328.00	1,003.73	(324.27)	(24.4)%

Schedule 14
Other Property & Services
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Administration								
Operating Expense - Continued								
14	Other Property & Services	14506	Legal Expenses Administration	5,000.00	3,328.00	1,212.49	(2,115.51)	(63.6)%
14	Other Property & Services	14507	Training Expenses - Admin	7,500.00	5,000.00	1,755.64	(3,244.36)	(64.9)%
14	Other Property & Services	14508	Printing & Stationery - Admin	10,000.00	6,664.00	4,079.70	(2,584.30)	(38.8)%
14	Other Property & Services	14509	Fringe Benefits Tax - Admin	12,000.00	0.00	0.00	0.00	
14	Other Property & Services	14510	Conference Expenses - Admin	4,000.00	4,000.00	6,494.08	2,494.08	62.4%
14	Other Property & Services	14511	Staff Uniform - Admin	3,000.00	2,000.00	394.84	(1,605.16)	(80.3)%
14	Other Property & Services	14515	Administration Costs Allocated to Programs	(823,500.00)	(549,000.00)	(426,149.78)	122,850.22	(22.4)%
14	Other Property & Services	14517	Postage & Freight	1,500.00	1,000.00	726.86	(273.14)	(27.3)%
14	Other Property & Services	14521	IT/Accounting Programs	35,000.00	5,000.00	6,072.00	1,072.00	21.4%
14	Other Property & Services	14522	Advertising	3,000.00	2,000.00	2,043.60	43.60	2.2%
14	Other Property & Services	14559	Admin Loss on Sale	0.00	0.00	86,037.42	86,037.42	
14	Other Property & Services	14599	Depreciation - Admin	38,000.00	25,328.00	24,640.16	(687.84)	(2.7)%
				(83,800.00)	(108,904.00)	78,037.42	186,941.42	(171.7)%
Operating Income								
14	Other Property & Services	14525	Admin - Reimbursement	(1,000.00)	(1,000.00)	(3,400.09)	(2,400.09)	240.0%
14	Other Property & Services	14512	Admin Re-Allocations	0.00	0.00	(8,000.00)	(8,000.00)	
14	Other Property & Services	14598	Profit on Sale of Asset - Admin	(38,700.00)	(8,700.00)	(9,683.93)	(983.93)	11.3%
				(39,700.00)	(9,700.00)	(21,084.02)	(11,384.02)	117.4%
Operating Expense								
14	Other Property & Services	14602	Gross Salaries & Wages	1,250,000.00	848,850.00	849,254.87	404.87	0.0%
14	Other Property & Services	14603	Less Sal & Wages Aloc to Works	(1,250,000.00)	(849,659.00)	(849,254.87)	404.13	(0.0)%
				0.00	(809.00)	0.00	809.00	(100.0)%
Capital Expense								
14	Other Property & Services	14514	Purchase Furniture & Equipment Administration	30,000.00	3,000.00	2,620.00	(380.00)	(12.7)%
14	Other Property & Services	14520	CEO Vehicle - CAPITAL	100,000.00	85,000.00	85,783.05	783.05	0.9%
				130,000.00	88,000.00	88,403.05	403.05	0.5%

Schedule 14
Other Property & Services
Financial Statement For The Period Ending 28/02/2023

Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation $	YTD Budget %
Unclassified								
Operating Income								
14	Other Property & Services	14701	Income Relating to Unclassified	(5,000.00)	(5,000.00)	(10,000.00)	(5,000.00)	100.0%
14	Other Property & Services	14705	Marda Upgrade and Haulage Operation Agreement	(200,000.00)	(133,336.00)	(128,460.21)	4,875.79	(3.7)%
				(205,000.00)	(138,336.00)	(138,460.21)	352,013.37	0.1%
Unclassified								
Capital Expense								
14	Other Property & Services	14704	Land Development	30,000.00	20,000.00	25,887.45	5,887.45	29.4%
				30,000.00	20,000.00	25,887.45	5,887.45	29.4%
Capital Income								
14	Other Property & Services	14799	Proceeds on Sale of Assets	(160,000.00)	(80,000.00)	(77,272.73)	2,727.27	(3.4)%
				(160,000.00)	(80,000.00)	(77,272.73)	2,727.27	(3.4)%
			TOTAL OPERATING EXPENDITURE	**6,064.00**	**161,525.00**	**426,926.30**	265,401.30	164.3%
			TOTAL OPERATING INCOME	**(314,200.00)**	**(203,356.00)**	**(293,215.77)**	**262,277.81**	44.2%
			TOTAL CAPITAL INCOME	**(160,000.00)**	**(80,000.00)**	**(77,272.73)**	2,727.27	(3.4)%
			TOTAL CAPITAL EXPENDITURE	**160,000.00**	**108,000.00**	**114,290.50**	**6,290.50**	5.8%

7. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

9. DATE AND TIME OF NEXT MEETING

The next Audit meeting of Council will be held on Thursday schedule 20th March 2023 commencing at 3.30pm

10. MEETING CLOSURE

There being no further business the President, Cr Crees declared the meeting closed at 2.48pm